

# Town of Amherst

## New Hampshire



Baboosic Lake Beach

# Town Report

## 2014

**Narrative Report**

**of the**

**Town Officers**

**of**

**AMHERST, NEW HAMPSHIRE**

**For the Year Ending**

**December 31, 2014**

**and**

**Financial Records**

**For Fiscal Year Ending**

**June 30, 2014**

## Dedication

John Bachman

This 2014 Annual Town Report is dedicated to retired Amherst Fire Chief, John Bachman who passed away on December 23, 2013 from injuries sustained when struck by a motor vehicle.

Born and raised in West Virginia, John moved his family to Amherst in 1970 and rapidly grew roots in his new community, volunteering for the Amherst Fire Department, founding two Amherst businesses and serving on the Amherst Zoning Board of Adjustment.

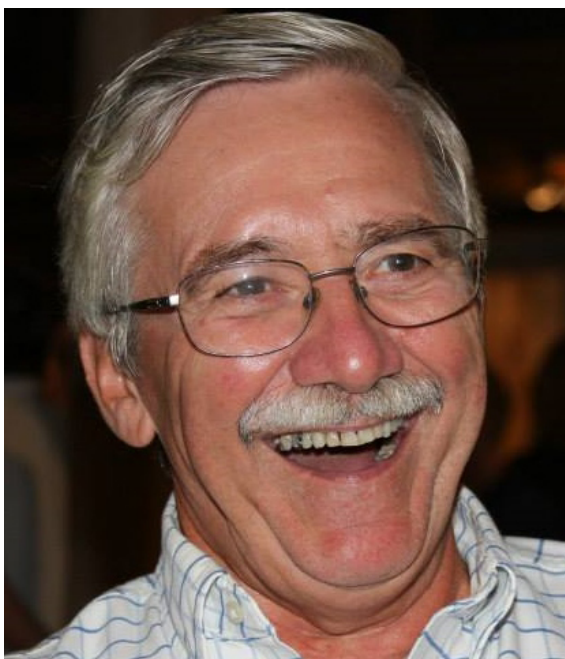
During his 18 years with the Amherst Fire Department John accomplished many things. Among those were rising through the ranks to serve as Chief of Department from 1991-1994, negotiating a mutual aid agreement between several communities and the US Air Force for the “hill top” fire station, orchestrating the annual Fireman’s Relief Association benefit yard sale and being instrumental in acquiring up to date rescue equipment and advancing the Department to performing motor vehicle rescues.

As an avid baseball fan John showed his love of baseball by spending many hours umpiring with the Milford Community Athletic Association and Babe Ruth Baseball and as an assistant coach for the Milford High School Varsity Baseball Team. John also developed and ran a youth program teaching high school students the skills to become umpires.

John was an active member of the UNH Cooperative Extension and was proud of his accomplishments with his mini-farm growing various fruits and vegetables. For years town residents had the opportunity to enjoy his produce by stopping at his farm stand to purchase raspberries, tomatoes and his ever-popular peaches.

As a well-known columnist for the Nashua Telegraph, John’s wide range of articles spanned everyday life, local issues, youth sports, his conservative political beliefs, taxes, gun control and the importance of small business.

John had a gregarious presence and loved to give speeches, pull practical jokes, keep the Amherst Fire Department up to date with the best tools and personnel and more than willingly engage in conversations about anything with anyone. The town of Amherst was well served by John’s knowledge and commitment to its citizens and will now be lacking without his knack for getting people to think a little harder about themselves and their community around them.



John Bachman

1942 - 2013



## **Table of Contents**

<b>Amherst Selectmen's Report</b>	<b>1-5</b>
<b>Town Officers, Committees &amp; Commissions</b>	<b>6-11</b>
<b>Warrant– March 10, 2015</b>	<b>12-18</b>
<b>FY16 Deliberative Session Documents</b>	<b>19-29</b>
Current Year Tax Bill Breadkown	19
What is a Default Budget?	20
FY16 Default Budget Breakdown	21
FY16 Estimated Revenue	22
FY15 Approved Budget vs. FY16 Proposed Budget	23
FY16 Proposed Budget Summary	24
FY16 Proposed Budget and Warrant Tax Impacts	25
Ways & Means Annual Report	26-29
<b>Town Divisions In Review 2014</b>	<b>30-61</b>
Assessing Office	30-31
Schedule Of Town Property	32-36
Community Development	37-39
Building Department Statistics & Planning Board Statistics	38
Historic District Statistics & Zoning Board Statistics	39
Department Of Public Works	40-43
Household Hazardous Waste Collections	43
Emergency Management	44
Emergency Medical Services (EMS)	45
Fire Department	46
Library	47-48
Police Department	49-52
Public Safety Communications	53
Recreation Department	54-56
Tax Collector Report	57-58
Town Clerk Report	59
Treasurer's Report	60-61
<b>Other Annual Reports</b>	<b>62-65</b>
NRPC - Nashua Regional Planning Commission	62-65
<b>Committees &amp; Commissions</b>	<b>66-84</b>
Cemetery Trustees' Report.	66
Burials – Meadowview, Cricket Corner, And Chestnut Hill	67
Conservation Commission	68-69
Fourth of July Report	70
Heritage Commission	71-72

## **Table of Contents**

Historic District.	73-74
Library Trustees' Report.	75-76
Memorial Day	77-78
Merrimack Valley Regional Water District	79-80
Souhegan River Local Advisory Committee (SoRLAC)	81-82
Village Strategic Planning Process	83-84
<b>Legal Notice</b>	<b>85</b>
Legal Notice for Real Estate	85
<b>Town FY15 Budget &amp; Voting Results</b>	<b>86-100</b>
Deliberative of Town Meeting February 5, 2014	86-95
Election Results March 11, 2014	96-100
<b>Town Of Amherst Statistics</b>	<b>101-111</b>
State Of NH Amherst Report	101-103
Births	104-105
Marriages	106-108
Deaths	109-111
<b>Financial Reports</b>	<b>112-150</b>
MS-1 Inventory Of Valuation	112
MS-2 Report Of Appropriations Voted On March 13, 2012	113-115
Tax Rate Calculation By The Department Of Revenue Administration	116
MS-4 Revised Estimated Revenues	117-118
MS-5 Annual Financial Report	119-126
MS-6 Budget Of The Town Of Amherst	127-133
MS-DT Default Budget Of The Town Of Amherst	134-142
MS-9 Trust Funds As Of June 30, 2012	143-145
MS-10 Trust Funds As Of June 30, 2012	146-150
<b>Treasurer's Coupon Note Register</b>	<b>151-156</b>
Open Space Land	151
Baboosic Lake Bond Phase I And Tanker Bond	151
Baboosic Lake Septic System Phase II	152
Baboosic Lake Septic System Phase III	153
Spring Road Note	153
Baboosic Lake Septic System Phase IV & Clean Water	154
FY 2011 Road Note	155
FY 2012 Road Note	155
FY 2013 Road Note	156
FY 2014 Road Note	156
<b>Independent Auditor's Report For June 2014</b>	<b>157-204</b>
Financial Statement - Melanson Heath for June 2014	157-204

## **AMHERST SELECTMEN'S REPORT**

### **2014 Overview**

This year we stayed the course we established last year building on strategic plans and initiatives aimed at providing more cost-effective long-term thinking, management, operations, and accountability across all town operations. With each passing year, we see the demand for services increase in all eight town departments – Fire, EMS, Police, DPW, Recreation, Community Development, Library and Town Administration. This year was no different. Our annual report touches upon the highlights in these areas.

### **Management and Leadership**

The Board of Selectmen (BOS) has tasked the Town Administrator with the responsibility for the smooth and effective running of the day-to-day operations across town government. Department heads have full responsibility for running their departments. The Selectmen continue to focus on ensuring that, collectively, town government is effectively managing seven quality-of-life categories: 1.) Public Safety, 2.) Infrastructure/Built Environment, 3.) Environment/Landscapes, 4.) Historic Heritage, 5.) Economic Development, 6.) Recreation, and 7.) Education programs offered through Fire, Police, Library and Recreation.)

### **Strategic Planning and Budgeting**

All department heads were tasked with updating the strategic plans they developed last year, not only to advance the vision, but to aid the Selectmen in identifying strategic initiatives that deserved funding in the upcoming budget cycle. These initiatives were carefully considered by the Board, discussed publicly at many meetings, and shared with the Ways and Means Committee for analysis and comment. Because effective town governance can only occur with a clear vision of where Amherst is today and where residents want it to be in the years ahead, the BOS views the process as essential to good governance.

The BOS felt that town commissions, committees, and boards – along with town residents – should be invited to engage in shaping the future direction of the town. So, the BOS launched a Village Strategic Planning process to initially engage people in thinking strategically together about a town-wide resource that truly differentiates Amherst from other communities and should be maintained as a vital town asset. After soliciting input from citizens through surveys and public forums, the team will propose potential strategic initiatives to the BOS in June 2015.

### **Financial Management**

The Town Administrator and department heads, with the assistance of a consultant, spent a great deal of time vetting finance software systems and vendors to secure a product that best suits the needs of the town. The current

system is unreliable, doesn't support a purchase-order process, and, as a result, makes it difficult for the Selectmen and department heads to manage budgets and resources in a timely fashion. As of this writing we are negotiating with the preferred vendor to get the best system configuration for the lowest possible price.

The Town Treasurer and the Finance Director reviewed our long-term debt and identified notes that were rewritten to reduce both principal and interest payments. Our collection rate of property taxes continues to lead the region at just over 96%. We underspent our overall budget appropriation this year and the BOS voted unanimously to apply \$180,000 to offset the tax rate for next year; reducing the tax burden on property owners.

### **Operational Effectiveness**

In addition to these initiatives, town government continued to improve on the high-quality of service it wants to provide to all Amherst residents and businesses:

- This past year we added three very capable department heads – Colleen Mailloux as our Community Development Director, Lisa Ambrosio as our Finance Director, and Craig Fraley as our Parks & Recreation Director.
- In our Communications Center, we completed the final stage of a multi-year communications infrastructure upgrade, enhanced our secondary communications system, and had our dispatch personnel participate in the new state dispatcher certification program.
- Our Department of Public Works coordinated the plan completion for Manchester Road Bridge, and construction is scheduled to start in the spring of 2015. DPW also rebuilt six roads (or road sections) totaling 2.09 miles and reconstructed and repaved four roads totaling 2.67 miles. In addition, 2,978 feet of sidewalk on Boston Post Road was rebuilt.
- The BOS, with the help of our EMS and Fire Departments and Municipal Resources Incorporated, conducted a complete review of our Fire and EMS departments with a focus on how we could more effectively provide Fire and EMS services to Amherst. As a result, the BOS decided to merge Fire and EMS effective July 1, 2015.
- In Emergency Medical Services, we updated the Ambulance Billing and Collection Policy and implemented year one of the three-year wage increase for the EMS providers.
- Our Fire Department maintained our on-call firefighter staffing level through recruitment and retention efforts. We also implemented year one of the three-year wage increase for the on-call firefighters, expanded driver training program to increase pool of driver/operators, and continued to update self-contained breathing apparatus (SCBA) and personal protective gear. The Department was successful in landing a \$325,000 federal grant (\$308,750 grant funding and \$16,250 Town of

Amherst contribution) that will enable the town to replace its aged pumper truck this coming year.

- In our Police Department, our School Resource Officers coordinated and implemented district-wide upgrades and improvements in school safety. The department improved operational efficiency by creating the south sector Police Field Office located at Wal-Mart. Department personnel were assigned to statewide NH Internet Crimes Against Children Task Force (ICAC), and a part-time administrative assistant was hired to streamline support for prosecution activities of the department.
- Our Office of Community Development completed updates of Wetland and Watershed ordinances, Conservation District and Aquifer Conservation and Wellhead Protection District ordinances, and the Septic System Ordinance. They also proposed draft amendments to the Affordable(Workforce) Housing Ordinance; developed a new proposed Innovative Integrated Housing Ordinance for consideration at 2015 Town Meeting; continued to organize building, septic, and land use file storage; and implemented measures to streamline permit processing, review, and inspections – an effort that will continue in the coming months.
- The Parks & Recreation Department received a \$15,000 donation for a new skating rink at Amherst Middle School from the Amherst Community Foundation; made many improvements to the town beach at Baboosic Lake, including new grills, fencing, lifeguard chairs, more parking, and relocating the playground to a shadier area; re-aligned staffing to build more programs for a broader range of residents; created the Crotched Mountain Ski program for elementary and middle school students; and upgraded recreation and sports equipment.
- The Library celebrated the 20th annual Boardman Concert, added an evening story time, purchased an Automated External Defibrillator (AED) to enhance public safety, improved interior layout and appearance of the Library, and equipped the Children's Room with iPads with educational applications.

## **FY16 Plans and Budget**

The strategic planning process (first initiated a couple years ago) helped set the stage for developing a 2015-16 plan and budget. This plan/budget ensures that all facets of the town receive timely, balanced attention while also addressing areas where we have fallen behind. This plan/budget continues to rebuild and maintain our roads and covers the rebuilding of the Manchester Road Bridge.

The municipal portion of the total Amherst tax bill is under 20%. Amherst has the sixth lowest municipal tax rate of the 31 towns in Hillsborough County. That said, the selectmen believe judicious, targeted funding will help balance all facets of town life, even as the major investment in roads and bridges brings this crucial

infrastructure back in line.

### ***FY16 Planning***

The plan for 2015-16 (FY16) continues to improve the services to our residents and businesses while also:

- Creating new road design standards that all new roads must meet prior to being accepted by the Town. These new standards will replace the current standard that was developed in 1971.
- Developing an economic vision statement for the Town, which will lead to the establishment of an economic development committee in FY17.
- Revising the site plan regulations and developing commercial and industrial design guidelines.
- We are continuing to increase the amount of annually budgeted funds to maintain and repair our roads – this year adding \$100,000 more to the maintenance budget. We have also increased by \$50,000 the amount budgeted to replace aging DPW vehicles and equipment.
- Rebalancing selective salary and pay levels to keep Amherst competitive with other towns. The goal is to attract and retain excellent employees and hold them accountable for delivering excellent and cost effective services.
- Conducting a DPW operations review to ensure we have the optimum structure, processes, resources, and people deployed to provide the best value to residents.
- Implementing more stringent performance goals, reviews, and accountability among all town employees.
- Promoting increased teamwork among town departments and with the schools.
- Making proactive repair/replacement plans for other town bridges.

### ***FY 16 Budget Overview***

The proposed budget associated with continuing the road bond initiative, investing in pay scales that are somewhat more competitive with other towns, and keeping the quality of other town services in balance will require an annual operating budget of \$12,427,814. This represents a 5.2% increase over the FY15 voter-approved budget. Major drivers to this increase include 1.88% for the road bond work performed this year, 0.89% to adjust the Fire and EMS wages, and 0.40% for year two of the Police Collective Bargaining Agreement. The remaining 2.06% increase is used to fund all other Town initiatives.

The operating budget increase would have a tax increase of \$40 on a \$330,000

home. All town warrants, including the operating budget warrant, if approved, would add \$90 in town taxes to a \$330,000 home.

We believe this investment will be highly beneficial to Amherst residents by ensuring that all aspects of Amherst's quality of life can be maintained in reasonably good balance.

### **Final Thoughts**

The members of the BOS have worked to provide a level of management, leadership, and vision that will serve the town well – today and tomorrow. We have different backgrounds and don't always see things the same way, but we consider this a collective strength. As a result, we have worked transparently, cooperatively, and respectfully with the shared goal of serving Amherst residents.

We especially want to commend and thank everyone else in town government, who, in addition to their substantial duties, signed on for strategic planning, performance evaluations, and all the other initiatives that we believe will continue to make Amherst NH one of the finest towns anywhere in which to reside, raise a family, and grow a business. As always, we welcome your engagement, your ideas, and your support.

Respectfully submitted,

Dwight Brew (Chair), Mike Akillian (Vice Chair), John D'Angelo (Clerk), Tom Grella, Brad Galinson

## **BOARD OF SELECTMEN**

Dwight Brew, Chairman	Term Expires 2016
Mike Akillian, Vice Chairman	Term Expires 2015
John D'Angelo, Clerk	Term Expires 2016
Brad Galinson	Term Expires 2015
Tomas Grella	Term Expires 2017

## **TOWN ADMINISTRATOR**

James O'Mara

### **MODERATOR**

Steven Coughlan  
Term Expires 2016

### **TOWN CLERK**

Nancy Demers  
Term Expires 2017

### **TREASURER**

Elizabeth Overholt  
Term Expires 2015

### **TAX COLLECTOR**

Gail Stout

## **TOWN COUNSEL**

William R. Drescher, Esquire

### **BUILDING INSPECTOR & DEPUTY HEATH OFFICER**

Richard Keyes

### **COMMUNITY DEVELOPMENT DIRECTOR**

Colleen Mailloux

### **FINANCE DIRECTOR**

Lisa Ambrosio

### **ACTING FIRE CHIEF & EMS DIRECTOR**

Matthew Conley

### **FIRE INSPECTOR**

Matthew Conley

### **HEALTH OFFICER**

Mary Katherine Lockwood, PhD,  
AEMT

### **LIBRARY DIRECTOR**

Amy Lapointe

### **POLICE CHIEF**

Mark Reams

### **PUBLIC WORKS DIRECTOR**

Bruce Berry

### **RECREATION DIRECTOR**

Craig Fraley

### **WELFARE OFFICER**

Torrey Demanche



## **CAPITAL IMPROVEMENT PROCESS (CIP)**

Addie Hutchison, Chair	Citizen Member
John Post, Alternate	Citizen Member
Danielle Pray	Citizen Member
Mike Akillian / John D'Angelo, Alternate	Board of Selectmen (BOS)
Peg Bennett	Amherst School Board (ASB)
Gene Kuczewski	School Ways & Means Rep
Chris Janson/ Steve Coughlan, Alternate	Souhegan School Board (SBS)
Tom Silvia	Souhegan Finance Committee Rep
Eric Hahn / Richard Hart, Alternate	Planning Board (PB)
Sally Wilkins	Planning Board
Elizabeth Shankel	SAU Representative
Russ Thomas	Town Ways & Means Rep

## **CEMETARY TRUSTEES**

Peter Bergin, Chairman	Term Expires 2016
William Belvin	Term Expires 2015
Marie Grella	Term Expires 2017
Brad Galinson, Ex-Officio	

## **CONSERVATION COMMISSION**

John Harvey, Chairman	Term Expires 2016
James Bowen, Vice Chairman	Term Expires 2015
Gary Cole, Alternate	Term Expires 2017
Jack Gleason	Term Expires 2016
Richard Hart, PB Rep	Term Expires 2017
Anne Krantz, Secretary	Term Expires 2015
William Wichman, Treasurer	Term Expires 2016
Bruce Beckley	Term Expires 2016
Rob Clemens, Alternate	Term Expires 2016
Lee Gilman, Alternate	Term Expires 2015
Dr. Paul Indeglia, Alternate	Term Expires 2017
G. Wesley Robertson, Alternate	Term Expires 2017
Dwight Brew BOS, Ex-Officio	

## **EMERGENCY MANAGEMENT OPERATIONS**

Matthew Conley, Acting Director  
Donald Holden, Deputy Director

### **HERITAGE COMMISSION**

William Ludt, Chairman	Term Expires 2017
Mary Mahar	Term Expires 2017
Andrew Oullette	Term Expires 2015
Carolyn Quinn	Term Expires 2015
William Veillette	Term Expires 2016
Larry McCoy	Term Expires 2017
Thomas Grella BOS Liaison	Voting position
Eric Hahn, Planning Board Liaison	

### **HIGHWAY SAFETY COMMISSION**

Police Chief Mark Reams, Chairman	DPW Director, Bruce Berry
Acting Fire Chief, Matt Conley	Peter Warburton
Thomas Grella BOS, Ex-Officio	

### **HISTORIC DISTRICT COMMISSION**

Jamie Ramsay, Chairman	Term Expires 2015
Kathryn Kennedy, Alternate	Term Expires 2016
Tracy Veillette	Term Expires 2017
Sally Wilkins	Planning Board Representative
Thomas Grella BOS, Ex-Officio	Voting position
Doug Chabinsky	Term Expires 2016
Susan Clark	Term Expires 2016
Bruce Fraser	Term Expires 2017
Larry McCoy, Alternate	Term Expires 2015
Christopher Hall, Alternate	Term Expires 2016
Jeanne Rosenblatt, Alternate	Term Expires 2015
Helen Rowe, Alternate	Term Expires 2017

### **LIBRARY TRUSTEES**

Nancy Baker, Chairman	Term Expires 2015
Kim Ayers, Secretary	Term Expires 2017
William Cassidy, Treasurer	Term Expires 2016
Kathy Brundage	Term Expires 2016
Nancy Head	Term Expires 2017
Robin Julian	Term Expires 2016
Ted Krantz	Term Expires 2015
Dick Martini, Alternate	Term Expires 2015

## **NASHUA REGIONAL PLANNING COMMISSION**

Martin Michaelis	Term Expires 2017
Mike Dell Orfano	Term Expires 2015
Susan Ruch	Term Expires 2016
Dwight Brew BOS, Ex-Officio	

## **PLANNING BOARD**

Arnold Rosenblatt, Chairman	Term Expires 2016
Sally Wilkins, Vice Chair	Term Expires 2015
Mike Dell Orfano	Term Expires 2016
Clifford Harris	Term Expires 2017
Gordon Leedy	Term Expires 2015
Marilyn Peterman, Alternate	Term Expires 2015
Allen Merriman, Alternate	Term Expires 2016
Eric Hahn, Alternate	Term Expires 2015
Richard Hart, ConCom Rep.	Term Expires 2015
John D'Angelo BOS Ex-officio	Voting position

## **RECREATION COMMISSION**

Wendy Rannenberg, Chair	Term Expires 2015
Patrick Daniel, Vice Chair	Term Expires 2015
Karen Urbanik, Treasurer	Term Expires 2017
Stephen Amari, Alternate	Term Expires 2017
William Dean	Term Expires 2015
Lisa Eastland, Alternate	Term Expires 2017
Kathleen Holt Button	Term Expires 2015
Paul Levesque	Term Expires 2016
Brad Galinson BOS, Ex-Officio	
Craig Fraley, Recreation Director	
Jim Manning, ASD Representative	

## **RECYCLING & WASTE REDUCTION TASK FORCE**

Tom Lewis, Chairman	Karl Ted Krantz
Bruce Berry, DPW Director	William Wichman

### **ROAD COMMISSION**

Christopher Kaiser, Chair	Term Expires 2017
William Overholt	Term Expires 2016
Seth Potter	Term Expires 2015
Thomas Grella BOS, Ex-Officio	Voting position

### **SOUHEGAN REGIONAL LANDFILL DISTRICT**

Bruce Bowler	Term Expires 2016
Bruce Berry, DPW Director	Term Expires 2018
Judith Jones	Term Expires 2017

### **STORMWATER COMMITTEE**

Anne Krantz, Chairman	Bruce Berry, DPW Director
Gordon Leedy, Vice Chair	Thomas Grella BOS, Ex-Officio
Colleen Mailloux, Director of Comm. Dev.	Tom Summers

### **SUPERVISORS OF THE CHECKLIST**

Carol Holden	Term Expires 2020
Jeanne Ludt	Term Expires 2015
Margaret “Maggie” Paul	Term Expires 2018

### **TRUSTEES OF THE TRUST FUND**

Peter Bergin, Chairman	Term Expires 2016
Lori Mix	Term Expires 2015
Kenneth Sheldon	Term Expires 2017

### **WAYS & MEANS COMMITTEE**

Russ Thomas, Co-Chair	Term Expires 2015
Nathaniel Jensen, Co-Chair	Term Expires 2016
Jay Dinkel	Term Expires 2015
Colleen Lynch	Term Expires 2015
Paula Troie	Term Expires 2015
Andy Ouellette	Term Expires 2016
John Post	Term Expires 2016
John Rubery, Alternate	Term Expires 2017

## **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 2017
Robert Rowe	Term Expires 2016
Neil Benner, Alternate	Term Expires 2015
Alex Buchanan, Alternate	Term Expires 2017
Reed Panasiti, Alternate	Term Expires 2016
C. Wilson Sullivan, Alternate	Term Expires 2015
Charles Vars, Alternate	Term Expires 2017

### **JULY FOURTH**

Nancy Head, Chairman

### **MEMORIAL DAY**

Marie Grella, Chairman

## **Amherst & Hillsborough County**

### **Representatives:**

#### *District 22*

Peter T. Hansen : 82 Amherst Street, Amherst, NH , 03031-3032

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

Stephen B. Stepanek : PO Box 1015, Milford, NH , 03055-1015

#### *District 41*

Laurie J. Sanborn : 71 Eagle Drive, Bedford, NH , 03110-4414

### **Senate:**

#### *District 11*

Gary Daniels: 127 Whitten Road, Milford, NH 03055-3228



**AMHERST TOWN WARRANT  
THE STATE OF NEW HAMPSHIRE  
MARCH 10, 2015**

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 4, 2015 at 7:00 PM at the Souhegan High School Auditorium (Snow Date: Thursday, February 5, 2015 at 7 PM at Souhegan High School). The second session, voting by official ballot at the polls, is on Tuesday, March 10, 2015 at the Souhegan High School from 6:00 AM to 8:00 PM.

**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 the original warrant article appears ~~[in brackets and strikethrough.]~~

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

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

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

**2 Selectmen for 3 Years**

**1 Cemetery Trustee for 3 Years**

**2 Library Trustees for 3 Years**

**1 Supervisor of the Checklist for 1 Year**

**1 Town Treasurer 3 Years**

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

**3 Zoning Board of Adjustment Members for 3 Years**

## **ARTICLE 22: Bridge Replacement Bond**

To see if the Town will raise and appropriate the sum of three million, three hundred twenty four thousand, one hundred eight dollars (\$3,324,108) (gross budget) to reconstruct two (2) bridges, specifically Bridge #112/071 (Mont Vernon Road over Caesars Brook) and Bridge #145/106 (Thornton Ferry Road I over Beaver Brook) and to authorize the issuance of bonds or notes therefore of not more than three million, three hundred twenty four thousand, one hundred eight dollars (\$3,324,108) in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and other conditions of the bonds or notes in their judgment. Presently these projects qualify for 80% reimbursement under the terms of Municipally-Managed State Aid Projects. This is a special Article in accordance with RSA 32. (3/5 vote)

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

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

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

## **ARTICLE 23: 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 **\$12,427,814**. Should this article be defeated the default budget shall be **\$12,064,726** which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in ANY other Warrant Article. (Majority vote)

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

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

This article has an estimated tax impact of \$5.32 (five dollars and thirty-two cents per thousand).

## **ARTICLE 24: Contingency Fund**

To see if the Town will vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate one hundred thousand dollars (**\$100,000**) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote)

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

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

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

#### **ARTICLE 25: Assessing Revaluation Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be added to the Assessing Revaluation Capital Reserve Fund previously established. (Majority vote)

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

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

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

The Assessing Revaluation CRF balance: \$58,030

#### **ARTICLE 26: 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. (Majority vote)

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

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

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

The Communication CRF balance: \$61,104.

#### **ARTICLE 27: Fire Station Renovation Capital Reserve Fund**

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, for the purpose of renovating the Fire Station and to raise and appropriate the sum of fifty-five thousand dollars (**\$55,000**) to be placed into said fund. This sum to come from the Land Use Change Tax (LUCT) Fund collected and to further name the Board of Selectmen as the agents to expend. (Majority vote)

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

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

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



## **ARTICLE 28: Fire Truck Refurbish Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of one hundred fifty thousand dollars (**\$150,000**) to be added to the Fire Truck Refurbish Capital Reserve Fund previously established. (Majority vote)

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

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

This article has an estimated tax impact of \$00.10 (ten cents per thousand).

The Fire Truck CRF balance: \$342,500.

## **ARTICLE 29: Federal Transportation Alternative Program Sidewalk Construction Project**

To see if the Town will vote to raise and appropriate three hundred twenty eight thousand one hundred dollars (\$328,100), gross budget for the purpose of constructing five thousand two hundred fifteen linear feet (5,215 lf) of residential sidewalk (detailed below). ~~[This project is eligible for eighty percent (80%) reimbursement through the Federal Transportation Alternative Program Grant. Two hundred sixty two thousand four hundred and eighty dollars (\$262,480) will come from this grant and sixty five thousand six hundred and twenty dollars (\$65,620) will be raised through taxation.]~~

The project will construct sidewalks covering the following roads: Jones Road (2,200'), a portion of Mack Hill Road (1,580'), a portion of Manchester Road (600'), a portion of New Boston Road (485') and a portion of Boston Post Road (350').

~~[This project is contingent on the Town of Amherst securing the Transportation Alternative Program grant. (Majority vote)]~~

*(The Board of Selectmen ~~does not recommend this article by a vote of~~ voted 5-0-05-0-0 to support this article.)*

*(The Ways and Means Committee ~~does not recommend this article by a vote of~~ voted 7-0-07-0-0 to support this article.)*

This article has an estimated tax impact of \$00.~~04~~21 (~~four~~twenty-one cents per thousand).

## **ARTICLE 30: Public Health Mosquito Surveillance and Control Program**

To see if the Town will vote to raise and appropriate the sum of ~~[forty]~~ thirty-six thousand dollars (~~[\$40]~~\$36,000) to continue the 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. (Majority vote)

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

*(The Ways and Means Committee does not recommend this article by a vote of 7-0-0.)*

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

**ARTICLE 31: Authorize Process Contained in RSA 289:2-a  
(cemetery lot sales proceeds to town general fund)**

To see if the Town shall vote to adopt the provisions of RSA 289:2-a which authorizes the Town to treat the sale of cemetery lots as sales of town property and deposit any funds received therefrom into the general fund. If adopted, this practice will continue until such time as the Town rescinds this provision.

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

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

This article has an estimated tax impact of \$00 (xxx cents per thousand).

**ARTICLE 32: Grant Amherst Board of Selectmen Pipeline Intervener Status**

Shall the Town authorize the Amherst Board of Selectmen to file with the **New Hampshire Site Evaluation Committee and the** Federal Energy Regulatory Commission (FERC) as an intervener, either by itself or in a coalition with other impacted communities regarding the matter of the proposed Kinder Morgan / Tennessee Pipeline project, in order to present the claims of Amherst residents and property owners and protect their rights?

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

This article has an estimated tax impact of \$00 (zero cents per thousand).

**Zoning Warrant Articles**

**ARTICLE 33: Elderly Housing**

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

To amend Sections 4.3.A, 4.3.B.3 and 4.20 of the Zoning Ordinance to allow elderly housing as a permitted use subject to a Conditional Use Permit in zones where it is currently permitted and to eliminate the special exception for elderly

housing.

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

#### **ARTICLE 34: Net Tract Area Definition**

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

To amend the Zoning Ordinance to provide a consistent definition of net tract area as the total area of the parcel less wetland, floodplain and steep slopes over 20 percent.

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

#### **ARTICLE 35: Expiration of ZBA Approvals**

Are you in favor of adopting Amendment No. 3 as proposed by the Planning Board as follows:

To amend Section 6.3 of the Zoning Ordinance in compliance with a 2013 RSA change that requires Zoning Board approvals be valid for a period of two years.

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

#### **ARTICLE 36: Structure Definition**

Are you in favor of adopting Amendment No. 4 as proposed by the Planning Board as follows:

To amend the Zoning Ordinance and Building Ordinance to define a structure as having a minimum area of 32 square feet and to exempt structures smaller than 32 square feet and temporary structures from requiring a building permit.

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

#### **ARTICLE 37: Workforce Housing**

Are you in favor of adopting Amendment No. 5 as proposed by the Planning Board as follows:

To delete the existing Section 4.14, Affordable Housing in its entirety and replace it with a new Section 4.14, Workforce Housing which allows Workforce Housing in zones where Affordable Housing is currently allowed and allows the Planning Board to grant waivers in dimensional requirements and density if it is demonstrated that such waivers are required for the economic viability of the

project in accordance with RSA 674:58-61.

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

**ARTICLE 38: Integrated Innovative Housing Ordinance**

Are you in favor of adopting Amendment No. 6 as proposed by the Planning Board as follows:

To delete the existing Section 4.16 Open Space Plan and replace it with a new section 4.16, Integrated Innovative Housing Ordinance which allows for implementation of Workforce Housing, Planned Residential Housing and Elderly Housing Ordinances by Conditional Use Permit and associated insertions and deletions throughout the ordinance for consistency.

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

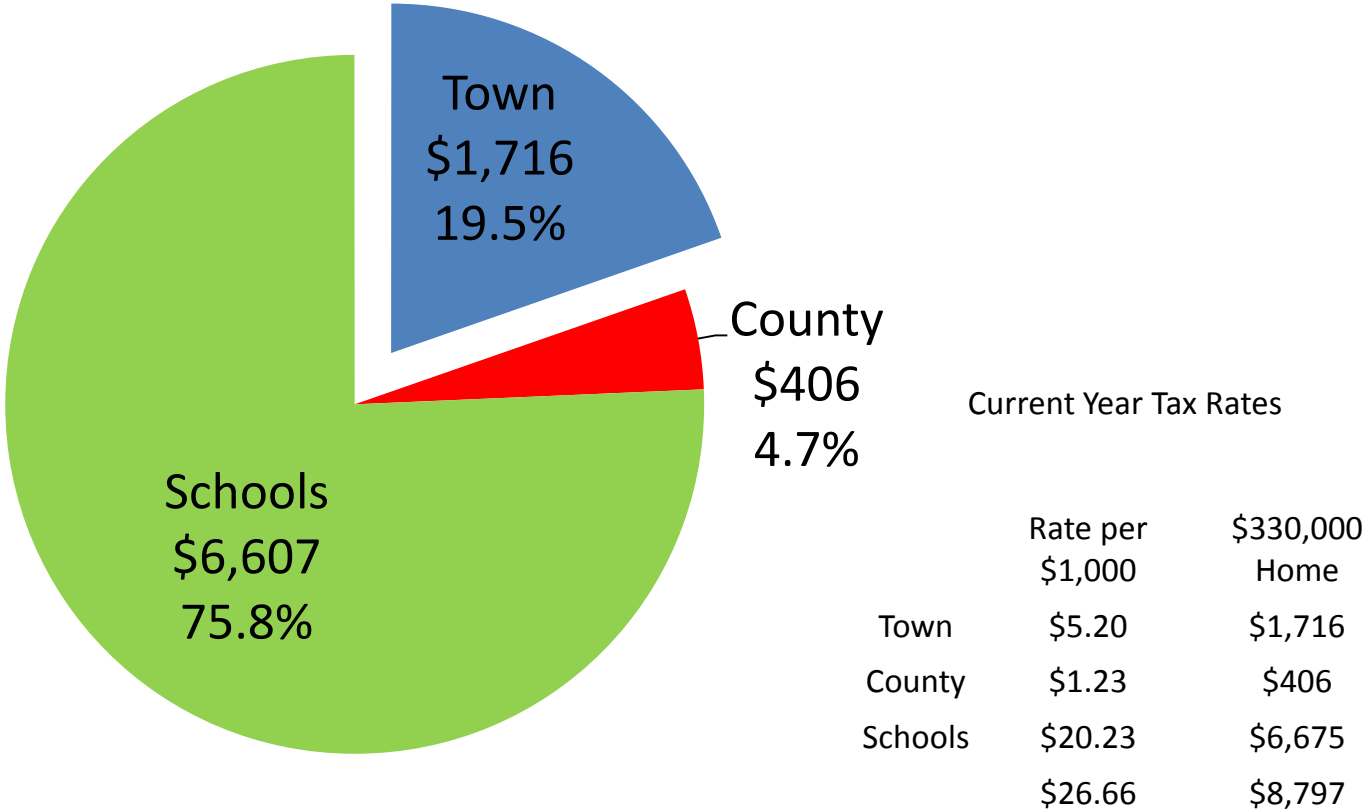
**ARTICLE 39: By Petition**

Are you in favor of adopting Amendment No. 7 as proposed by petition as follows:

To amend the Amherst Zoning Ordinance by changing the zoning of the property identified as Tax Map 2, Lot 12-2 from the Residential/Rural Zoning District to the Industrial District.

(The Planning Board voted 3-2-1 to support this article)

# TOWN PORTION OF TAX BILL - \$330,000 HOME



# 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.*
- Determination of the default budget, including one-time expenditures, rests with the governing body and cannot be altered by the deliberative session.

