

# Town of Amherst

## New Hampshire



New member of the Amherst Police Department, Berry

# Town Report

## 2023

Introducing Berry, the newest member of the Amherst Police Department. Berry is being trained to provide invaluable psychological and physiological therapy to humans. His role is multifaceted: calming and soothing crime victims and witnesses, aiding fellow officers in coping with stress and trauma, and supporting mental health and wellness initiatives in schools and community groups.

Berry's name and presence is a tribute to Officer Nate Berry, a cherished member of the Amherst Police Department who tragically passed away by suicide in 2017. Officer Berry dedicated his life to the service and protection of the community. He was renowned for his unwavering dedication, not only to the public but also to animals in need. Nate, as we fondly knew him, was deeply involved in rescuing greyhounds, and collaborated with the Sea Shepherd Conservation Society.

It's without question that Nate would have not only approved of having a therapy dog but would have eagerly wanted to be Berry's handler. Berry the Dog embodies Nate's legacy, extending comfort and healing—much like Nathan did throughout his career. His presence promises to be a profound asset to both the community and the officers at the Amherst Police Department.

This initiative in Amherst is made possible entirely through the generous contributions of multiple donations and sponsors. GQ Labs from Nashua graciously donated this adorable boy. Amherst Animal Hospital provides comprehensive care, while Food for Pets supplies all his nutritional needs. Additionally, Granite State Dog Training Center is handling his training, and Petco has been instrumental in meeting his routine needs. And no puppy would be complete without a custom collar tag which was supplied by EJM Designs. Without their crucial support, this project wouldn't have been feasible. We extend our deepest gratitude to each of them for their incredible generosity, which has made this initiative a reality.

Berry isn't just a dog; he's a hero, just like Nate. The entire department is eager to witness the incredible impact Berry will undoubtedly make alongside us as a member of Amherst Police.



**Narrative Report**  
**of the**  
**Town Officers**  
**of**  
**AMHERST, NEW HAMPSHIRE**  
**For the Year Ending**  
**December 31, 2023**  
**and**  
**Financial Records**  
**For Fiscal Year Ending**  
**June 30, 2023**

## *We remember...*



**William E. Widmer      April 13, 2023**

Throughout his life Bill had a fondness for trees, which shared his stationary approach to movement. Bill loved to pick apples from Currier Orchard, pilfer lilac blossoms from the neighbors' hedges, and plant American Chestnut trees. Bill served as treasurer for the Amherst Conservation Commission and was passionate about conserving old-growth forest and planting new trees around Amherst.

While a member of the Conservation Commission, Bill pursued several of his passions. He was forever looking for opportunities to protect or expand the Town's tree population. He was personally responsible for the planting of five blight-resistant American Chestnuts and two Liberty Elms on the upper Bragdon Farm meadow, two Liberty Elms on the Town Common, a Sycamore and Elm at Buck Meadow and several Liberty Elms at Milford's Keyes Park. He even spent time scattering acorns across acres of forest areas which the ACC had thinned to encourage better oak tree growth. These will all stand for decades in memory of Bill's contributions.

Bill also organized and led the ACC's Town-wide Clean-up Day expanding participation to organizations such as the Scouts and area churches. As a career financial and contract manager at BAE, Bill brought discipline to the ACC's treasurer functions and worked closely with the Town's finance office to ensure bills were paid, gifts were deposited, and services were procured properly. Bill underscored the importance of volunteerism and service to the Town.



**Martin Michaelis      July 29, 1930 - September 16, 2023**

Martin was born and raised in Bern, Switzerland. It's a beautiful place but volunteerism as we know it is not something with which the Swiss are familiar. Martin and his family made Amherst their permanent home in 1971. At the time, a town had a population of about 4000.

As an architect, Martin was involved in various town projects including the building of the police station, an addition to Clark School, and numerous Brick School study committees. He joined the Milford Rotary Club where he enjoyed all the volunteer projects and embraced giving back to the community. In the mid-1980s, the Amherst Selectmen appointed Martin to represent the town on the Nashua Regional Planning commission.

That began over 30 years of serving in that position. Martin took his duties seriously as the role of the NRPC developed in helping towns cope with the concerns that growth in the area brought. His commitment and the knowledge he brought to that role is very appreciated.

*...and thank you for your service to the Town.*



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## **2023 Board of Selectmen Report**

The Board of Selectmen accomplished a great deal over the past year and continued the process of resolving many important issues and challenges. The highlights of the year include the finalization of the purchase of 178 acres in the Baboosic Lake Road, Grater Road, and Pond Parish Road area by the town's Conservation Commission. Voters approved the bond to make this purchase of open space possible. An additional 38 acres of land was conserved with the purchase of a parcel at the northern end of Boston Post Road in cooperation with the Amherst Land Trust.

The planned and budgeted reconstruction of roads in the village was addressed by a newly formed Village Streets Study Committee composed of a member from each of the following boards or committees: Historic District Commission, Planning Board, Heritage Commission, Bicycle and Pedestrian Advisory Committee, and Board of Selectmen, along with two citizen representatives. This dedicated committee worked tirelessly over several months to prepare a recommended plan for the Board, which places pedestrians foremost in the design plans. The Board accepted their recommendations on the planned reconstruction and is moving forward with engineering and grant proposals to accomplish these goals.

Another new committee was formed by the Board, the town's Energy Committee. Composed of five citizen members appointed by the Board, this committee's responsibility was to investigate whether the Town of Amherst should establish a community power organization to obtain optional lower electricity rates for town residents. The Committee presented their findings of moving forward with Standard Power to the Board but the final decision rests with the legislative body, the voters of Amherst. This proposal will be on the March ballot.

Road and bridge maintenance are important aspects of Board decisions. After previously approving the purchase of a temporary bridge on Thornton Ferry I over Beaver Brook, the bridge was ordered, delivered, and installed, which opened the road that had been closed for months. Work on the permanent bridge is scheduled to begin in summer '24. In addition, a new Mont Vernon Road Bridge at Caesar's Brook was constructed.

The Town undertook and completed 20 miles of road work including 7 miles of paving operations on: Horace Greeley Road, Sherburne Drive, Martingale Road, Mack Hill Road, Thatcher Drive, Cobbler Lane, Mont Vernon Road, Boylston Terrace, and Chestnut Hill Road. Road maintenance and reconstruction continue to be a primary goal for the Board and all indicators point to these priorities continuing to consume a larger share of the budget.

Vehicle purchases, which are based upon the recommended replacement schedules, were approved. These include a new ambulance for the Fire/EMS Department, and a used grader for

DPW. The capital reserve funds (CRFs) that have been established and funded in the past by the voters continue to support these crucial investments.

The Town welcomed a new Police Chief but a long-term Amherst police officer, Anthony Ciampoli, upon the retirement of Chief Mark Reams. The department continued the planned process of implementing body-worn cameras. In September all police officers were equipped with and trained on the new cameras. Additionally, a new police contract was negotiated between the union representing the police officers and the Town. The proposed agreement represents a noteworthy increase in wages in the first year of 16% for patrolmen. The Board believes this is a necessary step to make our officers' wages competitive with those in neighboring towns. Second (4%) and third year (3%) increases are more in line with prevailing inflationary increases. The Board values the dedication and commitment of our police officers and believes this is a contract that will both retain our current members and help attract future officers.

Many additional objectives were met this past year. These include replacing all streetlights with LED lights, which are expected to result in cost savings over time; and improvements continue to be completed at Buck Meadow Conservation & Recreation Area including the clubhouse, which has become a popular venue to rent for local residents and organizations.

Administratively, the Board updated its Unassigned Fund Balance Policy to better reflect and balance the needs of the Town and its taxpayers. The Impact Fee Expenditure Policy was created and for the first time, impact fees that had been assessed and collected began to be utilized for their intended purposes. Work on Amherst's PFAS issues continues with additional studies required by NHDES and a recommended remediation plan for the fire station to be determined.

The Board undertook several initiatives this year to improve communications with residents and the Town. A new monthly newsletter began in February highlighting Board votes and discussion items as well as important dates and upcoming events. Improvements to the town's website continue to be made based on feedback received from town officials, residents and the Board. Signposts have been posted in front of Town Hall for important upcoming dates and public hearings. And most recently, upgraded, modern audio-visual equipment has been installed in the Barbara Landry Meeting Room to facilitate better meeting experiences both in-person and online.

The FY25 budgeting process began in the Fall and included a group of citizens who comprise the Ways & Means Committee. Beginning in September, department heads presented their strategic plans, a practice that has proven to be effective and beneficial in envisioning and implementing the town's goals and priorities.

It became apparent early on in the process that staffing issues, hiring and retention would be a major challenge for the Town during this process. A review of salaries and benefits was initiated on several fronts. Health insurance costs were reviewed with department heads and selectmen, and the proposed town budget reflects a change in health insurance choices and costs, with newly hired employees being offered an HSA plan at a cost savings to the town. Current town employees will see an increase in their contributions in order to remain on the current plan.

Additionally, changes were initiated in the Grade and Step employee salary matrix which resulted in an increase in hourly pay for town employees. To encourage employee retention, the Board approved moving forward with the joining of the NH Retirement System for newly hired employees and as an option for current employees. A COLA of 3.5% for employees is included in the proposed budget reflecting the CPI increase for the year.

Many town officials, committee members and residents contributed significant time and effort to prepare a budget which is responsible, tax-payer sensitive and meets the needs of the town and its residents. The proposed budget expresses a budget increase from last year of 8.9%. After a careful, time-consuming review of the budget, with many cost-saving initiatives accomplished, this is the final number we could reach. Importantly, the Board decided to offset a portion of that increase with revenues from the Conservation Commission, which pledged conservation funds for payments towards the land purchase bonds made during the year. Including the offsetting effect of the ACC payment of \$370,000, the increase in the budget from last year will be 6.5%. The Board believes this figure more appropriately reflects the increase in the budget, which, while still significant, reflects the essential services provided by the town, the inflationary costs of goods and services that the town must purchase, and the necessary steps needed to retain our valuable employees and attract talented and experienced new personnel to Amherst.

In closing, it is important that we recognize the dedication and efforts of our Town Administrator, department heads, and Ways & Means Committee members for their hard work and preparedness in assisting the Board with creating a responsible, conscientious, and fiscally sensible budget and warrant designed to meet the needs of town residents.