# FY 2016 DEFAULT BUDGET CALCULATION

Required & Allowed Increases & Decreases Per RSA 40:13 IX (b)		Delta
<b>FY15 Approved Budget &amp; Applicable Warrant Articles</b>	<b>\$11,920,431</b>	
FY 15 Principal - 4711 Long Term Notes and Bonds	(\$830,823)	
FY 16 Principal - 4721 Long Term Notes and Bonds	\$1,059,823	\$229,000
FY 15 Interest - 4711 Long Term Notes and Bonds	(\$203,803)	
FY 16 Interest - 4721 Long Term Notes and Bonds	\$197,110	(\$6,693)
FY 15 Souhegan Regional Landfill District	(\$343,080)	
FY 16 Souhegan Regional Landfill District	\$350,635	\$7,555
FY15 NH Retirement (Fire & EMS)	(\$69,640)	
FY16 NH Retirement (Fire )	\$47,144	(\$22,496)
FY16 Police Union Contract	\$46,929	\$46,929
One Time Appropriation - Mosquito Control WA #31	(\$40,000)	(\$40,000)
One Time Appropriation - Scale Purchase WA #333	(\$70,000)	(\$70,000)
<b>Required Adjustments</b>	<b>\$144,295</b>	<b>\$144,295</b>
<b>FY16 Default Budget</b>	<b>\$12,064,726</b>	

# FY 2016 Estimated REVENUE

Account	FY12 Total Revenues	FY13 Total Revenues	FY14 Total Revenue*	FY15 Budgeted Revenues	FY16 Estimated Revenues
3120 Land Use Change Tax	45,000	69,574	87,000	0	55,000 **
3184 Gravel Tax		0	533	0	0
3185 Timber Tax	4,414	2,782	5,029	2,500	0
3186 Payment in Lieu of Taxes	27,070	28,798	30,251	30,251	30,000
3189 Other Taxes (Elderly & Welfare Liens Redeemed)	1,339	2,566	1,000	4,000	4,000
3190 Interest & Penalties on Delinquent Taxes	233,554	194,602	184,275	170,001	170,001
3210 Business Licenses & Permits	173,351	180,700	191,666	172,500	180,000
3220 Motor Vehicle Permit Fees	2,147,182	2,185,999	2,337,401	2,167,000	2,488,000
3230 Permit Fee Revenue	103,513	98,616	71,019	97,901	67,701
3290 Other Licenses, Permits, & Fees	20,597	24,739	24,343	23,900	23,278
3319 Federal Grants or Reimbursements	0	0	249,393	0	0
3352 Meals & Rooms Tax Distribution	500,322	501,012	500,584	545,168	545,000
3353 Highway Block Grant	326,212	276,938	280,542	283,257	280,542
3356 State & Federal Forest Land Reimbursement	22	13	6	6	6
3359 Other	10,899	149,093	124,650	21,527	446
3379 Other Intergovernmental Revenue	76,688	82,357	96,776	78,000	84,416
3401 Income from Departments	339,626	313,963	405,985	274,684	452,409
3404 Landfill Income	110,311	90,177	87,471	102,250	102,250
3501 Sale of Municipal Property	2,214	0	4,000	3,500	3,500
3502 Interest on Investments	22,886	17,656	36,654	17,002	34,000
3504 Fines and Forfeits	4,090	5,118	5,387	5,602	0
3506 Insurance Dividends and Reimbursements		4,562	0	0	0
3508 Contributions and Donations	50	300	3,707	0	0
3509 Miscellaneous		0	20,571	0	1,500
3912 From Special Revenue Funds		0	0	0	0
3915 From Capital Reserve Funds	42,226	26,134	379,891	105,000	0
3916 From Trust & Fiduciary Funds				0	33,000
9998 Amount Voted from Fund Balance				100,000	100,000 **
9999 Fund Balance to Reduce Taxes				185,000	0
	<b>\$ 4,191,565</b>	<b>\$ 4,255,699</b>	<b>\$ 5,128,134</b>	<b>\$ 4,389,049</b>	<b>\$ 4,655,049</b>

\* Note: FY14 Total Revenue includes unanticipated grant revenue of \$282,339.

\*\* Note: Voted in separate warrant articles

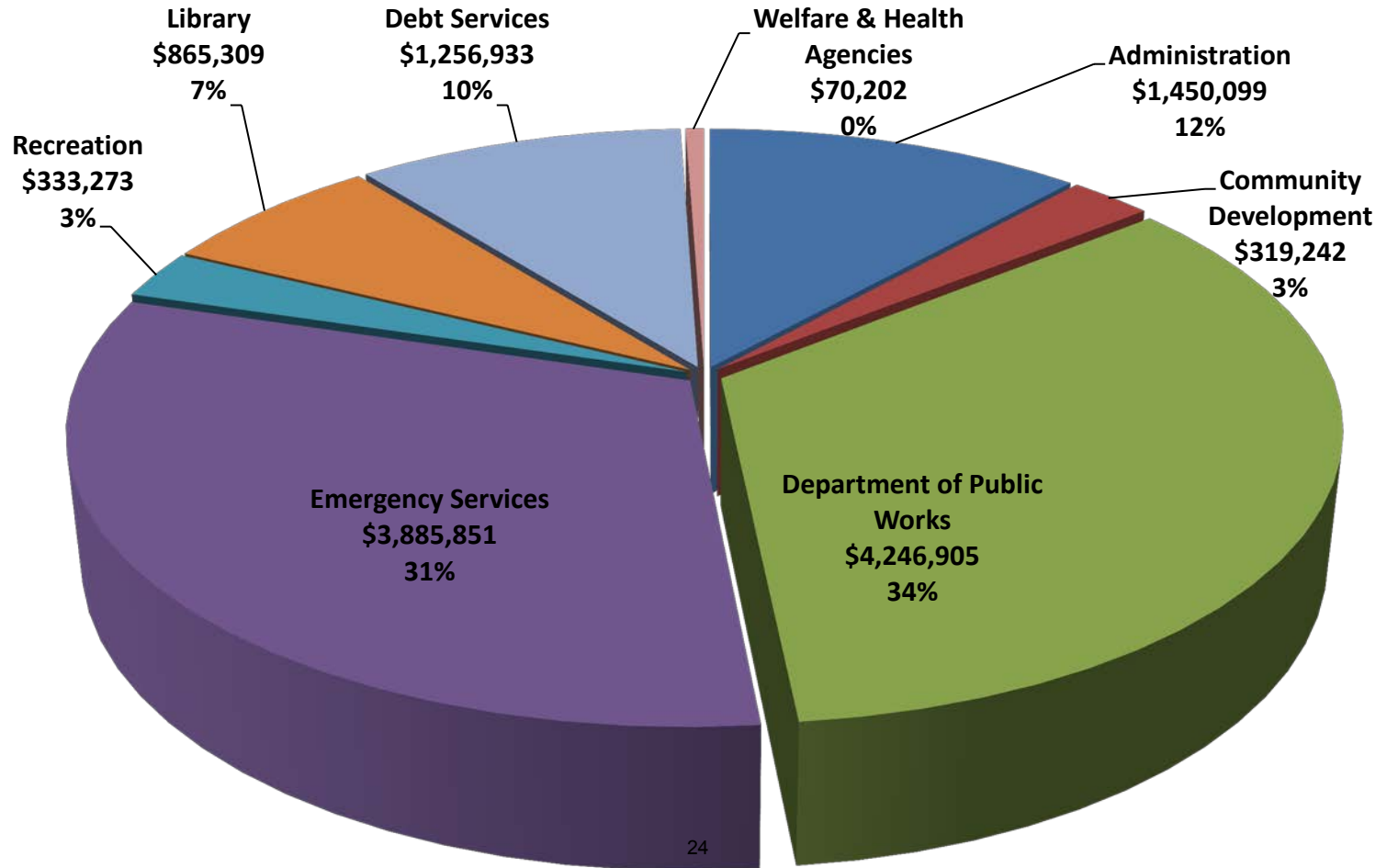


**Town of Amherst**

**FY15 Approved Operating Budget vs. FY16 Proposed Operating Budget**

<b>01</b>	<b>General Fund</b>	<b>FY15 Operating Budget</b>	<b>FY16 Proposal Operating Budget</b>	<b>Delta \$</b>	<b>Delta %</b>
Administration					
4130	General Government Executive	\$318,965	\$335,886	16,921	5%
4140	Election, Registration, and Vital Statistics	\$135,222	\$178,295	43,073	32%
4153	Legal Expenses	\$89,001	\$60,000	(29,001)	-33%
4155	Personnel Administration / Insurance	\$187,568	\$203,717	16,149	9%
4196	Property / Liability Insurance	\$106,371	\$119,410	13,039	12%
4415	Health Agencies and Hospitals	\$45,000	\$45,000	0	0%
4442	Welfare (Direct Assistance)	\$31,702	\$25,202	(6,500)	-21%
4583	Patriotic Purposes	\$8,500	\$8,500	0	0%
4589	Amherst Heritage Commission	\$1,420	\$1,420	0	0%
4611	Conservation Commission	\$8,000	\$8,000	0	0%
	<b>Administration</b>	<b>\$931,749</b>	<b>\$985,430</b>	<b>53,681</b>	<b>6%</b>
Finance					
4150	Financial Administration	\$174,922	\$242,527	67,604	39%
	<b>Finance</b>	<b>\$174,922</b>	<b>\$242,527</b>	<b>67,604</b>	<b>39%</b>
Tax & Assessing					
4151	Tax Collection	\$112,186	\$116,325	4,138	4%
4152	Assessing and Revaluation of Property	\$173,074	\$176,020	2,946	2%
	<b>Tax &amp; Assessing</b>	<b>\$285,261</b>	<b>\$292,345</b>	<b>7,084</b>	<b>2%</b>
Community Development					
4191	Planning Board	\$20,162	\$44,287	24,125	120%
4192	Zoning Department	\$267,526	\$274,955	7,429	3%
	<b>Community Development</b>	<b>\$287,688</b>	<b>\$319,242</b>	<b>31,554</b>	<b>11%</b>
Department of Public Works					
4194	General Government Buildings	\$304,770	\$314,869	10,099	3%
4195	Cemeteries	\$44,465	\$47,808	3,343	8%
4311	Public Works Administration	\$284,507	\$405,166	120,660	42%
4312	Department of Public Works	\$2,706,264	\$2,833,895	127,631	5%
4316	Street Lighting	\$24,465	\$22,774	(1,691)	-7%
4323	Souhegan Regional Landfill District	\$343,080	\$350,635	7,555	2%
4324	Landfill Department	\$321,890	\$255,651	(66,239)	-21%
	<b>DPW Operating Budget</b>	<b>\$4,052,430</b>	<b>\$4,246,905</b>	<b>194,474</b>	<b>5%</b>
Police Department					
4210	Police Department	\$2,251,786	\$2,296,802	45,017	2%
4299	Public Safety Communications	\$374,586	\$362,934	(11,652)	-3%
4414	Animal Control (Dog Officer)	\$401	\$401	0	0%
	<b>Police Department</b>	<b>\$2,626,773</b>	<b>\$2,660,137</b>	<b>33,364</b>	<b>1%</b>
Fire Department					
4220	Fire Department	\$590,367	\$631,278	40,911	7%
4290	Emergency Management	\$9,115	\$9,115	0	0%
	<b>Fire Department</b>	<b>\$599,482</b>	<b>\$640,393</b>	<b>40,911</b>	<b>7%</b>
Emergency Medical Services					
4215	Emergency Medical Services	\$621,725	\$583,259	(38,467)	-6%
4411	Health Administration	\$2,002	\$2,062	60	3%
	<b>Emergency Medical Services</b>	<b>\$623,728</b>	<b>\$585,321</b>	<b>(38,407)</b>	<b>-6%</b>
Library					
4550	Library	\$845,087	\$865,309	20,222	2%
	<b>Library</b>	<b>\$845,087</b>	<b>\$865,309</b>	<b>20,222</b>	<b>2%</b>
Recreation Department					
4520	Recreation Department	\$326,087	\$323,673	(2,414)	-1%
4522	Parks and Grounds	\$22,990	\$16,106	(6,884)	-30%
4525	Peabody Mill Environmental Center	\$22,600	\$9,600	(13,000)	-58%
	<b>Recreation Department</b>	<b>\$348,687</b>	<b>\$333,273</b>	<b>(15,414)</b>	<b>-4%</b>
Principal & Interest					
4711	Principal - Long Term Bonds and Notes	\$830,823	\$1,059,823	229,000	28%
4721	Interest - Long Term Bonds and Notes	\$203,802	\$197,110	(6,692)	-3%
	<b>Principal &amp; Interest</b>	<b>\$1,034,625</b>	<b>\$1,256,933</b>	<b>222,308</b>	<b>21%</b>
<b>Town Budget</b>		<b>\$11,810,431</b>	<b>\$12,427,814</b>	<b>617,383</b>	<b>5.23%</b>

# FY16 Proposed Budget Summary



# FY 2016 PROPOSED OPERATING BUDGET & WARRANTS – TAX IMPACT

	Appropriation	Estimated Tax Rate / \$1,000	Estimated Impact on \$330,000 Home
FY16 Proposed Operating Budget (Art 23)	\$ 12,427,814	\$ 5.32	\$ 1,756
<b>CAPITAL RESERVE (ARTICLES)</b>			
FY16 Assessing Capital (Art 25)	\$ 25,000	\$0.02	\$6.60
FY16 Communications Center (Art 26)	\$ 15,000	\$0.01	\$3.30
FY16 Fire Station Renovation (Art 27)	\$ 55,000	\$0.00	\$0.00
FY16 Fire Truck (Art 28)	\$ 150,000	\$0.10	\$33.00
<b>OTHER INDIVIDUAL (ARTICLES)</b>			
FY16 Fed. TAP- Sidewalks (Art 29) – (Amended)	\$ 328,100	\$0.21	\$69.30
FY16 Mosquito Surveillance & Control (Art 30) (Amended)	\$ 36,000	\$0.02	\$6.60
<b>Subtotal - Non Recurring Warrant Articles</b>	<b>\$ 609,100</b>		
ESTIMATED 2015 TAX BILL BASED ON FY16	25 \$ 13,036,914	\$ 5.68	\$ 1,874

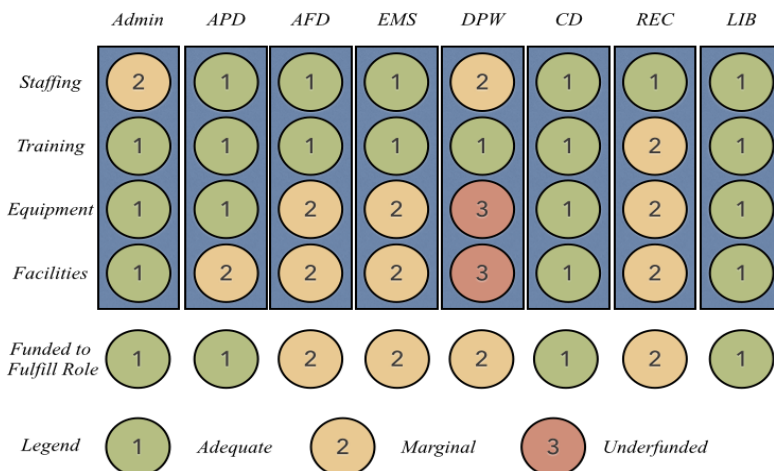
## 2014 WAYS & MEANS ANNUAL REPORT

The Amherst Ways & Means Committee (W&M) is pleased to announce that in 2014 we continued to build on the fiscal progress made last year by the Board of Selectmen (BOS) and last year's committee. We applaud the collaborative spirit of the BOS, the Town Administrator, and the individual department heads, and their dedication to transparent and responsible budgeting in line with private sector and accounting best practices. This approach was especially important this year as the principal and accrued interest on the Road Bond passed several years ago placed severe constraints on budget flexibility. In our judgment, the BOS made a realistic effort to work within these constraints while appropriately prioritizing funding for strategic initiatives that will benefit the town.

As with last year, W&M were part of the town budgeting process from the beginning and members were present for all public budgetary discussions. Committee members conducted in depth analyses of each town department's budget as well as a global, line-by-line comparison of the total town budget requested versus actual spending per line over the last five years. In addition to better revenue estimates and significant budget redundancies of at least several hundred thousand dollars identified by the Town Administrator, and to further budget reductions mandated by the BOS by their strategic choices, W&M persuaded the BOS to reduce the town budget by up to several hundred thousand dollars more based on our funding analyses.

W&M continued to pursue appropriate balance in the funding of town departments, but it is important to note that the town is still in "catch up" mode in funding of some departments caused by past default budgets and budget shortfalls. The Committee feels that the strategic focus of the BOS continues to rebalance the funds where they are needed most.

Similar to last year's dashboard presented by W&M to depict how well each department is funded to fulfill its mission, this year's dashboard looks as follows:



Again, we conclude that most departments are appropriately funded; however, funding in three areas remain problematic in our estimation and warrant further discussion:

- 1) We support the ongoing BOS effort to restructure the Fire and EMS relationship but note that a move to consolidate the departments will require the renovation of the second floor of the central fire station to provide adequate facilities for Fire and EMS staff. In addition, we are concerned that EMS has not had a plan in place for regular vehicle maintenance.
- 2) We advocate that DPW adopt a regular, long term vehicle replacement schedule using lease/purchase funding in order to flatten out funding requirements for equipment. In addition, we strongly endorse the BOS decision to conduct a top-to-bottom review of DPW operations as soon as possible to ensure that the department is operating efficiently and according to best practices, including staffing.
- 3) We recognize that the Recreation Department is in a transition year under new management but note that the adequacy of existing town recreation fields is still an open question.

Per our fiduciary duty, the W&M committee members take the following positions on the various town warrant articles that have a fiscal impact on voters. (Note: Vote counts are listed in the following sequence: for - opposed - abstained).

#### ARTICLE 22: Bridge Replacement Bond 7-0-0

This bond is an important placeholder that will allow the town to place several key bridges on the long term state register of bridges requiring repair. While it is not likely that the town will have to commit funds from this bond to repair these bridges in the near term, we will not be eligible for state reimbursement for the lion share of the repair costs for these bridges unless these bonds pass. Passage of this article will ensure that the difficulties the town experienced with the Mack Hill bridge funding will not be repeated in the future.

#### ARTICLE 23: Operating Budget 7-0-0

While the effect of the principal and interest owed by the town on our Road Bond means this year's budget increase is larger than we'd usually like to see, we unanimously believe the BOS made a realistic and fiscally prudent effort to minimize any increase above this inflexible constraint while appropriately continuing funding for priority initiatives that will benefit the town. The tax effect of this budget is estimated at \$5.32 per thousand or \$1,756 for the average \$330,000 home in Amherst. Last year's municipal tax rate was \$5.20 per thousand for the operating budget plus warrant articles that passed.

#### ARTICLE 24: Contingency Fund 7-0-0

According to new law, the Town budget can no longer hold a line-item for contingencies. This Warrant Article will provide the necessary vehicle, if needed, to hold funds for the town up to \$100,000 for unanticipated or urgent issues. Because any money going into the Contingency Fund will come from the Undesignated Fund Balance, there is no tax impact of this warrant article to Amherst homeowners.

#### ARTICLE 25: Assessing Revaluation Capital Reserve Fund 7-0-0

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

#### ARTICLE 26: Communications Center Capital Reserve Fund 7-0-0

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

#### ARTICLE 27: Fire Station Renovation Capital Reserve Fund 7-0-0

W&M supports the ongoing BOS efforts to restructure the public safety departments. The BOS proposal to commit funds from the Land Use Change Tax (LUCT) fund for the purpose of renovating the second floor of the Central Fire Station is an essential step in this restructuring process. We believe that the collocation of Fire and EMS under one roof made possible by passage of this warrant article will significantly reduce future town expenses while improving emergency services and coverage for residents.

#### ARTICLE 28: Fire Truck Capital Reserve Fund 7-0-0

The strategic fleet management schedule that W&M provided to the BoS and the Town this year requires regular contributions to this fund annually. The tax impact of this article is \$.10 per- thousand, or approximately \$33.00 for the average \$330,000 home in Amherst. We feel this is a small price to pay to allow Amherst to deploy a first-rate fleet of fire fighting vehicles and avoid an increase in our fire insurance premiums.

ARTICLE 29: Safe Routes to Schools – Federal Transportation Alternative Project (TAP) 0-7-0

The original intent of this Warrant Article would have resulted in a large Federal outlay to build new sidewalks in Amherst village with a relatively small contribution from town taxpayers. However, this was contingent on a Federal Grant that was subsequently denied for this fiscal year. As a result, the town will have to pay for the entire cost of this program, not just 20% as originally envisioned. Since this project will require a large increase in taxes next year, we unanimously oppose this warrant article as amended in the deliberative session. Though several members may personally support the intent behind the project, we feel it is our fiduciary duty to oppose this measure this year, especially since there may be opportunities next year or the year after to get the original Federal Grant funding that would make this project a good deal for the town.

ARTICLE 30: Public Health Mosquito Surveillance and Control Program 0-7-0

W&M unanimously opposes this article because we believe the town should audit this program to determine how much money we really need to spend on this project, and also should seek more than one bidder on the contract. Until we are sure that the amount proposed for this long standing, single-source contract is the accurate amount needed and the contractor is the best value available, we are not comfortable endorsing this article before voters.

ARTICLE 31: Authorize Process Contained in RSA289:2-a (cemetery lot sales proceeds to town general fund) 7-0-0

W&M unanimously supports this article.

Respectfully submitted by the Amherst Ways & Means Committee:

Nate Jensen (Co-Chair)  
Russ Thomas (Co-Chair)  
Jay Dinkel  
Colleen Lynch  
John Post  
Andy Ouellette  
Paula Troie  
John Rubery (Alternate)

## **TOWN DIVISIONS IN REVIEW 2014**

### **ASSESSING OFFICE**

The Board of Selectmen retains KRT Appraisal to perform the duties and functions of the Assessor's Office. The Assessor's primary responsibility is to equitably assess all property and 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 reviews new construction, outstanding building permits, and measures and lists a quarter of the town's real estate inventory each year. The Assessor's Office also keeps track of ownership changes, keeps up to date information on building and property characteristics, reviews applications for eligibility for exemptions, credits and other forms of property tax relief, and, most important, analyzes trends in sales prices, construction costs, and rents to estimate the value of all property.

The Assessing Office continually performs quarterly inspections. If the home owner is not available when the data collector arrives, the property will be measured and a follow up letter will be sent to schedule an appointment for an interior inspection at a later date. The cycled inspection process ensures accuracy in the assessment data and compliance with state regulations governing assessments in the State of New Hampshire. The cyclical inspection process will ensure that the data on file is accurate for the town wide revaluation scheduled for 2016 as required by the New Hampshire constitution (Part 2 Article 6) and state law, which require that the value of all properties be at market value (RSA 75:1) on a periodic basis or at least every five years (RSA75:8-a). As part of this process, letters were sent out to some property owners requesting that KRT Appraisal be contacted to set up an appointment. Cooperation in this process is greatly appreciated and is an important part of ensuring that assessments are accurate and that properties are equitably assessed.

In Amherst, the War Veteran's Tax Credit is \$500 ; Totally & permanently disabled Veterans, spouses or widows, and the widows of Veterans who died or were killed is \$1,400 who meet the specific service dates according to RSA 72:28. If the criteria for both are met then the credit would be \$1900.00 per year.

The 65-74 Senior Property Tax Exemption is \$71,000, the 75-79 Senior Property Tax Exemption is \$107,000, and the 80 years of age and older Senior Property Tax Exemption is \$142,000. This exemption reduces the total assessed value of the property.



Amherst also provides a Blind Property Tax Exemption of \$35,000, and a Disabled Property Tax Exemption of \$61,000. These exemptions reduce the total assessed value of the property.

If you would like to find out more information for exemptions, tax credits, and qualifying criteria stop by the Assessors' Office Monday through Friday 8am. to 4pm. or look us up on line at [www.amherstnh.gov/assessor](http://www.amherstnh.gov/assessor).

## SCHEDULE OF TOWN PROPERTY

<b>Property</b>	<b>Address</b>	<b>Assessment</b>
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
Limbo & Narragansett	Limbo & Narragansett	79,600
<b>Town Parks</b>	<b>Address</b>	<b>Assessment</b>
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

<b>Town Parks</b>	<b>Address</b>	<b>Assessment</b>
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
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

<b>Tax Deeded Property</b>	<b>Acreage</b>	<b>Assessment</b>
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

<b>Tax Deeded Property</b>	<b>Acreage</b>	<b>Assessment</b>
Boston Post Road	1.30	61,000
Lyndeborough Road	0.06	0

### **Tax Deeded Land**

<b>Managed by Conservation</b>	<b>Acreage</b>	<b>Assessment</b>
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
Grater Road	13.51	385,100
24 Old Mont Vernon Road	17.91	185,300

<b>Land Managed by Conservation</b>	<b>Acreage</b>	<b>Assessment</b>
Rt 101, Bedford	44.40	6,311
Rt 101	59.26	568,100
363 Rt 101	18.53	262,900
Horace Greeley Road Rear	105.83	668,800
"Sutton Court"	31.34	211,000
Christian Hill Road	46.94	485,400
Bate Road Rear	30.00	2,500
Walnut Hill Road Rear	2.00	15,700
The Flume Chestnut Hill Rd	24.70	3,400
The Flume Chestnut Hill Rd	11.15	1,500
The Flume	204.65	28,300

<b>Conservation Land</b>	<b>Acreage</b>	<b>Assessment</b>
Brook Road	558.00	2,748,000
61 Boston Post Road	47.00	208,500

## SCHEDULE OF TOWN PROPERTY

<b>Conservation Land</b>	<b>Acreage</b>	<b>Assessment</b>
35 Thornton Ferry I & Cobbler Ln.	19.00	26,000
15 Mont Vernon Road	40.66	349,000
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	93.00	978,399
9 Austin Road	35.00	263,000
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
Pine Top Road	25.2	234,200
Grater Road	5.1	74,500

## SCHEDULE OF TOWN PROPERTY

<b>Conservation Land</b>	<b>Acreage</b>	<b>Assessment</b>
Brook Road	20.00	75,700
Sutton Court	99.00	278,300
Spring Road	5.09	9,500
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

<b>School Property</b>	<b>Address</b>	<b>Assessment</b>
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

<b>Conservation Easements</b>	<b>Acreage</b>	<b>Assessment</b>
Austin Road	34	
New Boston Road	17.1	0
Amherst St./Boston Post Rd.	3	0
Baboosic Lake Rd	109.9 total	
Parker Farm Ln Open Space	23.4	
Lyndeborough Road Wilkins	21	1,700
Christian Hill Road Wilkins	28	2,600
Tanglewood Way Wilkins	21.72	2,000
Route 13 Wilkins	27	3,100

## **OFFICE OF COMMUNITY DEVELOPMENT**

The Community Development Office strives to effectively manage community change in accordance with the Town of Amherst Master Plan and the Town's ordinances and regulations. This is done by providing professional advice and technical expertise in a fair and consistent manner to citizens, boards, commissions, departments and regional agencies on the implementation of land use ordinances, regulations and policies for both 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
- Building permitting and inspections
- Health and safety
- Economic development: commercial, industrial and small business

The Office includes the Building, Code Enforcement, Planning, Zoning and Economic Development Departments. It also provides support to the Town's Zoning Board of Adjustment, Planning Board, Historic District Commission, Conservation Commission, and the Heritage Commission. In support of the commissions and boards, the Office has become the central repository for all land use related plans and documentation, and the central communication hub for all land use boards. This dynamic office is supported by three staff members:

- Debra Butcher, Community Development Assistant
- Richard Keyes, Building Inspector, Deputy Health Officer, and Code Enforcement
- Colleen Mailloux, Community Development Director, Zoning Administrator, and Code Enforcement

Development activity remained stable in 2014 with no significant change in the commercial or residential sectors. Building permit activity has increased 50% over two years ago, an increase which has exceeded the Office's ability to provide timely turn-around on permit approvals and inspection scheduling requests. In light of this increase, the Board of Selectmen and Town Administrator have continued to support the Office's request to hire a subcontracted Building Inspector on a part-time "as-needed" basis to supplement the regular inspection schedule. The Office has worked in 2014 to improve its application, inspection and code enforcement procedures and will continue to do so as we strive to provide a service to the community while maintaining the integrity of construction in Amherst.

The Office had several ongoing projects this year including the comprehensive review and update of the Town's water protection regulations including the Wetland and Watershed Conservation District Ordinance, Aquifer Conservation

and Wellhead Protection District Ordinance, and Septic System Ordinance and continued efforts to organize land use file storage and efficiency

I would like to take this opportunity to thank the members of the Board and Commissions who dedicate their time to making Amherst a great place to live and work. I would also like to thank the Office of Community Development staff for their dedication and support; together the staff was responsible for assisting our land use boards and committees with approximately 60 public meetings and 82 land use applications, and processing 899 building permits this year.

Respectfully submitted,

Colleen Mailloux  
Community Development Director

### Office of Community Development- 2014 Statistics

<b>Building Permit Applications</b>	
New Residential	13
Residential Additions/Alterations	127
Commercial/Industrial (additions/alterations)	15
Commercial/Industrial new	1
Signs	39
Pools	10
Demolition	21
Septic Systems	92
Electrical	191
Plumbing	80
Mechanical	307
Home Occupations	3
<b>Total # of Building Permit Applications</b>	<b>899</b>
<b>Total # Building Inspections</b>	<b>764</b>

<b>Planning Board Applications</b>	
Scenic Road Hearings	1
Non-Residential Site Plans (NRSP)	3
NRSP Amendments	4
Subdivision	8
LLA	4
Discussions	2
Conditional Use Permit	4
<b>Total</b>	<b>26</b>



<b>Zoning Board of Adjustment Applications</b>	
Variance	27
Special Exception	3
Appeal of Administrative Decision	1
Equitable Waiver	1
<b>Total</b>	<b>32</b>

<b>Historic District Commission Applications</b>	
New Building	1
Building Modifications	10
Tree Removal	4
Shed	3
Mechanical Equipment	3
Other	3
<b>Total</b>	<b>24</b>

**DEPARTMENT OF PUBLIC WORKS**

The Amherst Department of Public Works maintains 122 miles of roads and nine town buildings with a director, executive assistant and p/t secretary, two foremen, nine equipment operators/laborers, and one mechanic. The transfer station functions with one full-time and several part-time employees.

Bridges

*Manchester Road Bridge* - with cooperation from the Board of Selectmen, the Planning Board, the Historic District Commission, various utilities, and New Hampshire Departments of Environmental Services and Transportation, final construction plans were reviewed and approved. The four cent gas/diesel fuel tax increase accelerated the replacement of this bridge from its original FY 2018 schedule, to next spring. Project bids were opened on December 4<sup>th</sup>, and after Department of Transportation (DOT) review, the Amherst Board of Selectmen awarded the project to Neil H. Daniels, Inc. We anticipate this six month construction project starting in early May 2015.

*Horace Greeley Road* – The Amherst Board of Selectmen authorized this project to be bid ready. Preliminary plans are in the DOT approval stage, temporary easements are being sought, and application is being made for wetland permitting.

*New Boston Road* – this project remains on the NHDOT replacement list, however, improvements made several years ago were successful to the point that an additional estimated \$50,000 worth of work will eliminate its need for replacement. This work has not yet been engineered, bid, or scheduled. Bridge repair work is not covered under the DOT reimbursement program.

*Thornton Ferry Road* One over Beaver Brook #145/106 & *Mont Vernon Road* over Caesars Brook #112/071 – currently listed in “FAIR” condition, both are metal pipes, and both will fail within ten years. DOT’s reimbursement/replacement is booked out to 2024. The above will not be placed on the state listing before Amherst provides documentation that it has raised it’s 20% portion. An article is on this year’s warrant to provide that documentation.

Bond/budget road reconstruction work

Boston Post Road (center of Town)	2,125 linear feet (1½” top coat 2015)
Boston Post Road (@ Cricket Corner Rd)	900 linear feet
Boston Post Road (@ North Meadow Rd)	600 linear feet
County Road	675 linear feet
Cricket Corner Road	3,100 linear feet
Danbury Circle	3,631 linear feet
Nichols Road	3,385 linear feet (1½” top coat 2015)
North Meadow Road	2,495 linear feet

Merrimack Road	6,800 linear feet (mill & fill)
Pine Acres Road	<u>1,400 linear feet</u> (1½” top coat 2015)
	25,111 linear feet or 4.76 road miles

### Sidewalk Reconstruction

Boston Post Road (center of town)	2,978 linear feet
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### Proposed road work for 2015

Boston Post Road (center, mill & fill)	1,175 linear feet
Caldwell Drive (101A – Columbia Drive)	1,325 linear feet
Columbia Drive	2,439 linear Feet
Craftsman Lane	1,221 linear feet
Eastern Drive	1,653 linear feet
Foundry St	1,480 linear feet
Foundry Street sidewalk	
Howe Drive	2,780 linear feet
Old Nashua Road	4,796 linear feet
Ponemah Hill Road	2,255 linear feet
School St (between Boston Post & Middle)	275 linear feet
Standish Way	3,168 linear feet
Stearns Road	6,790 linear feet
Veterans Road	2,867 linear feet
Willow Lane	<u>1,362 linear feet</u>
	33,586 linear feet or 6.36 miles

### EPA Stormwater update

Stormwater is a mandate, implemented from the “Clean Water Act” of 1972. The requirements are managed by the NH Department of Environmental Services (NHDES) and the U.S. Environmental Protection Agency (EPA). Amherst was first impacted by these requirements (permit) in 2003.

A second round of requirements, in various draft forms, was released for public comment in 2008, 2012, and now again in 2014. The latest draft is 59 pages long with an additional 383 appendix pages and fact sheets. It is widely speculated the final version of the next permit will be released in NH in the upcoming spring.

The effective date of the proposed permit will be no sooner than the date the final permit is signed and made publicly available. To obtain coverage, Operators (municipalities) will be required to submit a new Notice of Intent (NOI). EPA anticipates that NOIs will be due ninety (90) days after the effective date of the final permit. Amherst has neither the staff nor the technical skillset necessary to complete work and will be required to retain outside engineering services.

Being so long and drawn out, with implementation based on speculation, these requirements are not included in any budget format.

#### Routine road maintenance work

*Catch basins* – each spring, using the services of an outside contractor, all 500+ catch basins are cleared of sand and debris. This material is often laced with oils and heavy metal residue and requires testing and special disposal methods.

*Patching* – DPW crew members cleaned and primed potholes using 720 gallons of emulsion and hand shoveled 122.67 tons of asphalt.

*Shoulder ditching* – using two subcontractors, and town trucks, crews cleaned 12.14 lane miles (or 6.7 road miles) of road shoulder.

*Roadside brush* – crews cleared saplings and limbs from approximately 5.2 miles of road during the year. The Thanksgiving snowstorm created town wide damage. For the first week, we were assisted in cleanup by a Hillsborough County work crew of ten. A town workforce has continued cleanup, and will do so until completion (probably in the spring).

#### Town buildings

DPW employees work through the continuing list of repairs that go along with maintaining nine municipal buildings. Projects beyond in house resources are bid to outside contractors with periodic supervision by the DPW director or buildings and grounds foreman.

#### Town Commons

Between May & November, approximately twelve acres of commons are cared for by a team of two part time employees, with assistance from DPW seasonal help. This includes fence painting, soil aeration, over-seeding, mowing, foliage, lime, and fertilizer.

#### Transfer Station

Through the first eleven months of 2014 we processed 2,612.23 tons of trash (costing \$180,243.87), a reduction of 60.93 tons over the same period last year.

Within the same eleven months, residents should be congratulated for recycling the following tonnage:

Commingles	55.9 tons	Plastic	9.07 tons
Magazines	184.12 tons	Cardboard	140.44 tons
Alum cans	11.18 tons	Steel cans	11.38 tons
Mixed paper	119.27 tons	Glass	233.95 tons

Had the 755.31 tons of recyclables been thrown in with the trash, it would have cost the town an additional \$52,116.39. Thank you for your recycling efforts.

#### Household Hazardous Waste (HHW)

144 homes did their part to protect the environment, by participating in the HHW program. Fifty-four percent brought paint, forty-one percent brought solvents & thinners, and twenty-seven percent brought lawn and garden products.

Collection schedule dates for next year are as follows,

Saturday April 18 <sup>th</sup> Facility	8am-12 noon, in Nashua @ Public Works
Saturday May 2 <sup>nd</sup> Facility	8am-12 noon, in Milford @ Public Works
Thursday June 4 <sup>th</sup>	3pm-7pm, in Nashua @ Public Works Facility
Saturday Aug 1 <sup>st</sup> (tentative) Facility	8am-12 noon, in Nashua @ Public Works
Saturday Oct 3 <sup>rd</sup> (tentative) Facility	8am-12 noon, in Nashua @ Public Works
Saturday Nov 7 <sup>th</sup> (tentative) Facility	8am-12 noon, in Nashua @ Public Works

This valuable program is always looking for volunteers, if interested; please contact my office or NRPC directly.

Please refer to the Nashua Regional Planning Commission's (NRPC) webpage @ [www.nashuarpc.org/](http://www.nashuarpc.org/) for specific updates.

In closing, I extend my thanks and appreciation to my staff and crew, other departments and department heads, boards, and committees I interact with throughout the year, to the Town Administrator and Board of Selectmen for their guidance and support, and lastly to the residents of Amherst.