**BOARD OF SELECTMEN**

Peter Lyon, Chair	Term Expires 2025
Thomas Grella, Vice Chair	Term Expires 2026
Danielle Pray, Clerk	Term Expires 2024
John D'Angelo	Term Expires 2024
William Stoughton	Term Expires 2025

**TOWN ADMINISTRATOR**

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

**TOWN MODERATOR**

Peter Moustakis, Pro Tem  
Term Expires 2024

**TOWN CLERK**

Nancy Demers  
Term Expires 2026

**TREASURER**

Rick Katzenburg, Acting  
Term Expires 2024

**TAX COLLECTOR**

Gail Stout

**TOWN COUNSEL**

Attorney Steven Whitley

**COMMUNITY DEVELOPMENT DIRECTOR**

Nicola Strong

**FINANCE DIRECTOR**

Debbie Bender

**FIRE RESCUE CHIEF**

Matthew Conley

**LIBRARY DIRECTOR**

Amy Lapointe

**POLICE CHIEF**

Anthony Ciampoli

**PUBLIC WORKS DIRECTOR**

Eric Slosek

**RECREATION DIRECTOR**

Craig Fraley

**EXECUTIVE ASSISTANT**

Jennifer Stover

**BUILDING INSPECTOR**

Bob Clark

**HEALTH OFFICER**

Scott Tenney

**BICYCLE & PEDESTRIAN COMMITTEE**

Christopher Buchanan, Chair	Term Expires 2025
Richard Katzenberg, Vice Chair	Term Expires 2025
Christopher Shenk	Term Expires 2026
Judy Shenk	Term Expires 2026
George Bower, Ph.D.	Term Expires 2025
Tom Christiansen	Term Expires 2024
Vacancy, Rec Commission Representative	Term Expires 2024
Vacancy, Alternate	Term Expires 2026
Vacancy, Alternate	Term Expires 2025
Wendy Rannenberg, Alternate	Term Expires 2024
John Harvey, Alternate	Term Expires 2024
Roger Preston, SAU 39 rep	(Non-Voting)
Town Planner, Com.Dev. Rep	(Non-Voting)
Anthony Ciampoli, PD rep	(Non-Voting)
Eric Slosek, DPW rep and Staff Contact	(Non-Voting)
Craig Fraley, REC rep	(Non-Voting)
Peter Lyon, BOS Ex-Officio	(Non-Voting)

**CAPITAL IMPROVEMENTS PROGRAM COMMITTEE**

Andrew Pataky, Ways & Means Committee	Term Expires 2024
Tom Silvia, Planning Board	Term Expires 2024
Amy Facey, SAU 39	Term Expires 2024
Tom Gauthier, Amherst School Board	Term Expires 2024
Jason White, Amhest School Board	Term Expires 2024
Dan Veilleux, Souhegan School Board	Term Expires 2024
Vacancy, Citizen Member	Term Expires 2024
John D'Angelo, BOS Ex-Officio	(Voting)
William Stoughton, BOS Ex-Officio Alternate	(Voting)

**CEMETERY TRUSTEES**

Marie Grella, Chair	Term Expires 2026
Cynthia Dokmo	Term Expires 2025
Lisa Eastland	Term Expires 2024
Peter Lyon, BOS Ex-Officio	(Non-Voting)

## **CONSERVATION COMMISSION**

Jared Hardner, Chair	Term Expires 2026
Rob Clemens, Vice Chair	Term Expires 2025
Mark Bender, Treasurer	Term Expires 2024
Christian Littlefield, Member	Term Expires 2026
Frank Montesanto	Term Expires 2026
Lee Gilman	Term Expires 2024
Steven Lutz, Member	Term Expires 2025
Vacancy, Alternate	Term Expires 2024
John Harvey, Alternate	Term Expires 2025
Richard Hart, Alternate	Term Expires 2026
Vacancy, Alternate member	Term Expires 2025
Peter Lyon, BOS Ex-Officio	(Non-Voting)

## **ENERGY COMMITTEE**

Susan Deschenes  
William Maddocks  
Mercedes Olster  
Zachariah Olster  
Martin Rowley  
Wiliam Stoughton, BOS Member

## **FOURTH OF JULY COMMITTEE**

Kim Ayers, Chair	Term Expires 2024
Deb Polatchek, Vice-Chair	Term Expires 2026
Chris Sylvia, Clerk	Term Expires 2025
Tom Darnall, Treasurer	Term Expires 2024
Elizabeth Sculley, Member	Term Expires 2025

## **HERITAGE COMMISSION**

William Ludt, Chair	Term Expires 2026
Conor Frain, Vice Chair	Term Expires 2025
Lisa Montesanto	Term Expires 2025
John Bement	Term Expires 2024
Brenda Perry	Term Expires 2026
Gordon Zuerndorfer	Term Expires 2024
Laura Zuerndorfer, Alternate	Term Expires 2024
Thomas Grella, BOS Ex-Officio	(Voting)



**HIGHWAY SAFETY COMMISSION**

Anthony Ciampoli, Chair	Police Chief
Eric Slosek	DPW Director
Matt Conley	Fire Rescue Chief
Mike Berry	Superintendent of Schools
John D'Angelo, BOS Ex-Officio	(Voting)

**HISTORIC DISTRICT COMMISSION**

Doug Chabinsky, Chair	Term Expires 2024
Christopher Buchanan, Clerk	Term Expires 2024
Martha Chabinsky	Term Expires 2026
Thomas Grella, BOS Ex-Officio, Voting member	(Voting)
Tom Quinn, PB Ex-Officio, Voting member	(Voting)
Nicole Crawford, Alternate	Term Expires 2025
Sarah Chastain, Alternate	Term Expires 2024
William Glenn, Alternate	Term Expires 2026

**LIBRARY TRUSTEES**

Nancy Baker, Chair	Term Expires 2024
Nancy Head, Vice Chair	Term Expires 2026
Gretchen Pyles	Term Expires 2025
Michael Enriquez, Secretary	Term Expires 2024
David Hallenbeck	Term Expires 2025
Elizabeth Larson	Term Expires 2025
Stephen Mantius, Treasurer	Term Expires 2026
Bill Cassidy, Alternate	Term Expires 2024
Antonia Dinkel, Alternate	Term Expires 2024
Jim Kuhnert, Alternate	Term Expires 2024
Danielle Pray, BOS Ex-Officio	(Non-Voting)

**NASHUA REGIONAL PLANNING COMMISSION**

Danielle Pray	Term Expires 2024
Will Ludt	Term Expires 2026
Jason Hennessy	Term Expires 2025

## **OPEN SPACE ADVISORY COMMITTEE**

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

## **PLANNING BOARD**

Arnold Rosenblatt, Chair	Term Expires 2026
Tracie Adams, Vice-Chair	Term Expires 2025
Thomas Quinn, Member	Term Expires 2026
Christopher Yates, Clerk	Term Expires 2024
Cynthia Dokmo	Term Expires 2024
Tom Silvia	Term Expires 2025
Pam Coughlin, Alternate	Term Expires 2024
Rob Clemens, Alternate	Term Expires 2026
Brian Cullen, Alternate	Term Expires 2025
William Stoughton, BOS Ex-officio	(Voting)
John D'Angelo, BOS Ex-officio Alternate	(Voting)

## **RECREATION COMMISSION**

Joseph Broderick, Chair	Term Expires 2026
Wendy Rannenberg, Vice-Chair	Term Expires 2024
Lisa Eastland, Secretary	Term Expires 2025
Kathleen Holt Button, Member	Term Expires 2025
Paul Levesque, Member	Term Expires 2025
Shannon Gascoyne, Member	Term Expires 2026
Vacancy, Member	Term Expires 2024
Vacancy, Alternate	Term Expires 2026
Tom Gauthier	ASD Representative
Danielle Pray	BOS Ex-Officio, Non-Voting

## **ROADS & BRIDGES COMMISSION**

Michael Riccitelli	Term Expires 2025
Dennis Wheeler	Term Expires 2025
Seth Potter	Term Expires 2024
Vacancy	Term Expires 2026
Rob Clemens	ACC Rep
Eric Slosek	Director, Public Works
Tom Grella, BOS Ex-Officio	(Voting)

**SOUHEGAN REGIONAL LANDFILL DISTRICT REPS.**

Eric Slosek	Term Expires 2024
Bruce Bowler	Term Expires 2025
Dan Veilleux	Term Expires 2026

**SUPERVISORS OF CHECKLIST**

Donella “Donni” Hodgkins	Term Expires 2026
Margaret Paul	Term Expires 2024
Jeanne Ludt	Term Expires 2028

**TRUSTEES OF THE TRUST FUND**

Lori Mix, Chair	Term Expires 2024
Bob Grunbeck	Term Expires 2025
Michael Parisi	Term Expires 2026
Richard Spencer, alternate	Term Expires 2024
William Dunn, alternate	Term Expires 2024
John D'Angelo, BOS Ex-officio	

**WAYS & MEANS COMMITTEE**

Wendy Rannenberg, Chair	Term Expires 2024
Tom Silvia, Clerk	Term Expires 2024
Steve Boczenowski	Term Expires 2024
Tom Cook	Term Expires 2024
Russ Hodgkins	Term Expires 2024
Diane Layton	Term Expires 2024
Andrew Pataky	Term Expires 2024
Joseph Broderick, Alternate	Term Expires 2024
Brad Hutchinson, Alternate	Term Expires 2024

**VILLAGE STREETS STUDY COMMITTEE**

Tracie Adams, Chair, Planning Board
Rolf Biggers, Citizen Member
Kyle Coffey, Citizen Member
Chris Buchanan, Bicycle Pedestrian Committee
Will Ludt, Heritage Committee
Doug Chabinski, Historic District Committee
Tom Grella, BOS

**ZONING BOARD OF ADJUSTMENT**

Douglas Kirkwood, Chair  
Tracy McInnis  
Jamie Ramsay, Treasurer/Secretary  
Danielle Pray  
Charles Vars  
Tony Ortiz, Alternate

Term Expires 2024  
Term Expires 2024  
Term Expires 2026  
Term Expires 2025  
Term Expires 2026  
Term Expires 2026

**MEMORIAL DAY**

Theresa Grella, Chair

**TREE LIGHTING**

Michelle Arbogast, Chair

**AMHERST & HILLSBOROUGH COUNTY**

**Representatives:**

***District 34***

Dan LeClerc  
Jennifer Morton  
Dan T. Veilleux

464 Boston Post Rd #28, Amherst, NH  
24 Storybrook Lane, Amherst, NH  
7 Colonel Wilkins Road, Amherst, NH

***District 37***

Megan A. Murray

2 Steeple Lane, Amherst, NH

**State Senate:**

Shannon E. Chandley

3 High Meadow, Amherst, NH



**AMHERST TOWN WARRANT  
THE STATE OF NEW HAMPSHIRE  
MARCH 12, 2024**

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

You are hereby notified that the Annual Meeting of Amherst will be held in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 7, 2024, at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 12, 2024, at the Souhegan High School from 6:00 AM to 8:00 PM.