Respectfully submitted,

Bruce W. Berry, Director  
Department of Public Works

## **EMERGENCY MANAGEMENT**

The Emergency Management function of the Town serves to prepare our community to address disasters, both natural and manmade, in a manner that minimizes personal injury and damage. In addition, the Emergency Management Team, comprised of key elected and appointed officials in town, opens the Emergency Operations Center whenever necessary to manage events that arise during the year. In 2014 we were fortunate that we did not have to activate the Emergency Operations Center, although we did have the Thanksgiving Storm that kept the management team in contact with one another before and during the event.

This storm did include the activation and use of the CERT Team, where they manned the warming station at the Central Fire Station and assisted residents with filling water containers.

The Emergency Management Team works throughout the year analyzing potential risks, developing emergency operations plans and finalizing the towns Hazard Mitigation Plan. The team meets a minimum of four times a year to work on these plans and any changes that maybe taking place in the community.

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 has been used several times in recent years. 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 to learn more about this system, to sign up for the notification service, and to update your contact information. Additionally, social media has become a good source for us to get information out to the public and we did utilize it for the Thanksgiving snow storm.

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

Respectfully submitted,

Matthew Conley  
Acting 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.

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 fleet includes; a 2011 Ford F-450 4X4 and a 2001 Ford F-350 4X4 Emergency Ambulance and a 2005 Ford Explorer 4X4 Paramedic Response Vehicle.

In 2014, Amherst EMS responded to 773 calls for service. Below is a list of the response disposition of these calls:

ALS Evaluation and Care, Transport by AEMS - 366  
ALS Evaluation and Care, Transport by Other EMS Unit - 6  
BLS Evaluation and Care, Transport by AEMS - 142  
Cancelled in Route - 28  
Deceased at Scene - 7  
Evaluated and Assisted, No Care Required - 16  
Evaluated and Refused Care and Transport - 130  
Evaluation and Care and refused Transport - 56  
Evaluation and Care, Transfer to Other EMS Unit - 7  
No Patient Found at Dispatched Location - 5  
Stand By Only – No Patient Contact - 8  
Unknown Type Call - 2

Listed below are the members of Amherst EMS who cared for the people of our communities 24/7 during the 2014 year;

Earlene Calabro	Walter Colby	Daniel Barton	Matthew Conley
Mark Hume	John Leonard	Tim Riddell	Chenais McConnell
Brett Lafoss	Corey Bartlett	Ted Joubert	Dan Bonefant
Sandra Powers	Mark Boynton	Joshua Doda	Steve Belmont
Karen Lindquest	Mike Jolin	Brian Disco	James Lockwood
Jeff Milos	John Hazen	Monty Burg	Aaron Roudabush
Shaun Morrissey	Kirk Garland	Allen Peck	Melissa Winters
Kyle Snowdon	Greg Tufts	Jen Bartolomucci	M.E. Indelecato
Calvin Weichert	Roy Olsen	Darlene Davison	Katherine Lockwood
Justin Doty	Ryan O'Hara	PJ Comeau	Kaitlin McDonough
Jon Barker	Steve Brady	Mike Fiore	

Respectfully submitted,

Matt Conley  
Acting Director of EMS

## **FIRE DEPARTMENT**

The Town of Amherst's Fire Department is known as a combination fire protection agency. It deploys full-time paid leadership and administration supported by a volunteer/on-call membership to provide 24/7/365 coverage. Amherst is unique in New Hampshire in that it has been effectively been able to maintain this structure even with a population that is greater than 10,000. The Amherst Fire Department (AFD) motto is "Pride, Spirit and Tradition" which was borne out of the town's early fire protection provided by the Yankee Pump Company in 1808.

The Amherst Fire Department currently maintains two full-time employee positions; a Chief and a Deputy Chief and one part-time employee position (Administrative Lieutenant). Currently, Deputy Chief Conley is in an acting Fire Chief capacity since former Chief Boynton retired earlier this year. The AFD salaried staff work Monday through Friday providing immediate response during daytime hours, managing administrative responsibilities, and performing routine operational tasks such as code inspections, fire prevention and overall department management. The remaining approximately 50 members are "on-call" personnel who work other jobs and respond to emergencies when they are in town and are available. A team of senior officers and lieutenants take rotating duty shifts at night and on weekends with at least one senior officer and one lieutenant on duty at any given time to maintain coverage and leadership continuity 24/7/365 for any event.

Amherst on-call Firefighters receive an hourly wage for response to emergency calls, but separately they also spend thousands of 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. Under a town initiative in 2014, our on-call firefighters now receive some compensation for their training hours contributed, but the majority of their time remains essentially volunteer time. Most AFD members have minimally obtained State Firefighter Level II certification and many have gone on to obtain additional education to become certified in special rescue techniques, HAZMAT as well as becoming Emergency Medical Technicians.

In 2014 Amherst Fire responded to 489 calls, these calls are a combination of both emergency and service calls. For emergencies that require more manpower to bring the situation under control, the Amherst Fire Department may draw on neighboring towns under the Souhegan Fire Mutual Aid Association agreement. Conversely, Amherst makes dozens of mutual aid responses to the towns surrounding us such as Milford, Bedford, Merrimack, and Mont Vernon.

Respectfully submitted,  
Matthew Conley,  
Acting Fire Chief



**AMHERST TOWN LIBRARY**  
[www.AmherstLibrary.org](http://www.AmherstLibrary.org)

***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.*

**2014 Statistics – Library Activity**

Circulation (total)	197,683
Adult print	57,440
Juvenile print	70,138
Digital/ Audiovisual	69,285
 Total (physical) items in collection	 65,995
Items added	7,042
Items withdrawn	12,445
 Active patrons	 5,701
New patrons	518
 Meeting room use (reservations)	 703
Adult program attendance	3,094
Children’s program attendance	8,205

### **Library Services**

- diverse collection of books (for all ages) including bestsellers, graphic novels and large print, audiobooks for your 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

## **POLICE DEPARTMENT**

### **Department Roster**

Chief Mark O. Reams	Officer Nicholas A. Skiba
Lieutenant Anthony E. Ciampoli	Officer David P. Audet
Lieutenant Chad E. Blake	Officer Justin J. Gerome
Sergeant P. Derek Mahoney	Officer Heather E. Blase
Sergeant Patrick A. Webster	Officer Joseph P. Cerra
SRO Michael J. Knox	Officer Kevin R. Kelly
SRO John H. Smith	Officer Hans E. Chapman
Detective James B. Crocker	Sharon Higley, Executive Assistant
Detective Sarah D. Arnold	Pamela McKinney, Admin. Assistant
Officer Matthew R. Saunders	Special Officer Ralph Marschhausen
Officer Nathan T. Berry	Sally Long, Crossing Guard
	Carolyn Karnis, Crossing Guard

The conclusion of 2014 marks the end of the first full year of the Amherst Police Department's strategic plan which was formed in June of 2013. The Department's five-year strategic plan is comprised of multiple strategic initiatives which are aimed at maintaining professional policing standards and providing improved services to the community. The Department is pleased to report that we managed to effectively meet each of the projected initiatives slated for completion in 2014. Among those accomplishments were:

- Improvement and consolidation of the independent Amherst Police Department website with the Town of Amherst municipal website
- Increased availability of community programs via the Department's offering of Rape Aggression Defense (R.A.D.) training to women of all ages in our community
- Graduation of all remaining police command staff from the Command Training Institute at Roger Williams University, the preeminent training program in New England for police supervisors
- Improved level of service to internal and external customers with the addition of a part-time administrative position to assist the Department's single full-time executive assistant

In 2014, the Department also focused attention on initiatives which had not been considered within the strategic plan but which were developed and implemented during the past year alongside the strategic planning process. One such initiative was the creation of the Amherst Police Department Field Office located at the Walmart Superstore.

Beginning in early 2014, the Amherst Police Department began discussions with Walmart regarding the installation of a Police Field Office within the Walmart Superstore. The project was the result of a collaborative effort between police department staff and two prominent community business leaders: Tony Tiner, the Wal-Mart Manager; and Jack Reed, the owner of JBR Associates and an Amherst resident of 30+ years who provided construction services for the project. Through the generosity of these two business leaders, the Field Office was completed with no additional expense to the citizens of Amherst. The new Field Office provides officers and investigators with an alternate location to complete reports, take meal breaks, make follow-up phone calls, hold meetings, and process low-risk criminal offenders who are detained for shoplifting or other offenses on store grounds or elsewhere within the southern district of Amherst.

The intent of the Field Office is to maximize our taxpayers' resources. Specifically, the use of this office keeps our South District patrol officer in their sector which eliminates the need for repeated trips back and forth to police headquarters in the center of town, and thereby improves overall police response efficiency to citizen calls for service in the South District. The random use of this office will also add increased police visibility at Walmart, and is intended to help provide a measure of deterrence to criminal activity at the store which recently saw a substantial increase in shoplifting detentions (Walmart was the complainant in all of the 140 shoplifting arrests handled by the Department in 2013). Officers now book and release low-risk criminal detainees directly from the Field Office - detainees who would otherwise need to be transported back to police headquarters for processing. Walmart benefits from the police department's random presence at the store, which in turn will likely further benefit the police department and our town with a reduction in shoplifting and other store incidents which consume valuable taxpayer resources (not merely dollars, but time which is better spent by our officers along our residential streets and within our neighborhoods).

Another important advancement in 2014 was the assignment of an Amherst officer to the New Hampshire Internet Crimes Against Children (ICAC) Task Force. The New Hampshire ICAC Task Force utilizes a multi-jurisdictional, multi-agency, team approach to investigate and prosecute those who sexually exploit children through the use of the internet and/or computers. The Amherst Police Department's membership in the ICAC Task Force quickly resulted in a collaborative exchange of resources and expertise which proved vital to our investigation of several ICAC incidents in Amherst in 2014. The Department's continued affiliation with the ICAC Task Force keeps our agency on the cutting

edge of investigative trends and techniques in this troubling area of criminal activity.

The men and women of the Amherst Police Department would like to thank the citizens of Amherst for their support, and pledge to continue to provide the most professional and efficient level of service possible to our town.

Respectfully submitted,

Mark O. Reams

Chief of Police

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

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Miles of Patrol</b>	239,427	229,159	235,681	231,548
<b>MV Crashes</b>	380	331	361	365
Injuries	35	31	39	38
Fatalities	0	1	4	1
<b>Arrests</b>	539	470	617	503
Adult	444	430	581	469
Juvenile	95	40	36	34
<b>Total Crimes</b>	1,288	1,104	1,193	1,110
Arson	2	2	1	2
Assaults	64	35	44	33
Criminal Threatening	17	13	16	17
Criminal Mischief	94	84	71	41
Burglary	32	17	22	17
Criminal Trespass	27	10	10	18
Disorderly Conduct	14	5	5	8
Drug Violations	103	117	141	120
Drunkenness	22	14	35	13
DWI	57	55	53	52
Fraud/Forgery	80	70	46	47
Homicide	1	0	0	1
Liquor Law Violations	48	44	62	56
Sexual Assaults	5	15	10	4
Stolen Motor Vehicle	1	4	1	2
Thefts	249	215	280	256
Robbery	2	0	0	2
<b>Traffic Stops</b>	11,628	10,173	9,666	10,677
<b>Incidents</b>				
Alarm Calls	643	588	531	526
Animal Complaints	424	331	295	322
Assist Motorists	474	391	319	379
Building Checks	23,762	24,538	26,606	27,644
School Safety Checks*	NA	NA	NA	341
Directed Patrols	8,520	8,193	8,031	8,276
Disturbances	111	84	78	87
Vehicle Complaints	549	491	503	537
Pistol Permits	146	175	208	196
Police Service	459	895	885	1,038
Suspicious Activity	386	383	402	376
911 Hang-up**	52**	122	80	89

\*New record keeping category beginning January 2014 for Clark and Wilkins Elementary Schools

\*\*Figure represents 6 month period

## **PUBLIC SAFETY COMMUNICATIONS CENTER**

### **Department Roster**

Gerry Beland  
Eric Miron  
Pamela McKinney

Danielle Gardiner  
Christine Fowler

Robert Kyer  
Richard Todd

The Amherst Public Safety Communications Center (APSCC) is the central hub for the coordination and response of our town's emergency services. The APSCC continues to provide communications 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 Communications Coordinator, Gerry Beland.

The Amherst Public Safety Communications Center cares for our community 24 hours a day, seven days a week. Each APSCC Specialist is committed to our community and is ready to respond to any emergency. Our Communication 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 2014, APSCC personnel began the process of becoming certified through the state's newly created dispatcher certification training program.

With the conclusion of 2014, the Amherst Public Safety Communications Center enters its tenth year of operation and does so with substantially improved communications capabilities which were nonexistent at its inception in late 2004. The APSCC's communications infrastructure was substantially upgraded over the course of the last two years thanks in large part to a federal grant funding process. The net result is a microwave radio transmission and reception system which has drastically improved communication between the APSCC and our emergency responders. That multi-year project came to a conclusion in 2014 with the installation of simulcast radio dispatching which allows our Communications Specialists to dispatch a single call simultaneously across multiple radio towers. The installation of this equipment has not only improved communications within Amherst, but has also improved regional communication interoperability between Amherst and neighboring towns.

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

## **RECREATION DEPARTMENT**

2014 was a year of change for the Amherst Parks & Recreation Department (ARD). The year started out with long time director Nancy McMillen retiring. Nancy served the Town of Amherst as the Recreation Director for 8 years. In Nancy's tenure she was able to make many great advancements to the department. The largest of those is the building of Bean Fields. Nancy also took over the direction of the Peabody Mill Environmental Center PMEC where she hired new staff and worked to take much of the fiscal operation of the PMEC off of the tax bracket. Events that were created during Nancy's tenure were the Summer Concert Series, Winter Carnival and Touch a Truck. Nancy also took a very strong sports program and made it even stronger.

Once Nancy left, the department was overseen by Town Administrator Jim O'Mara with direct supervision from Park Foreman Keith Trott and the office staff. In this time, baseball went off without a hitch and improvements started at Baboosic Lake Beach. Baboosic Lake was long overdue of a facelift and both Keith and Jim took great initiative to make that happen. The playground was moved off of the sunny beach and put in the shaded tree area. Almost instantly the playground got a lot more use. The fire pits were replaced with newer grills and the lifeguard chairs and fence were replaced. All of these aesthetic changes made the beach seem like a new place. The decision was also made to charge non-resident users a larger fee for the use of the beach. This newer fee structure will allow us to open the beach earlier in the season and stay open later for the 2015 summer season. We were also able to replace the fence located along the street and create more parking spaces along the road. It is our hope and anticipation to continue with improvements at the beach by replacing the docks as well as replacing the fence along the parking lot. In 2015 we plan to purchase paddle boards and kayaks for users to rent. This will be a great addition to an already amazing place.

Programming at Baboosic Lake Beach was overseen by Patricia (Patty) Lott. Patty has taken the Baboosic Lake Summer Camp to a new level with her different program offerings and creative ideas. I was told by many residents that Patty is a great asset to the department and they love coming to the beach and seeing her infectious energy.

Outdoor Discovery Camp at the Peabody Mill Environmental Center (PMEC) was a huge hit again among young outdoor enthusiast. Participants enjoyed building fairy houses, playing capture the flag in the woods, catching frogs in the river and building rockets that soared high into the sky. This half day program included all things that go outdoors. Keep an eye out for our 2015 scheduled for Outdoor



Discovery Camp as we are changing the program offerings as well as offering all day camp for those who are unable to be picked up midday. The PMEC is open Mon, Wed, Fri from 9am – 1pm and also on Saturdays. It is a great place to come and explore nature. The staff at PMEC do a wonderful job putting on birthday parties and other special events. We were fortunate enough to offer a family science night put on by the Southern New Hampshire Education Department. This free event had over 20 mad science experiment stations where kids got to get messy, make ice cream and learn what happens when you mix vinegar and baking soda. We have a great staff at PMEC who bring some great talent to Amherst. Please take some time and come out and enjoy the beautiful center.

As summer wound down the ARD had to do the unthinkable. Cemetery Field was closed and the playground was dismantled. As I told many people, closing a park is not something that any Recreation Director wants to do in his or her tenure. I know Nancy worked hard to come up with a solution during her time. We were able to recycle some small elements of the playground and move them to Bean Field. Although the play structures are not a replacement of what we had at Cemetery Fields, we were very happy that we were able to use some of the equipment. A great group of energetic individuals who are chomping at the bit to get a new playground built in Amherst was formed. I do want to promise everyone that both the Recreation Department, Recreation Commission and the Playground Committee are all working to find a piece of land for a new playground to be built. Although we would love to see something built as quickly as possible, we do want to make sure that we have the right piece of land in the right location and be able to build something that will be enjoyed by many future generations. We have a few parcels of land we are keeping an eye on and also working with the land owners to come up with some sort of deal that works for all. We do not want to end up in a situation like we were just in where we build a park that has to be dismantled in twenty years.

When I took over as the Recreation Director it quickly became clear that we needed a new brand to show who we are and what we do. I also felt we needed to market both ourselves and our programs a little more so residents know about everything we do. We were fortunate enough to be able to hire Amber Ciarcia as our new Program Coordinator. Amber comes to the Recreation Department with a background in marketing and recreational programming. Since Amber has started we have seen a huge jump in our social media posts as well as postings in the newspapers and schools. Amber also makes her rounds to many of our programs to make sure coaches are supplied with the tools they need as well as making sure we are offering quality programming.

In the mid fall the ARD partnered with the Amherst Community Foundation (ACF) on a new venture of fundraising for the purpose of installing a large skating rink on the Amherst Middle School Tennis Courts. The ACF was able to fund this project with the intent to solicit donations from townspeople. If you have not donated to the skating rink project, please think about doing so. You can donate online by going to [www.amherstcommunityfoundation.org](http://www.amherstcommunityfoundation.org). I really want to thank the ACF for all that they have already done for both the Recreation Department and the community in the very short time that they have been around. I look forward to the many new projects we will work on together.

In closing I would like to thank everyone who has welcomed me into the great community of Amherst. Many have made this a very smooth transition and a place that I love to come and work. The staff at the ARD are a great crew and I would like to thank every one of you. If you worked at the gate of Baboosic Lake Beach, taught a child to swim, reffed a girls' softball game or help to build a fairy house, you made a positive impact on our great community. This department cannot run without the many volunteers who show up on all days of the week to coach sports, help with events or participate on some committee. Lastly I would like to thank the Recreation Commission members whom many have served for several years. The Recreation Commission works behind the scenes to make sure the ARD is offering quality programming to fulfill the needs of the residents.

Respectfully submitted,

Craig Fraley, CPRP  
Amherst Recreation Director

**TAX COLLECTOR'S REPORT****JULY 1, 2013 - JUNE 30, 2014**

	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Uncollected Taxes</b>			
Property Taxes		5,451,783.37	
Land Use Change		40,900.00	
Yield Taxes			238.50
Excavation Taxes		266.68	
Septic		12,413.71	2,674.96
Property Tax Credit Bal.		-119,304.51	
<b>Taxes Committed</b>			
Property Taxes	20,600,317.00	20,648,826.00	
Land Use Change		68,380.00	
Yield Taxes	3710.69	914.99	
Gravel Taxes			
Septic	19,627.37	59,425.22	
<b>Overpayment</b>			
Property Taxes - Refunds		47,336.09	
Interest on Late Tax		86,393.58	
<b>TOTAL DEBTS</b>	<b>20,623,655.06</b>	<b>26,297,335.13</b>	<b>2,913.46</b>
<b>Remitted to Treasurer</b>			
Property Taxes	17,279,738.32	25,702,260.06	
Land Use Change		89,280.00	
Yield Taxes/Gravel Tax	1710.51	1,181.67	238.50
Interest		86,393.58	
Conversion to Lien		318,922.19	
Septic	11,971.50	65,517.73	2,674.96
<b>Abatements Made</b>			
Property Tax		11,096.00	
Land Use Change		20,000.00	
Yield Taxes			
Septic			
<b>Uncollected Taxes End</b>			
Property Taxes	3,387,614.99		
Land Use Change			
Yield Taxes	2000.18		
Septic	7,655.87	2,683.90	
Gravel Taxes			
Prop Tax Credit Bal.	(67,036.31)		
<b>TOTAL CREDITS</b>	<b>20,623,655.06</b>	<b>26,297,335.13</b>	<b>2,913.46</b>

### SUMMARY OF TAX LIEN ACCOUNTS

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010&amp;PR</b>
Unredeemed Liens		293,181.55	140,540.70	77,701.70
PT Liens Executed	343,333.40			
Interests & Costs	1,033.51	15,171.57	38,270.97	25,249.39
Refunds				
<b>TOTAL DEBTS</b>	<b>344,366.91</b>	<b>308,353.12</b>	<b>178,811.67</b>	<b>102,951.09</b>
<b>Remittance</b>				
PT Redemptions	64,649.15	130,511.23	103,010.74	34,513.85
Interests & Costs	1,033.51	15,171.57	38,270.97	25,249.39
Abatements/Adjustments				
Liens Deeded				
Unredeemed Liens	278,684.25	162,670.32	37,529.96	43,187.85
<b>TOTAL CREDITS</b>	<b>344,366.91</b>	<b>308,353.12</b>	<b>178,811.67</b>	<b>102,951.09</b>

Respectfully submitted,

Gail P. Stout  
Tax Collector

## **TOWN CLERK**

FOR THE YEAR ENDING JUNE 30, 2014  
JULY 1, 2013-JUNE 30, 2014

14525	Motor vehicle registrations	\$2,292,284.60
2305	Motor vehicle titles	4,619.00
14303	State motor vehicle agent fees	42,909.00
260	Boat registrations	3,065.54
260	Boat agent fees	1,300.00
1745	Dog licenses	10,459.50
26	Dog Fines	750.00
30	Parking fines	485.00
	UCC Filing fees	3,375.00
	Vital record fees	2,217.67
	Miscellaneous income	327.55
	TOTAL	\$2,361,792.86

Since the economy has been improving, so hasn't revenue for motor vehicle registrations. We processed over 200 more than last year. More boat owners are registering their boats in town and, although we must charge an agent fee of \$5.00, the boat fees stay in town rather than going to Concord.

In March of 2014 we began a one check system. We pay the fees to the State electronically at the end of the day. We can now offer payment by credit or debit card however the extra fee for that option is 2.95%. Motor Vehicle registration, dog licenses, and vital record fees can now be done on line, by mail, or at town hall by check or credit cards. Of course cash is always accepted at town hall.

We will be getting really busy for the elections in 2016. In July of this year we will begin preparing for the Presidential Primary to be held in January or February and are expecting a record turnout. Approximately 900 absentee ballots will be requested and we account for each of them as they are requested, mailed or handed out, and returned. We also assist the Checklist Supervisors with voter registration.

My deputy, LaVern Fucci and I really appreciate the privilege of being able to work in this office and serve the citizens of the Town of Amherst. We thank you for your kindness and patience.

Respectfully submitted,

Nancy A Demers  
Town Clerk

## **TREASURER'S REPORT FY 14**

7/1/13 to 6/30/14

Opening Balance 7/1/13 – 17,272.021.50

Ending Balance 6/30/14 – 14,091,523.80

Taxes are collected twice per year by the tax collector. The total collected in FY 14 was **42,904,457.34**. That amount is divided into three parts.

### **Schools – 72.96%**

19,007,753.00 Amherst

12,294.315.00 Souhegan

31,302,068.00

### **Hillsborough County – 4.51%**

1,935,477.00

### **Town – 22.53%**

9,666,912.34

County taxes are paid once per year in December and the schools receive their money monthly. The remainder stays with the town.

### **Town Revenue other than taxes** (Does not include investment interest)

2,692,368.36 Town Clerk, includes credit card revenue

500,583.91 Rooms/Meals Tax share

281,794.56 Amherst EMS

280,541.74 Highway Block Grant

152,799.39 Dept Public Works, includes credit card revenue

92,619.65 Office of Community Development

60,060.52 Police

697.54 Railroad Tax apportionment

298.25 Assessing

28.00 Tax Collector copies

**4,061,791.92 Total**

### **Town Expenses**

4,685,820.05 Payroll, includes Federal Taxes

9,574,491.20 Payables (includes loans/bonds principal and interest payments)

**14,260,311.25 Total**

### **Recreation Revolving Accounts Revenue**

237,096.09 Recreation

33,498.76 Peabody Mill Environmental Center

12,237.75 July Fourth

**Summary of Investment Activity**

Each tax cycle I research investment possibilities that include available interest rates, liquidity and compliance with the NH investment RSA. In December 2013 and in June 2014 the town was offered an interest rate of 0.5% in a money market account at Century Bank that included all the requirements, so funds were transferred to that account. The interest total below includes money remaining at Lake Sunapee Bank from the previous fiscal year's investment.

Total interest earned FY 14 **36,722.60**

**Undesignated Fund Balance**

Three million (3,000,000.00) of the balance has been invested in a 36-month CD with all the legal requirements (including no penalty for early withdrawal) at a 1.35% interest rate at Century Bank. Interest earned in FY 14 (February-June) is **13,238.28**.

Respectfully submitted,

Elizabeth Overholt  
Town Treasurer

## NASHUA REGIONAL PLANNING COMMISSION

In a region with a long and storied history, the Nashua Regional Planning Commission strives to honor the past and preserve its historic traditions while working to make the region the best possible place to live, work, and play both today and for the benefit of future generations. The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies. Membership in NRPC allows communities to access customized services by request as well as resources such as:

- **Transportation Planning:** Grant writing, custom traffic counts and data, transportation modeling, intersection analysis, road safety audits, road surface management system, parking studies.
- **Land Use Planning:** Customized land use board training and materials, draft ordinance and regulation review, special projects and research assistance, fact sheets, guidebooks and educational resources, master plan consultation, and project scoping.
- **Data and GIS Mapping:** Demographic data and analysis, mapping data and standard map sets, GIS community needs assessments, production of annual tax maps and NRPC Live Maps.
- **Environment and Energy:** Group energy purchase for municipal and school facilities, consultation for local Energy Committees, MS4 Permit coordination, household hazardous waste collections.

In 2014, NRPC launched our new website at [www.nashuarpc.org](http://www.nashuarpc.org). The site is intuitive to navigate and information is easier to find. It promotes understanding about NRPC: our mission, our services, and the value we provide. The site contains a wealth of data resources presented in a modern, creative, and interactive manner to meet the evolving expectations of our communities. For each of our core planning areas, Transportation, Land Use Planning, GIS, and Environment, there are pages that summarize our service offerings with illustrative work examples. In addition, there is a transportation data viewer, a searchable Document Library and new flagship application called Live Maps that allows users to create their own parcel level maps. For questions regarding NRPC services, please contact Kerrie Diers, Executive Director, at 424-2240 or at [kerried@nashuarpc.org](mailto:kerried@nashuarpc.org).

*In 2014, NRPC provided the following services to the Town of Amherst:*

### TRANSPORTATION

**Traffic Data Collection** – NRPC collected traffic counts at 11 locations within Amherst. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. The data that was collected included total traffic volume at all 11 locations, and vehicle classification at 3 of the locations. NRPC staff has also collected data at



other locations in recent years to support various town requests. Historical data for all locations may be found at <http://www.nashuarpc.org/trafficcount/index.htm>.

**Transportation Improvement Program (TIP)** – NRPC develops and maintains the TIP so that federal highway transportation dollars are available to Amherst and the rest of the region. Throughout 2014, NRPC carefully monitored the status of Amherst projects in the TIP to ensure that project information and changes initiated by NHDOT were communicated to the Town planning and community development staff. These include:

- Manchester Road: Bridge Replacement over Beaver Brook.
- NH 101/NH101A: Reconstruction of EB ramps and installation of signals at NH 101 and NH 101A.

NRPC will continue to monitor these projects to ensure they advance into the TIP as currently scheduled.

**2015-2040 Metropolitan Transportation Plan (MTP)** - NRPC develops and maintains the MTP so that federally funded and regionally significant transportation projects can be advanced towards design and construction. The MTP lists multimodal projects over a 25-year planning horizon and is the source from which specific projects are identified, prioritized and selected for funding through the Ten Year Plan and TIP. This is a critical step to ensure federal highway transportation dollars are available to Amherst and the rest of the region. NRPC is working to advance several project through the transportation planning process to support Amherst. These include:

- NH 122: Bridge Deck Replacement over NH Route 101
- Various Locations: Reconstruct railroad crossings at 5 locations at or adjacent to NH 101A: NH 101A/Amherst Village, Old Nashua Road, Northern Boulevard, and North Hollis Road
- Horace Greeley Road Bridge Replacement over Pulpit Brook
- New Boston Road Bridge Replacement over Beaver Brook

**Souhegan Valley Transportation Collaborative (SVTC)** - NRPC continues to support the SVTC. NRPC was again awarded federal transit administration funds to assist the expansion and operation of the service. This grant allowed SVTC to evaluate expansion opportunities to other communities in the region while maintaining its level of service to the residents of Amherst. It also provided the flexibility to increase the number of destinations served by the service. This service is available to eligible residents of Amherst at <http://souheganrides.org/>.

**Traffic Study of the Middle Street/Village Green Area** - NRPC staff completed a study to assess the potential impacts of closing the 200± foot section of Middle Street between Main Street and School Street on the roads and intersections in the immediate vicinity.

## **GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

**Data Services** – NRPC continues to maintain an authoritative digital GIS basemap for the region. In addition to an ongoing program of data maintenance

for roads, parcels, zoning boundaries, and conserved lands, NRPC completed a region-wide set of building footprints in 2014, and initiated a project of inventorying existing trail data. At the request of assessing staff, NRPC developed layers of scenic roads and roads with scenic setbacks for inclusion on the towns' tax maps.

**Custom Hard-Copy Maps and Analysis** – NRPC continues to provide many maps to the Town of Amherst. In 2014 NRPC updated the Amherst Police Sectors map, and provided standard road maps to EMS. For the Conservation Commission, NRPC completed an analysis of candidate priority conservation areas and presented this analysis at a Commission meeting. NRPC also assisted the Heritage Commission with a successful CLG grant application for a study of rural farms in town. NRPC continues to maintain the towns' official tax maps and provides these maps annually in pdf and hard-copy formats.

**Applications** – MapGeo, NRPC's award-winning Live Maps App, is a public-facing resource for property information in the region, including Amherst. NRPC's Transportation Data Viewer hosts the most up-to-date traffic counts and transportation project information, in an easy-to-use Google Interface.

**Training and Workshops** – In 2014 NRPC hosted a well-attended Live Maps workshop onsite at the Brick School. Later in the year, NRPC hosted the free, instructor-led classroom training, "Introduction to American Factfinder with Thematic Mapping." We also continued the quarterly GIS Brownbag Lunch Series, an informal knowledge-exchange among GIS users in the region. Geared towards municipal GIS users and open to the public, each meeting features general news and announcements, followed by a guest speaker or open group discussion on a particular GIS project or topic. In 2014 NRPC developed expertise in CommunityViz scenario planning software and presented a regional build-out model for a joint presentation to the Amherst, Milford, Mont Vernon, Brookline, and Mason planning boards. NRPC also provided on-site Technical Assistance to Town Employees on best practices for large-format printing.

## **LAND USE AND ENVIRONMENT**

**Household Hazardous Waste Program** - On behalf of the Nashua Regional Solid Waste Management District, NRPC conducts six HHW collections each year to allow residents to properly dispose of hazardous products. Five of the events were located at the Nashua Public Works Garage and one was held in Milford. Residents of Amherst could attend any of the six events.

In 2014, a total of 1,623 households participated in the HHW collections District-wide; of those, 144 households came from Amherst. In 2014, participation rates among Amherst households were the highest they have been in since 2005 (tied with 2007). District-wide, participation rates in 2014 were the 3<sup>rd</sup> highest they have been in the past 10 years and the highest they have been since 2007.

The Solid Waste District manifested a total of 84,799 pounds of waste during the 2014 collection season. Non-latex paint is the most common item received (50.3%). Solvents and thinners were the second most common item (37.9%).

Lawn and garden products were the third most common item (25.3%). Amherst residents reflected this pattern. Among Amherst residents, 54.2% brought non-latex paint to the collection events, 41.0% brought solvents and thinners, and 27.1% brought lawn and garden products.

**Electricity Supply Aggregation** - NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. In 2014, NRPC worked with aggregation members to obtain a 9-month competitive electricity supply contract running from February to November 2014. Savings among aggregation members varied based on usage. Individual 9-month savings resulting from the 2014 bid process ranged from \$863 to \$35,201; the Town of Amherst is anticipated to save \$5,728. Total combined 9-month savings for members of the aggregation are \$165,781 or 19.4% compared to the utility rate.

**Hazard Mitigation** - NRPC worked with Amherst's hazard mitigation team to complete the update to the Town's Hazard Mitigation Plan, incorporating newly obtained fluvial erosion hazard data. The new data documents the causes of erosion and other river movements, identifies property and infrastructure at risk, and determines how areas at greatest risk can be targeted for hazard mitigation opportunities such as culvert replacements or bank stabilization projects. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years in order to maintain eligibility for federal mitigation grants. Amherst's Hazard Mitigation Plan Update is complete and is pending formal approval from FEMA.

**Baboosic Lake Watershed Plan Update** - NRPC worked closely with the Town of Amherst and the Baboosic Lake Association to update the Baboosic Lake Watershed Based Plan, originally written in 2008, and the Baboosic Lake Stormwater Improvement Project, written in 2013. The objectives of the update are to incorporate the activities and data developed in the last five years into the reports. Included are updated water quality information on existing phosphorus and a trend analysis of previous levels, a monitoring schedule and identification of respective roles for BMP maintenance, and recommendations to existing regulations and operating procedures.

**Amherst Village Strategic Plan** - NRPC staff has been working with a Steering Committee, appointed by the Board of Selectman, to develop the Amherst Village Strategic Plan. This effort seeks input from numerous groups, town boards, and residents in the vicinity of the town center which will be analyzed to identify the most pressing issues facing the center and prioritize strategies to address them. Of particular interest is coordinating the various infrastructure projects planned for the village center, including sidewalk and roadway improvements and utility services. There is a need to identify current utility issues and access, as well as needs and plans for additional utility connections. In addition to infrastructure, additional topics such as historic character, parks and recreation, businesses, schools, and residential needs will also be addressed through the process. A final action plan is anticipated for adoption in 2015.

# **TOWN COMMITTEES AND COMMISSIONS**

## **REPORT OF THE CEMETERY TRUSTEES**

Amherst public cemeteries continue to be well maintained through the efforts of Building and Grounds headed by Foreman Perry Day, along with Peter, Reed and several part-time college students. The U.S. Flags placed on Veterans' graves are made possible by volunteers and financial support from private citizens, clubs and businesses. Also this year, improvements and brush clearing was completed at Chestnut Hill Cemetery.

The March Town Meeting voted to retain the current structure of three elected trustees, and defeated a Warrant Article to divide Cemetery Fields land. Then, in accordance with a Superior Court settlement, Cemetery Fields became Forestview Cemetery on September 1, 2014, and the grounds were closed pending future cemetery construction.

Following Town Meeting, a Cemetery Financial Review Committee was formed to study the cemetery trust funds, including their purpose and restrictions, and other revenue and expenditures. The committee issued a report, which formed for the basis of a Memorandum of Understanding (MOU) between the Cemetery Trustees and the Board of Selectmen. The MOU defined expenses, revenues and trust fund accrued interest that will be available for the maintenance and expansion of Amherst's cemeteries on an annual basis, and to jointly sponsor warrant articles for cemetery purposes as appropriate.

The Cemetery Trustees look forward to continuing the high standards of Amherst Cemeteries' condition and operation.

Respectfully submitted,

Peter Bergin  
Bill Belvin  
Marie Grella

CEMETERY BURIALS- 2014

MEADOWVIEW CEMETERY

Adrian J. Culveyhouse	4/24/2014
Ruth Noble	4/24/2014
Janice Shethar	5/16/2014
Victor Reyer	5/22/2014
Alice Daigle	6/24/2014
Dorothy Barnard Huskie	7/18/2014
Shirley Grieve	7/23/2014
Wallace Flagg Warren	9/16/2014
Barbara Enright	9/23/2014
Elizabeth D. Trombly	9/28/2014
Charles E. Powell	10/3/2014
Alysse Bassett Irion	10/10/2014
Joseph Levine	11/14/2014
John Rohter	11/20/2014

CRICKET CORNER CEMETERY

Bernice Adams	8/25/2014
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CHESTNUT HILL CEMETERY

Respectfully submitted,

Bruce W. Berry  
Sexton of the Cemeteries

## **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 Planning Board and the ZBA. The ACC meets monthly on the second Wednesday 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**

The premier acquisition this year was 240 acres surrounding The Flume development on Chestnut Hill Road. A gracious donation by Ms. Jane Easton Hager, this forested open space abuts the town's Joppa Hill Farm conservation area providing a large unbroken area of wildlife habitat.

### **Meadow Management**

Amherst is fortunate to have five or six significant meadow open spaces that are intensively managed to preserve our rural character. Our hard-working meadows manager spread fertilizers on the meadows needing refreshment and headed up work parties who made a huge effort to remove rocks, eradicate invasive bittersweet and cut and chip up trees growing in the field margins. He manages farmer contractors who mow and hay the meadows keeping the trees at bay and providing grassy habitat for upland critters. The wetlands Beaver Deceiver is working perfectly; even the beavers are happy. Another commissioner maintains a vigilant invasive plants eradication program throughout the town's roadways and meadows.

### **Trail Management**

A new trail system was laid out in the Caesar's Brook Preserve on Mont Vernon Road by a volunteer trail steward. The path will be laid and bridges over streams installed next spring. Hiker road signs were erected at ten trailheads bringing more visibility to Amherst's excellent system of 25 miles of trails. Our team of volunteer trail stewards clipped and chainsawed away all the obstacles to good hiking around town, many thanks to all.

### **Other Significant Items**

Our consulting forester conducted two timber harvests in Caesar's Brook Preserve and Arnold-Haseltine. We have partnered with the Heritage Commission to preserve old mills, cellar holes and quarries on town lands. An experimental planting of blight-resistant American Chestnut trees is doing well on Bragdon Hill. Staff of the Forest Society and the Regional Planning Commission gave us insights and tools with which to value various conservation qualities and apply them to open space properties in Amherst.

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. More information is available on our website at [amherstcc.org](http://amherstcc.org) and in the Amherst Walk Book, available at town hall and the Toadstool Bookstore. Your comments are welcome by email to [acc@amherstnh.org](mailto:acc@amherstnh.org).

## **FOURTH OF JULY CELEBRATION**

On the Fourth of July the clouds shifted and the rain stopped long enough to allow time for the parade to come to an end and the visiting dignitaries, Governor Hassan, Senator Shaheen, and Senator Ayotte to say a few words to the crowd. Just as the reviewing stand ceremony was ending, and Marti Warren, the new Citizen of the Year was leaving the stand, the rain came back in earnest and it was a wet clean up!

The threat of rain did little to deter parade participants; green volunteers who were manning the many booths, providing musical entertainment, or showing their paintings, crafts, and animals; or spectators who came to enjoy the festivities. The bicycle parade was successful, the floats, reflecting the theme *From Sea to Shining Sea*, were extraordinary, the participants were enthusiastic, and the crowd was appreciative. Once again Amherst did itself proud!

Although the fireworks, sponsored by Granite State Credit Union, were postponed a few days due to the rain, they were, thanks to Jack Reed's volunteers, a great show.

The Public Works Department did an admirable job of seeing that the center-of-town paving did not affect the parade route. All of the town departments put forth great effort to make sure that everything went well for the events, and CERT and Oak Hill Drive volunteers did a remarkable job of managing the crowds and helping with the parking.

Besides Granite State Credit Union, financial supporters included Bot-L-Gas, Jake's Ice Cream, Moulton's Market, and Shaw's supermarket. Their help was much appreciated.

Thanks are due everyone whose efforts make the Fourth of July such a unique Amherst event. Special thanks go to members of the Fourth of July Committee who make it all happen: Bob Schaumann, Charlene Carper, Debbie Spellman, Diane DeSimone, Doffie Farrar, George Coddington, Gretchen Pyles, Jeff Odhner, Jim Janson, Katherine Lockwood, Kim Ayers, Liz Morgan, Liz Overholt, Lydia Greene, Marcy LePage, Mary Beyers, Mary Mahar, Noel Ward, Paula Schmida, Peggy Stokes, Phil Sellers, and Reed Panasiti.

Respectfully submitted,

Nancy Head  
Chair



## **HERITAGE COMMISSION**

### **Annual Report- 2014**

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 12<sup>th</sup> anniversary, we can look back with pride at our accomplishments, but also look forward to continue our mission of preserving our rich heritage that we have in Amherst.

The Amherst Heritage Commission shall have advisory and review authority to:

- a. Survey and inventory all historic and cultural resources within the town, conduct research and publish finding, assist and advise Amherst boards and commissions in supporting issues which address cultural and historic resources, coordinate activities of 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 (2014)**

- a. The Heritage Commission conducted a training session in April 2014 on Graphical Interface System (GIS) mapping techniques. The training was conducted by Nashua Regional Planning Commission (NRPC) with over 30 people in attendance.
- b. In June 2014, sponsored a hands on archeological training session at three key Amherst dig sites. The training was provided by New Hampshire Division of Historic Resources (NHDHR) Archeological Branch with two expert staff members. The training provided will prepare the Heritage Commission to properly document and account for future site recordings. Over 20 people were in attendance for the one day training event.



*(Heritage Commission and Conservation Commission members jointly receiving training at the Grater Road site- June 2014)*

- c. Commenced initial planning activities to establish a project to maintain and repair stone walls along town scenic roads. Work will continue into 2015 to develop a strategic plan for implementation. Once complete, activities will be to present a plan to the Board of Selectmen for advocacy.
- d. The Heritage Commission received a grant from NHDHR to survey and document four farmsteads in the town. The research grant is intended to provide education and understanding of rural farm life in the 18<sup>th</sup>, 19<sup>th</sup> and 20<sup>th</sup> centuries. The grant will run through the middle of August 2015, culminating with a public session of results in the July 2015 timeframe.
- e. Continued to provide inputs and comments to the Planning Board and ZBA planning requests, via the Interdepartmental Review process.

### **Looking Forward to 2015 (Possible Projects for the Heritage Commission)**

- a. Continue to work with and attend meetings of other town commissions and boards on joint projects. Present briefings/status information as a minimum: Board of Selectmen, Conservation Commission, Historic District Commission, ZBA, and Amherst Planning Board.
- b. Finalize the four Farmstead survey grant from NHDHR and conduct a public session on results.
- c. Develop and finalize the strategic plan for stonewall maintenance and repair in Amherst.
- d. Continue to comment on Building Applications received from the Community Planning Director, via the Interdepartmental Review process.
- e. Assist property owners, as required, in the application process to be considered for National and NH State Register of Historic Places.
- f. 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. We have several Alternate Member positions currently available. 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, Larry McCoy and Tom Grella, ex officio Board of Selectmen. **Alternate Members** - None and **Amherst Planning Board Liaison**- Eric Hahn (appointed by the Amherst Planning Board).

Respectfully submitted,

Will Ludt  
Chair, Amherst Heritage Commission

## **HISTORIC DISTRICT COMMISSION**

The Historic District Commission currently consists of five members and five alternatives 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 Community Development Office in Town Hall 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 notifications of abutters.



In early 1991, Historic District Commission “Regulations” (i.e. design guidelines) were completed, reviewed by town counsel, and placed in the Town Library along with reference material the Commission used in drawing up the Regulations. The reference material includes the Secretary of the Interior’s Standard’s for Rehabilitation – Guidelines for Rehabilitating Historic Buildings. Copies of the Regulations are available in the Community Development Office in Town Hall. In addition, the Villagers, a local chapter of Questers, has evaluated the Town Library’s holdings of preservation and restoration books, created a list of additional books, and raised the funds to purchase and provide a well-rounded set of reference materials for the historic homeowner contemplating renovations. The Historic District Commission encourages all homeowners to avail themselves of these excellent resources.

With full membership as including individuals of diverse professional and personal background, the HDC is capably served by their common interest in preservation of the Amherst Historic District. Through ongoing dedication of its membership, the Town of Amherst can take certain pride in knowing that its HDC enjoys a reputation as being the most active and proficient of all Historic Commissions

serving towns and cities throughout the State of New Hampshire.

The year 2014 was a quiet year in terms of number of applications submitted for review and approval. The Commission addressed proposals for construction of one new home, several additions, minor renovations, window replacement, and tree removal.

Commission Members strive to render fair and reasonable decisions to all applicants based on regulations, design guidelines, and rules of procedure as intended to protect and preserve all characteristics that make our Historic District unique. As such, adherence to regulations granted to Historic Commissions under authority of the U.S. Department of the Interior and the State of New Hampshire are always of utmost consideration.

***Thus, as an Historic Commission, we are responsible for enforcement of these rules and regulations and are possessed of some flexibility in adjudication, but the HDC begs understanding of all Applicants that “appropriateness” of a given proposal for alteration is not a one-size-fits-all formula, and that an alteration, as deemed appropriate for one historic structure, may not be appropriate for another.***

We do recognize that the Historic District is not a living museum as maintained for the benefit of non-residents, and that modern convenience and exigencies of expanding families suggests modification of historic properties from time to time. As such, the HDC maintains continuing effort in suggestion of design alternatives by which Applicants can realize personal objectives without compromise to their role as Conservators of historic properties. All applications are reviewed in thoughtful consideration of Applicant objectives, compliance with applicable rules and regulations, "appropriateness" within design guidelines, and always towards preservation of each unique property as elemental within entirety of the Historic District.

***Rest assured that all efforts of the Historic District Commission are focused on allowance of 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. We invite you to visit the Town's website at <http://amherstnh.gov/historic-district/> to learn more about the Historic District Commission applications, regulations, agendas, and meeting deadlines.

Respectfully submitted,  
James M. Ramsay  
Chairman

## **REPORT OF THE LIBRARY TRUSTEES**

The Amherst Town Library has accomplished some significant goals this past year in all areas of operations, and can be proud of its commitment to evolving as a library that meets the needs of its patrons in a rapidly changing information climate.

This year saw programming continue to grow in numbers and variety. Some highlights were the January series for adults *Remembering....the American Civil War* which explored an Amherst Civil War soldier's life, Civil War quilts, poets of the Civil War and other history lessons which are relevant to our life as a community today. In the spring the Library-wide series *Celebrating the Book and All Its Lives* had many people "booking it" to the Amherst Town Library to meet New Hampshire authors and illustrators, view the imaginative literature inspired floral arrangements, and attend the many presentations and workshops offered. In the fall Wildlife Biologist Ben Kilham presented a fascinating program relating his "living" with black bears and his incredible studies of their behavior of the past 20 years. In the summer TV's Chronicle reporter and author Ted Reinstein delighted the crowd with his inspirational, poignant, and humorous stories of New England as part of our New England Staycation summer series for adults.

Juvenile programming continues to be strong as we focus on our mission of creating young readers and supporting early literacy. We have added an evening storytime and now offer a storytime every day Monday through Friday. The *Fizz, Boom, Read* summer reading program was as successful as usual, and we've added iPads with educational apps to the children's room.

Being responsive to changing patron needs is always a priority, so the Library has added eCommerce functionality to the online catalog so that patrons can use credit cards to pay fines or fees. The Friends of the Library donated an AED defibrillator and staff has had Red Cross "basic heartsaver" training.

As always there have been staff changes. Carlos Pearman accepted a position at the Manchester library, Vicki Durzy retired, and Katie Graybill left to spend more time with family. All three will be sincerely missed. Carole Gasch moved from part time to full time, and over the course of the year we hired Lucienne Foulks, Sara Martina, and Shannon Daniel part-time at Circulation. We also welcomed back Mary Mililken part-time at the circulation desk. We continue to offer work experience opportunities to our local high school students as pages. This is a "win-win" situation for all, as these young adults learn valuable skills in both technical areas and working with the public. In return the Library fills staffing needs in the evening and on weekends. The pages have proven very helpful as we have moved more and more adult programming to the main level and setup is an important aspect of that change.

In keeping with our goal to work more closely with other Town Departments on programs that benefit the lifelong learning of the community, we have been in discussions for several months with the Recreation Department over the Eger mineral collection. This collection of 325 specimens was donated to the Library

30 years ago and we have never been able to display it properly due to space considerations. The collection will soon be housed at the P MEC under a long term loan agreement. The Library Trustees have purchased an appropriate display case which will go with the collection on transfer. We are very appreciative to Tom Mortimer, an Amherst resident with an extensive knowledge of rock and minerals, who has given us time and expertise in making this loan possible. Look for the display at the P MEC in 2015!

For the past three years the Trustees have been looking carefully at how Library use is evolving both locally and statewide. We know that patrons enjoy and use the Library as they always have, but that today they want more quiet reading areas and small meeting space. They want to be able to see what's new at the Library quickly and they want to be able to use technology easily. So space changes that began in planning several years ago are now obvious to the public. The upstairs has new paint and carpet. More floor outlets are available for portable devices. Computers, printers, copiers, and the fax machine have been consolidated in one area and we've begun circulating laptops for in-house use. We've established a self-service hold shelf and soon patrons will be able to check out materials themselves at a self-checkout station upstairs.

New materials are now the first thing you see when you enter the building, offering an inviting welcome. Periodicals have been moved to the far end of the Boardman Room, anchoring a cozy new soft seating area. The Archives Room has been cleaned out and has become a small meeting room or collaborative work area. The collection materials from the Archives area are now part of the reference department, making them more integrated into the research life of the Library. The Friends of the Library have made a gift of picture rails that make it easier to mount art exhibitions. The upstairs bathrooms have had a facelift. Lighting has been updated to LEDs and the newest generation fluorescent bulbs which are more energy efficient. The space renovations are largely complete, and the Library presents as an efficient and attractive community resource that meets the needs of a town the size of Amherst. The Trustees strongly believe that our Library should be appropriate and enriching for our own community and we work diligently to balance current trends in Library practice with present needs of our residents. The space renovations are the result of this thoughtful planning over the past 25 years. Monies for the improvements came from funds set aside years ago for capital improvements.

As always, the Library Trustees are very grateful for the support of the Board of Selectmen, the Department of Public Works, the Friends of the Amherst Town Library, the Amherst Garden Club and others in the community who join us in making the Library a resource we can all be proud of. Finally, we'd like to thank our Director, Amy Lapointe and the staff for all they have done to make this past year such a successful one.

Respectfully submitted,

Nancy T. Baker, Chairman

## **MEMORIAL DAY SUNSET PARADE AND OBSERVANCE**

May 30, 2014

The parade formed at 5:30 p. m. and stepped off at 6:00 p.m. between the two commons at Middle Street as there was construction under way in the Village. We changed the parade route and it worked fine. The weather was cloudy and then before the ceremony it rained. We cut the program short.

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 marched and spectators joined in the walk as a unit, quietly and respectfully to Monument locations. At each site Town Administrator and Selectmen placed wreaths. In addition a 21-gun salute, taps played, the raising of the flags by Selectman Tom Grella.

At 7:00 p.m. awards were handed out.

Invocation by 1<sup>st</sup>. Sargent Mark Forester Chaplain Assistant N.H. National Guard U.S. Army read the names of deceased Veteran's lost in 2012-2013.

Amherst Fire Lt. Eric Swenson presented the Bruce Alan Tarpley award to Tyler Swenson. Marie Grella presented the Patricia Duval/Lyn Riccitelli Youth Citizen award to John Bowler Jr. at S.H.S.

Thank you to the Towns people young and old that helped put out the flags for Memorial Day. These flags stay up until Thanksgiving week-end and are replaced with Christmas wreaths for the season. These are placed on all Veterans' graves and this practice is made possible by donations, which enable the project to continue.

A special thanks to our Parade Marshall Colonel Charles Pyle U.S. Marine, the Amherst Middle School Band, The Souhegan High School Band, Amherst Fire Department Color Guard, Amherst Police Department, Selectman, Veteran's, Dignitaries, Guest and Towns people, the DPW and Reed Panasiti.

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 Harding Sortveik, Janice Sheather, and Jane Heinke who was one of my helpers for many years with putting out the flags and then the wreaths.

In closing Kyra Whitehouse sang “Thank you Soldiers”. Those who served in the Armed Forces were thanked for our freedom The Army, Navy, Marine, Coast Guard & Air Force.

Respectfully submitted,

Marie Theresa Grella  
Chairman



## **The Merrimack Valley Regional Water District**

Members of the District and their representatives are: Amherst - Marilyn Peterman Chair, Bedford - Chris Bandazian, Litchfield - Ray Peeples, Londonderry - Selectman Tom Dolan Vice Chair, Pelham - Jeff Gowan and Nashua - Alderman Lori Wilshire. The District is represented by Stephen Judge Attorney, Wadleigh, Starr and Peters.

### **Brief History:**

Early in about 2002, the Pennichuck Water Corporation proposed to sell the Company to an Ohio based water company with ties to a French Corporation. Barbara Pressely, a Nashua resident and former state Senator approached the Board's of Selectman of the towns served by Pennichuck and encouraged them to band together to intervene to find alternatives to the sale because it was deemed to be risky for our local water supply to be controlled by out of state entities. Although the largest number of customers live in Nashua, the towns in the surrounding region have large aquifers that need protecting and monitoring.

Representatives from Amherst, Bedford, Hollis, Hudson, Litchfield, Londonderry, Milford, Merrimack, Nashua, Pittsfield, Salem and Windham met frequently to discuss how to proceed. By law, Nashua was the only entity that could actually purchase or take the Company by Eminent Domain. But, the original plan of the participating towns was to write a Charter, form the District and when the sale or taking was completed, Nashua would turn the Company over to the District. It took many years with serious negotiations to complete the Charter and form the District.

The Charter's Purpose Clause read as follows: The Merrimack Valley Regional Water District was created as a regional water district and established for the purpose of providing and assuring for the provision of an adequate and sustainable supply of clean potable water at reasonable cost and to advance the conservation and compatible recreational use of the land subject to the District's control consistent with the foregoing. The Merrimack Valley Regional Water District shall exercise its powers and carry out its duties under this Charter for the benefit of the Customers of the Water District consistent with the health, safety, welfare, and well- being of all residents of the District.

The litigation between Nashua and Pennichuck dragged on for years, but in end, only Nashua was able to purchase the entire Company and is the sole shareholder. A Board of Directors was appointed to oversee the Company. Most of the Pennichuck management stayed in place to run the day to day operations with oversight by the appointed Board Of Directors. (no elected official may be a member of the Pennichuck's Board of Directors.) It is a unique situation for a municipality to own a public utility. Nashua has been a reliable partner to the towns in it's region and the members of the District believe that they are served well because the water will continue to remain locally controlled.

The PUC also decreed that the Pennichuck Board of Directors shall include one member appointed by the District.

On May 29, 2014, the Water District Board met to interview three candidates for the position of the District's representative to the Pennichuck Board of Directors. Dr. George Bowers of Amherst was chosen to be its representative from the Merrimack Valley Water District. His appointment was approved by the Board of Alderman and George began serving a three year term.

At our last District meeting on January 17, 2015, George made a presentation to the District Board. He mentioned that Pennichuck will begin a program of updating its infrastructure. He also suggested inviting Donald Ware, COO and others to attend our next meeting and also scheduling a tour of the facilities. The District's members asked questions and reiterated their concern for Pennichuck to be responsible in protecting our valuable water resources and managing the company in a way that serves the best interests all of the users.

The District meetings are usually held in Bedford at the Bedford TV Communications Center. The meetings are open to the public as are the Pennichuck Board of Director meetings.

To learn more about the Pennichuck Corporation, go to their website at <http://www.pennichuck.com/>.

## **SOUHEGAN RIVER LOCAL ADVISORY COMMITTEE (SoRLAC)**

SoRLAC provides local input to state and local permitting agencies regarding changes to the Souhegan River. SoRLAC was created in 2001 after the Souhegan River was designated as a protected river by the State of New Hampshire. SoRLAC is made up of members of the six corridor towns along the Souhegan: New Ipswich, Greenville, Wilton, Milford, Amherst, and Merrimack. Meetings are the third Thursday evening of each month in one of the corridor towns. Agendas and minutes are published at [www.nashuarpc.org/about/related-organizations/sorlac](http://www.nashuarpc.org/about/related-organizations/sorlac) where there is lots of additional information. Meetings are informal and everyone is welcome to attend.

SoRLAC works with the Souhegan Watershed Association (SWA) on a water quality monitoring program that has collected chemical and biological data on the river for the past 20 years. That information for the biweekly collections and for past data is available at [www.souheganriver.org](http://www.souheganriver.org) – and the program can always use volunteers.

Two studies on the river are available this year. Instream Flow rules have been put in place to prevent the river from drying up during periods of low flow. Several times this fall water was released through a dam on Waterloom Pond to augment the dangerously low flow. This is a procedure that will require more attention in the future to protect the wildlife and habitat that call the river home.

Also, an erosion study was done primarily to identify hazards that might be a safety problem in the future. One of the interesting facts to come out of this was the number of stretches of the river that were deemed to have been ‘straightened’ in the past. Apparently farmers in the past straightened the river to eliminate the many curves and oxbows to keep their fields from eroding.

This is major problem that is still causing problems in Milford and Amherst where the river meanders naturally back and forth, which is what it’s supposed to do. Two farmers in this area have now armored the riverbank with large rocks to prevent the meandering to continue. And we expect others will ask to do the same in the near future. We oppose this except where it’s absolutely necessary.

US Fish and Wildlife futilely spent 30 years trying to restore Atlantic salmon to the Merrimack River watershed. Thousands of hatchery-raised baby salmon were put into the Souhegan and other rivers with the hope that some of these would return as adults. This didn’t happen and so the program has ended. SWA sponsored an Adopt a Salmon program in local schools as an outreach to this program. Children raised baby salmon in their classrooms and then put them into the Souhegan as adolescent fish in the spring. We will be continuing this program for the next few years as long as we can get salmon eggs from the hatchery.

We have suggested that all river towns erect signs with ‘Souhegan River’ and the ‘protected river’ signs at all bridge crossings. We further suggest that all towns

erect smaller signs at all brook crossings in the hope that identifying a stream will help protect it.

We continue with trail work in the watershed. SWA has named the river itself as a water trail for canoeing and published information at [www.souheganriver.org](http://www.souheganriver.org).

Erosion at the river access at Seaverns Bridge in Merrimack is a considerable problem that we hope gets fixed in the near future. There are good access points all along the river but more are always better.

We are disappointed that Milford has decided to not accept the help and money to remove the two dams in the center of town. We believe that these dams will eventually have to be removed and so want the discussion to remain on the table.

The biggest concern at the time this is written is the Kinder Morgan pipeline and its affect on the river. Present plans call for a dangerously steep crossing in Greenville and back and forth crossings around the schools in Amherst. SoRLAC and other river groups will be following these plans closely and commenting.

One of the most iconic spots along the Souhegan is the Horseshoe in Wilton. We would like to see this as public conservation land. The property is for sale but funds need to be raised.

We have encouraged the police stations in all river towns to set up secure boxes to collect unused prescription and nonprescription drugs on a 24 hour basis in order to prevent them from being flushed down toilets and eventually ending up in the river. This is a problem that has negatively affected some of the river life. Frogs are showing up with abnormalities probably caused by drugs.

A new river crossing is being constructed on top of Highbridge at Rtes 123 & 124 in New Ipswich. This is the largest dry stone bridge in NH and well worth a special trip to check it out.

Plans are underway to place guardrails along some of the dangerous spots on Rte 31S in Wilton to prevent cars from sliding off the road and into the river as has happened in recent years. This is a beautiful scenic highway but we prefer to keep the cars on the road.

Respectfully submitted,

George May

## **Village Strategic Planning Process**

In 2013, recognizing the need for Amherst's municipal budgets to be driven by longer-term plans for the town, the Board of Selectmen (BOS) undertook what is considered one of the most innovative strategic planning processes in the state to ensure that finite resources and tax dollars are expended as sensibly as possible in serving Amherst residents. Under this process, all eight town departments developed multi-year strategic plans along with associated initiatives and budgets. These plans were refreshed in 2014 and now serve as the basis for annual municipal planning and budgeting.

In September 2014, the BOS extended the strategic planning process by inviting other town commissions, committees, and boards as well as residents from all parts of the town to participate in shaping the future direction of the town.

Rather than asking these groups to tackle many town-wide topics as a first pass, the BOS selected a more bounded topic – the Amherst Village – with which to initially engage people in thinking strategically together. The rationale is that the Village is a valuable asset that truly differentiates Amherst from other communities, attracts residents and businesses to town, and serves as a locus of community activities for all residents. So, thinking strategically about its future can help preserve a remarkable historic resource and enhance its value for the benefit of all residents.

The BOS, working with the Nashua Regional Planning Commission (NRPC), launched a Village Strategic Planning team in Fall 2014 with the following members:

### **Steering Committee**

Board of Selectmen – Mike Akillian, Project Leader  
Nashua Regional Planning Commission – Camille Pattison, Principal Planner  
Heritage Commission – Will Ludt  
Historic District Commission – Jamie Ramsay  
Planning Board – Gordon Leedy  
Department of Public Works – Bruce Berry  
Police/Safety – Mark Reams  
Library – Amy LaPointe  
Community Development – Colleen Mailloux  
School Department – Chris Janson  
Representing area businesses – Steve Yurish (Moulton's)  
Tracy Hutchins – Resident  
Amily Moore – Resident

## **Outreach Committee**

Chris Buchanan – Resident  
Tori Burke – Resident  
Rick Crocker – Resident  
Marie Grella – Resident  
Elisabeth Larson – Resident  
Ken Miller – Resident

## **Other Nashua Regional Planning Commission Project Members**

Jen Czysz, Senior Planner  
Mark Connors, Regional Planner  
Sara Siskavich, GIS Manager  
Kristina Sargent, Regional Planner

The committee's charge is to engage town government; boards, commissions and committees; schools; and town residents and businesses in framing an holistic vision of what they hope the village to be in the years ahead along with initiatives and investments needed to make that vision a reality.

As of the publication of this report, the committee has held a number of home meetings across Amherst as well as a public forum seeking input from citizens from around the town. They also launched an online visual preference survey open to all residents. When the survey closed at the end of January 2015, over 550 residents had offered their ideas on such topics as ongoing historic preservation; traffic, safety, parking, and walkability; business/residential zoning topics, and attracting more people to the village with a rich set of events and activities.

The Committee will divide into several working groups to identify possible initiatives and related costs for each area and will seek public input on these ideas before presenting a finalized set of plan and process recommendations to the BOS by June 2015.

# NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

*This notice must be:*

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

*Read the full statute at RSA 674:39-aa Restoration of Involuntarily Merged Lots.*



**TOWN OF AMHERST  
DELIBERATIVE SESSION  
TOWN MEETING  
FEBRUARY 5, 2014**

The meeting was called to order at 7PM by Moderator Stephen Coughlan. 73 Voters checked in. He introduced Megan Dillon who sang the National Anthem. Dwight Brew, chairman of the Board of Selectmen, introduced Brad Galinson, Thomas Grella, John D'Angelo and Mike Akillian. Department heads were introduced, Nancy Demers, Town Clerk, James O'Mara, Town Administrator, Sarah Marchant, Director of Community Development, Brian Gleason, Director of Emergency Services, Amy Lapointe, Library Director, Mark Reams, Chief of Police, Mark Boynton, Fire Chief, Bruce Berry, Director of Public Works, and Gail Stout, Tax Collector. The Ways and means Committee was introduced by Chairman Robert Brewster. They included, Dick Lefebvre, Jay Dinkel, Coleen Lynch, Russ Thomas, Paula Troie, Andy Ouellette and alternates Nate Jensen and John Post.

Dwight Brew and Mike Akillian gave a presentation of the proposed operating budget and the plans and goals of the departments. They thanked the department heads for their cooperation and hard work in this process.

Moderator Coughlan explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March 12<sup>th</sup> town meeting ballot or amend the dollar amount and place the amended article on the ballot. Guidelines for the meeting as proposed by the moderator were as follows:

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

No amendment to an amendment would be allowed.

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 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 5, 2014 at 7:00 PM at the Souhegan High School Auditorium (Snow Date: Thursday, February 6, 2014 at 7 PM at Souhegan High School). The second session, voting by official ballot at the polls, is on Tuesday, March 11, 2014 at the Souhegan High School from 6:00 AM to 8:00 PM.

Article 21 would be acted upon at Town Meeting on March 11, 2014.

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

**1 Selectman for 1 Year**

**1 Selectman for 3 Years**

**1 Cemetery Trustee for 3 Years**

**2 Library Trustees for 3 Years**

**1 Supervisor of the Checklist for 6 Years**

**1 Town Clerk for 3 Years**

**1 Town Moderator for 2 Years**

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

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

**ARTICLE 22: Operating Budget**

To see if the Town shall 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 **\$11,774,356**. Should this article be defeated the default budget shall be **\$11,532,439** which is the same as last year with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in ANY other Warrant Article. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7- 0-0 to support this article.)*

This article has an estimated tax impact of \$00.09 (nine cents per thousand).

This article was introduced by Selectman Brew. He explained that the budget is a 4.32% increase under the current default budget. Much of this increase is the result of principal and interest payments from the road work done last summer. Increases in compensation for town workers is the cause for much of the remaining increases along with costs of anticipated increases in fuel costs and insurance.

There was little discussion.

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

**ARTICLE 23: Contingency Fund**

To see if the Town will vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate one hundred thousand dollars (**\$100,000**) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

This article has a tax impact of \$00.00 (zero cents per thousand).

This article was introduced by Selectman Brew. This article is the result of a new law enacted in August of 2013 requiring the Board of Selectmen to establish a contingency fund and related expenditures. If some unforeseen circumstance should arise, the Selectmen would have the authority to withdraw up to \$100,00 from the fund balance. This article would have no tax impact.

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

**ARTICLE 24: Police Union Contract**

To see if the Town will vote to approve the cost items in a three (3) year collective bargaining agreement (beginning July 1, 2014 through June 30, 2017) reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3657 (Police Union) and further to raise and appropriate the sum of thirty-six thousand seventy-five dollars (**\$36,075**) 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. (Majority vote)

<b>Year Two (2) FY 16</b>	<b>\$46,929</b>
<b>Year Three (3) FY 17</b>	<b>\$28,577</b>

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

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

Selectman Galinson presented this article. There was no discussion.

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

**ARTICLE 25: Authorization for Special Meeting on Collective Bargaining Agreement Warrant Article Rejected or Amended at Annual Meeting**

Shall the Town, if Article 24 – Police Union Contract is defeated, authorize the Board of Selectmen to call one special meeting, at its option, to address Article 24 – Operating Budget cost items only? (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

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

This article was introduced by Selectman Galinson, There was no discussion.

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

**ARTICLE 26: Non-Lapsing Recreation Playing Field Expansion**

To see if the Town will vote to raise and appropriate the sum of one hundred eighty thousand dollars (\$180,000) for the purpose of purchasing a portion of the land located on the 47.85 acre parcel that includes land known as Cemetery Fields. This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until purchase has been made or by June 30, 2016, whichever is sooner. (Majority vote)

*(The Board of Selectmen voted 4-0-1 to support this article.)*

*(The Ways and Means Committee voted 6-1-0 to support this article.)*

This article has an estimated tax impact of \$00.11 (eleven cents per thousand).

Selectman Galinson introduced this article. The funds would allow the Selectmen to acquire a portion of Cemetery Fields from the Cemetery Trustees which cannot be used for graves and the town would retain some playing fields. The funds could not be used for any other purpose. Presently, all recreational use of Cemetery Fields will cease on September 1, 2014 according to a Probate Court decree.

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

**ARTICLE 27: Fire Truck Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of two hundred fifty thousand dollars (**\$250,000**) to be added to the Fire Truck Capital Reserve Fund previously established. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

This article has an estimated tax impact of \$00.16 (sixteen cents per thousand).

The Fire Truck CRF balance: \$358,626 as of September 30, 2013.

Selectman Grella read the article and moved it to the floor. Sally Wilkins said that the Capital Improvement Committee looked into this in great detail and approved the recommendation by the Chief and that they were more than satisfied with the presentation and effort in considering the acquisition. Ted Landon made a motion to amend the dollar figure to \$100,000 because there was no strategic plan in place. Motion was seconded. Chief Mark Boynton explained the deterioration of a fire truck they currently use. Discussion continued for and against. Addie Hutchison noted that because of default budgets in current past years, maintenance has been put off. I this continues, much equipment would become unsafe. Mark Vincent was in favor of the amendment because it would enhance the chance of the article passing. The amendment failed.

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

#### **ARTICLE 28: Assessing Revaluation Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be added to the Assessing Revaluation Capital Reserve Fund previously established. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

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

The Assessing Revaluation CRF balance: \$33,015 as of September 30, 2013.

Selectman Grella presented this article.

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

#### **ARTICLE 29: 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. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

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

The Communication CRF balance: \$50,136 as of September 30, 2013.

Selectman Grella presented this article.

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

**ARTICLE 30: 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. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

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

The Computer System CRF balance: \$53,043 as of September 30, 2013.

Selectman Akillian presented this article. This article would provide funds for upgrades and major hardware and software.

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

**ARTICLE 31: 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 the 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. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

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

Selectman Akillian presented this article. This article would fund the monitoring of wetland areas and apply larvicide in areas where the West Nile Virus or Eastern Equine Encephalitis might be spread by mosquitoes.

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

**ARTICLE 32: Highway Equipment and Vehicle Capital Reserve Fund**

To see if the Town will vote to establish a Capital Reserve Fund under the

provisions of RSA 35:1 (as amended) for the purpose of establishing a Highway Equipment and Vehicle Fund and to raise and appropriate the sum of three hundred thousand dollars (**\$300,000**) to be placed into said fund and further to name the Board of Selectmen as the agents to expend. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

This article has an estimated tax impact of \$00.19 (nineteen cents per thousand).

Selectman D'Angelo presented this article. This article would establish a fund that would allow the replacement of highway vehicles more cost effectively. Mark Vincent motioned to reduce the dollar amount to \$100,000 to enhance the chance of the article passing on election day. However the Board of Selectmen spoke against that amendment because \$300,000 was only part of what was really needed. After some discussion, the amendment failed.

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

### **ARTICLE 33: Replacement Scale Purchase**

To see if the Town will vote to raise and appropriate the sum of seventy thousand dollars (**\$70,000**) for the purchase of an above ground commercial scale and enclosure located at the Landfill Division of the Department of Public Works. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

This article has an estimated tax impact of \$00.04 (four cents per thousand).

This article was presented by Selectman D'Angelo. The current scale at the transfer station has repeated problems from water damage. Although it had generated \$58,000 in revenue for the town in 2013, repair costs have exceeded \$28,000 in the past several years. The proposed scale could serve the town for the next 20 years. There was little discussion.

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

### **ARTICLE 34: 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. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

*(The Ways and Means Committee voted 7-0-0 to support this article.)*

This article has an estimated tax impact of \$00.03 (three cents per thousand).  
The Ambulance CRF balance: \$198,938 as of September 30, 2013.

This article was presented by Selectman D'Angelo. This article would continue to allow orderly replacements of the town ambulances. Ted Landon motioned to reduce the amount requested to \$10,000. He noted that the second ambulance was not often used and he suggested more use of mutual aid from Milford. The amendment failed.

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

#### **ARTICLE 35: Withdrawn by Selectmen**

This warrant article has been withdrawn by the Selectmen. This article number has been retained so as not to disturb the numeric sequence of the remaining articles.

#### **ARTICLE 36: Authorize the Board of Selectmen to Enact Town Ordinances**

Shall the Town vote to adopt the provisions of RSA 41:14-b (as amended) to grant the Board of Selectmen the authority to establish, and amend town ordinances and codes after they hold 2 public hearings at least 10 but not more than 21 days apart on the establishment or amendment of the ordinance or code. The provisions of this section shall not apply to the establishment and amendment of a zoning ordinance, historic district ordinance, or building code under the provisions of RSA 675. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

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

This article was presented by Selectman Brew.

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

#### **ARTICLE 37: Grater Road Reclassification of 709 Feet from Class VI to Class V**

Shall the Town vote to reclassify a 709 foot segment of Grater Road from Class VI to Class V in accordance with RSA 231:22-a (as amended), from the point at which the Class VI portion of Grater Road currently begins to a point 709 feet south on Grater Road. The Class V portion of Grater Road, if this article passes, would continue from Grater Road's intersection with Baboosic Lake Road, south to the Amherst Conservation Commission Grater Woods parking area. (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

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

Selectman Grella presented this article. Conservation Committee Chairman John Harvey said that the land at the end of Grater Road had been purchased in 2013 and included a parking area and a trailhead. That part of the road now is classified as a Class VI road and cannot be maintained by the town. A change to Class V would allow the plowing and maintenance for year round parking and use of the trailhead.

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

**ARTICLE 38: Old Joppa Hill Road from Class VI to Class B Trail**

Shall the Town vote to reclassify the Class VI roadway, known as Old Joppa Hill Road, commencing at its intersection with Horace Greeley Road, thence northeasterly approximately 2,600 +/- lineal feet to the Amherst & Bedford town line from a Class VI road to a Class B Trail in accordance with RSA 231-A:3 (as amended). (Majority vote)

*(The Board of Selectmen voted 5-0-0 to support this article.)*

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

This article was presented by Selectman Brew. This article would allow restriction of motor vehicle traffic on this Class VI road by converting it into a trail. It would be closed to all motorized traffic.