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

**2 Selectmen for 3 Years**

**1 Town Moderator for 2 Years 1 Cemetery Trustee for 3 Years**

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

**2 Zoning Board of Adjustment Members for 3 Years 2 Planning Board Members for 3 Years**

**2 Library Trustees for 3 Years**

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

**ARTICLE 22: Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **~~\$17,199,780~~ \$17,299,780**. Should this article be defeated the default budget shall be **~~\$16,371,990~~ \$16,471,990** which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Tax Impact = \$4.37 ~~\$4.41~~) (Majority vote required)

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

*(The Ways and Means Committee supports this article by a vote of 7-0-0 ~~6-0-1~~.)*

**ARTICLE 23: Contingency Fund**

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

*{The Board of Selectmen supports this article by a vote of 5-0-0.}*

*{The Ways and Means Committee supports this article by a vote of 7-0-0.}*

**ARTICLE 24: Baboosic Lake Septic Operating Budget**

Shall the Town vote to raise and appropriate the sum of **\$104,200**, for operating and maintaining the Baboosic Lake Septic System for the ensuing year, said sum is to be offset by user fees. Should this article be defeated the default budget shall be **\$69,040**, which is the same as last year with certain adjustments required by previous action of the Town or by law. (Tax Impact = \$0.00) (Majority vote required)

*{The Board of Selectmen supports this article by a vote of 5-0-0.}*

*{The Ways and Means Committee supports this article by a vote of 7-0-0.}*

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

Shall the Town vote to raise and appropriate the sum of forty thousand dollars (**\$40,000**) to be added to the Communications Center Capital Reserve Fund, previously established. (Tax Impact= \$0.02) (Majority vote required)

*{The Board of Selectmen supports this article by a vote of 5-0-0.}*

*{The Ways and Means Committee supports this article by a vote of 7-0-0.}*

**ARTICLE 26: Assessing Revaluation Capital Reserve Fund**

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

*{The Board of Selectmen supports this article by a vote of 5-0-0.}*

*{The Ways and Means Committee supports this article by a vote of 7-0-0.}*

**ARTICLE 27: Bridge Repair and Replacement Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred fifty thousand dollars (**\$250,000**) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Tax Impact= \$0.10) (Majority vote required)

*{The Board of Selectmen supports this article by a vote of 5-0-0.}*

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

**ARTICLE 28: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund**

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

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

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

**ARTICLE 29: DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund**

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

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

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

**ARTICLE 30: Amherst Multimodal Facilities Capital Reserve Fund**

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

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

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

**ARTICLE 31: Police Union Contract**

Shall the Town vote to approve the cost items in a three (3) year collective bargaining agreement (beginning July 1, 2024, through June 30, 2027) reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3657 (Police Union) which calls for the following increases in salaries and benefits at the current staffing ~~level~~ **level**:

Fiscal Year	Estimated Increase
FY 2025	\$238,900
FY 2026	\$71,100
FY 2027	\$55,500

and further to raise and appropriate the sum of, two hundred thirty-eight thousand nine hundred dollars (\$238,900) for the First Year FY2025, such sum representing the additional costs

attributable to the increase in salaries and benefits required by the new agreement over those paid at the current staffing level.

(Tax Impact: Year 1 \$0.09) (Tax Impact: Year 2 \$0.03) (Tax Impact: Year 3 \$0.02) (Majority vote required)

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

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

#### **ARTICLE 32: Special Meeting for Defeated/Amended Collective Bargaining Agreement**

Shall the town, if Article #31 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #31 cost items only?

(This article has no tax impact.) (Majority vote required)

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

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

#### **ARTICLE 33: Community Power**

Shall the Town vote to adopt the Amherst Community Power Plan, which authorizes the Board of Selectmen to develop and implement Amherst Community Power as described therein (pursuant to RSA 53-E:7). The program would provide a new default electric supply and new renewable energy supply options for customers in the Town of Amherst. There is no cost to the Town budget, and no obligation to participate. Customers can opt out at any time and return to utility default service. (No Tax impact) (Majority vote required)

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

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

#### **ARTICLE 34: Stormwater Planning Clean Water State Revolving Fund (CWSRF Loan)**

***Only in the event that the Town receives 100% principal forgiveness from the State of NH***

Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) (gross budget) for the purpose of stormwater planning work relative to management of the municipal storm drain system in accordance with the 2017, ***or newer***, NH Small MS4 General Permit ("the Project"), and to authorize the issuance of not more than \$100,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended); to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the date, maturities, interest rate, and other details of such bonds or note: and to authorize the Board of Selectmen to apply for, accept, and expend any federal, state, or private funds that may become available in respect of the Project to reduce the amount that must be bonded or to pay debt service on such bonds or notes including but not limited to a Clean Water State Revolving Fund (CWSRF) loan. ~~The Town anticipates that repayment of the CWSRF loan may include up to 100% principal forgiveness.~~ ***This article is contingent upon the Town receiving 100% principal forgiveness for the CWSRF loan.*** (No Tax impact) (3/5 majority vote required).



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

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

**ARTICLE 35: Rail Trail Referendum**

To see if the Town is in favor, in the future, of raising and appropriating the total amount up to \$336,000 over three successive fiscal years (2026, 2027, and 2028) to serve as the required match for a New Hampshire Department of Transportation grant for a new rail trail two plus miles in length and extending from Walnut Hill Road to Baboosic Lake Road, with a spur to the Meeting Place Mall, with construction estimated to begin in 2027 and completion estimated in 2029. The NH DOT grant requires a 20% match from the Town; the NH DOT is offering to provide a grant in the amount of \$1.346M. If supported by the voters, the Board of Selectmen will enter into an agreement with NH DOT and will come back to the voters with a request for funding at a future Town meeting. (Advisory only) (No Tax impact) (Majority vote required).

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

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

## 2024 ZONING WARRANT ARTICLES

### Article 36: Planning Board Proposed Amendment #1

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

*Amend Article IV, Zoning Regulations, Section 4.9 Industrial Zone, to delete the 80' height allowance for uninhabited structures and require all structures in the district to be a maximum of 50' in height, as follows:*

#### **Section 4.9 Industrial Zone.**

##### E. YARD AND BUILDING REQUIREMENTS.

No structure shall be constructed to a height greater than ~~forty (40)~~ **fifty (50)** feet, ~~excepting industrial structures south of the Boston & Maine Railroad which shall not exceed fifty (50) feet for inhabited and eighty (80) feet for uninhabited structures. (3-4-75, 3-11-86, 3-12-91, 3-11-14, 3-14-23)~~

YES [    ]      NO [    ]

#### **EXPLANATION:**

This proposed amendment requires all structures in the Industrial district to be a maximum of 50' in height.

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### Article 37: Planning Board Proposed Amendment #2

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

*Amend Article IV, Zoning Regulations, Section 4.3 D.3., Residential/Rural Zone, to add the word "either" to the first line of the last sentence, as follows:*

#### **Section 4.3 Residential/Rural Zone (RR). (3-12-63, 3-11-93, 3-10-15)**

##### D. YARD REQUIREMENTS.

3. In the Historic District, a new dwelling, building, or structure shall be ***either*** at least twenty (20) feet from the side and rear property lines, or no closer than twenty-five (25) feet from the principal dwelling, building, or structure on any abutting lot, whichever is greater. (3- 8-05, 3-11-08)

YES [    ]      NO [    ]

**EXPLANATION:**

Setbacks are required to provide light and air and separation between buildings. In the Historic District, where the lots are generally smaller and narrower than required in the Residential Rural District, the regular 20' setback from the side and rear property lines may not provide that actual distance between structures. The proposed amendment clarifies that the side and rear setback shall be either 20' from the lot line to the proposed new dwelling, building or structure, or 25' from the principal building on the abutting lot to the proposed new dwelling, building or structure, whichever is the greater measurement.

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**Article 38: Planning Board Proposed Amendment #3**

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

*Amend Article IV, Zoning Regulations, Section 4.10 Flood Plain Conservation District, to amend Section 4.10 C., Definitions, to add new definitions of Base Flood Elevation, and Flood Opening; to amend the definitions of Mean Sea Level, Substantial Improvement, and Water Surface Elevation; to delete the definitions of Functionally Dependent Use, and One Hundred Year Flood; to add a new Section 4.10 D., Permit Requirements and renumber the following sections; to amend Section 4.10 E.8. to specify the details of a recreational vehicle and the standards to follow for placement in the Flood Plain Conservation District; to amend Section 4.10 H., to refer to mean sea level instead of the National Geodetic Vertical Datum (NGVD) and to refer to the Office of Community Development instead of the Zoning Department; to amend Section 4.10 K., to refer to the base flood elevation instead of the one hundred year flood elevation and add how to determine the base flood elevation in Zone A; to amend Section 4.10 L., to refer to the base flood elevation instead of the one hundred year flood elevation; to amend Section 4.10 N., to add Zone AE and to specify the details of a recreational vehicle and the standards to follow for placement in the Flood Plain Conservation District; to amend Section 4.10 O.3.a. to specify that the openings required are "flood openings"; and to amend Section 4.10 P.2. to include the correct statutory reference and add a new sub-section 4. requiring that variances in the Flood Plain Conservation District be maintained and reported to FEMA as required, as detailed in the full-text copy of the 2024 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.*

YES [    ]      NO [    ]

**EXPLANATION:**

These amendments are required by the Federal Emergency Management Agency in order to remain in compliance with the National Flood Insurance Program regulations.

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**Article 39: Planning Board Proposed Amendment #4**

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

*Amend Article IX, Definitions, Section 9.1 Meaning of Certain Words, Wetland(s), to update the citations to reference documents, Vernal Pool, Vernal Pool -- Primary Vernal Pool Indicators, and Vernal Pool -- Secondary Vernal Pool Indicators to reference the correct NH Administrative Rules; and Article IV, Zoning Regulations, Section 4.11 Wetland and Watershed Conservation District, to amend Section 4.11 F., District Boundaries, to include language moved from the definition of Wetland(s) describing the Town's wetland classifications and the method for classification of wetlands that extend over property lines, to include language moved from the definition of Vernal Pool Tiers describing how to identify Tier One and Tier Two vernal pools, and to refer to the definitions section, as detailed in the full-text copy of the 2024 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.*

YES [    ]      NO [    ]

**EXPLANATION:**

This proposed amendment would amend outdated citations to reference documents, and move the classification of wetlands and the vernal pool tiers from the definition section to the main body of the Wetland and Watershed Conservation District ordinance where it is more readily available to readers and users of the Zoning Ordinance.

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**Article 40: Planning Board Proposed Amendment #5**

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

*This housekeeping amendment would amend Article IV Zoning Regulations, Section 4.4 Northern Transitional Zone, Section 4.4 B.9. Permitted Uses to delete #9 Other Development and renumber existing #10 as #9; and to change all references from Accessory Apartments to Accessory Dwelling Units in Sections 3.5 Accessory Apartments, Section 4.3 Residential/Rural Zone, 4.3 A.10., Section 4.4 Northern Transitional Zone, newly numbered, 4.4 B.9., Section 4.5 Northern Rural Zone, 4.5 B.9., Section 4.7 Commercial Zone, 4.7 A.9., Section 4.8 Limited Commercial Zone, 4.8 A.12., Section 4.14 Workforce Housing, 4.14 E.2.b., and Article IX Definitions, Section 9.1 Meaning of Certain Words, as detailed in the full-text copy of the 2024 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.*

YES [    ]      NO [    ]

**EXPLANATION:**

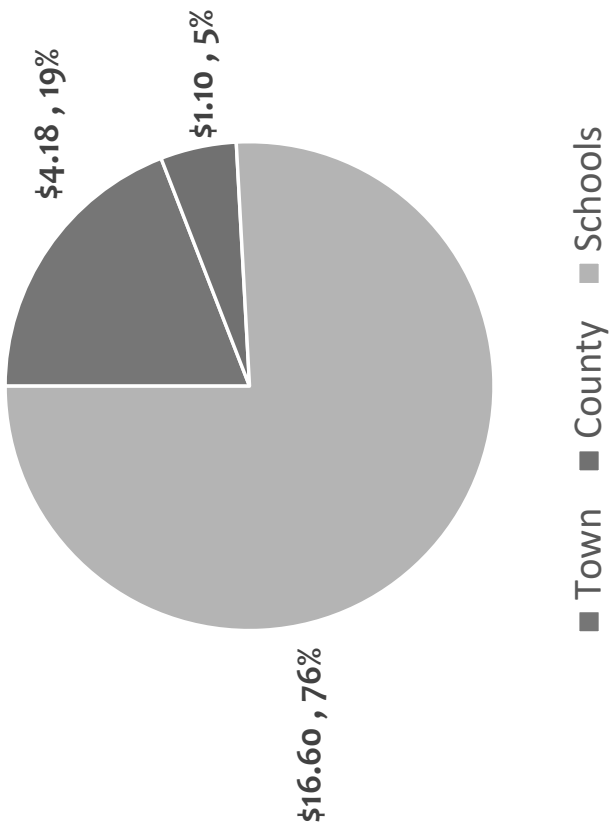
This proposed housekeeping amendment would remove a reference to "Other development" that is no longer needed from Section 4.4 and to refer to Accessory Dwelling Units as they are described in the enabling statute.