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

**ARTICLE 39: Amherst Conservation Commission 100% of LUCT Funds**

Shall the Town vote, pursuant to RSA 79-A: 25, II, to change the amount of revenues of all future payments collected pursuant to RSA 79-A (as amended) Current Use Taxation that will be placed in the Conservation Fund in accordance with RSA 36-A:5, III (as amended) from 50%, which is the current level, to 100% which shall take effect on April 1, 2014. (Majority vote)

*(The Board of Selectmen voted 3-2-0 to support this article.)*

*(The Ways and Means Committee opposed this article with a vote of 0-7-0)*

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

Selectman Brew introduced this article.

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



**ARTICLE 40: (By Petition)**

Shall we delegate the duties and responsibilities of the cemetery trustees to the board of selectmen?

Petition Andy Rowe brought this article to the floor. Chris Shenk said that the Selectmen don't need any more authority. He wanted to amend the article by saying "not" delegate but Town Counsel William Drescher said it could not be amended per State Law.

Article was placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 41: (By Petition) New Hampshire Resolution to Get Big Money Out of Politics**

To see if the town of **Amherst, New Hampshire** will urge: That the New Hampshire State Legislature join nearly 500 local municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that guarantees the right of our elected representatives and of the American people to safeguard fair elections through authorities to regulate political spending, and clarifies that constitutional rights were established for people not corporations.

That the New Hampshire Congressional delegation support such a constitutional amendment.

That the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the State for ratification.

That record of the vote approving this article shall be transmitted by written notice to the Amherst's congressional delegation, and to Amherst's state legislators, and to the President of the United States informing them of the instructions from their constituents by the selectmen within 30 days of the vote.

This article was introduced by petitioner Patrick Eggleston. Dave Vincent motioned to delete the word 'spending' and insert the word 'speech.' After some discussion, the amendment failed.

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

The meeting was adjourned at 10:26PM.

Respectfully submitted,

Nancy A Demers  
Town Clerk



ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 11, 2014

BALLOT 1 OF 3

*Nancy A. Demers*  
TOWN CLERK

INSTRUCTIONS TO VOTERS

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

<p><b>SELECTMAN</b></p> <p>(3 Years) <span style="float: right;">Vote for not more than one</span></p> <p>THOMAS GRELLA <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>	<p><b>TOWN CLERK</b></p> <p>(3 Years) <span style="float: right;">Vote for not more than one</span></p> <p>NANCY A. DEMERS <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>	<p><b>CEMETERY TRUSTEE</b></p> <p>(3 Years) <span style="float: right;">Vote for not more than one</span></p> <p>MARIE T. GRELLA <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>
<p><b>SELECTMAN</b></p> <p>(1 Year) <span style="float: right;">Vote for not more than one</span></p> <p>MICHAEL AKILLIAN <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>	<p><b>TRUSTEE OF THE TRUST FUNDS</b></p> <p>(3 Years) <span style="float: right;">Vote for not more than one</span></p> <p>KENNETH R. SHELDON <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>	<p><b>LIBRARY TRUSTEE</b></p> <p>(3 Years) <span style="float: right;">Vote for not more than two</span></p> <p>NANCY J. HEAD <input type="radio"/></p> <p>KIMBERLY AYERS <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>
<p><b>MODERATOR</b></p> <p>(2 Years) <span style="float: right;">Vote for not more than one</span></p> <p>STEPHEN COUGHLAN <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>	<p><b>ZONING BOARD OF ADJUSTMENT</b></p> <p>(3 Years) <span style="float: right;">Vote for not more than one</span></p> <p>JAMES M. RAMSAY <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>	<p><b>SUPERVISOR OF THE CHECKLIST</b></p> <p>(6 Years) <span style="float: right;">Vote for not more than one</span></p> <p>JEANNE LUDT <input type="radio"/></p> <p>CAROL HOLDEN <input type="radio"/></p> <p><input type="radio"/></p> <p>(Write-in)</p>

ARTICLES

ARTICLE 22: Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$11,774,356**. Should this article be defeated the default budget shall be **\$11,532,439** which is the same as last year with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in ANY other Warrant Article. (Majority vote)

YES ☐  
NO ☐

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7- 0-0 to support this article.)

ARTICLE 23: Contingency Fund

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate one hundred thousand dollars (**\$100,000**) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote)

YES ☐  
NO ☐

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7-0-0 to support this article.)

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

ARTICLE 24: Police Union Contract

Shall the Town vote to approve the cost items in a three (3) year collective bargaining agreement (beginning July 1, 2014 through June 30, 2017) reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3657 (Police Union) and further to raise and appropriate the sum of thirty-six thousand seventy-five dollars (**\$36,075**) 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. (Majority vote)

YES ☐  
NO ☐

Year Two (2) FY 16 \$46,929  
Year Three (3) FY 17 \$28,577

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7-0-0 to support this article.)

ARTICLE 25: Authorization for Special Meeting on Collective Bargaining Agreement Warrant Article Rejected or Amended at Annual Meeting

Shall the Town, if Article 24 – Police Union Contract is defeated, authorize the Board of Selectmen to call one special meeting, at its option, to address Article 24 – Operating Budget cost items only? (Majority vote)

YES ☐  
NO ☐

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7-0-0 to support this article.)

ARTICLE 26: Non-Lapsing Recreation Playing Field Expansion

Shall the Town vote to raise and appropriate the sum of one hundred eighty thousand dollars (\$180,000) for the purpose of purchasing a portion of the land located on the 47.85 acre parcel that includes land known as Cemetery Fields. This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until purchase has been made or by June 30, 2016, whichever is sooner. (Majority vote)

YES ☐  
NO ☐

(The Board of Selectmen voted 4-0-1 to support this article.)  
(The Ways and Means Committee voted 6-1-0 to support this article.)

ARTICLE 27: Fire Truck Capital Reserve Fund

Shall the Town will vote to raise and appropriate the sum of two hundred fifty thousand dollars (**\$250,000**) to be added to the Fire Truck Capital Reserve Fund previously established. (Majority vote)

YES ☐  
NO ☐

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7-0-0 to support this article.)

ARTICLE 28: Assessing Revaluation Capital Reserve Fund

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

YES ☐  
NO ☐

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7-0-0 to support this article.)

ARTICLE 29: Communications Center Capital Reserve Fund

Shall the Town 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. (Majority vote)

YES ☐  
NO ☐

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7-0-0 to support this article.)

ARTICLE 30: Town Computer System Capital Reserve Fund

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

YES ☐  
NO ☐

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7-0-0 to support this article.)

ARTICLE 31: Public Health Mosquito Surveillance and Control Program

Shall the Town vote to raise and appropriate the sum of forty thousand dollars (**\$40,000**) to continue the 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. (Majority vote)

YES ☐  
NO ☐

(The Board of Selectmen voted 5-0-0 to support this article.)  
(The Ways and Means Committee voted 7-0-0 to support this article.)

GO TO NEXT BALLOT AND CONTINUE VOTING



ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 11, 2014

BALLOT 2 OF 3

*Nancy A. Jensen*  
TOWN CLERK

ARTICLES CONTINUED

ARTICLE 32: Highway Equipment and Vehicle Capital Reserve Fund

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 (as amended) for the purpose of establishing a Highway Equipment and Vehicle Fund and to raise and appropriate the sum of three hundred thousand dollars (**\$300,000**) to be placed into said fund and further to name the Board of Selectmen as the agents to expend. (Majority vote) **YES** ☐  
**NO** ☐

*(The Board of Selectmen voted 5-0-0 to support this article.)*  
*(The Ways and Means Committee voted 7-0-0 to support this article.)*

ARTICLE 33: Replacement Scale Purchase

Shall the Town vote to raise and appropriate the sum of seventy thousand dollars (**\$70,000**) for the purchase of an above ground commercial scale and enclosure located at the Landfill Division of the Department of Public Works. (Majority vote) **YES** ☐  
**NO** ☐

*(The Board of Selectmen voted 5-0-0 to support this article.)*  
*(The Ways and Means Committee voted 7-0-0 to support this article.)*

ARTICLE 34: Ambulance Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of fifty thousand dollars (**\$50,000**) to be added to the Ambulance Capital Reserve Fund previously established. (Majority vote) **YES** ☐  
**NO** ☐

*(The Board of Selectmen voted 5-0-0 to support this article.)*  
*(The Ways and Means Committee voted 7-0-0 to support this article.)*

ARTICLE 35: Withdrawn by Selectmen

This warrant article has been withdrawn by the Selectmen. This article number has been retained so as not to disturb the numeric sequence of the remaining articles.

ARTICLE 36: Authorize the Board of Selectmen to Enact Town Ordinances

Shall the Town vote to adopt the provisions of RSA 41:14-b (as amended) to grant the Board of Selectmen the authority to establish, and amend town ordinances and codes after they hold 2 public hearings at least 10 but not more than 21 days apart on the establishment or amendment of the ordinance or code. The provisions of this section shall not apply to the establishment and amendment of a zoning ordinance, historic district ordinance, or building code under the provisions of RSA 675. (Majority vote) **YES** ☐  
**NO** ☐

*(The Board of Selectmen voted 5-0-0 to support this article.)*

ARTICLE 37: Grater Road Reclassification of 709 Feet from Class VI to Class V

Shall the Town vote to reclassify a 709 foot segment of Grater Road from Class VI to Class V in accordance with RSA 231:22-a (as amended), from the point at which the Class VI portion of Grater Road currently begins to a point 709 feet south on Grater Road. The Class V portion of Grater Road, if this article passes, would continue from Grater Road's intersection with Baboosic Lake Road, south to the Amherst Conservation Commission Grater Woods parking area. (Majority vote) **YES** ☐  
**NO** ☐

*(The Board of Selectmen voted 5-0-0 to support this article.)*

ARTICLE 38: Old Joppa Hill Road from Class VI to Class B Trail

Shall the Town vote to reclassify the Class VI roadway, known as Old Joppa Hill Road, commencing at its intersection with Horace Greeley Road, thence northeasterly approximately 2,600 +/- lineal feet to the Amherst & Bedford town line from a Class VI road to a Class B Trail in accordance with RSA 231-A:3 (as amended). (Majority vote) **YES** ☐  
**NO** ☐

*(The Board of Selectmen voted 5-0-0 to support this article.)*

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

ARTICLE 39: Amherst Conservation Commission 100% of LUCT Funds

Shall the Town vote, pursuant to RSA 79-A: 25, II, to change the amount of revenues of all future payments collected pursuant to RSA 79-A (as amended) Current Use Taxation that will be placed in the Conservation Fund in accordance with RSA 36-A:5, III (as amended) from 50%, which is the current level, to 100% which shall take effect on April 1, 2014. (Majority vote)

YES

NO

*(The Board of Selectmen voted 3-2-0 to support this article.)*  
*(The Ways and Means Committee opposed this article with a vote of 0-7-0)*

ARTICLE 40: (By Petition)

YES

NO

Shall we delegate the duties and responsibilities of the cemetery trustees to the board of selectmen?

ARTICLE 41: (By Petition) New Hampshire Resolution to Get Big Money Out of Politics

Shall the town of **Amherst, New Hampshire** urge: That the New Hampshire State Legislature join nearly 500 local municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that guarantees the right of our elected representatives and of the American people to safeguard fair elections through authorities to regulate political spending, and clarifies that constitutional rights were established for people not corporations.

That the New Hampshire Congressional delegation support such a constitutional amendment.

YES

That the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the State for ratification.

NO

That record of the vote approving this article shall be transmitted by written notice to the Amherst’s congressional delegation, and to Amherst’s state legislators, and to the President of the United States informing them of the instructions from their constituents by the selectmen within 30 days of the vote.

ZONING WARRANT ARTICLES

ARTICLE 42: Wetland & Watershed Conservation District

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

To delete Section 4.11 Wetlands Conservation District and Section 4.12 Watershed Protection District, and replace them with the new Section 4.11 Wetlands & Watershed Conservation District created to combine the two districts into one single district, removing overlap, and updating with current best management practices?

YES

NO

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

ARTICLE 43: Aquifer Conservation and Wellhead Protection District

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

To delete Section 4.13 Aquifer Conservation and replace it with the new Aquifer Conservation and Wellhead Protection District created to reduce redundancy with other water resource ordinances, update wellhead protection, and include current best management practices?

YES

NO

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

ARTICLE 44: Purpose and Authority of Zoning

Are you in favor of adopting Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To delete the second sentence of Article I, Section 1.1 which conflicts with state law (RSA 674:54), specifying governmental uses are exempt from Town Ordinances and Regulations as long as the use being conducted is governmental in nature?

YES

NO

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

ARTICLE 45: Structure Height

Are you in favor of adopting Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To add a definition of “Structure Height” to Article IX, Section 9.1, to specify how structure height is to be measured, and to increase the allowed structure height from 35’ to 40’ in Article IV, Sections 4.3, 4.4, 4.5, 4.6, 4.7, 4.8 and 4.9, to ensure structures can be built into the existing topography and allow for walk-out basements?

YES

NO

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

GO TO NEXT BALLOT AND CONTINUE VOTING

99





ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 11, 2014

BALLOT 3 OF 3

*Nancy G. Jensen*  
TOWN CLERK

ARTICLES CONTINUED

ARTICLE 46: Building Codes to Align with State Codes

Are you in favor of adopting Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance and Building Code as follows:

YES ☐

To remove all references to old building codes in Article VI of the Zoning Ordinance, and update the Building Code to reflect State adopted ICC building codes, as amended, and include the State Life Safety Codes?

NO ☐

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

ARTICLE 47: Affordable Housing

Are you in favor of adopting Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

YES ☐

To update Article IV, Section 4.14 Affordable Housing, to clarify that abutters and proposed occupants should be protected from nuisances; to reduce the allowed density from  $\frac{3}{4}$  of an acre to 1.5 acres for detached single family units, and from 2 units per acre to 1 unit per acre for multi-family housing; and to add an automatic amendment clause to the definitions of Affordable Housing and Workforce Housing to align with state and federal laws as updated?

NO ☐

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

ARTICLE 48: (By Petition)

Are you in favor of adopting Amendment No. 7 as proposed by Petition for the Town Zoning Ordinance as follows:

To amend article IV- section 4.3.A.8 of the zoning ordinance to: delete the term "non-commercial sports and recreation uses" and replace with the term "sports and recreation uses"; to repeal Article IV- sub-section 4.3.A.8.F. (i) through 4.3.A.8.F(vii) in their entirety, and to amend Article IV section 4c3.A.8.g to reduce the minimum required horizontal distance between site lighting fixtures and abutting lot lines from 500 to 250 feet?

YES ☐

NO ☐

*(The Planning Board voted 4-3-0 to support this article.)*

ARTICLE 49: (By Petition)

Are you in favor of adopting Amendment No. 8 as proposed by Petition for the Town Zoning Ordinance as follows:

To change the zoning on Map 4 Lot 29, Map 4 Lot 30, Map 3 Lot 25 (Amherst Country Club), Map 4 Lot 65-1 (Acorn Playing Fields) Map 2 lot 98-33 (Buck Meadow) and create a new zone which would be called the "Commercial Sports/Recreation/Function zone" aka "CSRF" zone as specified in the petition?

YES ☐

NO ☐

*(The Planning Board opposed this article with a vote of 0-6-1.)*

ARTICLE 50: (By Petition)

Are you in favor of adopting Amendment No. 9 as proposed by Petition for the Town Zoning ordinance as follows and, if both this article and Article 48 pass, this article shall be controlling and shall take precedence over Article 48 [Amendment 7]:

YES ☐

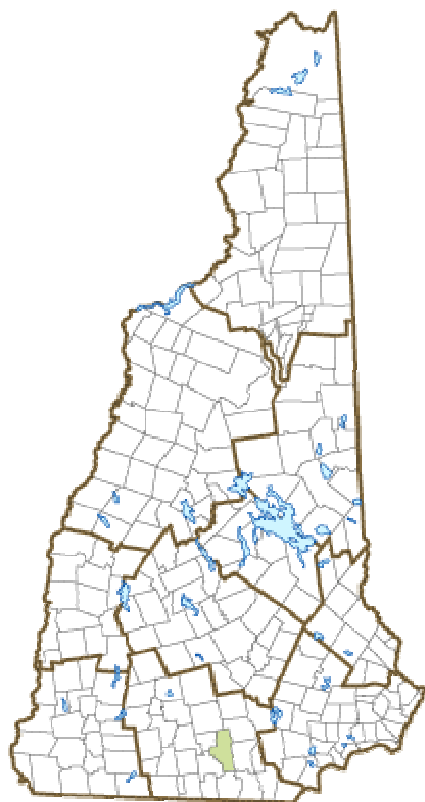
Amend Article IV Section 4.3.A (Residential Rural Zone) to delete subsection 4.3.A.8 and replace it with a new subsection 4.3.A.8 as described in the petition, and add definitions of "Non-commercial", "Recreation" and "Sports" also described in the petition?

NO ☐

*(The Planning Board opposed this article with a vote of 0-7-0.)*

YOU HAVE NOW COMPLETED VOTING

# Amherst, NH



## Community Contact

**Amherst Board of Selectmen**  
**Dwight Brew, Chairman**  
**PO Box 960**  
**Amherst, NH 03031-0960**

## Telephone

**(603) 673-6041**

## Fax

**(603) 673-6794**

## E-mail

**tdemanche@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 Districts 22, 41**

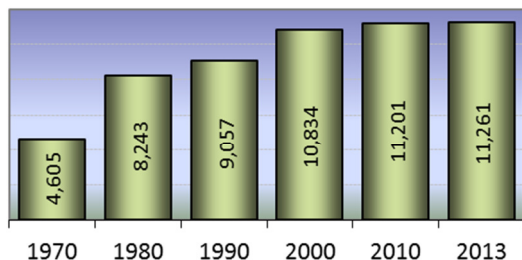
**Incorporated: 1760**

**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

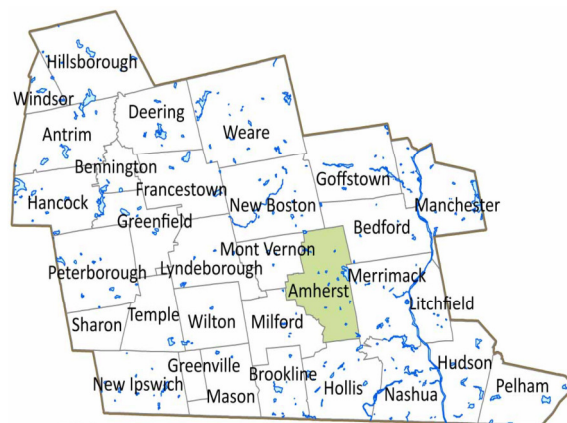
**Population, Year of the First Census Taken:** 2,369 residents in 1790

**Population Trends:** Population change for Amherst totaled 9,210 over 53 years,



from 2,051 in 1960 to 11,261 in 2013. 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 2013 Census estimate for Amherst was 11,261 residents, which ranked 27th among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2013 (US Census Bureau):** 331.9 persons per square mile of land area. Amherst contains 34.0 square miles of land area and 0.5 square miles of inland water area.



Hillsborough County

MUNICIPAL SERVICES			
Type of Government		Selectmen	
Budget: Municipal Appropriations, 2014-2015		\$11,814,532	
Budget: School Appropriations, 2014-2015		\$24,709,808	
Zoning Ordinance		1946/13	
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	188
St. Joseph Hospital, Nashua		13 miles	144
Catholic Medical Center, Manchester		13 miles	233
UTILITIES			
Electric Supplier		PSNH	
Natural Gas Supplier		Liberty Utilities	
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)	
2013 Total Tax Rate (per \$1000 of value)		\$26.45	
2013 Equalization Ratio		100.7	
2013 Full Value Tax Rate (per \$1000 of value)		\$26.53	
2013 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings		84.7%	
Commercial Land and Buildings		12.7%	
Public Utilities, Current Use, and Other		2.6%	
HOUSING		(ACS 2008-2012)	
Total Housing Units		4,245	
Single-Family Units, Detached or Attached		3,866	
Units in Multiple-Family Structures:			
Two to Four Units in Structure		218	
Five or More Units in Structure		95	
Mobile Homes and Other Housing Units		66	

<b>DEMOGRAPHICS</b> (US Census Bureau)		
Total Population	Community	County
2013	<b>11,258</b>	<b>402,922</b>
2010	<b>11,201</b>	<b>400,721</b>
2000	<b>10,834</b>	<b>382,384</b>
1990	<b>9,057</b>	<b>336,549</b>
1980	<b>8,243</b>	<b>276,608</b>
1970	<b>4,605</b>	<b>223,941</b>
<b>Demographics, American Community Survey (ACS) 2008-2012</b>		
Population by Gender		
Male	<b>5,667</b>	Female <b>5,534</b>
Population by Age Group		
Under age 5		<b>731</b>
Age 5 to 19		<b>2,542</b>
Age 20 to 34		<b>1,294</b>
Age 35 to 54		<b>3,524</b>
Age 55 to 64		<b>1,810</b>
Age 65 and over		<b>1,300</b>
Median Age		<b>43.5 years</b>
Educational Attainment, population 25 years and over		
High school graduate or higher		<b>95.4%</b>
Bachelor's degree or higher		<b>60.9%</b>
<b>INCOME, INFLATION ADJUSTED \$</b> (ACS 2008-2012)		
Per capita income		<b>\$49,086</b>
Median family income		<b>\$121,858</b>
Median household income		<b>\$113,260</b>
Median Earnings, full-time, year-round workers		
Male		<b>\$97,210</b>
Female		<b>\$54,609</b>
Individuals below the poverty level		<b>3.6%</b>
<b>LABOR FORCE</b> (NHES – ELMI)		
Annual Average	2003	2013
Civilian labor force	<b>6,000</b>	<b>6,109</b>
Employed	<b>5,751</b>	<b>5,823</b>
Unemployed	<b>249</b>	<b>286</b>
Unemployment rate	<b>4.2%</b>	<b>4.7%</b>
<b>EMPLOYMENT &amp; WAGES</b> (NHES – ELMI)		
Annual Average Covered Employment	2003	2013
Goods Producing Industries		
Average Employment	<b>862</b>	<b>812</b>
Average Weekly Wage	<b>\$ 867</b>	<b>\$1,069</b>
Service Providing Industries		
Average Employment	<b>2,834</b>	<b>2,824</b>
Average Weekly Wage	<b>\$ 666</b>	<b>\$ 757</b>
Total Private Industry		
Average Employment	<b>3,696</b>	<b>3,636</b>
Average Weekly Wage	<b>\$ 713</b>	<b>\$ 827</b>
Government (Federal, State, and Local)		
Average Employment	<b>630</b>	<b>588</b>
Average Weekly Wage	<b>\$ 658</b>	<b>\$ 951</b>
Total, Private Industry plus Government		
Average Employment	<b>4,326</b>	<b>4,224</b>
Average Weekly Wage	<b>\$ 705</b>	<b>\$ 844</b>



**EDUCATION AND CHILD CARE**

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 H. Palmer Voc. Tech. Center, Hudson; Milford HS & Applied Technology Center, Milford; Nashua Technology Center** Region: **16**

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	<b>1</b>	<b>1</b>	<b>1</b>	<b>4</b>
Grade Levels	<b>P K 1-4</b>	<b>5-8</b>	<b>9-12</b>	<b>P K 1-12</b>
Total Enrollment	<b>626</b>	<b>684</b>	<b>827</b>	<b>115</b>

Nearest Community College: **Manchester; Nashua**

Nearest Colleges or Universities: **St. Anselm; Rivier; Daniel Webster**

2014 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: **9** Total Capacity: **583**

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 **6,000 ft. asphalt**

Lighted? **Yes** Navigation Aids? **Yes**

Nearest Airport with Scheduled Service  
**Manchester-Boston Regional** Distance **15 miles**

Number of Passenger Airlines Serving Airport **4**

Driving distance to select cities:

Manchester, NH	<b>13 miles</b>
Portland, Maine	<b>110 miles</b>
Boston, Mass.	<b>63 miles</b>
New York City, NY	<b>228 miles</b>
Montreal, Quebec	<b>274 miles</b>

**COMMUTING TO WORK** (*ACS 2008-2012*)

Workers 16 years and over

Drove alone, car/truck/van	<b>83.4%</b>
Carpooled, car/truck/van	<b>4.5%</b>
Public transportation	<b>0.7%</b>
Walked	<b>1.4%</b>
Other means	<b>1.0%</b>
Worked at home	<b>9.0%</b>

Mean Travel Time to Work **29.4 minutes**

**Percent of Working Residents: ACS 2008-2012**

Working in community of residence	<b>21.0</b>
Commuting to another NH community	<b>62.7</b>
Commuting out-of-state	<b>16.3</b>

**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**

01/01/2014-12/31/2014

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
LANCTOT, LUKE MICAH	01/01/2014	MILFORD,NH	LANCTOT, ELI	LANCTOT, JENNIFER
JONES, GABRIEL ALEXANDER	01/10/2014	NASHUA,NH	JONES, ALAN	JACKSON, THERESA
JACOBS, JOHN ANDREW	01/14/2014	PETERBOROUGH,NH	JACOBS, ADAM	JACOBS, TIFFANY
BUENO, HATCHER OWEN	01/14/2014	NASHUA,NH	BUENO, JASON	BUENO, ASHLEY
PHILIP, MILES ANDREW	01/17/2014	NASHUA,NH	PHILIP, BENJAMIN	PHILIP, SARAH
HUTSON, COLIN GILLUM	01/17/2014	MANCHESTER,NH	HUTSON, JOHN	GILLUM, HEATHER
COURTEMANCHE, COLTON SCOTT	01/18/2014	NASHUA,NH	COURTEMANCHE, SCOTT	COURTEMANCHE, JAMIE
CAPEN, MAYA ROSE	01/18/2014	LEBANON,NH	CAPEN, ANDREW	CAPEN, ADRIENNE
FIENGO, MAGDALENE ELIZABETH	01/25/2014	NASHUA,NH	FIENGO, CHRISTOPHER	FIENGO, MARYELIZABETH
COFFEY, LUKE PATRICK	02/18/2014	NASHUA,NH	COFFEY, KYLE	COFFEY, AMANDA
CULBERT, NATHAN JAMES	03/02/2014	DERRY,NH	CULBERT, MICHAEL	CULBERT, HAJNALKA
LECLERC, CHARLOTTE EMILY	03/07/2014	MANCHESTER,NH	LECLERC, RICHARD	LECLERC, KENDALL
WILKINS, LEMUEL JOSEPH	04/01/2014	NASHUA,NH	WILKINS, KEVIN	WILKINS, ALLYSON
NOLAN, MIA KATHERINE	04/14/2014	MANCHESTER,NH	NOLAN, GREGORY	NOLAN, MOLLY
MCCARTHY, JACKSON CROCKER	04/17/2014	AMHERST,NH	MCCARTHY, DONOVAN	CROCKER, KIMBERLY
CHABOT, MIKAYLA MARIE	05/06/2014	NASHUA,NH	CHABOT, JASON	CHABOT, CHRISTINE
SARRO, PALOMA ROSEMARIA	05/31/2014	NASHUA,NH	SARRO, JOHNPETER	SARRO, NICOLE
LAMPMAN, THOMAS GEORGE	06/01/2014	MANCHESTER,NH	LAMPMAN, THOMAS	LAMPMAN, KRISTYNA
HOULE, EMMA KATHERINE	06/22/2014	NASHUA,NH	HOULE, THOMAS	HOULE, TRACEY
ROY, XAVIER PAUL	06/28/2014	NASHUA,NH	ROY, CHRISTOPHER	ROY, ESTHER
HART, WARREN JACOB ISLES	07/05/2014	NASHUA,NH	HART, RENE	HART, JACQUELINE
GRASSO, GEORGINA RAINVILLE	07/28/2014	NASHUA,NH	GRASSO, NICHOLAS	GRASSO, ANNA
BEDELL, AUBREY PAIGE	08/07/2014	NASHUA,NH	BEDELL, MICHAEL	BROWN, AMANDA
MACDONALD, KAILYN ROSE	08/18/2014	NASHUA,NH	MACDONALD, KEITH	DURKEE MACDONALD, CHRISTINA
BARDEN, REESE LILYANN	10/08/2014	MANCHESTER,NH	BARDEN, WILLIAM	BARDEN, NINA
SLUSARZ, CARTER JACOB	10/08/2014	MANCHESTER,NH	SLUSARZ, PETER	SLUSARZ, JENNA
WILSON, CHARLES ANDERSON	10/19/2014	NASHUA,NH	WILSON, PATRICK	HALL-WILSON, SARAH
GAUTHIER, AMELIE JOIE	10/20/2014	MANCHESTER,NH	GAUTHIER, DUSTIN	GAUTHIER, KRISTEN
MIELKE, AUDREY ANNE	10/21/2014	NASHUA,NH	MIELKE, DAVID	MIELKE, ELIZABETH
TOMICH, AUSTIN RYAN	11/05/2014	NASHUA,NH	TOMICH, ADAM	TOMICH, COURTNEY
DILGER, LUNA BAE	11/06/2014	NASHUA,NH	DILGER, TYLER	HILTON, ELIZABETH
GREEN, CAROLINE JOYCE	11/18/2014	NASHUA,NH	GREEN, TYLER	GREEN, LAURA
DUCLOS, JAMES PAUL	11/24/2014	NASHUA,NH	DUCLOS, JEFFREY	DUCLOS, KATHRYN
KUFFNER, ANNEKA NOELLE	11/27/2014	NASHUA,NH	KUFFNER, KARL	KUFFNER, MARILOU
SIMONEAU, ADELAIDE MAEVE	12/07/2014	AMHERST,NH	SIMONEAU, JUSTIN	SIMONEAU, BRITTAN

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2014-12/31/2014

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
Total number of records 35				

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

**RESIDENT MARRIAGE REPORT**

01/01/2014 - 12/31/2014

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MCINTYRE, KEVIN M AMHERST, NH	WHY, LESLIE D AMHERST, NH	AMHERST	AMHERST	01/15/2014
BELL, PAUL D AMHERST, NH	BRITTON, SHERRY L AMHERST, NH	AMHERST	MANCHESTER	02/13/2014
STEINRUCK, TIMOTHY J AMHERST, NH	NIETO, KATIE L AMHERST, NH	AMHERST	NASHUA	02/21/2014
HARDY, MEGAN E AMHERST, NH	BROUGHTON, ABEL C AMHERST, NH	AMHERST	GREENVILLE	03/08/2014
HART, MARGARET H AMHERST, NH	HALE, DAVID M AMHERST, NH	BEDFORD	NORTH CONWAY	03/17/2014
GOH, SHARON C AMHERST, NH	JOHNSON, AMBER C AMHERST, NH	AMHERST	AMHERST	04/11/2014
PAXTON, WILLIAM L AMHERST, NH	TOLAND, PATRICIA A AMHERST, NH	AMHERST	AMHERST	04/14/2014
AUBUT, RAYMOND D GOFFSTOWN, NH	THOMPSON, THERESA A AMHERST, NH	AMHERST	HALE'S LOCATION	06/14/2014
BRANDES, CHRISTOPHER D AMHERST, NH	DOLAN, ASHLEY L AMHERST, NH	AMHERST	WOLFEBORO	06/14/2014
WILLIAMS, PAULA J BEDFORD, NH	FAY, DANIEL S AMHERST, NH	BEDFORD	BEDFORD	07/11/2014
WEBSTER, JAMES E AMHERST, NH	RICHER, TINA S AMHERST, NH	AMHERST	AMHERST	07/18/2014

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

**RESIDENT MARRIAGE REPORT**

01/01/2014 - 12/31/2014

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
KENYON, PATRICIA A AMHERST, NH	DICKIESON III, ERNEST F AMHERST, NH	AMHERST	AMHERST	07/26/2014
ROCHWARG, MATTHEW C AMHERST, NH	SILVA, CATHARINE J AMHERST, NH	AMHERST	AMHERST	08/01/2014
DITULLIO, MATTHEW R NASHUA, NH	WEBER, FELICIA A AMHERST, NH	AMHERST	HOLLIS	08/09/2014
MARSHALL, SAMANTHA A AMHERST, NH	NUNES, ANDREW A AMHERST, NH	AMHERST	BRIDGEWATER	08/23/2014
MARTIN, TIMOTHY J AMHERST, NH	SULLIVAN, NICOLLE O AMHERST, NH	AMHERST	MANCHESTER	08/23/2014
STAPF, EDGAR H AMHERST, NH	DUPONT, LORI A AMHERST, NH	AMHERST	MANCHESTER	09/06/2014
BURNS, ASHLEY M AMHERST, NH	FALCONE JR, DOMINICK V AMHERST, NH	AMHERST	HUDSON	09/13/2014
COLEMAN, DAKOTA L LYNDEBOROUGH, NH	HEALEY, RYAN J AMHERST, NH	LYNDEBOROUGH	WILTON	09/15/2014
MORRISON, COLLEEN A AMHERST, NH	PIRELLI, FRED D AMHERST, NH	AMHERST	HUDSON	10/04/2014
PACIFIC JR, DAVID P AMHERST, NH	TRAHAN, SHELBY L AMHERST, NH	AMHERST	GOFFSTOWN	10/18/2014
POCHOPIN III, FRANCIS J AMHERST, NH	GAGNE, RONDA D AMHERST, NH	AMHERST	SANDWICH	10/19/2014

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2014 - 12/31/2014

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
VACHON, MICHAEL A NASHUA, NH	HUFFMAN, KATHLEEN M AMHERST, NH	NASHUA	NASHUA	11/21/2014
PAQUETTE, THOMAS M AMHERST, NH	WAGNER, DEBRA A AMHERST, NH	NASHUA	SALEM	12/06/2014
VALENTINE, JEREMIAH B AMHERST, NH	WEISS, LAUREN N AMHERST, NH	AMHERST	AMHERST	12/09/2014
GARCIA, JOSEFINE M AMHERST, NH	OSTROWSKI, MATTHEW M AMHERST, NH	AMHERST	GOFFSTOWN	12/12/2014
MARCHUT, STEPHEN C AMHERST, NH	PHILLIPS, DENISE D AMHERST, NH	AMHERST	BEDFORD	12/28/2014

Total number of records 27

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



**RESIDENT DEATH REPORT**

**01/01/2014 - 12/31/2014**

**--AMHERST, NH --**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
RICCITELLI, EMMAGENE	01/13/2014	AMHERST	TUTTLE, LEROY	KORKAS, MABELLE	N
BURGESS, DOROTHY	01/14/2014	MILFORD	GALLAGHER, JOHN	CORNELL, VERA	N
PEARSON, JOYCE	01/15/2014	AMHERST	HOFFNER, HAROLD	DEANGELIS, MILDRED	N
MAZZUCHI, PHYLLIS	01/27/2014	NASHUA	CATENACCI, JOHN	BARBARO, ASSUNTA	N
CAPEN, MAYA	02/01/2014	LEBANON	CAPEN, ANDREW	EDDY, ADRIENNE	N
RASMUSSEN, KARL	02/16/2014	MERRIMACK	RASMUSSEN, ARNOLD	SWOROBOWICZ, MARY	Y
DAVIS, CAROL	03/19/2014	NASHUA	LAMBERT, OSCAR	FORDHAM, IRENE	N
HAYCOOK, JOHN	03/21/2014	DOVER	HAYCOOK, JOHN	CROSS, ANN	Y
SHETHAR, JANICE	04/04/2014	AMHERST	MCMICHAEL, ALAN	MEIGHAN, AGNES	N
MATTHEWS, MAXWELL	04/20/2014	MANCHESTER	MATTHEWS, CHARLES	CLARK, AMANDA	Y
SMITH JR, GEORGE	05/05/2014	NASHUA	SMITH SR, GEORGE	CLUCHE, ELLA	Y
GOKEY, FREDERICK	05/07/2014	NASHUA	GOKEY SR, MELFORD	VALE, CARMEN	Y
STAITI, HELEN	05/16/2014	MILFORD	ALDRICH, WILLIAM	ARCHER, HELEN	N
DUNN, RICHARD	05/23/2014	NASHUA	DUNN, JOHN	LUND, LAURA	N
HUYCK, GERALDINE	06/04/2014	BEDFORD	NELSON, HENRY	LAWSON, MYRTLE	N
DZEROVYCH, ARIAN	06/05/2014	NASHUA	DZEROVYCH, BOHDAN	BOCHENSKA, OLHA	N
MERCIER, TIMOTHY	06/25/2014	LINCOLN	MERCIER, ALBERT	TANGUAY, SUZANNE	N
WALBRIDGE, CONSTANCE	07/02/2014	AMHERST	LUTZ, EDWARD	BYER, BETTY	N

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



**RESIDENT DEATH REPORT**

**01/01/2014 - 12/31/2014**

**--AMHERST, NH --**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
STARKE, JAMES	07/06/2014	AMHERST	STARKE, CARL	BEILFUSS, ADA	Y
MCGRATH, RUTH	07/17/2014	MERRIMACK	COMERFORD, RAY	BLANCHARD, MARION	N
MCGRATH, KENNETH	07/17/2014	MANCHESTER	MCGRATH, MORTON	LABUTA, JENNIE	Y
WINDYKA, ALBIN	07/23/2014	NASHUA	WINDYKA, BLAZEJ	DENDOR, ANIELA	N
BRODSKY, CHERYL	08/03/2014	AMHERST	DRAKE, ROBERT	HICKS, BILLIE JEAN	N
SHIPTON, BLANCHE	08/27/2014	AMHERST	SOUTHWELL, PHILLIP	SAGENDORF, MARGORIE	N
WARREN, WALLACE	08/31/2014	MANCHESTER	WARREN, ERNEST	FASSETT, ALYS	Y
SMALLEY, NANCY	09/01/2014	MERRIMACK	MCCULLOUGH, JAMES	KELLOG, ORA	N
WETHERBEE, MARY	09/06/2014	MANCHESTER	MCGRATH, BERNARD	WALSH, MARGARET	N
TROMBLY, JOHN	09/14/2014	AMHERST	TROMBLY, RODNEY	DAVIS, ELIZABETH	N
TROMBLY, ELIZABETH	09/14/2014	AMHERST	DAVIS, DONALD	JOHNSON, DOROTHY	N
MORGERA, GLORIA	09/16/2014	AMHERST	JOY, WALTER	SMITH, MARJORIE	N
FOURNIER, LAURENCE	09/16/2014	MILFORD	FOURNIER, MAURICE	SALIBSURY, DORIS	N
MORRISON, ANNE	09/19/2014	AMHERST	LABRANCHE, ANDREW	POIRIER, MARY	N
CAREY, DAVID	09/27/2014	NASHUA	CAREY, GEORGE	HALEY, MARY	N
HARRIS JR, HENRY	10/02/2014	AMHERST	HARRIS SR, HENRY	MULVEY, GERTRUDE	Y
KELLEY, MARY	10/20/2014	MANCHESTER	DAILEY JR, WILLIAM	DOOLEY, FRANCES	N
SILVA, BRUCE	10/29/2014	MERRIMACK	SILVA, GEORGE	UNKNOWN, EMILY	N



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



**RESIDENT DEATH REPORT**

**01/01/2014 - 12/31/2014**

**--AMHERST, NH --**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
ROHTER, JOHN	10/30/2014	NASHUA	ROHTER, WARREN	GREIM, BARBARA	N
LABONTE, ROGER	10/31/2014	AMHERST	LABONTE, THOMAS	DUBE, ELISE	N
ALDEN, SUSAN	11/04/2014	MERRIMACK	MARTIN, EDWARD	TRONENDLE, DOROTHY	N
LEVINE, JOSEPH	11/11/2014	MANCHESTER	LEVINE, BERNARD	SHERMAN, PHODA	N
MCLAUGHLIN, DIANE	11/25/2014	AMHERST	KELLEY, JOHN	STIMPSON, AGNES	N
ROLLINS, JUNE	12/09/2014	MANCHESTER	SWAN, ROLAND	PRYHODA, ESTHER	N
POWELL, KERSHAW	12/23/2014	NASHUA	POWELL, HENRY	MACASKILL, MARY	Y

Total number of records 43

## **FINANCIAL REPORTS**

### **SUMMARY INVENTORY OF VALUATION - MS1**

<b>LAND:</b>	<b>Acres</b>	<b>Valuation</b>
Current Use	6412.78	\$833,800.
Conservation Restriction Land	97.72	\$20,400.
Residential	8228.83	\$507,778,850.
Commerical/Industrial	751.09	\$66,918,350.
Non-Taxable (\$29,428,100.)		

<b>BUILDINGS:</b>		
Residential		\$830,220,025.
Manufactured		\$3,040,200.
Commercial/Industrial		\$134,914,625.
Non-Taxable (\$60,643,900.)		

<b>UTILITIES:</b>		
Electric		\$28,177,300.
Gas		\$3,766,800.
Water		\$7,518,600.

**VALUATION BEFORE EXEMPTIONS:** **\$1,583,188,950.**

<b>EXEMPTIONS OFF ASSESSED VALUE:</b>		
Elderly (95)		\$9,855,300.
Blind (4)		\$140,000.
Totally & Permanently Disabled (7)		\$360,000.
Solar/Windpower (5)		\$25,500.

**NET VALUATION AFTER EXEMPTIONS:** **\$1,572,808,150.**

<b>EXEMPTIONS OFF GROSS TAX:</b>	<b>\$296,400.</b>
Veterans (564)	

### **CURRENT USE REPORT**

	<b>Acres</b>		
Farm Land	2222.65	No. of Owners CU	205
Forest Land	2950.78	No. of Parcels in CU	235
Forest w/Stewardship	98.66	Rec 20% Adj. Ac.	193.43
Unproductive Land	49.11		
Wet Land	1091.58		
<b>Total Ac. CUSE</b>	<b>6412.78</b>		

# REPORT OF APPROPRIATIONS ACTUALLY VOTED

(RSA 21-J:34)

Date of Meeting: March 11, 2014Town/City Of: Amherst County: HillsboroughMailing Address: P.O. Box 960Amherst, NH 03031-0960Phone #: 603.673.6041 Fax #: 603.673.6794 E-Mail: phebert@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: March 24, 2014Dugan BWalter C. SullivanBrad M. SaltonThomas P. GellerJohn D'Angelo

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICESP.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
<b>GENERAL GOVERNMENT</b>				
4130-4139	Executive		318,965	
4140-4149	Election, Reg. & Vital Statistics		135,222	
4150-4151	Financial Administration		287,108	
4152	Revaluation of Property		173,074	
4153	Legal Expense		89,001	
4155-4159	Personnel Administration		187,568	
4191-4193	Planning & Zoning		287,688	
4194	General Government Buildings		304,770	
4195	Cemeteries		44,465	
4196	Insurance		106,371	
4197	Advertising & Regional Assoc.			
4199	Other General Government			
<b>PUBLIC SAFETY</b>				
4210-4214	Police	24	2,251,785	
4215-4219	Ambulance		621,725	
4220-4229	Fire		590,367	
4240-4249	Building Inspection			
4290-4298	Emergency Management		9,115	
4299	Other (Including Communications)		374,586	
<b>AIRPORT/AVIATION CENTER</b>				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS</b>				
4311	Administration		354,507	
4312	Highways & Streets		2,706,264	
4313	Bridges			
4316	Street Lighting		24,465	
4319	Other			
<b>SANITATION</b>				
4321	Administration			
4323	Solid Waste Collection		343,080	
4324	Solid Waste Disposal	33	321,890	
4325	Solid Waste Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<b>WATER DISTRIBUTION &amp; TREATMENT</b>				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
<b>ELECTRIC</b>				
4351-4352	Admin & Generation			

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
<b>ELECTRIC</b>				
4353	Purchase Costs			
4354	Electric Equipment			
4359	Other Electric Costs			
<b>HEALTH</b>				
4411	Administration		2,002	
4414	Pest Control	31	40,401	
4415-4419	Health Agencies & Hosp. & Other		45,000	
<b>WELFARE</b>				
4441-4442	Administration & Direct Assist.		31,702	
4444	Intergovernmental Welfare Pymnts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION</b>				
4520-4529	Parks & Recreation		371,677	
4550-4559	Library		845,087	
4583	Patriotic Purposes		8,500	
4589	Other Culture & Recreation		1,420	
<b>CONSERVATION</b>				
4611-4612	Admin. & Purch. of Nat. Resources		8,000	
4619	Other Conservation			
<b>REDEVELOPMENT AND HOUSING</b>				
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
<b>DEBT SERVICE</b>				
4711	Princ.- Long Term Bonds & Notes		830,823	
4721	Interest-Long Term Bonds & Notes		203,803	
4723	Int. on Tax Anticipation Note			
4790-4799	Other Debt Service			
<b>CAPITAL OUTLAY</b>				
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs			
<b>OPERATING TRANSFERS OUT</b>				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Proprietary Fund			
	Sewer-			
	Water-			
	Electric-			
	Airport-			
4915	To Capital Reserve Fund	28,29,30, 34	105,000	
4916	To Exp.Tr.Fund-except #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Agency Funds			
<b>TOTAL VOTED APPROPRIATIONS</b>			<b>12,025,431</b>	

# DEPARTMENT OF REVENUE ADMINISTRATION

## Municipal Services Division 2014 Tax Rate Calculation

*Dalm. L*

10/24/14

**TOWN/CITY: AMHERST**

Gross Appropriations	12,125,431
Less: Revenues	4,389,049
	0
Add: Overlay (RSA 76:6)	146,642
War Service Credits	296,400

Net Town Appropriation	8,179,424
Special Adjustment	0

Approved Town/City Tax Effort	8,179,424
-------------------------------	-----------

**TOWN RATE**  
5.20

### SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	24,709,808	3,767,262	20,942,546
Regional School Apportionment			14,078,033
Less: Education Grant			(3,298,099)

Education Tax (from below)	(3,825,296)
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Approved School(s) Tax Effort	27,897,184
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**LOCAL SCHOOL RATE**  
17.74

### EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.480
1,542,458,164	3,825,296
Divide by Local Assessed Valuation (no utilities)	
1,533,345,450	

**STATE SCHOOL RATE**  
2.49

### COUNTY PORTION

Due to County	1,930,899
	0

Approved County Tax Effort	1,930,899
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**COUNTY RATE**  
1.23

**TOTAL RATE**  
26.66

Total Property Taxes Assessed	41,832,803
Less: War Service Credits	(296,400)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>41,536,403</b>

### PROOF OF RATE

Local Assessed Valuation	Tax Rate	Assessment
Education Tax (no utilities)	2.49	3,825,296
All Other Taxes	24.17	38,007,507
		41,832,803

**TRC#**  
34

**TRC#**  
34

## REVISED ESTIMATED REVENUES (RSA 21-J:34)

City/Town: Town of AmherstFY: 2015

ACCT.#	SOURCE OF REVENUE	WARR. ART.#	FOR USE BY MUNICIPALITY	RESERVED FOR USE by DRA
<b>TAXES</b>				
3120	Land Use Change Tax		0	
3180	Resident Tax			
3185	Timber Tax		2,500	
3186	Payment in Lieu of Taxes		28,000	
3189	Other Taxes		4,000	
3190	Interest & Penalties on Delinquent Taxes		170,001	
	Inventory Penalties			
3187	Excavation Tax (\$.02 cents per cu yd)			
<b>LICENSES, PERMITS &amp; FEES</b>				
3210	Business Licenses & Permits		172,500	
3220	Motor Vehicle Permit Fees		2,167,000	
3230	Building Permits		97,901	
3290	Other Licenses, Permits & Fees		23,900	
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>		1	
<b>FROM STATE</b>				
3351	Shared Revenues		0	
3352	Meals & Rooms Tax Distribution		500,000	
3353	Highway Block Grant		275,000	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement		8	
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		696	
3379	<b>FROM OTHER GOVERNMENTS</b>		78,000	
<b>CHARGES FOR SERVICES</b>				
3401-3406	Income from Departments		376,934	
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

MS-4  
Rev. 07/13

## REVISED ESTIMATED REVENUES (RSA 21-J:34)

City/Town: Town of AmherstFY: 2015

ACCT.#	SOURCE OF REVENUE	WARR. ART.#	FOR USE BY MUNICIPALITY	RESERVED FOR USE by DRA
<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property		3,500	
3502	Interest on Investments		17,002	
3503-3509	Other		5,602	
<b>INTERFUND OPERATING TRANSFERS IN</b>				
3912	From Special Revenue Funds		1	
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds	28-30 & 34	105,000	
3916	From Trust & Fiduciary Funds			
3917	From Conservation Funds			
<b>OTHER FINANCING SOURCES</b>				
3934	Proc. from Long Term Bonds & Notes			
<b>SUBTOTAL OF REVENUES</b>			4,027,546	
For Municipal Use	<b>**General Fund Balance**</b>			
\$	Unassigned Fund Balance (unreserved)			
\$	Less Emergency Approp. (RSA 32:11)			
\$	Less Voted From Fund Balance			
\$	Less Fund Balance to Reduce Taxes			
\$	Fund Balance - Retained			
<b>TOTAL REVENUES AND CREDITS</b>			4,027,546	

REQUESTED OVERLAY (RSA 76:6)

\$ 150,000

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

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



# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here &gt;

Amherst

Enter Calendar Reporting Year Here &gt;

(January 1 to December 31)

Enter Optional Reporting Year Here &gt;

(July 1 to June 30)

6/30/2014

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

Yes

Enter Yes or No in box above &amp; 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: 9/8/2014

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

*Daryl B. [Signature]*  
*John D'Angelo [Signature]*  
*Mike White [Signature]*

*Paul [Signature]*  
*Paul [Signature]*

## 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)

Signature

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
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	372,239	(25,315)	332,685
4140-4149	Election, Reg. & Vital Statistics	132,409	0	133,165
4150-4151	Financial Administration	248,778	210,910	267,174
4152	Property Assessment	167,959	1,040	163,419
4153	Legal Expense	69,001	0	41,736
4155-4159	Personnel Administration	156,575	(60,900)	93,954
4191-4193	Planning & Zoning	286,988	1,150	290,764
4194	General Government Buildings	301,957	25,982	321,860
4195	Cemeteries	45,910	(7,730)	38,467
4196	Insurance	86,333	0	85,707
4197	Advertising & Regional Assoc.			
4199	Other General Government			
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	2,186,325	(115,325)	2,040,645
4215-4219	Ambulance	527,599	62,618	595,759
4220-4229	Fire	504,807	19,004	523,422
4240-4249	Building Inspection	0	0	
4290-4298	Emergency Management	7,715		8,500
4299	Other (Incl. Communications)	373,798	(43,000)	320,027
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration	363,455	108,432	450,676
4312	Highways & Streets	2,747,812	(172,285)	2,423,843
4313	Bridges	0		
4316	Street Lighting	30,008	0	23,382
4319	Other	0		
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration			
4323	Solid Waste Collection	334,549	0	329,233
4324	Solid Waste Disposal	261,005	(28,961)	233,040
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			0
Page Sub-Totals		9,205,222	(24,380)	8,717,458

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4150	Includes reimbursement for single audit \$2,500
4210	Includes donations from Rotary & Lions club \$2,900
all other	Budget transfers approved by BOS
4299	Includes \$4,050 from capital reserve fund

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	<b>WATER DISTRIBUTION &amp; TREATMENT =</b> show detail below			
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
	<b>ELECTRIC =</b> show detail below			
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
	<b>HEALTH =</b> show detail below			
4411	Administration	41,944		45,124
4414	Pest Control	401	0	400
4415-4419	Health Agencies & Hosp. & Other	45,000	0	43,000
	<b>WELFARE =</b> show detail below			
4441-4442	Administration & Direct Assist.	21,702	0	18,738
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
	<b>CULTURE &amp; RECREATION =</b> show detail below			
4520-4529	Parks & Recreation	367,426	54,430	371,968
4550-4559	Library	820,338	9,600	816,753
4583	Patriotic Purposes	8,500	0	8,514
4589	Other Culture & Recreation	255	0	0
	<b>CONSERVATION =</b> show detail below			
4611-4612	Admin. & Purch. of Nat. Resources	8,000	0	5,613
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
	<b>DEBT SERVICE =</b> show detail below			
4711	Princ.- Long Term Bonds & Notes	630,823	0	630,822
4721	Interest-Long Term Bonds & Notes	177,569	(10,199)	157,303
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
	Page Sub-Totals	2,121,958	53,831	2,098,235

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4520	Includes transfer from Capital Reserves Fund \$14,000, and Donation in the amount of \$6,000
all other	Budget transfers approved by BOS

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
	<b>TAXES</b>		
3110	Property Taxes (commitment less overlay)		41,047,318
3120	Land Use Change Taxes - General Fund		0
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	3,000	5,562
3186	Payment in Lieu of Taxes	28,000	30,251
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes	1,500	1,000
3190	Interest & Penalties on Delinquent Taxes	170,001	165,482
	Inventory Penalties		
	<b>LICENSES, PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits	172,500	191,666
3220	Motor Vehicle Permit Fees	2,147,000	2,337,401
3230	Building Permits	97,701	71,019
3290	Other Licenses, Permits & Fees	26,770	24,718
3311-3319	From Federal Government	3	0
	<b>FROM STATE</b>		
3351	Shared Revenues	0	0
3352	Meals & Rooms Tax Distribution	502,000	500,584
3353	Highway Block Grant	279,530	280,542
3354	Water Pollution Grant		0
3355	Housing & Community Development		0
3356	State & Federal Forest Land Reimbursement	22	6
3357	Flood Control Reimbursement		0
3359	Other (Including Railroad Tax)	448	92,611
3379	From Other Governments	78,000	96,776
	<b>CHARGES FOR SERVICES</b>		
3401-3406	Income from Departments	393,132	460,538
3409	Other Charges		
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property	3,501	4,000
3502	Interest on Investments	17,001	36,654
3503-3509	Other	5,605	23,665
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
3912	From Special Revenue Funds	87,001	0
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	12,167	452,715
3916	From Trust & Fiduciary Funds		20,176
3917	Transfers from Conservation Fund		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		0
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
<b>TOTAL GENERAL FUND REVENUE</b>		4,024,882	45,842,684

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of		Amherst	0
		or Optional Reporting Year = 06/30/14	
<b>A. ASSETS</b>	Acct. #	Beginning of Year	End of year
<b>Current assets</b>	(a)	(b)	(c)
a. Cash and equivalents	1010	17,653,728	14,992,957
b. Investments	1030	1,152,025	8,005,600
c. Restricted Assets			
d. Taxes receivable	1080	5,387,071	3,334,523
e. Tax liens receivable	1110	520,032	522,072
f. Accounts receivable	1150	187,210	191,359
g. Due from other governments	1260	52,681	1,865
h. Due from other funds	1310	451,766	838,086
i. Other current assets	1400	31,747	21,107
j. Tax deeded property (subject to resale)	1670	10,923	10,923
<b>TOTAL ASSETS</b>		<b>25,447,183</b>	<b>27,918,492</b>
<b>B. LIABILITIES AND FUND EQUITY</b>	Acct. #	Beginning of Year	End of year
<b>Current liabilities</b>	(a)	(b)	(c)
a. Warrants and accounts payable	2020	652,274	783,979
b. Compensated absences payable	2030	286,774	261,584
c. Contracts payable	2050	14,756	15,448
d. Due to other governments	2070	1,044	1,835
e. Due to school districts	2075		
f. Due to other funds	2080	483,624	1,848,037
g. Deferred revenue	2220	20,891,956	20,962,568
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
<b>TOTAL CURRENT LIABILITIES</b>		<b>22,330,428</b>	<b>23,873,451</b>
<b>Fund equity *</b>			
a. Nonspendable Fund Balance	2440	65,872	354,207
b. Restricted Fund Balance	2450	0	0
c. Committed Fund Balance	2460	0	0
d. Assigned Fund Balance	2490	0	0
e. Unassigned Fund Balance	2530	3,050,883	3,690,834
<b>TOTAL FUND EQUITY</b>		<b>3,116,755</b>	<b>4,045,041</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>25,447,183</b>	<b>27,918,492</b>

\*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

**NOTE:** NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

MS-5	<b>RECONCILIATION</b> (to assist in balance sheet preparation)				
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>					
	Total Revenues From Page 5	45,842,684			
	Less Expenditures From Page 4	44,914,398			
	Increase (decrease)	928286			
	Ending Fund Equity From Balance Sheet	4,045,041			These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	3,116,755			
	Increase (decrease)	928286			
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>		<b>Amount</b>			
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)				
	2. ADD: School district assessment for current year			29,411,918	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			29,411,918	
	4. SUBTRACT: Payments made to school district			< 29,411,918 >	
	(To balance sheet Acct # 2075, column c)				
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>		<b>Amount</b>			
	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 (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)				
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>					

Reporting Year = 0

Op FY Reporting Year = 06/30/14

## 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	\$ 116,620	\$ -	\$ 29,155	\$ 87,465
Austin Road	300,000	Land	30,000	3.56	Oct-17	150,000	-	30,000	120,000
Spring Road	500,000	Road reconstruct	50,000	3.02	Aug-20	400,000	-	50,000	350,000
Road Bond - 2011	1,825,000	Road reconstruct	121,667	3.67	Jun-26	1,581,667	-	121,667	1,460,000
Baboosic Lake Septic - Ph I	132,272	Sewer*	13,227	4.45	Jul-16	52,912	-	13,228	39,684
Baboosic Lake Septic - Ph II	178,500	Sewer*	11,900	3.56	Sep-22	119,000	-	11,900	107,100
Baboosic Lake Septic - Ph III	170,700	Sewer*	11,380	3.17	Aug-25	147,940	-	11,380	136,560
Baboosic Lake Septic - Ph IV	258,039	Sewer*	8,647	2.91	Apr-26	112,411	-	8,647	103,764
Road Bond - 2012	2,000,000	Road reconstruct	200,000	2.95	Jun-22	1,800,000	-	200,000	1,600,000
Road Bond - 2013	2,000,000	Road reconstruct	200,000	2.25	Jun-23	-	1,200,000	200,000	1,000,000
<b>TOTAL-----&gt;</b>	<b>\$ 7,656,078</b>					<b>\$ 4,480,550</b>		<b>\$ 675,977</b>	<b>\$ 5,004,573</b>

## Remarks

\* These 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

Form Due Date: 20 Days after the Meeting

This form was posted with the warrant on: January 26, 2015

**For Assistance Please Contact:**

**NH DRA Municipal and Property Division**

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

### GOVERNING BODY CERTIFICATION

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

Governing Body Certifications		
Printed Name	Position	Signature
Dwight Brew	Chairman	<i>Dwight Brew</i>
Mike Akillian	Vice Chairman	<i>Mike Akillian</i>
John D'Angelo	Clerk	<i>John D'Angelo</i>
Brad Galinson	Member	<i>Brad Galinson</i>
Thomas Grella	Member	<i>Thomas Grella</i>

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

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

## Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	23	\$318,965	\$332,685	\$335,886	\$0
4140-4149	Election, Registration, and Vital Statistics	23	\$135,222	\$133,165	\$178,295	\$0
4150-4151	Financial Administration	23	\$287,108	\$267,174	\$358,852	\$0
4152	Revaluation of Property	23	\$173,074	\$163,419	\$176,020	\$0
4153	Legal Expense	23	\$89,001	\$41,736	\$60,000	\$0
4155-4159	Personnel Administration	23	\$187,568	\$93,954	\$203,717	\$0
4191-4193	Planning and Zoning	23	\$287,688	\$290,764	\$319,242	\$0
4194	General Government Buildings	23	\$304,770	\$321,860	\$314,869	\$0
4195	Cemeteries	23	\$44,465	\$38,467	\$47,808	\$0
4196	Insurance	23	\$106,371	\$85,707	\$119,410	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$100,000	\$0	\$0	\$0
<b>Public Safety</b>						
4210-4214	Police	23	\$2,251,785	\$2,040,645	\$2,296,802	\$0
4215-4219	Ambulance	23	\$621,725	\$595,759	\$583,259	\$0
4220-4229	Fire	23	\$590,367	\$523,422	\$631,278	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	23	\$9,115	\$8,500	\$9,115	\$0
4299	Other (Including Communications)	23	\$374,586	\$320,027	\$362,934	\$0
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
<b>Highways and Streets</b>						
4311	Administration	23	\$354,507	\$450,676	\$405,166	\$0
4312	Highways and Streets	23	\$2,706,264	\$2,423,843	\$2,833,895	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	23	\$24,465	\$23,382	\$22,774	\$0
4319	Other		\$0	\$0	\$0	\$0
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	23	\$343,080	\$329,233	\$350,635	\$0
4324	Solid Waste Disposal	23	\$321,890	\$233,040	\$255,651	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment</b>						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0

4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Health</b>						
4411	Administration	23	\$2,002	\$45,124	\$2,062	\$0
4414	Pest Control	23	\$40,401	\$400	\$401	\$0
4415-4419	Health Agencies, Hospitals, and Other	23	\$45,000	\$43,000	\$45,000	\$0
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	23	\$31,702	\$18,738	\$25,202	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	23	\$371,677	\$371,968	\$349,379	\$0
4550-4559	Library	23	\$845,087	\$816,753	\$865,309	\$0
4583	Patriotic Purposes	23	\$8,500	\$8,514	\$8,500	\$0
4589	Other Culture and Recreation	23	\$1,420	\$0	\$1,420	\$0
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources	23	\$8,000	\$5,613	\$8,000	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	23	\$830,823	\$630,822	\$1,059,823	\$0
4721	Long Term Bonds and Notes - Interest	23	\$203,803	\$157,303	\$197,110	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$12,020,431</b>	<b>\$10,815,693</b>	<b>\$12,427,814</b>	<b>\$0</b>

## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$105,000	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
4711	Long Term Bonds and Notes - Bridge	22	\$0	\$0	\$3,324,108	\$0
4909	Improvements – Fed TAP Grant Sidewalks	29	\$0	\$0	\$328,100	\$0
4915	To Capital Reserve Fund-Computer	26	\$0	\$0	\$15,000	\$0
4915	To Capital Reserve Fund-Assessing	25	\$0	\$0	\$25,000	\$0
4915	To Capital Reserve Fund-Fire Station Renov.	27	\$0	\$0	\$55,000	\$0
4915	To Capital Reserve Fund-Fire Truck	28	\$0	\$0	\$150,000	\$0
<b>Special Articles Recommended</b>			<b>\$105,000</b>	<b>\$0</b>	<b>\$3,897,208</b>	<b>\$0</b>

## Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4199	Other General Government-Contingency	24	\$0	\$0	\$100,000	\$0
	<b>Purpose:</b>					
4411	Administration-Health Mosquito Surveillance	30	\$0	\$0	\$40,000	\$0
	<b>Purpose:</b>					
<b>Individual Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$0</b>

## Revenues

Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$2,500	\$5,562	\$0
3186	Payment in Lieu of Taxes	23	\$30,251	\$30,251	\$30,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	23	\$4,000	\$1,000	\$4,000
3190	Interest and Penalties on Delinquent Taxes	23	\$170,001	\$184,275	\$170,001
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	23	\$172,500	\$191,666	\$180,000
3220	Motor Vehicle Permit Fees	23	\$2,167,000	\$2,337,401	\$2,488,000
3230	Building Permits	23	\$97,901	\$71,019	\$67,701
3290	Other Licenses, Permits, and Fees	23	\$23,900	\$24,343	\$23,278
3311-3319	From Federal Government	29	\$0	\$0	\$262,480
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	23	\$545,168	\$500,584	\$545,000
3353	Highway Block Grant	23	\$283,257	\$280,542	\$280,542
3354	Water Pollution Grant		\$20,831	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	23	\$6	\$6	\$6
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	23	\$696	\$91,703	\$446
3379	From Other Governments	23	\$78,000	\$96,776	\$84,416
<b>Charges for Services</b>					
3401-3406	Income from Departments	23	\$376,934	\$493,456	\$554,659
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	23	\$3,500	\$4,000	\$3,500
3502	Interest on Investments	23	\$17,002	\$36,654	\$34,000
3503-3509	Other	23	\$5,602	\$29,665	\$1,500
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	27	\$0	\$0	\$55,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$105,000	\$466,892	\$0
3916	From Trust and Fiduciary Funds	23	\$0	\$0	\$33,000

3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	22	\$0	\$0	\$3,324,108
9998	Amount Voted from Fund Balance	24	\$100,000	\$0	\$100,000
9999	Fund Balance to Reduce Taxes		\$185,000	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$4,389,049</b>	<b>\$4,845,795</b>	<b>\$8,241,637</b>

## Budget Summary

Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$11,774,356	\$12,427,814
Special Warrant Articles Recommended	\$105,000	\$3,897,208
Individual Warrant Articles Recommended	\$246,075	\$140,000
TOTAL Appropriations Recommended	\$12,125,431	\$16,465,022
Less: Amount of Estimated Revenues & Credits	\$4,389,049	\$8,241,637
Estimated Amount of Taxes to be Raised	\$7,736,382	\$8,223,385



## DEFAULT BUDGET OF THE TOWN

**RSA 40:13, IX (b)** "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: Jan 26, 2015

### Instructions

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-636 or MS-737) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

#### For Assistance Please Contact:

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

#### ENTITY'S INFORMATION ?

Municipality: AMHERST

County: HILLSBOROUGH

#### PREPARER'S INFORMATION ?

First Name

Lisa

Last Name

Ambrosio

Street No.

2

Street Name

Main Street

Phone Number

(603) 673-6041

Email (optional)

lambrosio@amherstnh.gov





New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

APPROPRIATIONS

GENERAL GOVERNMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4130 - 4139	Executive ?	\$318,965			\$318,965
4140 - 4149	Election Registration & Vital Statistics ?	\$135,222			\$135,222
4150 - 4151	Financial Administration ?	\$287,108			\$287,108
4152	Revaluation of Property ?	\$173,074			\$173,074
4153	Legal Expense ?	\$89,001			\$89,001
4155 - 4159	Personnel Administration ?	\$187,568			\$187,568
4191 - 4193	Planning & Zoning ?	\$287,688			\$287,688
4194	General Government Buildings ?	\$304,770			\$304,770
4195	Cemeteries ?	\$44,465			\$44,465
4196	Insurance ?	\$106,371			\$106,371
4197	Advertising & Regional Association ?				
4199	Other General Government ?				
General Government Subtotal		\$1,934,232			\$1,934,232



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

APPROPRIATIONS

PUBLIC SAFETY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4210-4214	Police ?	\$2,251,785	\$46,929		\$2,298,714
4215-4219	Ambulance ?	\$621,725	(\$24,675)		\$597,050
4220-4229	Fire ?	\$590,367	\$2,179		\$592,546
4240-4249	Building Inspection ?				
4290-4298	Emergency Management ?	\$9,115			\$9,115
4299	Other (Including Communications) ?	\$374,586			\$374,586
Public Safety Subtotal		\$3,847,578	\$24,433		\$3,872,011

AIRPORT/AVIATION CENTER ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4301 - 4309	Airport Operations ?				
Airport/Aviation Subtotal					

HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4311	Administration ?	\$354,507			\$354,507
4312	Highways & Streets ?	\$2,706,264			\$2,706,264
4313	Bridges ?				
4316	Street Lighting ?	\$24,465			\$24,465
4319	Other ?				
Highways and Streets Subtotal		\$3,085,236			\$3,085,236



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

APPROPRIATIONS

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4321	Administration ?				
4323	Solid Waste Collection ?	\$343,080	\$7,555		\$350,635
4324	Solid Waste Disposal ?	\$321,890		\$70,000	\$251,890
4325	Solid Waste Clean-up ?				
4326-4328	Sewage Collection & Disposal ?				
4329	Other Sanitation ?				
Sanitation Subtotal		\$664,970	\$7,555	\$70,000	\$602,525

WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4331	Administration ?				
4332	Water Services ?				
4335	Water Treatment ?				
4338 - 4339	Water Conservation & Other ?				
Water Distribution and Treatment Subtotal					



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

APPROPRIATIONS

ELECTRIC ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4351 - 4352	Administration & Generation ?				
4353	Purchase Costs ?				
4354	Electric Equipment Maintenance ?				
4359	Other Electric Costs ?				
Electric Subtotal					

HEALTH ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4411	Administration ?	\$2,002			\$2,002
4414	Pest Control ?	\$40,401		\$40,000	\$401
4415 - 4419	Health Agencies & Hospital & Other ?	\$45,000			\$45,000
Health Subtotal		\$87,403		\$40,000	\$47,403

WELFARE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4441 - 4442	Administration & Direct Assistance ?	\$31,702			\$31,702
4444	Intergovernmental Welfare Payments ?				
4445 - 4449	Vendor Payments & Other ?				
Welfare Subtotal		\$31,702			\$31,702





New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

APPROPRIATIONS

CULTURE AND RECREATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4520 - 4529	Parks & Recreation ?	\$371,677			\$371,677
4550 - 4559	Library ?	\$845,087			\$845,087
4583	Patriotic Purposes ?	\$8,500			\$8,500
4589	Other Culture & Recreation ?	\$1,420			\$1,420
Culture and Recreation Subtotal		\$1,226,684			\$1,226,684

CONSERVATION & DEVELOPMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4611 - 4612	Admin. & Purch. of Natural Resources ?	\$8,000			\$8,000
4619	Other Conservation ?				
4631 - 4632	Redevelopment and Housing ?				
4651 - 4659	Economic Development ?				
Conservation & Development Subtotal		\$8,000			\$8,000

DEBT SERVICE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4711	Principal Long Term Bonds & Notes ?	\$830,823	\$229,000		\$1,059,823
4721	Interest Long Term Bonds & Notes ?	\$203,803	(\$6,693)		\$197,110
4723	Interest on Tax Anticipation Notes ?				
4790 - 4799	Other Debt Service ?				
Debt Service Subtotal		\$1,034,626	\$222,307		\$1,256,933



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

APPROPRIATIONS

CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4901	Land ?				
4902	Machinery, Vehicles, & Equipment ?				
4903	Buildings ?				
4909	Improvements Other Than Buildings ?				
Capital Outlay Subtotal					

OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
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 Transfers Out Subtotal					



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	\$11,920,431	\$254,295	\$110,000	\$12,064,726

### EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase or reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
4210-4214	Contractual Collective Bargaining Agreement	Remove Line
4215-4219	NH Retirement Reduction (PT)	Remove Line
4220-4229	NH Retirement Increase	Remove Line
4323	Contractual Increase	Remove Line
4324	One Time Appropriation - Scale Purchase	Remove Line
4414	One Time Appropriation - Mosquito Control	Remove Line
4711	Debt Obligation	Remove Line
4721	Interest Obligation	Remove Line



New Hampshire  
Department of  
Revenue Administration

2015  
MS-DT

AMHERST (013)

**PREPARER'S CERTIFICATION**

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

Preparer's First Name

Lisa

Preparer's Last Name

Ambrosio

Jan 14, 2015

Preparer's Signature and Title

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

**GOVERNING BODY (OR BUDGET COMMITTEE PER RSA 40:14-B) CERTIFICATION**

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

Douglas Brer, Selectman

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Mike Clark

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Brad Galanson

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

John D'Angelo

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Steve R. Parker

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

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





AMHERST (013)

**PREPARER'S CERTIFICATION**

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

Preparer's First Name

Preparer's Last Name

Jeffrey

Cole

Cambridge Trust Bank

7/29/14

Preparer's Signature and Title

Date

- ☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

**TRUSTEE CERTIFICATION**

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

  
Trustee of Trust Funds Signature

  
Trustee of Trust Funds Signature

  
Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

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Trustee of Trust Funds Signature

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Accounts Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

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

Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:

Department of Justice  
Office of the Attorney General  
33 Capitol Street  
Concord, NH 03301-6397

AMHERST CAPITAL RESERVE FUNDS, ACCOUNT NUMBER XXXXX25  
JULY 1, 2013 THROUGH JUNE 30, 2014

PRINCIPAL AND INCOME

NAME OF FUND	BEGINNING BALANCE	FUNDS ADDED	FUNDS EXPENDED	INCOME INCOME	% ENDING	ENDING BALANCE
<b>Town of Amherst</b>						
HIGHWAY EQUIPMENT FUND	16,682.32	0.00	0.00	1.64	1.60	16,683.96
HIGHWAY VEHICLE FUND	219.05	0.00	(219.05)	0.00	0.00	0.00
RESCUE SQUAD FUND	23,422.69	0.00	0.00	2.31	2.25	23,425.00
CEMETERY FUND	14,282.21	0.00	(14,282.88)	0.68	0.00	0.00
ZONING VEHICLE FUND	2,610.43	0.00	(2,610.45)	0.02	0.00	0.00
RECREATION FUND	1,971.30	0.00	(1,971.32)	0.02	0.00	0.00
AMBULANCE FUND	148,934.16	50,000.00	0.00	19.22	19.08	198,953.39
SALT BARN FUND	5,506.84	0.00	(5,506.89)	0.05	0.00	0.00
FIRE SPRINKLER FUND	1,487.89	0.00	(1,487.90)	0.01	0.00	0.00
FIRE TRUCK FUND	158,619.71	200,000.00	0.00	33.76	34.40	358,653.46
RADIO CONVERSION FUND	63.06	0.00	(63.06)	0.00	0.00	0.00
LIBRARY FACILTY EXPANSION FUND	169,124.84	0.00	(125,000.00)	14.47	4.23	44,139.30
ASSESSING REVALUATION FUND	14.96	33,000.00	0.00	2.97	3.17	33,017.94
FOREST VIEW CEMETERY DESIGN	2,757.31	0.00	0.00	0.25	0.27	2,757.56
MASTER PLAN FUND	1,132.18	0.00	(1,132.19)	0.01	0.00	0.00
COMPUTER SYSTEM	38,041.70	15,000.00	(8,376.12)	4.98	4.29	44,670.55
ANNIVERSARY CELEBRATION	1,184.83	0.00	(1,184.84)	0.01	0.00	0.00
COMMUNICATION FUND	35,134.92	15,000.00	(4,050.00)	4.76	4.42	46,089.69
RECREATION FIELD ACQ/CONSTR FD	16,334.03	0.00	(14,000.00)	0.42	0.22	2,334.45
BRIDGE REPLACEMENT FUND	20,073.78	0.00	0.00	1.98	1.93	20,075.76
FORESTVIEW CEMETERY EXP FUND	0.00	14,230.00	0.00	0.26	1.37	14,230.26
STRUCTURAL REPAIR FUND	0.00	287,000.00	(287,006.49)	6.49	0.00	0.00
<b>Amherst School District</b>						
ASD CAPITAL FACILITIES FD	96,591.20	80,000.00	(79,401.51)	13.59	9.32	97,203.29
<b>Souhegan Co-op School District</b>						
SCHOOL UNFUNDED LIABILITIES	51,312.73	0.00	0.00	5.07	4.92	51,317.80
SCHOOL MAINTENANCE FUND	213,886.41	65,000.00	(189,999.96)	22.70	8.53	88,909.16
<b>TOTALS</b>	<b>1,019,388.55</b>	<b>759,230.00</b>	<b>(736,292.66)</b>	<b>135.67</b>	<b>100.00</b>	<b>1,042,461.57</b>