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# 2023 Amherst Property Tax

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## 2023 Tax Rate per \$1,000 Assessment



Town of Amherst Proposed FY25 Operating Budget, with History							
Function	Account Description	FY23 Adopted	FY23 Actual	FY24 Adopted	FY25 Proposed	\$ change	% change
4130 Total	Executive	484,177	508,870	514,580	554,240	39,660	7.7%
4140 Total	Town Clerk	238,274	243,932	260,180	281,320	21,140	8.1%
4150 Total	Finance	332,818	355,813	455,170	498,510	43,340	9.5%
4151 Total	Tax Collector	147,244	131,799	146,000	154,430	8,430	5.8%
4152 Total	Assessing	198,821	169,531	209,930	219,340	9,410	4.5%
4153 Total	Legal	45,000	61,790	50,000	70,000	20,000	40.0%
4155 Total	Personnel	233,171	217,079	230,000	254,580	24,580	10.7%
4191 Total	Planning	62,582	27,405	71,830	46,110	-25,720	-35.8%
4192 Total	Zoning	453,782	361,814	509,220	550,460	41,240	8.1%
4194 Total	Building	279,362	322,560	316,490	405,210	88,720	28.0%
4195 Total	Cemetery	49,057	65,743	65,130	67,210	2,080	3.2%
4196 Total	Insurance	139,835	146,719	165,000	181,450	16,450	10.0%
4199 Total	Contingency	0	0	0	0	0	0.0%
4210 Total	Police	2,981,526	2,797,120	3,007,910	3,149,580	141,670	4.7%
4215 Total	Rescue	673,625	681,623	713,330	802,200	88,870	12.5%
4220 Total	Fire	732,971	750,732	752,400	815,720	63,320	8.4%
4290 Total	Emergency Mgmt	9,553	9,777	10,000	11,000	1,000	10.0%
4299 Total	Communications	556,888	498,553	570,150	609,170	39,020	6.8%
4311 Total	DPW Admin	450,126	380,708	502,900	491,190	-11,710	-2.3%
4312 Total	DPW Highway & Streets	3,681,156	2,990,697	3,666,140	4,018,670	352,530	9.6%
4316 Total	Street Lighting	24,900	45,670	12,120	12,500	380	3.1%
4323 Total	Souhegan Regional Landfill	437,855	449,031	541,730	542,000	270	0.0%
4324 Total	Transfer Station	346,404	332,049	391,330	425,820	34,490	8.8%
4411 Total	Health Officer	2,239	2,105	2,370	2,480	110	4.6%
4414 Total	Animal Control	400	400	400	400	0	0.0%
4415 Total	Health Agencies	55,000	55,000	55,000	55,000	0	0.0%
4442 Total	Welfare	10,250	6,089	10,250	10,250	0	0.0%
4520 Total	Recreation	469,168	464,629	496,550	513,790	17,240	3.5%
4522 Total	Parks	13,473	18,557	21,920	22,840	920	4.2%
4550 Total	Library	1,119,100	1,062,443	1,167,700	1,182,120	14,420	1.2%
4583 Total	Patriotic Purposes	8,500	8,610	8,500	8,600	100	1.2%
4589 Total	Heritage Commission	2,685	1,792	1,750	2,860	1,110	63.4%
4611 Total	Conservation Commission	15,828	9,201	12,190	13,650	1,460	12.0%
4711 Total	LT Debt - Principal	1,106,000	1,106,000	906,000	958,560	52,560	5.8%
4721 Total	LT Debt - Interest	73,100	71,726	45,740	268,520	222,780	487.1%
<b>Grand Total</b>		<b>15,434,870</b>	<b>14,355,565</b>	<b>15,889,910</b>	<b>17,199,780</b>	<b>1,309,870</b>	<b>8.2%</b>

## FY25 Estimated Tax Impacts

	Warrant Articles	Gross Amount	\$/ \$1000	\$482,000 Home
22	Operating Budget	\$17,299,780.00	\$4.37	\$2,125.62
23	Contingency Fund	\$120,000.00	\$0.00	\$0.00
24	Baboosic Lake Septic Operating Budget	\$104,200	\$0.00	\$0.00
25	Communications Center Capital Reserve Fund	\$40,000.00	\$0.02	\$7.99
26	Assessing Revaluation Capital Reserve Fund	\$25,000.00	\$0.01	\$5.00
27	Bridge Repair and Replacement Capital Reserve Fund	\$250,000.00	\$0.10	\$49.95
28	Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund	\$257,000.00	\$0.11	\$51.35
29	DPW Vehicles and Equipment Acquisition and Replacement CRF	\$120,000.00	\$0.05	\$23.98
30	Amherst Multimodal Facilities CRF	\$75,000.00	\$0.03	\$14.99
31	Police Union Contract	\$238,900	\$0.09	\$43.38
32	Special Meeting for Defeated/Amended Collective Bargaining Agreement	\$0.00	\$0.00	\$0.00
33	Community Power	\$0.00	\$0.00	\$0.00
34	Stormwater Planning Clean Water State Revolving Fund (CWSRF Loan)	\$0.00	\$0.00	\$0.00
35	Rail Trail Referendum	\$0.00	\$0.00	\$0.00
	<b>FY25 Total Appropriations were all articles to pass</b>	<b>\$18,205,680</b>	<b>\$4.78</b>	<b>*\$2,303.00</b>

*\* Totals differ due to rounding*

	Budget	\$ / \$1,000	\$482,000 home
FY25 Proposed Budget	\$17,199,780	\$4.78	\$2,303.00
FY25 Default Budget	\$16,371,990	\$4.44	\$2,140.00
Delta	\$827,790	\$0.34	\$163.88



## FY25 Default Budget Calculation

<b>Approved Operating Budget FY24</b>	<b>15,889,910</b>
FY24 Approved Budget	15,889,910
FY24 Long Term Dept Retired - Road Bond	-203,470
FY25 Long Term Dept Increases - Land Bond Conservation	495,230
FY24 Pennichuck Water	-310,000
FY25 Pennichuck Water	330,000
FY24 Insurances - Prop&Liab, Health, Dental, STD&WC	-1,848,290
FY25 Insurances - Prop&Liab, Health, Dental, STD&WC	1,994,930
FY24 IT & Software Licenses	-282,260
FY25 IT & Software Licenses	296,450
FY24 Group II NHRS - Fire	-90,910
FY25 Group II NHRS - Fire	100,400
<b>FY25 Default</b>	<b>16,371,990</b>

### What is a default budget?

New Hampshire law has defined a default budget as follows:

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

## **WAYS & MEANS COMMITTEE REPORT FY25**

The Amherst Town Ways and Means Committee (W&M) is chartered to examine and provide an outside review and opinion on all planned appropriations and finances of the town. To do so, W&M has spent the last several months reviewing records of the town's revenues and expenditures and understanding the long-term strategic plans of the departments and the related goals specific to FY25. The W&M Committee members:

- Attended all public meetings where department strategic plans and budgets for FY25 were presented.
- Met with department heads to review details of their proposed initiatives and related budgets.
- Conducted a line-by-line comparison of the town's overall proposed budget for FY25.
- In all cases, asked questions and made recommendations regarding budgets and budgetary changes.

Because this level of detailed attention cannot be expected from every Amherst voter, the W&M members agree to act as "agents" of the taxpayers and to make our conclusions available to the town's voters to help them make informed decisions.

The proposed budget is the result of much deliberation and changes made during the process to maintain a budget that allows our town to continue normal operations, work toward long-term strategic plans for improvement, and keep increased costs at a minimum. As a result, the W&M voted (7-0-0) in favor of the proposed FY25 Budget and Warrant articles.

The committee supports the efforts of the selectmen's updates to the pay scale, health insurance and retirement plans offered to town employees. Offering competitive wages and benefits is critical to the ability of the town to hire qualified candidates.

Continued funding of Capital Reserve Funds to support larger infrastructure and equipment purchases is an important way to manage large capital expenditures. Examples: Bridge Repair and Fire Rescue Equipment.

Committee members looked at data from the Department of Revenue Administration, Census Bureau and the town of Amherst. It was determined that the per capita tax rate for the town is \$850.30, which is \$204 or 22% below the average person in NH. This does not take into account

the school and county taxes, rather this is a reflection of the efforts of the selectmen to operate as efficiently as possible.

This report and its results reflect the votes on January 8, 2024, January 31, 2024, and February 7, 2024, of the following W&M members.

Respectfully,

Wendy Rannenberg, Chair

Tom Silvia, Clerk

Steve Boczenowski

Tom Cook

Russ Hodgkins

Diane Layton

Andrew Pataky

Joseph Broderick, Alternate

Brad Hutchinson, Alternate

## **ASSESSING OFFICE**

The Board of Selectmen retains Granite Hill Municipal Services to perform the duties and functions of the Assessor's Office. The Assessor's primary responsibility is to equitably assess all property and make 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 Granite Hill Municipal Service reviews new construction, outstanding building permits, and measures and lists a quarter of the town's real estate inventory each year (cyclical review). 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 sale prices, construction costs, and rents to estimate the value of all property.

A town wide Statistical Update, often referred to as a revaluation, was completed in 2021 and will take place again in the 2026 tax year unless ordered differently by the Department of Revenue in relation to the Equalization Ratio. The Ratio for 2021 was 97.1% of market value, 2022 was 77.6%, and estimating the 2023 it looks to be around 74%. The real estate market continues to increase.

### **Exemptions and Tax Credits**

In Amherst, the War Veterans, and All Service Veterans Tax Credit is \$500 (RSA 72:28, 72:28-b); Totally and Permanently Disabled Veterans Tax Credit (RSA 72:35), for Veterans, spouses, or widows, who have been declared Totally and Permanently Disabled by the Veterans Administration is \$4000.00.

The 65-74 Senior Property Tax Exemption (RSA 72:39-a) is \$104,120, the 75-79 Senior Property Tax Exemption is \$156,180 and the 80 years of age and older Senior Property Tax Exemption is \$206,870. This exemption reduces the total assessed value of the property. The Disabled Exemption (RSA 72:37-b) is \$89,050.

Amherst also provides a Blind Property Tax Exemption (RSA 72:37) of \$50,690.

If you feel you may be eligible for any of the town's Exemptions or Tax Credits you may go to the town's web site <https://www.amherstnh.gov/assessing> or contact Michele Boudreau at the Assessor's Office Monday through Friday 8am to 4pm for information on qualifications, asset, and income limitations.