REPORT OF TRUST FUNDS, TOWN OF AMHERST NH: JUNE 30, 2014

MS-9 REPORT FOR STATE OF NEW HAMPSHIRE

July 1, 2013 to June 30, 2014

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE	HOW INVESTED	Principal					BALANCE END OF YEAR JUNE 30, 2014	Income				BALANCE END OF YEAR JUNE 30, 2014	GRAND TOTAL PRINC & INC JUNE 30, 2014	START OF YEAR FAIR VALUE JULY 1, 2013	END OF YEAR FAIR VALUE JUNE 30, 2014
				BALANCE BEGIN OF YEAR * (JULY 1, 2013)	NEW FUNDS CREATED	CASH GAIN OR LOSSES	FEES	WITHDRAWALS		BALANCE BEGIN OF YEAR ** (JULY 1, 2013)	INCOME DURING YEAR %	EXPENDED AMOUNT	EXPENDED DURING YEAR				
1927	EMMA L. CLARK	LIBRARY	Cm Stock, Muni Bds, Money Mkt	7,854.30	-	402.70	(52.89)	-	8,204.11	1,384.15	0.0031	248.37	-	1,632.52	9,836.63	9,825.27	10,944.53
1945	JAMES DAY	LIBRARY	Cm Stock, Muni Bds, Money Mkt	99,872.65	-	4,813.12	(632.07)	-	98,053.70	16,569.11	0.0368	2,968.50	-	19,537.61	117,591.30	117,457.91	130,835.71
1923	FANNIE PARSONS FRENCH	LIBRARY	Cm Stock, Muni Bds, Money Mkt	15,659.89	-	802.94	(105.44)	-	16,357.39	2,759.40	0.0061	495.21	-	3,254.62	19,612.01	19,589.60	21,920.92
1902	GEORGE W. GEORGE	LIBRARY	Cm Stock, Muni Bds, Money Mkt	7,848.71	-	402.42	(52.84)	-	8,198.29	1,383.18	0.0031	248.20	-	1,631.38	9,829.67	9,818.28	10,936.79
1928	EDMUND M. PARKER	LIBRARY	Cm Stock, Muni Bds, Money Mkt	15,659.89	-	802.94	(105.44)	-	16,357.39	2,759.40	0.0061	495.21	-	3,254.62	19,612.01	19,589.60	21,820.92
1957	ANNA H. BOARDMAN	LIBRARY	Cm Stock, Muni Bds, Money Mkt	25,806.80	-	1,323.18	(173.76)	-	26,956.22	4,547.59	0.0101	816.08	-	5,363.67	32,319.89	32,282.78	35,960.11
1985	JENNIFER CARLSMITH	LIBRARY	Cm Stock, Muni Bds, Money Mkt	739.55	-	37.93	(4.98)	-	772.50	130.25	0.0003	23.39	-	153.63	926.13	925.13	1,030.44
1985	HONORA SPALDING	LIBRARY	Cm Stock, Muni Bds, Money Mkt	2,860.15	-	146.65	(19.26)	-	2,987.54	503.87	0.0011	90.43	-	594.29	3,581.84	3,577.86	3,985.26
1985	LAURA & JAMES WANLESS	LIBRARY	Cm Stock, Muni Bds, Money Mkt	3,949.24	-	202.49	(26.59)	-	4,125.14	695.94	0.0016	124.89	-	820.83	4,945.97	4,940.28	5,503.03
1988	HERBERT BOUTELLE	LIBRARY	Cm Stock, Muni Bds, Money Mkt	3,703.24	-	189.88	(24.93)	-	3,868.19	652.57	0.0015	117.10	-	769.67	4,637.86	4,632.51	5,160.22
1942	DAVID E. FISK	HIGHWAY	Cm Stock, Muni Bds, Money Mkt	23,492.44	-	1,204.53	(158.18)	-	24,538.79	6,449.55	0.0092	742.90	-	7,192.44	31,731.23	31,844.20	35,305.15
1867	AARON LAWRENCE	SCHOOL	Cm Stock, Muni Bds, Money Mkt	23,492.44	-	1,204.53	(158.18)	-	24,538.79	2,096.01	0.0092	742.90	(500.00)	2,338.90	26,877.69	27,214.08	29,904.95
1867	SARAH L. LAWRENCE	SCHOOL	Cm Stock, Muni Bds, Money Mkt	7,848.69	-	402.42	(52.84)	-	8,198.27	1,113.90	0.0031	248.20	-	1,362.10	9,560.37	9,531.87	10,637.16
1894	ISAAC SPALDING	SCHOOL	Cm Stock, Muni Bds, Money Mkt	138,972.27	-	7,125.51	(935.73)	-	145,162.05	57,423.23	0.0546	4,394.68	(12,950.00)	48,867.90	194,029.95	208,872.25	215,883.71
1964	BRADFORD-LONG-MILES SULLIVAN SCHL	SCHOOL	Cm Stock, Muni Bds, Money Mkt	196,688.34	-	10,084.78	(1,324.34)	-	205,448.78	4,435.13	0.0772	6,219.77	(4,000.00)	6,654.90	212,103.68	213,900.59	235,993.10
1976	EDWARD A. CONTI MEMORIAL SCHOLARSHIP	SCHOOL	Cm Stock, Muni Bds, Money Mkt	123,498.72	-	6,332.13	(831.56)	-	128,999.29	5,297.28	0.0485	3,905.35	(5,000.00)	4,202.63	133,201.92	136,978.34	148,204.57
VAR.	JOSEPHINE HARE MEMORIAL	SCHOOL	Cm Stock, Muni Bds, Money Mkt	6,493.27	-	332.94	(43.72)	-	6,782.49	2,363.42	0.0025	205.33	-	2,568.75	9,351.24	9,419.32	10,404.48
1996	RICHARD W. MERRILL SCHOLARSHIP	SCHOOL	Cm Stock, Muni Bds, Money Mkt	346,993.40	-	17,791.34	(2,336.38)	-	362,448.36	25,666.63	0.1362	10,972.81	(25,000.00)	11,639.44	374,087.80	396,334.49	416,221.63
1998	DOROTHY DAVIS SCHOLARSHIP FD	SCHOOL	Cm Stock, Muni Bds, Money Mkt	122,672.01	-	6,289.74	(825.98)	-	128,135.77	3,970.00	0.0482	3,879.21	(3,500.00)	4,349.21	132,484.99	134,687.28	147,406.89
1932	GEORGE W. PUTNAM	CEMETERY	Cm Stock, Muni Bds, Money Mkt	15,659.89	-	802.94	(105.44)	-	16,357.39	15,095.01	0.0061	495.21	-	15,590.23	31,887.62	32,645.08	35,479.15
1938	ALICE M. WILKINS	CEMETERY	Cm Stock, Muni Bds, Money Mkt	31,316.50	-	1,605.68	(210.87)	-	32,711.31	29,904.42	0.0123	990.32	-	30,894.74	63,606.06	65,110.14	70,770.06
VAR.	OTHER	CEMETERY	Cm Stock, Muni Bds, Money Mkt	101,000.41	4,750.00	5,308.44	(698.80)	-	110,360.05	39,759.15	0.0415	3,280.75	-	43,039.89	153,399.95	149,707.63	170,677.52
VAR.	PERPETUAL CARE	CEMETERY	Cm Stock, Muni Bds, Money Mkt	826,457.22	-	42,374.77	(5,564.72)	-	863,267.27	143,187.92	0.3244	26,134.67	-	169,322.59	1,032,589.86	1,031,245.21	1,148,891.35
2001	SOUHEGAN COOPERATIVE FUND	SCHOOL	Cm Stock, Muni Bds, Money Mkt	187,296.82	-	9,603.24	(1,261.12)	-	195,638.94	61,355.19	0.0735	5,922.82	-	67,278.01	262,916.95	264,448.06	292,529.52
1993	BERTHA ROGERS FUND ***		Cm Stock, Muni Bds, Money Mkt	228,200.20	-	(4,318.67)	(1,455.29)	-	222,426.24	53,691.69	0.0836	11,248.80	-	64,940.49	287,366.73	281,361.97	319,733.10
		SUB TOTAL		2,558,037.04	4,750.00	115,268.57	(17,161.35)	-	2,660,894.26	483,133.98	1.00	85,011.07	(50,950.00)	517,195.05	3,178,089.31	3,215,939.70	3,536,040.27
1987	CEMETERY LOTS	MAINTENANCE	CD, Money Market	105,222.68	4,250.00	-	(765.20)	-	108,707.48	43,076.89	1.00	(65.23)	-	43,011.66	151,719.14	148,072.82	151,488.19
		GRAND TOTAL		2,663,259.72	9,000.00	115,268.57	(17,926.55)	-	2,769,601.74	526,210.87	2.00	84,945.84	(50,950.00)	560,206.71	3,329,808.45	3,364,012.52	3,687,528.46

# REPORT OF COMMON TRUST FUND INVESTMENTS

Town/City Of: Amherst For Year Ended: 2014

## CERTIFICATE

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.

Peter F. Besqin  
Kenneth R. Sheldon  
LORI A. MIX  
 Print and sign

Signed by the Trustees of Trust Funds

on this date 28 August 2014

## REMINDERS FOR TRUSTEES

1. **SIGNATURES** - Print and sign on lines provided above.
2. **INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).
3. **PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust funds involved, however, please be advised the fees can be taken from income only and not from principal.
4. **WEB SITE** - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. [www.doj.nh.gov/charitable](http://www.doj.nh.gov/charitable).
5. **FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
6. **CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
7. **WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

## FOR DRA USE ONLY

State of New Hampshire  
 Department of Revenue Administration  
 Municipal Services Division  
 PO Box 487, Concord, NH 03302-0487  
 (603) 230-5090

MS-10  
 Rev.12/11

REPORT FOR TOWN OF AMHERST, CEMETERY LOTS: PERIOD JULY 1, 2013 TO JUNE 30, 2014

MS-10 REPORT FOR THE 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 YR	BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
CEMETERY LOTS														
0	FIDELITY INSTL MONEY MARKET TREASURY ONLY	1,108.68	3,484.80	0.00	0.00	0.00	4,593.48	43,076.89	5.66		43,011.66	1,108.68	0.00	4,593.48
0	FIFTH THIRD BANK CD DATED 04/10/2013 .4%	45,000.00	0.00	0.00	45,000.00	0.00	0.00		180.00			44,926.65	0.00	0.00
0	SAFRA NATIONAL BANK CD DATED 04/16/2013 .3%	40,000.00	0.00	0.00	40,000.00	0.00	0.00		120.00			39,903.60	0.00	0.00
85,000	BEAL BANK USA CD DATED 05/29/14 .25%	0.00	85,000.00	0.00	0.00	0.00	85,000.00					0.00	(192.95)	84,807.05
FIXED INCOME														
1,900	FEDERATED INSTRL TR MUNI ULTRASHORT	19,114.00	0.00	0.00	0.00	0.00	19,114.00		139.23			19,057.00	(38.00)	19,076.00
TOTAL		105,222.68	88,484.80	0.00	85,000.00	0.00	108,707.48	43,076.89	444.89	(510.12)	43,011.66	104,995.93	(230.95)	108,476.53

\* 2013 MS-9 Principal balance (\$44,185.57) included both Principal and Income Money Market cash. On this MS-9, the Beginning balances reflect Principal cash (\$1,108.68) and Income cash (\$43,076.89) in their respective columns.

Note: In May, 2014, the Bertha Rogers Fund was moved to the Common Fund. The Bertha Rogers Fund was previously reported as a separate fund, but on the same MS-10 as the Cemetery Lots Fund.

Name of Bank - Cambridge Trust Company  
Fees Paid \$1,275.32  
Expenses Paid \$0.00  
Were these fees and expenses paid for  
totally from income? 60% Principal 40% Income

REPORT FOR TOWN OF AMHERST, COMMON TRUST FUNDS: PERIOD JULY 1, 2013 TO JUNE 30, 2014

MS-10 REPORT FOR THE STATE OF NEW HAMPSHIRE

		PRINCIPAL						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 YR	BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
0.00	CASH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
0	FIDELITY INST MONEY MARKET TREASURY ONLY	13,843.96	0.00	0.00	13,571.58	0.00	272.38	483,133.98	53.68		517,195.05	13,843.96	0.00	272.38
FIXED INCOME														
100000	AT&T SR BD 5.6% 5/15/18	101,787.75	0.00	0.00	0.00	(319.99)	101,467.76		5,600.00			115,644.00	12,472.24	113,940.00
51000	CITIGROUP INC SR UNSEC'D NT DUE 08/12/2014	104,557.50	0.00	0.00	51,572.50	(1,201.96)	51,783.04		5,108.14			105,528.00	(443.89)	51,339.15
0	DUPONT SR NT 4.75% 3/15/15	49,228.00	0.00	0.00	52,000.00	2,772.00	0.00		2,447.57			53,361.00	0.00	-
4481.366	FEDERATED EMERGING MARKET'S DEBT FUND INSTL	0.00	43,290.00	0.00	0.00	0.00	43,290.00		216.90			0.00	403.32	43,693.32
0.000	FEDERATED INSTL TR MUNI ULTRASHORT (FUND #253)	12,072.00	30,150.00	0.00	42,210.00	(12.00)	0.00		132.51			12,036.00	0.00	-
7024.086	FEDERATED INSTL TR HIGH YIELD BOND FUND	0.00	70,312.10	155.40	0.00	0.00	70,312.10		4,117.88			0.00	2,808.64	73,120.74
2500	GUGGENHEIM BULLETSHARES 2016 HIGH YIELD CORPORAT	67,510.00	0.00	85.00	0.00	0.00	67,510.00		2,570.50			64,825.00	1,065.00	68,575.00
1500.000	GUGGENHEIM BULLETSHARES 2017 H/Y CORP BD FUND	0.00	41,169.00	0.00	0.00	0.00	41,169.00		517.50			0.00	231.00	41,400.00
0	HEWLETT PACKARD SR NT 4.75% 6/2/14	50,581.30	0.00	0.00	50,100.00	(481.30)	0.00		1,972.57			51,565.00	(0.00)	-
100000	HONEYWELL SR NT 5.00% 02/15/19	101,260.36	0.00	0.00	0.00	(184.83)	101,075.53		5,000.00			114,303.00	12,571.47	113,647.00
50000	JP MORGAN CHASE SUB NT 6.125% 6/27/17	52,801.13	0.00	0.00	0.00	(651.41)	52,149.72		3,062.50			56,400.50	4,155.78	56,305.50
	NBC UNIVERSAL MEDIA LLC 5.15% 04/30/2020	0.00	56,728.50	0.00	0.00	(114.00)	56,614.50		250.35			0.00	762.50	57,377.00
100000	PFIZER NT 4.65% 03/1/18	100,145.40	0.00	0.00	0.00	(26.36)	100,119.04		4,650.00			111,770.00	10,917.96	111,037.00
100000	PFIZER NIC SR UNSEC'D NT DUE 03/15/2015	109,144.42	0.00	0.00	0.00	(4,555.39)	104,589.03		5,350.00			107,680.00	(1,149.03)	103,440.00
	VERIZON COMMUNICATIONS 5.15% 09/15/2023	0.00	110,246.00	0.00	0.00	0.00	110,246.00		(357.64)			0.00	1,663.00	111,909.00
50000	WACHOVIA CORP NT 5.75% 6/15/17	45,417.00	0.00	0.00	0.00	0.00	45,417.00		2,875.00			56,755.00	11,123.50	56,540.50
0	WELLS FARGO SUB NT 5.125% 9/15/16	100,652.68	0.00	0.00	109,390.00	8,737.32	(0.00)		5,281.60			110,508.00	0.00	-
	ZIMMER HOLDINGS 4.625% 11/30/2019	0.00	55,615.50	0.00	0.00	(166.96)	55,448.54		398.26			0.00	(129.04)	55,319.50
MUTUAL FUNDS														
0	ISHARE DJ SELECT DIVIDEND INDEX FUND	152,731.50	0.00	0.00	236,800.41	84,068.91	(0.00)		3,302.71			220,834.50	0.00	-
660	ISHARE RUSSELL 2000 INDEX FUND	51,744.79	0.00	0.00	63,773.66	19,968.99	7,840.12		840.35			64,020.00	4,040.88	11,881.00
3949.994	MATTHEWS ASIA DIVIDEND FUND INSTL CLASS	61,906.00	0.00	0.00	0.00	0.00	61,906.00		1,921.11			59,407.91	2,399.90	64,305.90
0	SPDR SERIES TRUST BARCLAYS HIGH YIELD BOND ETF	71,708.95	0.00	0.00	69,108.77	(2,600.18)	(0.00)		358.22			69,304.95	0.00	-
EQUITY														
208	3M CO	21,598.90	0.00	0.00	0.00	0.00	21,598.90		619.84			22,744.80	8,195.02	29,793.92
310	ACCENTURE PLC IRELAND SHS CLASS A	23,487.47	0.00	0.00	0.00	0.00	23,487.47		576.60			22,307.60	1,572.93	25,060.40
4000	ALERIAN MLP ETF	72,061.60	0.00	3228.00	0.00	(3,228.00)	68,833.60		1,172.00			71,400.00	7,166.40	76,000.00
	AMERICAN INTL GROUP	0.00	38,129.58	0.00	0.00	0.00	38,129.58		86.88			-	(196.48)	37,933.10
44	APPLE INC	19,497.98	28,738.23	0.00	0.00	0.00	48,236.21		1,063.81			17,447.32	16,164.28	64,400.49

REPORT FOR TOWN OF AMHERST, COMMON TRUST FUNDS: PERIOD JULY 1, 2013 TO JUNE 30, 2014

MS-10 REPORT FOR THE STATE OF NEW HAMPSHIRE

		PRINCIPAL						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 YR	BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
587	AUTOMATIC DATA PROCESSING INC	36,185.96	0.00	0.00	0.00	0.00	36,185.96		1,074.22			40,420.82	10,351.40	46,537.36
0	BAXTER INTL INC	14,223.73	0.00	0.00	13,940.20	(283.53)	(0.00)		203.84			14,408.16	0.00	-
131	BLACKROCK INC	31,739.83	0.00	0.00	0.00	0.00	31,739.83		945.82			33,647.35	10,127.77	41,867.60
358	BURBERRY GROUP PLC SPONSORED ADR	15,245.65	19,367.64	0.00	0.00	0.00	34,613.29		425.00			14,671.20	3,574.35	38,187.64
228	CHEVRON CORP	26,454.62	0.00	0.00	0.00	0.00	26,454.62		927.96			26,981.52	3,310.78	29,765.40
0	COCA COLA CO	15,331.44	0.00	0.00	15,481.25	149.81	0.00		113.12			16,204.44	(0.00)	-
340	COVIDIEN PLC	21,723.64	0.00	0.00	1,935.47	0.00	19,788.17		414.80			21,365.60	10,873.03	30,661.20
456	CULLEN/FROST BANKERS INC	27,973.44	0.00	0.00	0.00	0.00	27,973.44		916.56			30,447.12	8,242.08	36,215.52
330	ECOLAB INC	24,992.24	0.00	0.00	0.00	0.00	24,992.24		333.30			28,112.70	11,749.96	36,742.20
440	EXXON MOBIL CORP	39,304.49	0.00	0.00	0.00	0.00	39,304.49		1,135.20			39,754.00	4,994.71	44,299.20
160	FACTSET RESEARCH SYSTEM INC	15,646.98	0.00	0.00	0.00	0.00	15,646.98		230.40			16,310.40	3,597.82	19,244.80
0	FORD MTR CO DEL NEW	15,193.82	0.00	0.00	17,771.59	2,577.77	(0.00)		383.50			18,254.60	0.00	-
2008	GENERAL ELEC CO	47,407.94	11,944.00	0.00	0.00	0.00	59,351.94		1,866.56			46,565.52	6,558.30	65,910.24
330	GENUINE PARTS CO	23,167.45	0.00	0.00	0.00	0.00	23,167.45		721.89			25,763.10	5,806.55	28,974.00
1500	ISHARES MSCI EMERGING MKT	65,579.70	0.00	0.00	0.00	0.00	65,579.70		1,287.57			57,750.00	(734.70)	64,845.00
1100	ISHARES MSCI GERMANY INDEX FUND	27,681.50	0.00	0.00	0.00	0.00	27,681.50		478.39			27,170.00	6,726.50	34,408.00
400	ISHARES MSCI SOUTH KOREA CAPPED INDEX FUND	24,783.00	0.00	0.00	0.00	0.00	24,783.00		359.22			21,280.00	1,225.00	26,008.00
1500	INTEL CORP	0.00	37,012.50	0.00	0.00	0.00	37,012.50		1,012.50			-	9,337.50	46,350.00
398	JOHNSON & JOHNSON	30,630.11	0.00	0.00	0.00	0.00	30,630.11		1,066.64			34,172.28	11,008.65	41,638.76
402	M & T BANK CORP	41,698.62	0.00	0.00	0.00	0.00	41,698.62		1,125.60			44,923.50	8,169.48	49,868.10
	MALLINCKRODT PUB LTD CO	0.00	1,935.47	0.00	1,752.48	(182.99)	0.00		0.00			-	(0.00)	-
388	MATTEL INC	15,875.93	18,754.70	739.44	0.00	(739.44)	33,891.19		493.40			17,580.28	(1,429.18)	32,462.01
330	MCCORMICK & CO INC NON VTG	21,988.42	0.00	0.00	0.00	0.00	21,988.42		468.60			23,218.80	1,636.28	23,624.70
626	MERCK & CO INC NEW	26,822.45	25,482.98	0.00	0.00	0.00	52,305.43		1,551.24			29,077.70	14,279.92	66,585.35
752	MICROSOFT CORP	21,065.72	4,982.49	0.00	0.00	0.00	26,048.21		930.64			25,977.84	11,565.19	37,613.40
310	NESTLE S A SPONSORED ADR REPSTG REG SHS	21,620.32	0.00	0.00	0.00	0.00	21,620.32		480.90			20,297.56	2,395.38	24,015.70
199	NEXTERA ENERGY INC	14,607.79	12,877.50	0.00	0.00	0.00	27,485.29		867.74			16,214.52	8,280.23	35,765.52
407	NORTHEAST UTILS	16,954.95	8,684.00	0.00	0.00	0.00	25,638.95		849.14			17,102.14	3,053.94	28,692.89
0	PEPSICO INC	20,325.36	0.00	0.00	23,327.46	3,002.10	0.00		627.11			21,756.14	(0.00)	-
1847	PFIZER INC	52,902.33	0.00	0.00	0.00	0.00	52,902.33		1,847.00			51,734.47	1,916.63	54,818.96
330	PHILLIPS 66	21,057.06	0.00	0.00	0.00	0.00	21,057.06		525.53			19,440.30	5,484.84	26,541.90
727	PNC FINCL SERVICES GROUP	47,860.77	0.00	0.00	0.00	0.00	47,860.77		1,308.60			53,012.84	16,878.58	64,739.35
208	PRAXAIR INC	23,179.90	0.00	0.00	0.00	0.00	23,179.90		520.00			23,953.28	4,450.82	27,630.72
265	ROCHE HLDG LTD	0.00	69,392.63	0.00	0.00	0.00	69,392.63		651.78			-	2,936.39	72,329.02
260	ROYAL DUTCH SHELL PLC SPONSORED ADR	0.00	44,241.66	0.00	0.00	0.00	44,241.66		1,808.40			-	13,184.94	57,426.60
1107	SANOFI AVENTIS ADR	57,447.94	0.00	0.00	0.00	0.00	57,447.94		1,464.46			57,021.57	1,411.25	58,859.19

REPORT FOR TOWN OF AMHERST, COMMON TRUST FUNDS: PERIOD JULY 1, 2013 TO JUNE 30, 2014

MS-10 REPORT FOR THE STATE OF NEW HAMPSHIRE

		PRINCIPAL										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 YR	BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
358	SCHLUMBERGER LTD	28,036.20	0.00	0.00	0.00	0.00	28,036.20		478.84			25,654.28	14,189.90	42,226.10
1005	SVENSKA CELLULOSEA AB-SP ADR	0.00	28,211.35	0.00	0.00	0.00	28,211.35		0.00			-	(2,039.14)	26,172.21
0	TARGET CORP	25,420.55	0.00	0.00	25,025.68	(394.87)	0.00		342.28			27,406.28	(0.00)	-
0	TRAVELERS COS INC	33,282.29	0.00	0.00	35,478.39	2,196.10	0.00		159.50			33,086.88	(0.00)	-
880	UBS AG NEW	0.00	17,138.71	0.00	0.00	0.00	17,138.71		248.28			-	(1,017.11)	16,121.60
1423	UNILEVER NV	58,224.10	0.00	0.00	0.00	0.00	58,224.10		1,791.95			55,938.13	4,046.38	62,270.48
170	UNION PACIFIC CORP	23,148.66	0.00	0.00	0.00	0.00	23,148.66		540.60			26,227.60	10,766.34	33,915.00
200	V F CORP	32,376.80	0.00	0.00	0.00	0.00	32,376.80		804.00			38,612.00	18,023.20	50,400.00
257	VALIDUS HOLDINGS LTD	9,115.73	19,762.50	0.00	0.00	0.00	28,878.23		758.40			9,282.84	69.45	28,947.68
0	WASTE MANAGEMENT INC	21,254.82	0.00	0.00	24,085.75	2,830.93	0.00		421.22			23,270.41	-	-
425	WELLS FARGO & COMPANY NEW	17,400.47	37,464.65	0.00	0.00	0.00	54,865.12		1,362.50			17,539.75	13,462.88	68,328.00
476	WISCONSIN ENERGY CORP	19,365.63	7,490.00	0.00	0.00	0.00	26,855.63		938.86			19,511.24	3,689.29	30,544.92
TOTAL		2,558,037.04	839,121.69	4,207.84	847,325.19	111,060.72	2,660,894.26	483,133.98	96,451.90	(62,390.83)	517,195.05	2,732,805.70	357,950.96	3,018,845.22

\* 2013 MS-9 Principal balance, combining Bertha Rogers with the Common Fund (\$496,977.94), included both Principal and Income Money Market cash. On this MS-9, the Beginning balances reflect Principal cash (\$13,843.96) and Income cash (\$483,133.98) in their respective columns.  
 Note: The Bertha Rogers Fund in the prior FYE 2013 was reported on a separate MS9/MS10. Effective 05/01/2014, the Bertha Rogers Fund was commingled with the Common Fund and is reported together for FYE 2014.

Name of Bank - Cambridge Trust Company  
 Fees Paid \$28,602.19  
 Expenses Paid N/A  
 Were these fees and expenses paid for  
 totally from income? 60% Principal 40% Income



**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF RENENUE ADMINISTRATION**  
**Open Space Land Purchase Map 7 Lot 47-6 (Desmaris Land)**

**Total Disbursed:      \$ 300,000.00**

**Interest rate:                      3.56%**

**Term:                                      10 Years**

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Est. Interest Payment	Total Payment	Ending Balance
	4/24/2008	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
1	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
2	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
3	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
4	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
5	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
6	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
7	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
8	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
9	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**

**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF RENENUE ADMINISTRATION**  
**Baboosic Lake Note Phase I - 31.21% & Tanker Note - 68.79%**

**Total Disbursed:      \$ 423,832.00**

**Interest rate:                      4.45%**

**Term:                                      10 Years**

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Est. 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
1	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
2	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
3	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
4	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
5	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
6	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
7	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
8	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
9	1/27/2016		42,363.20		950.78	950.78	42,363.20
10	7/27/2016		42,363.20	42,383.20	940.44	43,323.64	(20.00)

**Total:                                      \$ 423,832.00    \$ 103,810.56    \$ 527,642.56**

**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF RENENUE ADMINISTRATION**  
**Baboosic Lake Septic System Phase II Note**

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

**Interest rate:              4.20%**

**Term:                          15 Years**

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

**Total:                      \$ 178,500.00    \$ 56,227.50    \$ 234,727.50**



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

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

**Interest rate:**                     3.17%

**Term:**                                     10 Years

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Est. Interest Payment	Total Payment	Ending Balance
	8/24/2010	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	4,684.14	16,064.13	136,559.94
4	8/24/2014		136,559.94	11,379.99	4,334.88	15,714.87	125,179.95
5	8/24/2015		125,179.95	11,379.99	3,968.21	15,348.20	113,799.96
6	8/24/2016		113,799.96	11,379.99	3,607.46	14,987.45	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	2,164.48	13,544.47	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	1,442.99	12,822.98	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	721.49	12,101.48	11,380.05
15	8/24/2025		11,380.05	11,380.05	360.75	11,740.80	-
<b>Total:</b>			<b>\$ 170,699.91</b>	<b>\$ 43,303.74</b>	<b>\$ 214,003.65</b>		

**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF RENENUE ADMINISTRATION**  
**Spring Road Note**

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

**Interest rate:**                     3.02%

**Term:**                                     10 Years

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Est. Interest Payment	Total Payment	Ending Balance
	8/24/2010	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	14,265.01	64,265.01	400,000.00
3	8/24/2013		400,000.00	50,000.00	12,064.12	62,064.12	350,000.00
4	8/24/2014		350,000.00	50,000.00	10,594.82	60,594.82	300,000.00
5	8/24/2015		300,000.00	50,000.00	9,510.01	59,510.01	250,000.00
6	8/24/2016		250,000.00	50,000.00	7,925.00	57,925.00	200,000.00
7	8/24/2017		200,000.00	50,000.00	6,340.00	56,340.00	150,000.00
8	8/24/2018		150,000.00	50,000.00	4,755.00	54,755.00	100,000.00
9	8/24/2019		100,000.00	50,000.00	3,170.00	53,170.00	50,000.00
10	8/24/2020		50,000.00	50,000.00	1,585.00	51,585.00	-
<b>Total:</b>			<b>\$ 500,000.00</b>	<b>\$ 85,308.97</b>	<b>\$ 585,308.97</b>		



**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF RENENUE ADMINISTRATION**  
**FY 2013 Road Note - \$2,000,000.00**

**Total Disbursed:**      \$ 2,000,000.00 FY14

**Interest rate:**                      2.25%

**Term:**                                      10 Years

Ref. Year	Due Date	Date Opened	Beginning Balance	Principal Payment	Est. Interest Payment	Total Payment	Ending Balance
		1/7/2013	-	-	-	-	2,000,000.00
1	6/7/2014		2,000,000.00	200,000.00	45,000.00	245,000.00	1,800,000.00
2	6/7/2015		1,800,000.00	200,000.00	40,500.00	240,500.00	1,600,000.00
3	6/7/2016		1,600,000.00	200,000.00	36,000.00	236,000.00	1,400,000.00
4	6/7/2017		1,400,000.00	200,000.00	31,500.00	231,500.00	1,200,000.00
5	6/7/2018		1,200,000.00	200,000.00	27,000.00	227,000.00	1,000,000.00
6	6/7/2019		1,000,000.00	200,000.00	22,500.00	222,500.00	800,000.00
7	6/7/2020		800,000.00	200,000.00	18,000.00	218,000.00	600,000.00
8	6/7/2021		600,000.00	200,000.00	13,500.00	213,500.00	400,000.00
9	6/7/2022		400,000.00	200,000.00	9,000.00	209,000.00	200,000.00
10	6/7/2023		200,000.00	200,000.00	4,500.00	204,500.00	-

**Total:                      \$ 2,000,000.00    \$ 247,500.00    \$ 2,247,500.00**

**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF RENENUE ADMINISTRATION**  
**FY 2014 Road Note - \$2,000,000.00**

**Total Disbursed:**      \$ 1,000,000.00 FY14

**Interest rate:**                      2.30%

**Term:**                                      10 Years

Ref. Year	Due Date	Date Opened	Beginning Balance	Principal Payment	Est. Interest Payment	Total Payment	Ending Balance
		3/10/2014	-	-	-	-	1,000,000.00
1	9/10/2014		1,000,000.00	100,000.00	4,536.98	104,536.98	900,000.00
2	9/10/2015		900,000.00	100,000.00	20,250.00	120,250.00	800,000.00
3	9/10/2016		800,000.00	100,000.00	18,000.00	118,000.00	700,000.00
4	9/10/2017		700,000.00	100,000.00	15,750.00	115,750.00	600,000.00
5	9/10/2018		600,000.00	100,000.00	13,500.00	113,500.00	500,000.00
6	9/10/2019		500,000.00	100,000.00	11,250.00	111,250.00	400,000.00
7	9/10/2020		400,000.00	100,000.00	9,000.00	109,000.00	300,000.00
8	9/10/2021		300,000.00	100,000.00	6,750.00	106,750.00	200,000.00
9	9/10/2022		200,000.00	100,000.00	4,500.00	104,500.00	100,000.00
10	9/10/2023		100,000.00	100,000.00	2,250.00	102,250.00	-

**Total:                      \$ 1,000,000.00    \$ 105,786.98    \$ 1,105,786.98**

**TOWN OF AMHERST, NEW HAMPSHIRE**

**Annual Financial Statements**

**For the Year Ended June 30, 2014**

**Town of Amherst, New Hampshire**

**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
<b>INDEPENDENT AUDITORS' REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	3
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>Government-wide Financial Statements:</b>	
Statement of Net Position	11
Statement of Activities	12
<b>Fund Financial Statements:</b>	
<b>Governmental Funds:</b>	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	17
<b>Proprietary Funds:</b>	
Statement of Net Position	18
Statement of Revenues, Expenses, and Changes in Fund Net Position	19
Statement of Cash Flows	20
<b>Fiduciary Funds:</b>	
Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
<b>Notes to Financial Statements</b>	23
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Schedule of Funding Progress	46



## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Amherst, New Hampshire

### Additional Offices:

Andover, MA  
Greenfield, MA  
Manchester, NH  
Ellsworth, ME

### **Report on the Financial Statements**

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, as of June 30, 2014, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies

used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Amherst, New Hampshire, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and schedule of funding progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

*Melanson Heath*

February 9, 2015

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the Town of Amherst, we offer readers this narrative overview and analysis of the financial activities of the Town of Amherst for the year ended June 30, 2014.

### **A. OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities include the Baboosic Lake septic activities.

**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. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**Proprietary funds.** Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for the Baboosic Lake septic operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Baboosic Lake septic operations, which is considered to be a major fund.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is more like that used for proprietary funds.

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

## B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets exceeded liabilities by \$23,127,123 (i.e., net position), a change of \$2,348,885 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$8,787,097, a change of \$2,394,887 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$3,771,599, a change of \$711,426 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$6,804,514, a change of \$2,323,964 in comparison to the prior year.