### **Important Dates**

**March 1** – Last day to file for abatement for preceding year.

**March 3** – Last day for owners to notify town that "Intent to Cut" will be extended for the previous year.

**April 15** – Last day to file application for property tax exemption, credit, or deferral for upcoming year.

- Last day to file for religious, educational, or charitable exemptions.

- Last day to file for “Current Use” enrollment for upcoming year.
- Last day to file “Report of Cut” for previous year.

The new total values as of April 1, 2023, for the Town of Amherst are as follows:

Residential .....	\$2,086,558,271
Commercial .....	\$247,241,125
Utilities .....	\$72,089,500
Current Use & Conservation Restriction.....	\$973,600
Exempt .....	\$115,394,200
Total .....	\$2,522,256,696

Property Tax Exemptions totaled \$15,123,790 while Property Tax Credits totaled \$408,000.

The Assessing staff would like to thank all property owners who facilitated a review of their property to keep assessment data up to date and as accurate as possible whether it was for a building permit, cyclical review, or sales review. The ongoing cyclical inspection process ensures accuracy in the assessment data and compliance with state regulations governing assessments in the State of New Hampshire.

Todd Haywood, RES, CNHA Granite Hill Municipal Services

Michele Boudreau, Executive Assistant to Assessor

## SCHEDULE OF TOWN PROPERTY

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

Curran Land	6-2	Pond Parish Road 105 Baboosic Lake	211,500
Curran Land	6-9	Road	519,800
Clearview & Prew Land	5-159-1	Boston Post Road	266,900

<b><u>Town Parks</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Address</u></b>	<b><u>Assessment</u></b>
Village Tennis Courts & Land	17-13	5 Davis Lane 105 Boston Post Road	119,700 66,600
Village Fire Station Land	17-26	10 Oak Hill Drive	6,800
Sullivan Land	20-4-1	Courthouse Rd. & Middle St.	2,000
Courthouse Common	16-15	Pierce Lane	12,800
Pierce Common	17-17-4	Amherst & Main Streets	132,700
Spalding Common	17-10	155 Amherst & Courthouse	5,700
Huntington Common	16-14	Main & Middle Streets	15,200
School Street Park	17-17-2	Mack Hill & Jones Roads	700
Mack Hill Common	19-21	Carriage Road & Main St.	7,700
Carriage Road Common	17-17-1	Main Street	96,000
Main Street Common	17-17-3	Boston Post Rd. & Middle St.	8,300
Boston Post Village Common	17-17-6	School & Middle Streets	14,400
Civil War Common	17-17-5	36 Broadway	700
Triangle at Broadway	24-3	13 Middle Street	144,000
Skating Rink	17-83-1	7 Manchester Road	118,000
Beaver Brook Park	18-41-1	Courthouse Road	148,200
Joshua's Park	16-24-5	30 Rte 101A	868,500
Buck Meadow/Conservation	2-98-33		

<b><u>Tax Deeded Property</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
19 Broadway	24-19	0.14	7,300
1 Corduroy Road	4-16	1.00	49,500
35 Broadway	24-11	0.04	400
Route 101	6-65	0.70	200

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

#### **Tax Deeded Land**

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

<b><u>Land Managed by Conservation</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
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Rt 101, Bedford	30-15	32.20	5,724
Rt 101	8-54-1	59.26	413,300
363 Rt 101	8-56	18.53	201,600
Christian Hill Road	5-109	46.94	452,400
Bate Road Rear	7-62-1	30.00	423,300
Walnut Hill Road Rear	6-122-1	2.00	13,200
Lyndeborough Road	5-89	5.88	5,900

<b><u>Conservation Land</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
Brook Road	<b>9-2,10-2,4,6,7,1</b>	558.00	1,228,900
61 Boston Post Road	5-152 et al	47.00	222,500
35 Thornton Ferry I & Cobbler Ln.	6-112-2, 6-115	19.00	26,000
15 Mont Vernon Road	7-91	40.66	331,400
Simeon Wilson-Near the River	2-145-4	10.00	201,500
B & M Railroad	6-120,121	16.19	31,800
Thornton Ferry II Road Rear	4-52-54	11.11	23,200
Thornton Ferry II Road Rear	4-55	2.00	6,500
46 Christian Hill Road	5-107-5	2.50	57,500
Baboosic Lake Road Rear	6-30-6	8.79	2,700
73 Broadway	25-103	2.30	37,400
7 Manhattan Park	2-31-6	1.86	1,200
55 Lyndeborough Road	5-82-8	9.98	144,500
Austin Road Rear	8-11	32.00	117,000
Nathaniel Drive Rear	7-800	60.00	112,200
Fairway Drive Rear	4-35	6.00	5,100
Lyndeborough Road Rear	<b>5-62,65,65-1,61</b>	68.00	422,600
52 Lyndeborough Road	5-68	10.00	137,100
23 Holly Hill Drive	8-49-41	1.69	109,300
12 Holly Hill Drive	8-49-39	1.50	108
21 Greenbriar Lane	10-5-18	1.50	126,500
75 Boston Post Road	5-150	1.40	57,000
14 Austin Road	7-42	93.00	978,300
9 Austin Road	8-10	35.00	263,000
22 Old Mont Vernon Road	7-73-1	6.10	152,200
15 Old Coach Lane	21-20-62	0.80	102,000
3 Eaton Road	5-135	54.71	374,600
2 & 4 Eaton Road	5-130	2.00	133,500
36 Lyndeborough Road	5-63	4.40	92,300
Pond Parish Road Rear	6-24	173.28	159,800

10 Green Road	5-115	18.38	208,400
Horace Greeley Road	8-26	60.00	204,000
5 Thornton Ferry II, 402 Boston Post	2-140, 4-48	44.00	119,800
226 Route 101	8-1-1	70.00	454,900
Mack Hill Road	7-64	7.50	56,800
Horace Greeley Road	8-24-1	20.00	75,700
Pond Parish Road	6-1-1	28.11	289,000
Pinetop Road	7-63	11.00	87,000
Pine Top Road	7-47-6	25.2	146,200
Grater Road	6-20-3	4.12	69,100
Brook Road	11-68	20.00	75,700
Sutton Court	10-71	436.85	777,500
Spring Road	4-158	5.09	10,000
153 Wilson Hill Road, Merrimack	4A-006	6.70	160,100
Spring Road	4-157-1	26.63	299,800
Merrimack, NH	4A-007	3.50	16,200
Huckabee Farm Lane	10-59-5	41.36	509,900
Horace Greeley Road	8-17	17.80	1,200
Grater Road	6-20-2	5.51	74,900

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

ASD Spalding Field	5/97	10 Davis Ln/Christian Hill	196,100
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<u>Conservation Restrictions</u>	<u>Map &amp; Lot(s)</u>	<u>Acreage</u>	
Austin Road	8-5	34	213,300
New Boston Road	7-70	24.27	15,000
Boston Post (Atherton)	5-16	3	0
Baboosic Lake Rd	6-28	109.9	0
Parker Farm Ln Open Space	6-28-1	23.4	0
Grater Road	6-20	18	6,800
Grater Road	6-20-1	3.64	67,000
New Boston Road	7-80-1	2.35	15,000
Lyndeborough Road	5-84	21	278,400
Christian Hill Road	5-164	28	224,600
Tanglewood Way	7-82	21.72	8,100
Route 13	5-75	27	456,400

## **OFFICE OF COMMUNITY DEVELOPMENT**

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

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

The office provides a variety of services, including:

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

The Amherst Office of Community Development includes building, code enforcement, planning, zoning, and economic development functions. The Office provides support to the Town's ZBA, Planning Board, HDC, Conservation Commission, and the Heritage Commission. The Office also supports the CIP Committee and assists other Town Departments and Boards as needed.

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

- Debra Butcher, Community Development Executive Assistant
- Nic Strong, Community Development Director

### **Office of Community Development - 2023 Statistics**

<b>Building Permit Applications</b>	
New Residential	21
Residential Additions/Alterations	205
Comm/Ind (additions/alterations)	18
Commercial/Industrial new	1
Signs	8
Pools	9
Demolition	6
Septic Systems	39
Electrical Permit for Generator	44
Electrical Permit (non-generator)	350
Plumbing	60
Mechanical	282
Home Occupations	1
<b>Total of Building Permit Apps</b>	<b>1,044</b>

<b>Planning Board Applications</b>	
Scenic Road Hearings	2
Non-Residential Site Plans (NRSP) (inc. compliance)	3
Subdivisions/LLA	10
Discussion/Design Review	4
Conditional Use Permits	10
Compliance Hearings	0
<b>Total</b>	<b>29</b>

<b>Zoning Board of Adjustment Applications</b>	
Variance	5
Special Exception	0
Equitable Waiver	0
Appeal of Administrative Decision	2
Variance for the Handicapped	1
Rehearing Requests	1
<b>Total</b>	<b>9</b>

<b>Historic District Commission Applications</b>	
New Building	0
Building Additions	0
Exterior Alterations (inc. conceptual)	11
Accessory Structures	5
Mechanical Equipment	3
Fence/Landscaping	4
Demolition	0
Other	1
<b>Total</b>	<b>24</b>

The Office of Community Development continues to provide online access to building permit applications and submissions, including plan uploads. Payments must be made in person or over the phone. Mechanical permits continue to be submitted in person. Land use board applications are available online but must be submitted in person.

Respectfully submitted,  
 Nic Strong, Community Development Director

## DEPARTMENT OF PUBLIC WORKS

### Department Roster

Eric M. Slosek, Director  
Joseph A. Jordan, Assistant Director  
Pat Delisle, Executive Assistant  
Jennifer Betancourt-Healy, Part-time Secretary  
Bruce Bowler, Road Foreman  
Perry Day, Buildings & Grounds Foreman  
Tenzin Phuntsok, Mechanic  
Rick Keyes, Facility Maintenance Technician  
Dan Callahan, Light Equipment Operator  
Jeff Chancey, Light Equipment Operator  
Stewart Long, Light Equipment Operator

Richard Rae, Heavy Equipment Operator  
Judd Bodwell, Driver/Laborer  
James Landon, Driver/Laborer  
Patrick Ryan, Driver/Laborer  
Brett Weston, Driver/Laborer  
Vinny Lupoli, TFS Lead Attendant  
Edward Abbott, TFS Attendant  
Michael Hurley, TFS Attendant  
Steve Labrie, TFS Attendant  
Mark Dumont, TFS Saturday Attendant

*\*DPW also employs seasonal workers who help maintain parks, cemeteries, and roads.*

### Road work summary

In 2023, we addressed 20.12 miles of road through reconstruction and preservation. Of the 20.12 miles of road, we reconstructed or paved 6.99 miles. The work included a pavement overlay on Horace Greeley Rd., Sherburne Dr., a shim and overlay on Mack Hill Rd. (1.25 miles), Martingale Rd., Thatcher Dr., Cobbler Ln., and a shim on Mont Vernon Rd. (between Green Rd. and the Mont Vernon T/L); a mill and fill on Boylston Terrace; and full-depth reclamation of a portion of Mack Hill Rd., and one mile of Chestnut Hill Rd. In addition to paving and reconstruction, we increased the amount of crack sealing that we did in 2022 by 1.18 miles, to total 13.13 miles of road treated in 2023. Crack sealing is considered the most cost-effective method of road preservation. It helps to prevent water from infiltrating the road base through cracks in the pavement. These cracks, if not sealed, can accelerate the deterioration process of the pavement. We also paved the DPW parking lot and installed the wearing course of asphalt on top of the already-paved portions of the transfer station parking lot.