## C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior years (in thousands).

	<u>NET POSITION</u>					
	Governmental		Business-Type		Total	
	<u>Activities</u>		<u>Activities</u>			
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Current and other assets	\$ 31,364	\$ 28,394	\$ 27	\$ (148)	\$ 31,391	\$ 28,246
Capital assets	<u>20,220</u>	<u>18,238</u>	<u>979</u>	<u>1,053</u>	<u>21,199</u>	<u>19,291</u>
Total assets	51,584	46,632	1,006	905	52,590	47,537
Long-term liabilities outstanding	6,208	4,394	342	387	6,550	4,781
Other liabilities	2,261	1,420	52	71	2,313	1,491
Deferred inflows	<u>20,600</u>	<u>20,488</u>	<u>-</u>	<u>-</u>	<u>20,600</u>	<u>20,488</u>
Total liabilities and deferred inflows	29,069	26,302	394	458	29,463	26,760
Net position:						
Net investment in capital assets	14,274	13,445	593	621	14,867	14,066
Restricted	3,184	2,064	-	-	3,184	2,064
Unrestricted	<u>5,057</u>	<u>4,821</u>	<u>19</u>	<u>(174)</u>	<u>5,076</u>	<u>4,647</u>
Total net position	<u>\$ 22,515</u>	<u>\$ 20,330</u>	<u>\$ 612</u>	<u>\$ 447</u>	<u>\$ 23,127</u>	<u>\$ 20,777</u>

CHANGES IN NET POSITION						
	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	\$ 747	\$ 746	\$ 93	\$ 90	\$ 840	\$ 836
Operating grants	650	975	-	-	650	975
Capital grants and contributions	-	-	179	-	179	-
General revenues:						
Property taxes	7,890	7,211	-	-	7,890	7,211
Penalties and interest on taxes	305	229	-	-	305	229
Licenses and permits	2,625	2,500	-	-	2,625	2,500
Investment income	266	143	-	-	266	143
Intergovernmental	515	502	-	-	515	502
Other	284	62	-	-	284	62
Contributions to permanent funds	9	12	-	-	9	12
Total revenues	13,291	12,380	272	90	13,563	12,470
Expenses:						
General government	1,874	2,393	-	-	1,874	2,393
Public safety	4,173	3,793	-	-	4,173	3,793
Highways and streets	2,518	2,273	-	-	2,518	2,273
Sanitation	562	547	-	-	562	547
Health and welfare	107	91	-	-	107	91
Culture and recreation	1,694	1,567	-	-	1,694	1,567
Conservation	8	-	-	-	8	-
Interest on long-term debt	170	118	-	-	170	118
Baboosic lake septic fund	-	-	107	146	107	146
Total expenses	11,106	10,782	107	146	11,213	10,928
Change in net position	2,185	1,598	165	(56)	2,350	1,542
Net position - beginning of year, as restated	20,330	18,732	447	503	20,777	19,235
Net position - end of year	\$ 22,515	\$ 20,330	\$ 612	\$ 447	\$ 23,127	\$ 20,777

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$23,127,123, a change of \$2,348,885 from the prior year.

The largest portion of net position \$14,867,191 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$3,183,536 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$5,076,396 may be used to meet the government's ongoing obligations to citizens and creditors.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$2,184,237. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 957,568
Road construction fund - accrual basis	(17,249)
Non-major funds operating results	291,287
Depreciation expense in excess of principal debt service	(319,888)
General fund capital asset additions	1,097,156
Other GAAP accruals	175,363
Total	<u>\$ 2,184,237</u>

**Business-type activities.** Business-type activities for the year resulted in a change in net position of \$164,648. Key elements of this change are as follows:

Baboosic Lake septic operations	\$ 164,648
Total	<u>\$ 164,648</u>

#### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$8,787,097, a change of \$2,394,887 in comparison to the prior year. Key elements of this change are as follows:

General fund operating results	\$ 957,568
Road construction fund operating results	1,146,032
Non-major funds operating results	291,287
Total	<u>\$ 2,394,887</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$3,771,599, while total fund balance was \$5,048,905. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/14</u>	<u>6/30/13</u>	<u>Change</u>	% of <u>Total General Fund Expenditures</u>
Unassigned fund balance	\$ 3,771,599	\$ 3,060,173	\$ 711,426	33.6%
Total fund balance	\$ 5,048,905	\$ 4,091,337	\$ 957,568	45.0%

The total fund balance of the general fund changed by \$957,568 during the current year. Key factors in this change are as follows:

State and local revenues surplus	\$ 579,138
Budgetary appropriations turnbacks by departments	175,618
Tax collections excess compared to budget	44,615
Current year encumbrances to be spent in the subsequent year over prior year encumbrances to be spent in the current year	288,335
Change in capital reserve fund balance	158,083
Change in land use change tax fund balance	(45,032)
Use of fund balance	(200,000)
Other timing issues	(43,189)
<b>Total</b>	<b>\$ 957,568</b>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>06/30/14</u>	<u>6/30/13</u>	<u>Change</u>
Capital reserve fund	\$ 782,893	\$ 624,810	\$ 158,083
<b>Total</b>	<b>\$ 782,893</b>	<b>\$ 624,810</b>	<b>\$ 158,083</b>

**Proprietary funds.** Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$19,465, a change of \$193,000 in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.



## **E. GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$29,450. Major reasons for these amendments include:

- \$2,500 increase in general government appropriations
- \$6,950 increase in public safety appropriations
- \$20,000 increase in culture and recreation appropriations
- In addition there were other budgetary reclassifications that took place but did not impact the overall budget.

Of this increase, \$11,400 was funded from miscellaneous revenues and \$18,050 was funded from other funds.

## **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$21,200,506 (net of accumulated depreciation), a change of \$1,909,598 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital events during the current year included the following:

- \$2,570,138 increase in road construction and road resurfacing
- \$287,006 relating to Town Hall structural repairs

Additional information on capital assets can be found in the Notes to Financial Statements.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$6,804,514, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

## **REQUESTS FOR INFORMATION**

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

Town of Amherst  
Department of Finance  
2 Main Street  
P.O. Box 960  
Amherst, New Hampshire 03031

## TOWN OF AMHERST, NEW HAMPSHIRE

## STATEMENT OF NET POSITION

JUNE 30, 2014

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Current:			
Cash and short-term investments	\$ 23,903,300	\$ -	\$ 23,903,300
Investments	3,081,934	-	3,081,934
Receivables, net of allowance for uncollectibles:			
Taxes	3,502,595	-	3,502,595
Departmental and other	190,054	-	190,054
User fees, net of allowance for uncollectibles	-	23,579	23,579
Intergovernmental	2,335	138,998	141,333
Other assets	36,033	-	36,033
Internal balances	135,989	(135,989)	-
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Taxes	511,631	-	511,631
Capital assets:			
Land and construction in progress	7,772,935	-	7,772,935
Other capital assets, net of accumulated depreciation	<u>12,447,626</u>	<u>979,945</u>	<u>13,427,571</u>
<b>TOTAL ASSETS</b>	<b>51,584,432</b>	<b>1,006,533</b>	<b>52,590,965</b>
<b>LIABILITIES</b>			
Current:			
Accounts payable	1,132,521	905	1,133,426
Accrued liabilities	30,553	6,217	36,770
Tax refunds payable	136,327	-	136,327
Other liabilities	104,817	-	104,817
Due to other governments	2,506	-	2,506
Current portion of long-term liabilities:			
Bonds payable	730,822	45,155	775,977
Capital lease payable	44,543	-	44,543
Compensated absence	13,079	-	13,079
Noncurrent:			
Bonds payable, net of current portion	5,686,583	341,954	6,028,537
Capital lease payable, net of current portion	38,854	-	38,854
Compensated absence, net of current portion	248,505	-	248,505
Accrued other post-employment benefits	233,148	-	233,148
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>20,667,353</u>	<u>-</u>	<u>20,667,353</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>29,069,611</b>	<b>394,231</b>	<b>29,463,842</b>
<b>NET POSITION</b>			
Net investment in capital assets	14,274,354	592,837	14,867,191
Restricted for:			
Grants and other statutory restrictions	1,035,942	-	1,035,942
Permanent funds:			
Nonexpendable	1,564,249	-	1,564,249
Expendable	583,345	-	583,345
Unrestricted	<u>5,056,931</u>	<u>19,465</u>	<u>5,076,396</u>
<b>TOTAL NET POSITION</b>	<b>\$ <u>22,514,821</u></b>	<b>\$ <u>612,302</u></b>	<b>\$ <u>23,127,123</u></b>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
<b>Governmental Activities:</b>							
General government	\$ 1,874,561	\$ 6,682	\$ 4,000	\$ -	\$ (1,863,879)	\$ -	\$ (1,863,879)
Public safety	4,172,599	396,524	365,425	-	(3,410,650)	-	(3,410,650)
Highways and streets	2,518,157	6,666	280,542	-	(2,230,949)	-	(2,230,949)
Sanitation	562,268	87,471	-	-	(474,797)	-	(474,797)
Health and welfare	107,261	-	-	-	(107,261)	-	(107,261)
Culture and recreation	1,693,771	250,050	-	-	(1,443,721)	-	(1,443,721)
Conservation	7,913	-	-	-	(7,913)	-	(7,913)
Interest	169,637	-	-	-	(169,637)	-	(169,637)
Total Governmental Activities	11,106,167	747,393	649,967	-	(9,708,807)	-	(9,708,807)
<b>Business-Type Activities:</b>							
Baboosic Septic Fund	106,884	92,996	-	178,536	-	164,648	164,648
Total Business-Type Activities	106,884	92,996	-	178,536	-	164,648	164,648
<b>Total</b>	<b>\$ 11,213,051</b>	<b>\$ 840,389</b>	<b>\$ 649,967</b>	<b>\$ 178,536</b>	<b>(9,708,807)</b>	<b>164,648</b>	<b>(9,544,159)</b>
<b>General Revenues and Contributions:</b>							
Taxes					7,890,208	-	7,890,208
Penalties, interest and other taxes					305,196	-	305,196
Licenses and permits					2,624,429	-	2,624,429
Investment income					265,446	-	265,446
Intergovernmental					515,009	-	515,009
Miscellaneous					283,756	-	283,756
Contributions to permanent funds					9,000	-	9,000
Total general revenues					11,893,044	-	11,893,044
Change in net position					2,184,237	164,648	2,348,885
<b>Net Position:</b>							
Beginning of year, as restated					20,330,584	447,654	20,778,238
End of year					\$ 22,514,821	\$ 612,302	\$ 23,127,123

The accompanying notes are an integral part of these financial statements.

## TOWN OF AMHERST, NEW HAMPSHIRE

## GOVERNMENTAL FUNDS

## BALANCE SHEET

JUNE 30, 2014

	<u>General</u>	<u>Road Construction Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and short-term investments	\$ 23,382,145	\$ -	\$ 521,155	\$ 23,903,300
Investments	805,031	-	2,276,903	3,081,934
Receivables:				
Property taxes	4,058,545	-	-	4,058,545
Departmental and other	188,359	-	1,695	190,054
Intergovernmental	-	-	2,335	2,335
Other assets	36,033	-	-	36,033
Due from other funds	229,195	1,073,778	499,112	1,802,085
<b>TOTAL ASSETS</b>	<b>\$ 28,699,308</b>	<b>\$ 1,073,778</b>	<b>\$ 3,301,200</b>	<b>\$ 33,074,286</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 677,947	\$ 430,118	\$ 24,456	\$ 1,132,521
Taxes refunds payable	136,327	-	-	136,327
Due to other funds	1,572,890	-	93,206	1,666,096
Due to other governments	2,506	-	-	2,506
Other liabilities	15,811	89,006	-	104,817
<b>TOTAL LIABILITIES</b>	<b>2,405,481</b>	<b>519,124</b>	<b>117,662</b>	<b>3,042,267</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>21,244,922</b>	<b>-</b>	<b>-</b>	<b>21,244,922</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	1,564,249	1,564,249
Restricted	-	554,654	1,619,289	2,173,943
Committed	782,893	-	-	782,893
Assigned	494,413	-	-	494,413
Unassigned	3,771,599	-	-	3,771,599
<b>TOTAL FUND BALANCES</b>	<b>5,048,905</b>	<b>554,654</b>	<b>3,183,538</b>	<b>8,787,097</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 28,699,308</b>	<b>\$ 1,073,778</b>	<b>\$ 3,301,200</b>	<b>\$ 33,074,286</b>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET POSITION OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2014

<b>Total governmental fund balances</b>	<b>\$ 8,787,097</b>
<ul style="list-style-type: none"><li>• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</li></ul>	20,220,561
<ul style="list-style-type: none"><li>• Revenues are reported on the accrual basis of accounting and are not deferred until collection.</li></ul>	533,250
<ul style="list-style-type: none"><li>• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.</li></ul>	(30,553)
<ul style="list-style-type: none"><li>• Long-term liabilities, (net of prepaid debt service) including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.</li></ul>	<u>(6,995,534)</u>
<b>Net position of governmental activities</b>	<b>\$ <u>22,514,821</u></b>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2014

	<u>General</u>	<u>Road Construction Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Property taxes	\$ 7,759,458	\$ -	\$ -	\$ 7,759,458
Penalties, interest and other taxes	302,196	-	-	302,196
Licenses and permits	2,624,429	-	-	2,624,429
Intergovernmental	884,000	-	282,340	1,166,340
Charges for services	460,708	-	286,684	747,392
Investment income	46,557	-	218,889	265,446
Miscellaneous	153,023	-	139,370	292,393
Total Revenues	12,230,371	-	927,283	13,157,654
<b>Expenditures:</b>				
Current:				
General government	1,792,902	-	12,431	1,805,333
Public safety	3,503,352	-	307,672	3,811,024
Highways and streets	2,921,069	1,853,968	932	4,775,969
Sanitation	562,623	-	-	562,623
Health and welfare	107,261	-	-	107,261
Culture and recreation	1,195,431	-	357,101	1,552,532
Capital outlay	351,987	-	-	351,987
Debt service	788,125	-	-	788,125
Conservation	7,913	-	-	7,913
Total Expenditures	11,230,663	1,853,968	678,136	13,762,767
Excess (deficiency) of revenues over expenditures	999,708	(1,853,968)	249,147	(605,113)
<b>Other Financing Sources (Uses):</b>				
Bond proceeds	-	3,000,000	-	3,000,000
Transfers in	-	-	42,140	42,140
Transfers out	(42,140)	-	-	(42,140)
Total Other Financing Sources (Uses)	(42,140)	3,000,000	42,140	3,000,000
Changes in Fund Balance	957,568	1,146,032	291,287	2,394,887
Fund Equity, at Beginning of Year, as restated	4,091,337	(591,378)	2,892,251	6,392,210
Fund Equity, at End of Year	\$ 5,048,905	\$ 554,654	\$ 3,183,538	\$ 8,787,097

The accompanying notes are an integral part of these financial statements.

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, 2014

<b>Net changes in fund balances - total governmental funds</b>	<b>\$ 2,394,887</b>																		
<ul style="list-style-type: none"> <li>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 and reported as depreciation expense: <table> <tr> <td>Capital outlay purchases</td><td>2,933,875</td></tr> <tr> <td>Depreciation</td><td>(950,770)</td></tr> </table> </li> <li>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue. <table> <tr> <td></td><td>132,750</td></tr> </table> </li> <li>The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table> <tr> <td>Repayments of debt</td><td>630,882</td></tr> <tr> <td>Bond additions</td><td>(3,000,000)</td></tr> <tr> <td>Capital lease repayments</td><td>69,600</td></tr> </table> </li> <li>In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table> <tr> <td></td><td>(12,394)</td></tr> </table> </li> <li>Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. <table> <tr> <td>Compensated absences</td><td>25,190</td></tr> <tr> <td>Accrued other post-employment benefits</td><td>(39,783)</td></tr> </table> </li> </ul>	Capital outlay purchases	2,933,875	Depreciation	(950,770)		132,750	Repayments of debt	630,882	Bond additions	(3,000,000)	Capital lease repayments	69,600		(12,394)	Compensated absences	25,190	Accrued other post-employment benefits	(39,783)	
Capital outlay purchases	2,933,875																		
Depreciation	(950,770)																		
	132,750																		
Repayments of debt	630,882																		
Bond additions	(3,000,000)																		
Capital lease repayments	69,600																		
	(12,394)																		
Compensated absences	25,190																		
Accrued other post-employment benefits	(39,783)																		
<b>Change in net position of governmental activities</b>	<b>\$ 2,184,237</b>																		

The accompanying notes are an integral part of these financial statements.



TOWN OF AMHERST, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,  
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2014

	Original <u>Budget</u>	Final <u>Budget</u>	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>Revenues and other sources:</b>				
Property taxes	\$ 7,714,843	\$ 7,714,843	\$ 7,714,843	\$ -
Penalties, interest and other taxes	203,299	203,299	218,088	14,789
Licenses and permits	2,443,971	2,443,971	2,624,429	180,458
Intergovernmental	858,826	858,826	884,000	25,174
Charges for services	393,132	393,132	589,871	196,739
Investment income	17,001	17,001	46,463	29,462
Miscellaneous	9,107	20,507	153,023	132,516
Transfers in	-	18,050	18,050	-
Use of fund balance	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total Revenues	11,840,179	11,869,629	12,448,767	579,138
<b>Expenditures and other uses:</b>				
Current:				
General government	1,868,148	2,013,284	1,995,928	17,356
Public safety	3,600,244	3,523,541	3,499,152	24,389
Highways and streets	3,141,275	3,077,422	3,007,445	69,977
Sanitation	595,554	566,593	562,623	3,970
Health and welfare	109,047	109,047	107,261	1,786
Culture and recreation	1,196,519	1,260,549	1,214,864	45,685
Conservation	8,000	8,000	5,613	2,387
Debt service	808,392	798,193	788,125	10,068
Transfers out	<u>513,000</u>	<u>513,000</u>	<u>513,000</u>	<u>-</u>
Total Expenditures	<u>11,840,179</u>	<u>11,869,629</u>	<u>11,694,011</u>	<u>175,618</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>754,756</u>	\$ <u>754,756</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

JUNE 30, 2014

	Business-Type Activities <u>Enterprise Funds</u> Baboosic Septic <u>Fund</u>
<b>ASSETS</b>	
Current:	
User fees, net of allowance for uncollectibles	\$ 23,579
Intergovernmental receivables	<u>138,998</u>
Total current assets	162,577
Noncurrent:	
Capital assets	
Other capital assets, net of accumulated depreciation	<u>979,945</u>
Total noncurrent assets	<u>979,945</u>
<b>TOTAL ASSETS</b>	1,142,522
<b>LIABILITIES</b>	
Current:	
Accounts payable	905
Accrued liabilities	6,217
Due to other funds	135,989
Bonds payable	<u>45,155</u>
Total current liabilities	188,266
Noncurrent:	
Bonds payable, net of current portion	<u>341,954</u>
Total noncurrent liabilities	<u>341,954</u>
<b>TOTAL LIABILITIES</b>	530,220
<b>NET POSITION</b>	
Net investment in capital assets	592,837
Unrestricted	<u>19,465</u>
<b>TOTAL NET POSITION</b>	<u>\$ 612,302</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

FOR THE YEAR ENDED JUNE 30, 2014

	Business-Type Activities Enterprise Funds Baboosic Septic Fund
<b>Operating Revenues:</b>	
Charges for services	\$ 92,996
Total Operating Revenues	92,996
<b>Operating Expenses:</b>	
Operating expenses	20,234
Depreciation	73,507
Total Operating Expenses	93,741
Operating Income	(745)
<b>Nonoperating Revenues (Expenses):</b>	
Intergovernmental	178,536
Interest expense	(13,143)
Total Nonoperating Revenues (Expenses), Net	165,393
Change in Net Position	164,648
Net Position at Beginning of Year	447,654
Net Position at End of Year	\$ 612,302

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Business-Type Activities <u>Enterprise Funds</u> Baboosic Septic <u>Fund</u>
<b><u>Cash Flows From Operating Activities:</u></b>	
Receipts from customers and users	\$ 84,505
Payments to vendors and employees	<u>(38,374)</u>
Net Cash Provided By Operating Activities	46,131
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>	
Principal payments on bonds and notes	(45,155)
Intergovernmental revenue	39,539
Interest expense	<u>(13,144)</u>
Net Cash (Used For) Capital and Related Financing Activities	<u>(18,760)</u>
Net Change in Cash and Short-Term Investments	27,371
Cash and Cash Equivalents (deficiency), Beginning of Year	<u>(163,360)</u>
Cash and Cash Equivalents (Deficiency), End of Year	<u><u>\$ (135,989)</u></u>
<b><u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u></b>	
Operating income	\$ (745)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	73,507
Changes in assets and liabilities:	
User fees	(8,490)
Accounts payable	(16,522)
Accrued liabilities	<u>(1,619)</u>
Net Cash Provided By Operating Activities	<u><u>\$ 46,131</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2014

	Private Purpose Trust Funds	Agency Funds
<b><u>ASSETS</u></b>		
Cash and short-term investments	\$ -	\$ 200,872
Investments	<u>1,214,656</u>	<u>529,960</u>
Total Assets	1,214,656	730,832
<b><u>LIABILITIES</u></b>		
Due to other governments	-	529,960
Due to others	<u>-</u>	<u>200,872</u>
Total Liabilities	<u>-</u>	<u>730,832</u>
<b><u>NET POSITION</u></b>		
Total net position held in trust	\$ <u><u>1,214,656</u></u>	\$ <u><u>-</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Private Purpose Trust Funds</u>
<b>Additions:</b>	
Investment income	\$ <u>135,162</u>
Total additions	135,162
<b>Deductions:</b>	
Education	<u>57,459</u>
Total deductions	<u>57,459</u>
Net increase	77,703
<b>Net position:</b>	
Beginning of year	<u>1,136,953</u>
End of year	\$ <u><u>1,214,656</u></u>

The accompanying notes are an integral part of these financial statements.

# TOWN OF AMHERST, NEW HAMPSHIRE

## Notes to Financial Statements

### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Amherst (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

#### A. Reporting Entity

The Town was incorporated in 1760 and is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In year 2014, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

#### B. Government-wide and Fund Financial Statements

##### Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

*Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

### Fund Financial Statements

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

#### Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

#### Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



- The *road construction fund* accounts for the financial transactions related to the reconstruction of Town roads.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The government reports the following major proprietary funds:

- 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.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

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 escrow and developer's performance bonds.

#### D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in governmental activities in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	15 – 20
Infrastructure	40
Vehicles and equipment	5 – 10
Library media	10

H. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused sick/vacation pay benefits. All vested vacation pay is accrued

when incurred in the government-wide financial statements. A liability for this amount is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

*I. Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position.

*J. Fund Equity*

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is 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 remaining net position is reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

2. **Stewardship, Compliance, and Accountability**

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town Meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

### C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 12,230,371	\$ 11,230,663
Other financing sources/uses (GAAP basis)	-	42,140
Subtotal (GAAP Basis)	12,230,371	11,272,803
Adjust tax revenue to accrual basis	(44,615)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(65,872)
Add end-of-year appropriation carryforwards from expenditures	-	354,207
To remove capital reserve funds	114,810	272,893
To remove land use change tax fund	(84,108)	(129,140)
To record use of fund balance	200,000	-
Other timing issues	32,309	(10,880)
Budgetary basis	<u>\$ 12,448,767</u>	<u>\$ 11,694,011</u>

### 3. Cash and Short-Term Investments

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." 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.

As of June 30, 2014, \$76,073 of the Town's bank balances of \$23,266,839 was exposed to custodial credit risk as uninsured or uncollateralized.

#### 4. **Investments**

##### A. 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. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

The Trustees of Trust Funds and Library Trustees do not have formal investment policies for managing its investments exposure from credit risk.

Presented below (in thousands) is the actual rating as of year-end for each investment of the Town. (All federal agency securities have an implied credit rating of AAA):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year End</u>							<u>Not Rated</u>
				<u>AAA</u>	<u>A1</u>	<u>A2</u>	<u>A3</u>	<u>Baa1</u>	<u>Baa2</u>		
Certificates of deposits	\$ 115		\$ -	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Corporate bonds	831		-	-	215	\$ 170	\$ 171	\$ 168	\$ 51	\$ 56	
Corporate equities	1,961	N/A	1,961	-	-	-	-	-	-	-	
Mutual funds	<u>1,920</u>	N/A	<u>1,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total investments	<u>\$ 4,827</u>		<u>\$ 3,881</u>	<u>\$ 115</u>	<u>\$ 215</u>	<u>\$ 170</u>	<u>\$ 171</u>	<u>\$ 168</u>	<u>\$ 51</u>	<u>\$ 56</u>	

##### B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) 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. The Trustees of Trust Funds and the Library Trustees have no policy regarding custodial credit risk.

C. Concentration of Credit Risk

The Town does not have an investment in one issuer greater than 5% of total investments.

D. 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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows (in thousands):

<u>Investment Type</u>	Investment Maturities (in Years)				
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>N/A</u>
Debt Related Securities:					
Certificates of deposit	\$ 115	\$ 85	\$ -	\$ -	\$ 30
Corporate bonds	<u>831</u>	<u>155</u>	<u>564</u>	<u>112</u>	<u>-</u>
Total	<u>\$ 946</u>	<u>\$ 240</u>	<u>\$ 564</u>	<u>\$ 112</u>	<u>\$ 30</u>

5. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are lienied by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at June 30, 2014 consist of the following (in thousands):

Real Estate		
2014	\$ 3,388	
		3,388
Unredeemed Taxes		
2013	279	
2012	163	
2011	37	
2010	18	
Prior	25	
		522
Yield tax		2
Welfare and elderly liens		147
Total	\$ 4,059	

#### Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Amherst School District, Souhegan Cooperative School District, and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

#### 6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

	<u>Governmental</u>
Property taxes	\$ 44
Ambulance	\$ 91

#### 7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2014.

#### 8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund



receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2014 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 229	\$ 1,573
Special Revenue Funds:		
Recreation revolving	302	60
Peabody Mill Environmental Center	144	-
Grants fund	1	-
Police detail fund	51	-
Conservation	1	-
Capital Project Funds:		
Road construction fund	1,073	-
Enterprise Funds:		
Baboosic Lake septic fund	-	136
Trust and Agency Funds:		
Cemetery trust	-	32
Total	<u>\$ 1,801</u>	<u>\$ 1,801</u>

## 9. Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,509	\$ 325	\$ -	\$ 3,834
Machinery, equipment, and furnishings	9,237	38	-	9,275
Infrastructure	6,065	3,581	-	9,646
Total capital assets, being depreciated	18,811	3,944	-	22,755
Less accumulated depreciation for:				
Buildings and improvements	(1,295)	(107)	-	(1,402)
Machinery, equipment, and furnishings	(7,899)	(692)	-	(8,591)
Infrastructure	(163)	(152)	-	(315)
Total accumulated depreciation	(9,357)	(951)	-	(10,308)
Total capital assets, being depreciated, net	9,454	2,993	-	12,447
Capital assets, not being depreciated:				
Land	7,751	-	-	7,751
Works of art	22	-	-	22
Construction in progress	1,011	-	(1,011)	-
Total capital assets, not being depreciated	8,784	-	(1,011)	7,773
Governmental activities capital assets, net	<u>\$ 18,238</u>	<u>\$ 2,993</u>	<u>\$ (1,011)</u>	<u>\$ 20,220</u>

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ <u>1,552</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,552</u>
Total capital assets, being depreciated	1,552	-	-	1,552
Less accumulated depreciation for:				
Buildings and improvements	<u>(499)</u>	<u>(74)</u>	<u>-</u>	<u>(573)</u>
Total accumulated depreciation	<u>(499)</u>	<u>(74)</u>	<u>-</u>	<u>(573)</u>
Total capital assets, being depreciated, net	<u>1,053</u>	<u>(74)</u>	<u>-</u>	<u>979</u>
Business-type activities capital assets, net	\$ <u><u>1,053</u></u>	\$ <u><u>(74)</u></u>	\$ <u><u>-</u></u>	\$ <u><u>979</u></u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

<b>Governmental Activities:</b>	
General government	\$ 28
Public safety	369
Highway	389
Culture and recreation	<u>165</u>
Total depreciation expense - governmental activities	\$ <u>951</u>
<b>Business-Type Activities:</b>	
Baboosic lake septic	\$ <u>74</u>
Total depreciation expense - business-type activities	\$ <u>74</u>

#### 10. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses represent 2014 expenditures paid in fiscal 2015.

#### 11. Tax Refunds Payable

This balance consists of an estimate of refunds due to property taxpayers for potential abatements. These cases are currently pending with the state Board of Tax and Land Appeals.

## 12. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2016. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2014:

<u>Year</u>	<u>Capital Leases</u>
2015	\$ 47,031
2016	<u>39,976</u>
Total minimum lease payments	87,007
Less amounts representing interest	<u>(3,610)</u>
Present Value of Minimum Lease Payments	<u>\$ 83,397</u>

## 13. Long-Term Debt

### A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/14</u>
Road Reconstruction	06/01/26	3.67%	\$ 1,460,000
Spring Road	08/01/20	3.02%	350,000
Open Space Advisory Committee (OSAC) Land	10/01/17	3.56%	120,000
Tanker	07/01/16	4.45%	87,465
Road Reconstruction	06/01/22	2.95%	1,600,000
Road Reconstruction	06/07/23	2.25%	1,800,000
Road Reconstruction	03/10/24	2.30%	<u>1,000,000</u>
Total Governmental Activities:			<u>\$ 6,417,465</u>

<u>Business-Type Activities:</u>	<u>Serial</u> <u>Maturities</u> <u>Through</u>	<u>Interest</u> <u>Rate(s) %</u>	<u>Amount</u> <u>Outstanding</u> <u>as of</u> <u>6/30/14</u>
Baboosic Lake Septic - phase 2	09/30/22	4.20%	\$ 107,100
Baboosic Lake Septic	07/01/16	4.45%	39,684
Baboosic Lake Septic	08/01/25	3.17%	136,560
Baboosic Lake Septic	04/01/26	2.91%	<u>103,764</u>
Total Business-Type Activities:			<u>\$ 387,108</u>

**B. Future Debt Service**

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2014 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 730,822	\$ 180,696	\$ 911,518
2016	730,822	160,399	891,221
2017	730,822	139,033	869,855
2018	701,667	118,786	820,453
2019	671,667	99,576	771,243
2020 - 2024	2,608,335	228,229	2,836,564
2025 - 2029	<u>243,330</u>	<u>13,383</u>	<u>256,713</u>
Total	<u>\$ 6,417,465</u>	<u>\$ 940,102</u>	<u>\$ 7,357,567</u>

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 45,155	\$ 10,737	\$ 55,892
2016	45,155	9,463	54,618
2017	45,155	7,947	53,102
2018	31,927	6,704	38,631
2019	31,927	5,766	37,693
2020 - 2024	147,735	14,991	162,726
2025 - 2029	<u>40,054</u>	<u>1,320</u>	<u>41,374</u>
Total	<u>\$ 387,108</u>	<u>\$ 56,928</u>	<u>\$ 444,036</u>

**C. Changes in General Long-Term Liabilities**

During the year ended June 30, 2014, the following changes occurred in long-term liabilities:

	Total Balance 7/1/13	Additions	Reductions	Total Balance 6/30/14	Less Current Portion	Equals Long-Term Portion 6/30/14
<b><u>Governmental Activities</u></b>						
Bonds payable	\$ 4,048	\$ 3,000	\$ (631)	\$ 6,417	\$ (730)	\$ 5,687
Other:						-
Capital lease	154	-	(70)	84	(45)	39
Compensated absences	287	-	(25)	262	(13)	249
Accrued other post-employment benefits	193	40	-	233	-	233
Totals	\$ <u>4,682</u>	\$ <u>3,040</u>	\$ <u>(726)</u>	\$ <u>6,996</u>	\$ <u>(788)</u>	\$ <u>6,208</u>
<b><u>Business-Type Activities</u></b>						
Bonds payable	\$ 432	\$ -	\$ (45)	\$ 387	\$ (45)	\$ 342
Totals	\$ <u>432</u>	\$ <u>-</u>	\$ <u>(45)</u>	\$ <u>387</u>	\$ <u>(45)</u>	\$ <u>342</u>

**14. Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of net assets by the government that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of June 30, 2014:

	<u>Entity-wide Basis</u> Governmental Activities	<u>Fund Basis</u> Governmental General Fund
Unearned revenue	\$ 3,320,579	\$ 3,898,148
Taxes paid in advance	<u>17,346,774</u>	<u>17,346,774</u>
	\$ <u>20,667,353</u>	\$ <u>21,244,922</u>

**15. Restricted Net Position**

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted

principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

## 16. **Governmental Funds - Balances**

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at June 30, 2014:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements, and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at June 30, 2014:

	General Fund	Road Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable				
Nonexpendable permanent funds	\$ -	\$ -	\$ 1,564,249	\$ 1,564,249
Total Nonexpendable	-	-	1,564,249	1,564,249
Restricted				
Special Revenue Fund	-	-	1,035,944	1,035,944
Bonded Projects	-	554,654	-	554,654
Expendable Permanent Funds	-	-	583,345	583,345
Total Restricted	-	554,654	1,619,289	2,173,943
Committed				
Capital reserve funds	782,893	-	-	782,893
Total Committed	782,893	-	-	782,893
Assigned				
For encumbrances:				
General government	239,265	-	-	239,265
Public safety	3,000	-	-	3,000
Highway	101,957	-	-	101,957
Culture and recreation	9,985	-	-	9,985
Reserved for other purposes:				
Library capital reserve funds	86,445	-	-	86,445
Land use change tax fund	53,761	-	-	53,761
Total Assigned	494,413	-	-	494,413
Unassigned				
Unassigned	3,771,599	-	-	3,771,599
Total Unassigned	3,771,599	-	-	3,771,599
Total Fund Balance	\$ 5,048,905	\$ 554,654	\$ 3,183,538	\$ 8,787,097

#### 17. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 3,771,599
Tax refund estimate	136,327
Other	<u>(217,092)</u>
Tax Rate Setting Balance	\$ <u>3,690,834</u>

## 18. **Subsequent Events**

### Debt

Subsequent to June 30, 2014, the Town has incurred the following additional debt:

	<u>Amount</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>
General obligation bond	\$ 3,060,000	2.39%	01/05/15	01/05/25

## 19. **Commitments and Contingencies**

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

## 20. **Post-Employment Healthcare and Life Insurance Benefits**

### **Other Post-Employment Benefits**

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the



extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

*A. Plan Description*

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of July 1, 2012, the actuarial valuation date, approximately 3 retirees and 59 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

*B. Benefits Provided*

The Town provides dental, medical, and pharmacy benefits to eligible retirees. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

*C. Funding Policy*

Retirees contribute 100% of the cost of the health plan, as determined by the Town.

*D. Annual OPEB Costs and Net OPEB Obligation*

The Town's fiscal 2014 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2014, 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, 2012.

Annual Required Contribution (ARC)	\$ 109,844
Interest on net OPEB obligation	7,735
Adjustment to ARC	<u>(7,685)</u>
Annual OPEB cost	<u>109,894</u>
Contributions made	<u>(70,111)</u>
Increase in net OPEB obligation	<u>39,783</u>
Net OPEB obligation - beginning of year	<u>193,365</u>
Net OPEB obligation - end of year	<u>\$ 233,148</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2014	\$ 109,894	64%	\$ 233,148
2013	\$ 109,882	59%	\$ 193,365
2012	\$ 114,601	62%	\$ 147,805
2011	\$ 115,915	53%	\$ 104,013

The Town's net OPEB obligation as of June 30, 2014 is recorded as a component of the "other long-term liabilities" line item.

*E. Funded Status and Funding Progress*

The funded status of the plan as of July 1, 2012, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 1,212,589
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 1,212,589</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 3,192,264</u>
UAAL as a percentage of covered payroll	<u>38%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. 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 with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the Notes to the Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*F. Actuarial Methods and Assumptions*

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. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 actuarial valuation the projected unit credit cost 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% investment rate of return and an initial annual healthcare cost trend rate of 9%, which decreases to a 5% long-term rate for all healthcare benefits after 9 years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on an open group basis. This has been calculated assuming the amortization payment increases at a rate of 3%.

## **21. Retirement System**

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

### **A. Plan Description**

The Town's police and fire employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

**B. Funding Policy**

Plan members are required to contribute a percentage of their gross earnings to the pension plan. *Group II* members (police and fire) contribute 9.3%. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, which is 25.30% for police and 27.74% for fire. The Town's contributions to the System for the years ended June 30, 2014, 2013, and 2012 were \$351,893, \$286,442, and \$298,889, respectively, which were equal to its annual required contributions for each of these years.

The payroll for employees covered by the System for the year ended June 30, 2014, was \$1,370,568.

**22. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three years.

**23. Beginning Fund Balance Restatement and Reclassification**

The beginning (July 1, 2013) net position of the Town has been restated as follows:

Government-Wide Financial Statements:

	Governmental <u>Activities</u>
As previously reported	\$ 23,389,665
To adjust for prior year depreciation on books	(2,996,095)
Other	<u>(62,986)</u>
As restated	<u><u>\$ 20,330,584</u></u>

Fund Basis Financial Statements:

	General <u>Fund</u>	Nonmajor <u>Funds</u>
As previously reported	\$ 4,030,905	\$ 2,767,244
To reclass various funds to special revenue funds	(125,007)	125,007
Other	<u>185,439</u>	<u>-</u>
As restated	<u><u>\$ 4,091,337</u></u>	<u><u>\$ 2,892,251</u></u>

**24. Implementation of New GASB Standards**

The GASB has issued Statement 68 *Accounting and Financial Reporting for Pensions*, which is required to be implemented in 2015. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by recognizing as a liability and expense, the Town's applicable portion of the New Hampshire Retirement System's actuarially accrued liability.

**TOWN OF AMHERST, NEW HAMPSHIRE  
SCHEDULE OF FUNDING PROGRESS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2014  
(Unaudited)**

<b>Other Post-Employment Benefits</b>						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
07/01/12	\$ -	\$ 1,212,589	\$ 1,212,589	0.0%	\$ 3,192,264	38.0%
07/01/09	\$ -	\$ 1,255,353	\$ 1,255,353	0.0%	\$ 3,265,756	38.4%

See Independent Auditors' Report.