### Proposed 2024 Road Work:

Full-depth reclamation on Chestnut Hill Rd. (from Wolf Ln. to the New Boston T/L), Deerwood Dr, Melendy Hollow; asphalt overlay on a portion of Deerwood Dr. and Old Mont Vernon Rd.; and a shim and overlay on the upper portion of Austin Rd. (totaling over 5.88 miles of newly planned work. We also plan to crack seal another 12 miles of road, bringing the planned total miles of road addressed to 17.88 miles, or 15.4% of our road network. We also plan to finish paving the DPW facility parking lot. All proposed work is subject to change depending on bid pricing. This work is planned to go out to bid in February 2024.

### Bridges:

We have had several important developments related to Town bridge projects this year. The first of which was the installation of a newly purchased temporary bridge on Thornton Ferry Rd. 1

over Beaver Brook. The installation was completed in the spring of 2023. The permanent bridge at this location is planned to be constructed in the summer of 2024. We intend to advertise for bid construction services in February of 2024. The temporary bridge is planned to serve as the permanent replacement for the bridge over Pulpit Brook on Brook Rd.

Repairs were made to the Spring Rd. culvert headwalls near Lynch Farm Rd. These repairs were extensive and were intended to increase the lifespan of the culverts for up to an additional ten years before they will need to be replaced.

We also completed the planned replacement of the Mont Vernon Rd. bridge over Caesar's Brook. This work commenced in May. The bridge was in place and accepting traffic in July. The project was a great success. With proper maintenance this bridge should serve Amherst residents well for more than 75 years.



*NEW Mont Vernon Rd. Bridge over Caesar's Brook*

Lastly, we completed a townwide culvert and bridge assessment in the fall of 2023. The final report from the assessment is expected from our engineer this winter. This assessment is critical to understanding what our needs for bridge maintenance and replacements are in Town. Amherst has numerous bridges and culverts at various water crossings. Each of these crossings represents its own specific engineering challenges. Without a comprehensive plan to maintain these water crossings it is more likely that bridges and culverts will reach the point of failure,

requiring extensive efforts and incurring significant costs to replace them. Prevention by means of proper maintenance is the key to avoiding numerous closures and more costly replacements.

### *Town Buildings*

We performed or managed routine electrical, plumbing, HVAC, boiler & pressure vessel inspections, and fire extinguisher maintenance for all municipal buildings. We also take and dispose of trash and recycle materials from town buildings. Some projects we completed this year included renovating the Finance Office to accommodate a new workspace, repaired siding on the building at Buck Meadow, replaced an A/C condenser at the Central Fire Station, and made repairs to the Recreation Office after an emergency water leak including plumbing repairs, new flooring, carpeting, insulation, and repairs to the heating system.

### *Streetlights*

We completed a project to convert all 133 Town-owned streetlights to LED. Most of the streetlights in town were high pressure sodium lights that used a lot more electricity. The annual savings to the town are estimated to be \$14,409 annually. The payback for the investment that was made will be approximately 3.07 years. In real dollars, we were able to reduce our streetlight electricity budget from \$20K in FY23, to \$8K in FY24.

### *Town Commons*

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

### *Transfer Station*

The Souhegan Regional Landfill and Transfer Station combined budgets represent approximately \$933,060 or 16.8% of the total Public Works budget.

During the most recent twelve-month final data period (Jan-Dec), Amherst residents generated 2408.85 tons of trash at a cost of \$253,364.50. Within that approximate timeframe (Dec 2022-Nov 2023), milk jug plastics, newspaper, cardboard, aluminum cans, steel cans, mixed paper, glass, and other plastics equaled 452.58 tons of recyclable materials for a net cost of \$14,508.48. Despite the net cost of recycling, the town was able to defer \$26,223.72 in expenses as compared to hauling away these materials as trash. The recycling market continues to be volatile, offering fairly poor returns as compared to prior years. Additionally, tipping fees for disposal of trash will increase from \$90/ton to \$93.60/ton beginning January 2024.

In an effort to reduce solid waste in 2023 we began a food diversion program at the transfer station. We began taking food waste at the transfer station in February 2023. A contracted vendor makes weekly stops at our facility to pick up the food waste. We encourage all residents



to consider participating in this program to help lower disposal costs, and to help benefit the environment. Residents who are interested can find more information at the transfer station, on the town website, and on the Public Works Facebook page. In total we diverted 25,570 pounds of food scraps from the solid waste stream in 2023.

Our most recent pricing (2023 Q3) for the various recycling materials we take are\*:


Trash:	(\$90)/T	Cardboard:	\$65/T	Glass:	(\$48)/T
Alum Cans:	\$560/T	Steel Cans:	\$110/T	Mix Paper:	\$5/T
Milk Jugs:	\$320/T	Newspaper:	\$115/T	Clear Plastic:	\$0/T

*\*Not included above, Northeast Resource Recovery Association (NRRRA) assisted in processing lead batteries, fluorescent bulbs, electronics waste, propane tanks, and freon units. As of the date this report was written, we do not yet have the 2023 year-end report with tonnages and associated costs for their disposal. Our year-to-date report as of November for calendar year 2023 reported that we have taken in 17 tons of the abovementioned waste for a total cost to the Town of \$16,288.50. NRRRA also assisted in processing construction and demolition debris (C&D). For the same time period the town took in 455.46 tons of C&D for a total cost of \$86,396.99.*

Household Hazardous Waste

The Town is a member of the Nashua Regional Solid Waste Management District (NRSWMD). The NRSWMD manages the collection and disposal of household hazardous waste (HHW) within the member communities. There were six collection events held in 2023, five in Nashua, and one in Pelham. Residents of member communities are permitted to bring HHW to one of the collection events for a small fee. These events are critical to help make sure that HHW is disposed of in a responsible, environmentally safe manner. Some common items collected at these events include paints/stains, batteries, old gasoline, oil, household cleaners, pool products, fertilizers, and herbicide and pesticides. Of the 1,717 district household participants, Amherst accounted for 91 households, or 5.3% of total participants. In total, the district collected 158,598 pounds of HHW. This represents an increase of 22,862 pounds over 2022 collections.

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

Respectfully submitted,  
  
Eric M. Slosek  
Director of Public Works

## **EMERGENCY MANAGEMENT**

The Emergency Management function of the Town serves to prepare our community to address disasters, both natural and human-caused, in a manner that minimizes personal injury and damage. In addition, the Emergency Management Team, comprised of key elected and appointed officials in town, opens the Emergency Operations Center whenever necessary to manage events that arise during the year. We were and continue to be involved with the State of NH Emergency Operations Center.

Throughout the year we are analyzing potential risks to the Amherst Community which prompts us to update our Emergency Operations Plan and our Hazard Mitigation Plan. There is a full update on our Hazard Mitigation Plan that began in 2023 and will be completed in early 2024. Additionally, as the Emergency Management Director I meet with and work with our Citizen's Emergency Response Team (CERT). The team is also a huge help during the times when there are large scale power outages as they man the Central Fire Station as residents come in to get warm or to fill buckets of water to take back with them. We had to utilize the team on multiple occasions in 2023. They have also been used to go door to door to check on some of the residents in town and used to assist with traffic control when the emergency services need a road closed, they were used for this a few times in 2023. The Police Department uses them to assist with traffic during the Fourth of July festivities and Halloween, additionally they were used for the German Market Event this December. The team is always looking to recruit new members, if interested you may contact Chief Matthew Conley at 673-1545 X301 or e-mail him at [mconley@amherstnh.gov](mailto:mconley@amherstnh.gov).

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

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

Respectfully submitted,

Matthew J Conley,  
Fire Chief & Emergency Management Director

## Amherst Fire Rescue

Within the last few years, we as a department and the citizens at large have found ways to navigate around the COVID Virus. With the official end of the pandemic being announced by our government, it still exists in our community, the state, and our country. The last couple of years were filled with anxiety and mixed emotions for many as we have had to navigate the difficulties of COVID. As I write this update, there are new variants to COVID. It is a challenge to track the total number of folks who have tested positive since people are relying on the home test kits which do not get reported. Even with the decline in the number of people that are affected by COVID, we have transported folks to the hospital that have tested positive and are having difficulties getting over it within the last few months.

Although we have been fortunate to retain some of our core employees within of our Fire Rescue Department, it has become more of a challenge as these folks are having burnout and they are finding communities that are paying higher wages. Our membership is still strong with the people that are either per diem Emergency Medical Service (EMS) providers or On Call Firefighters. We are always looking for ways to increase our membership, if you have an interest in being a paid-on call firefighter or an Emergency Medical Technician for us, contact Chief Matthew Conley at 673-1545 X301 or e-mail him at [mconley@amherstnh.gov](mailto:mconley@amherstnh.gov).

Amherst Fire Rescue is a combination emergency response agency, providing Emergency Medical Services and Fire Suppression. We have full-time paid leadership and administration supported by volunteer/on-call firefighters and a contingent of per diem EMS employees, some of which are dual certified for both fire and EMS. This type of roster enables us to continue to provide 24/7/365 coverage for the community. The Town of Amherst is unique in New Hampshire in that has been effectively able to maintain this structure even with a population that is greater than 12,500. Knowing that we have had several new developments (residential) in the past couple of years, and even more so today, we are seeing that there is more to come in the next couple of years which gives the expectation that our calls for service will increase and the possibility of adjusting our system to accommodate the changes.

Our Fire Prevention Division provides education, life safety code enforcement and inspections for all residential and commercial properties in town. Additionally, we also offer child car seat installation inspections. Appointments for this service can be made by contacting us at 673-1545. We also enjoy having the Boy and Girl Scouts in for a tour of the station and assisting them with the badges they earn during their time with the scout programs.

Our partnership with the Red Cross continued in 2023 as we hosted multiple blood drives. With the need for donors increasing, we look forward to hosting more of these drives.

Amherst Fire Rescue and our mutual aid partners work hard to maintain healthy relationships as we call upon one another to assist with mitigating the emergency calls we are dispatched to.

Mutual aid assistance has been on the rise as departments are busier and at times have limited personnel to answer the call.

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

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

Respectfully,

Matthew J Conley

Chief of Department



# Amherst Town Library

*Professional service with a personal touch*

## **Library Mission**

*Connecting people, stories, and ideas.*

## **Library Vision**

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

## **2023 Statistics – Library Activity**

Circulation (total)	198,462
Adult print	54,342
Juvenile print	84,195
Digital/ Audiovisual	59,925
Total (physical) items in collection	50,243
Items added	3,894
Items withdrawn	4,380
Active patrons	6,289
New patrons	735

## **Library Services**

- diverse collection of books (for all ages) including bestsellers, graphic novels and large print, audiobooks for your CD player/ smart phone, eBooks & digital magazines, DVDs/ BluRays, video games, magazine and newspaper subscriptions, and music CDs
- interlibrary-loan for materials owned by other libraries
- free and discount coupons to local and Boston-area museums
- information and research services including general research, bookclub assistance, community information and referral, local history and genealogy, reader's advisory, article retrieval, and homework help
- notary services
- tax forms
- photocopier (black/ white and color) and fax machine
- microfilm reader

- public meeting room space for community groups
- programs and events including educational and recreational programs for adults, and storytimes/ crafts/ performances and book clubs for children
- public computers with high-speed Internet access, networked and wireless printing, and public WiFi
- storytimes offered offsite at local preschools
- 24x7 services through the library website including book renewal, downloadable digital audiobooks, eBooks and eMagazines, music and movies, museum pass and meeting room reservations, databases with magazine and newspaper articles, electronic access to the New York Times and Wall Street Journal and more

*Respectfully submitted,*

*Amy Lapointe*  
Library Director

## AMHERST POLICE DEPARTMENT

### Department Roster

Chief Anthony E. Ciampoli  
Executive Assistant Sharon Higley  
Captain Chad Blake  
Captain P. Derek Mahoney  
Sergeant Nicholas Skiba  
Sergeant- Vacant  
Sergeant-Vacant  
Detective Justin Gerome  
Detective Vacant  
SRO Heather E. Blase  
SRO Joseph P. Cerra

Sr. Patrolman. David P. Audet  
Sr. Patrolman Kevin R. Kelly  
Sr. Patrolman Hans E. Chapman  
Officer Taylor J. Aspinwall  
Officer Jessica N. Distler  
Officer- Ryan Gallagher  
Officer- Tyler Swenson  
Officer- Vacant  
Officer- Vacant  
Crossing Guard Anthony Culotta  
Crossing Guard Frederick Hannon

The Amherst Police Department went through some significant staffing changes in 2023. After an illustrious 30-year career with the Amherst Police Department, Chief Mark O. Reams officially retired. Chief Reams has significantly contributed to the department's history, upholding a tradition of excellence and ensuring the delivery of top-quality services through a team of highly skilled professionals. His extensive accomplishments as an administrator, coupled with his unwavering dedication to staff development, have positioned the department for continued success. Chief Reams' retirement marks the end of an era, leaving behind a lasting legacy and a well-prepared department for the future.

In 2023, the department faced significant challenges due to staffing issues. There was an unprecedented surge in line-of-duty injuries, leading to three officers being medically retired after sustaining career-ending injuries while on duty. These unfortunate incidents served as a stark reminder of the constant dangers law enforcement officers encounter daily. Additionally, apart from Chief Reams, the department witnessed three more retirements, with Sgt Patrick Webster, Officer Michael Knox and Detective John Smith all stepping down after years of dedicated service.

This departure of multiple members from the workforce has made recruitment a focal point this year to restore staffing levels to their usual state. In the meantime, the existing staff has gone the extra mile to ensure uninterrupted service, maintaining the high standard the town expects and deserves.

Recruitment stands as a crucial component for the department's future and growth. Meticulous care is taken in the selection process to ensure the recruitment of top-tier staff. As the recruitment efforts continue, there's a strong confidence that all vacant positions will be filled in the upcoming months with exceptional officers of the highest caliber. Equally important, is ensuring that we can retain our current staff as they are the backbone of our organization who will train and develop our future employees.

The agency's strategic plan included implementing body-worn cameras (BWC) for our officers. I'm delighted to share that we received the systems in August, and by early fall, the entire setup was installed and operational. This significant change has notably increased transparency and accountability. Even in their brief usage, these cameras have proven indispensable. Body-worn cameras offer a multitude of advantages beyond what's been mentioned. Apart from enhancing transparency and accountability, they have already shown to:

- De-escalate situations: The presence of cameras can encourage both officers and civilians to act more calmly and adhere to protocols, potentially reducing the likelihood of confrontations escalating.
- Improve public trust: Knowing that interactions are recorded can foster greater trust between law enforcement and the community, leading to improved relations.
- Provide valuable evidence: The footage captured can serve as crucial evidence in legal proceedings, aiding in investigations and ensuring fair and just outcomes.
- Enhance officer safety: By offering a record of events, these cameras can potentially provide insights into situations that could help improve officer safety protocols and training.
- Foster professional standards: Regularly reviewing footage can help identify areas for improvement in police procedures, thus raising overall standards and professionalism.
- Resolve complaints: Having a visual record can swiftly resolve complaints or disputes, offering a clear depiction of events.
- Support training and development: Reviewing footage can serve as a powerful tool for training new officers and refining the skills of existing ones.

These benefits collectively contribute to a more accountable, efficient, and community-oriented police force.

One of our primary goals was to prioritize enhancing community relations and outreach opportunities. Throughout the year, we conducted various training sessions for local businesses and schools. They've covered an array of classes, including active shooter training, RAD, DARE, CRASE, and basic emergency medical training. Our commitment to local schools is unwavering, actively seeking collaborations to strengthen relationships with both students and staff.

In October, the department organized an inaugural "Trunk or Treat" event at the Wilkins School which was a collaborative effort involving multiple town agencies. The event was a resounding success, showcasing the robust sense of community partnership thriving in Amherst. Anticipation is high for this event's return next year, emphasizing the community's enthusiasm for such collaborative initiatives.





In December, our department celebrated the arrival of its newest member, Berry, a therapy dog whose presence promises to be an invaluable asset. Berry's introduction was the result of collaborative efforts and holds great potential to benefit both the Amherst Police Department and the community at large.

Berry came to fruition through numerous sponsorships, ensuring that this initiative had no financial impact on the community whatsoever. Studies have consistently demonstrated the profound positive impact that therapy dogs can have on individuals' well-being. Their ability to offer comfort, alleviate stress, and foster connections is remarkable. I have no doubt that Berry will quickly become an indispensable part of our team, bringing not just joy but also vital support to everyone involved – officers, staff, and the community we serve.

Choosing the name for the therapy dog was a deeply significant task, honoring the memory of Officer Nate Berry, who we sadly lost to suicide in 2017. The name "Berry" stands as a tribute to Officer Berry, an animal enthusiast whose compassionate spirit shone brightly through his daily acts of kindness towards animals in need. While his absence is felt deeply, we aim for Berry, the therapy dog, to carry forward his legacy and serve as a poignant reminder of the importance of mental health wellness.



The dedication of the Amherst Police Department to ensuring our community's safety is resolute. We extend our heartfelt thanks to the citizens of Amherst for their steadfast support. Our commitment to delivering exceptional service as we carry out our responsibilities within the town remains steadfast. Building upon our strong partnership with the community, I personally pledge to remain an accessible resource for all.

Respectfully Submitted,

Anthony E. Ciampoli, Chief of Police

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

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Miles of Patrol</b>	207,723	242,960	203,949	205,529
<b>MV Crashes</b>	332	284	304	244
Injuries	37	44	2	29
Fatalities	1	0	0	1
<b>Arrests</b>	274	389	262	246
Adult	245	322	37	224
Juvenile	29	67		22
<b>Total Crimes</b>	642	843	724	576
Arson	2	1	1	0
Assaults	48	56	38	29
Criminal Threatening	13	15	14	14
Criminal Mischief	60	36	27	21
Burglary	5	3	5	2
Criminal Trespass	14	14	19	10
Disorderly Conduct	7	3	5	5
Drug Violations	32	38	23	27
Drunkenness	8	14	6	7
DWI	28	36	46	36
Fraud/Forgery	77	91	98	75
Homicide	0	0	0	0
Liquor Law Violations	5	29	6	7
Sexual Assaults	8	5	10	6
Stolen Motor Vehicle	4	2	1	3
Thefts	76	127	106	70
Robbery	0	2	1	1
Weapons Law Violations	-	-	-	4 (new)
<b>Traffic Stops</b>	6,285	10,962	10,298	9,219
<b>Incidents</b>				
Alarm Calls	441	391	435	377
Animal Complaints	202	236	184	159
Assist Motorists	218	245	323	136
Building Checks	25,366	21,055	19,357	18,261
Vacant House Checks	3,019	3,168	3,312	3,179
School Safety Checks	174	283	289	256
Directed Patrols	17,336	13,150	10,039	8,757
Vehicle Complaints	392	407	375	345
Pistol Permits	83	69	47	55
Police Service	749	849	799	825
Suspicious Activity	338	303	242	265
911 Hang-up	44	42	60	42
Disturbances	101	84	85	96
Fireworks Complaints*	18	8	1	5
Gunshots Heard Complaints*	12	20	13	12

## AMHERST PUBLIC SAFETY COMMUNICATIONS CENTER

### Department Roster

Gerry Beland  
Eric Miron  
Christine Fowler

Noemi Goohs  
Cameron Stacey

Richard Todd  
Pamela McKinney  
Jordynne Walker

The Amherst Public Safety Communications Center (APSCC) serves as the central nerve center for coordinating and responding to emergency services within our town. Handling incoming calls for both emergency and non-emergency Police, Fire, and Emergency Medical Services dispatching, the APSCC remains dedicated to delivering top-notch communication coverage to Amherst residents. Oversight of the center is directly managed by the Chief of Police. Meanwhile, the day-to-day operational aspects and scheduling are efficiently handled by the Center's Communications Coordinator, Gerry Beland, along with Assistant Coordinator, Eric Miron.

The APSCC provides unwavering care to our community every hour of every day. Our dedicated APSCC Specialists stand prepared to respond promptly to any emergency. On average, these professionals meticulously handle and document around 4,100 incidents each month within our dispatch system. These incidents encompass calls for emergency police, fire, and EMS services, as well as inquiries for general police, fire-rescue, and public safety services.

This year alone, our skilled Communications Specialists have managed approximately 1,200 911 calls. Additionally, our lobby, open 24/7/365, consistently assists an average of 300 walk-in visitors monthly. This steady flow of calls and in-person visits underscores the pivotal role the APSCC fulfills in safeguarding our community's safety and security. Tasked as the initial contact in emergencies, they bear significant responsibility as the crucial link, connecting individuals in need with essential assistance and resources.

Sustained support from voters for the Communications Center Capital Reserve Fund has been pivotal for the APSCC. This consistent backing enables the Town to manage substantial expenses associated with maintaining a robust emergency communications infrastructure. While historical management within the capital reserve funding's limits has sufficed for essential infrastructure repairs, we're seeking an increase in the FY25 request due to upcoming large-scale projects.

Approaching nearly two decades in operation, the APSCC is in dire need of updates to sustain its functionality. The pivotal central dispatch consoles, integral for communication, have surpassed their anticipated lifespan and lack manufacturer support. Furthermore, the on-site radio tower, erected roughly 40 years ago, grapples with structural issues and cannot accommodate the advancements necessary for modern equipment. Consequently, the replacement of this radio tower becomes imperative.

Once more, the members of the AAPSCC extend their sincere thanks to the citizens of Amherst for their ongoing support. We pledge to persist in delivering the highest

quality and most efficient emergency dispatch services to our town, prioritizing the safety and welfare of our community above all else.

Respectfully Submitted,

Anthony E. Ciampoli  
Chief of Police

## **Amherst Parks and Recreation**

As always, we are grateful for another fantastic year at the Parks and Recreation Department. It was a very busy year for us as we navigated through staff turnover, an increase in programming, and increases in enrollment. The Parks and Recreation Department takes a lot of pride in trying to offer quality programming to all ages and this year was no exception.

### **Youth Sport Programming**

Winter started out with a strong showing in our basketball program. We had 32 teams (378 kids) playing basketball in a variety of ages and levels. The participants had a great time learning the fundamentals of basketball while competing at various levels. One can enter any of the gyms in Amherst on a Saturday morning and see a lot of smiles and a lot of teams working on their game. At the end of the season, we hosted the grade 3-4 basketball tournament at Souhegan High School for our Hoops Program. Souhegan High School was packed with multiple teams from the region battling to be crowned champion. It was exciting to have two Amherst teams in the championship game. Our travel program teams also had success at the end of their season. The girl's 5<sup>th</sup> & 6<sup>th</sup> grade team went from losing every game to winning their championship game.

Outside we ran our Tuesday Night Light's Program to Crotched Mountain. This program takes middle school students to Crotched for an evening of skiing. We had a great group of skiers and snowboarders join us for a variety of skiing conditions.

Our baseball Winter Skills Clinic was run by the Souhegan High School Baseball team. Participants were able to utilize the Hampshire Dome as well as the Amherst Middle School for their weekly clinics. We had many players come out for this program. It really helped to get our athletes ready for the spring season. We want to thank the SHS baseball team and many of our volunteer coaches for their efforts in making this program a success.

In the Spring we were busy with baseball, softball, and lacrosse. The baseball program hosted the playoffs for the Tri Town League. It was fun seeing baseball games happening all day on both Bean Field and the Amherst Middle School Field. Although Amherst came up short in the end, it was a successful season. The Amherst coaches did a great job making this event a huge success for all players.

Softball had a great season with all the teams gaining experience and growing as teams. The 12U girls team went undefeated through the whole season.

**Umpires Needed:** Just like the rest of nation, the mass exodus of umpires is affecting our baseball and softball programs. There are a couple of reasons for this: Umpires are aging out and we are not getting new ones. The other reason is the amount of abuse the umpires are taking from spectators, players, and coaches. We ask that everyone at a game do their part to stay calm and realize the umpires are human.

Lacrosse participation continues to grow in popularity. We are so fortunate to have a partnership with the Amherst Lacrosse Club to offer such a successful program. Both the Parks and Recreation Department and the Amherst Lacrosse Club utilize their expertise in our own areas to

make this program such a success. The Club works on the coaching education and field play for the program and the Parks and Recreation Department focuses on the administrative aspects of the program. This is a great model for all youth sports, but it takes a committed group of volunteers to make it happen.

In the summer the Parks and Recreation Department hosted our two large camps, Baboosic Lake Camp and Outdoor Discovery Camp. Our amazing summer camp staff made both programs run smoothly sending kids home smiling and wanting more.

Our swimming lessons are always popular at Baboosic Lake Town Beach. Our lifeguard staff put a lot of time and training into our lesson program, and we love to be able to offer this life skill to our residents.

In 2022 we started to offer Northern Lights Amherst Cheer to residents. Head coach Mo Greene has taken this cheer program to a new level where our participants have had a lot of success. This program is for kids in grades 1-8. There is both a non-competitive and a competitive group. We were also able to host specialty camps with outside vendors. These camps were as follows:

- |   |                        |
|---|------------------------|
| Move More Camp                          | Cheer Camp             |
| Softball Camp                           | Girls Empowerment Camp |
| Basketball Camp for both boys and girls |                        |

The Fall Soccer program was very strong, and we felt very fortunate to be able to get all of our Saturday sessions in. It was a very rainy fall and somehow, we were able to pull it off. Other fall youth sports offered were Fall Baseball, Fall Softball, and a fall Lacrosse Clinic.

**Adult Programming**

We continue to work on growing and offering adult programming for our residents. Below is a list of different activities for our adults:

Amherst Makerspace: Membership has been coming back strong since temporarily closing in 2020. We have offered some great programs. Our Repair Café is always a hit. If you are interested in learning more about Makerspace, head over to Amherst Middle School on Thursday nights for their open house where you can speak to the makers, see what the space is all about and make connections.

Painting with Paula – We were delighted to have Paula Kerouac join us for painting classes. These classes were offered at the Buck Meadow Clubhouse.

Weekly Walks – The PMEC staff organize this program and plan a walk on a different trail weekly. See our website for upcoming walks.

Group Fitness Classes – We have lots of options for fitness classes to meet the individuals’ needs. These classes are held at the Buck Meadow Clubhouse 4 times a week.

Ukulele Lessons- This program happens once a week with instructor Robert Allwarden.

Paddle Board Yoga – Happens at Baboosic Lake during the summer.

Adult Pick Up Basketball – Happens during the school year at Amherst Middle School. This is a coed program.

Guided Forest Bathing – Run through PMEC throughout the year.

Tai Chi- This is a new program happening on Monday mornings at the Buck Meadow Clubhouse.

Meals on Wheels – Happens on the first Monday of the month at Buck Meadow Clubhouse. Reservations required.

Adult Trips – These go throughout the year. We have gone to museums in Boston, Red Sox games, trips to the White Mountains, Diner Trips, and Trips to Flower Shows. If you have an idea for a trip, please let us know.

We are always looking for new Adult Programs. If you have a special skill or expertise in something and have an interest in teaching it, we would love to hear from you. You can always email Program Supervisor Laura Kimball at [lkimball@amherstnh.gov](mailto:lkimball@amherstnh.gov)



### **Special Events**

The Parks and Recreation Department runs and assists in the following special events throughout the year.

Doors on the Green – Halloween event in partnership with the Amherst Makerspace.

Concerts on the Green – Free concerts on Tuesday nights throughout the summer.

Full Moon Hikes – Happening quarterly at Peabody Mill Environmental Center.

NH Youth Lacrosse Festival – Happens the 2<sup>nd</sup> week in June.



Amherst Soccer Club Tournament- Happens Memorial Day Weekend.

Boomers & Beyond Senior BBQ – Happens in September at Baboosic Lake Town Beach.

Winter Solstice Lantern Walk – Happens December 21 at PMEC.

Deck the Trails – tree decorating at PEMC.

Southern NH Tour of Holiday Lights- Throughout Amherst from December 10<sup>th</sup> – 30<sup>th</sup>.

### **Non-Sport Youth Programs**

The Parks and Recreation Department hosts the following non-sport activities for kids and families.



At PMEC: No Bake cooking, Nature’s Playground, Home School Science Classes, February Vacation Day Camp, STEAM Sleuthers, Halloween Science Classes, and I Love Nature,

After School Programming: Afterschool Art Studio at Wilkins, Early Release Program for Early release days from school, Creative Skill Building, Ukulele Lessons.

There are also many other programs that go unmentioned but are very popular and well attended. To stay up to date on all of our upcoming programs please visit our website

[www.amherstrec.org](http://www.amherstrec.org).

### **Facilities**

**Baboosic Lake Beach** continues to be a popular summer destination. The past two summers we have had issues with Cyanobacteria blooms. This has made us close our operations at the beach for much of the month of August. We have been working with the Baboosic Lake Association, Amherst DPW, and NH DES to figure out what is contributing to this problem. This is not just a problem on Baboosic Lake. Many lakes in NH are seeing a rise in Cyanobacteria blooms.

**Buck Meadow Conservation and Recreation Area-** has been getting more and more use. We are currently working with Meridian Land Services on a design and engineering plan to build the Recreation side of Buck Meadow into more of a park. We hope to incorporate the following amenities into this park: pickle ball courts, basketball court, two athletic fields, additional parking, playground and open space for picnics and family gatherings.

The Clubhouse has been a great addition to the department as we have been able to expand our program offerings as well as have additional meeting space. We were fortunate to be awarded two grants this year. The Amherst Junior Women's Club donated funding to install Audio Visual equipment in the building to allow for better meeting needs. The Wellpoint Foundation donated funding to replace the tables and chairs. Both grants have helped to modernize the clubhouse and we are thankful for the support from these organizations.

**Peabody Mill Environmental Center (PMEC)-** We have expanded our program offerings at PMEC. The DPW has been working to clean the outside of the building up. We had to replace a retaining wall and will be working to replace flooring in one of our classrooms.

**Joshua's Park/ Stearns Davis Community Garden-** in 2022, the well at the community garden tested for high levels of PFOA/PFAS. We allowed the NH Department of Environmental Services to test the soil and vegetables to see how far the contaminant went through the growing process. We were very happy to find out that there were minimal traces of PFOA/PFAS in the vegetables grown at the Stearns Davis Community Garden. We also added a filter to the well to filter out the PFOA/PFAS from the water. The final step taken was to get our compost from a different vendor who certifies their compost is free of PFOA/PFAS.

We have many parks in town that our Parks Crew does a phenomenal job of maintaining. We are so thankful for the hard work that goes into our facilities. It is a dedicated group.

As you can see, we have a lot going on at Amherst Parks and Recreation. We would not be able to operate without the amazing staff that we have. This includes the office staff, Parks Crew and the seasonal staff and instructors. We also want to thank the hundreds of volunteer coaches, parents, and residents of Amherst for your continued support.

Have fun,

Craig Fraley, CPRP

Parks & Recreation Director

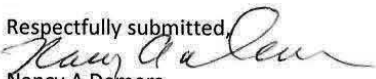
<b>TAX COLLECTOR'S REPORT</b>				
<b>JULY 1, 2022 - JUNE 30, 2023</b>				
	<b>2023</b>	<b>2022</b>	<b>2021</b>	
<b>Uncollected Taxes</b>				
Property Taxes		2,905,155.39		
Land Use Change		6,550.00		
Yield/Gravel Taxes				
Elderly Deferral Collect		28,331.25		
Septic		8,396.05	1,739.18	
Property Tax Credit Bal.		(102,169.74)		
<b>Taxes Committed</b>				
Property Taxes	24,954,655.00	24,593,403.00		
Land Use Change	26,520.00	102,570.00		
Yield/Taxes Gravel Tax		301.01		
Septic	15,848.21	53,811.42		
<b>Overpayment</b>				
Property Taxes - Refunds	9,266.04	156,674.94		
Interest on Late Tax		36,948.34	91.64	
<b>TOTAL DEBTS</b>	<b>25,006,289.25</b>	<b>27,789,971.66</b>	<b>1,830.82</b>	
<b>Remitted to Treasurer</b>				
Property Tax	22,797,412.84	27,339,016.56		
Land Use Change	16,940.00	109,120.00		
Yield/Gravel Taxes		301.01		
Interest		36,948.34	91.64	
Conversion to Lien		239,128.69		
Septic	9,328.15	59,125.07	1739.18	
<b>Abatements Made</b>				
Property Tax		5,326.22		
Land Use Change				
Yield Taxes				
Septic				
<b>Uncollected Taxes End</b>				
Property Taxes	2,239,148.42			
Land Use Change	9,580.00			
Yield/Gravel Taxes				
Septic	6,520.06	1,005.77	0.00	
Prop Tax Credit Bal.	(72,640.22)			
<b>TOTAL CREDITS</b>	<b>25,006,289.25</b>	<b>27,789,971.66</b>	<b>1,830.82</b>	

<b>SUMMARY OF TAX LIEN ACCOUNTS</b>				
	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019&amp;PR</b>
Unredeemed Liens		170,786.53	83,869.01	49,771.41
PT Liens Executed	221,886.45			
Lien Executed Tax Deferral	29,841.43			
Interests & Costs	3,198.41	8,675.24	17,193.87	26,263.74
Refunds/ADJ				
<b>TOTAL DEBTS</b>	<b>254,926.29</b>	<b>179,461.77</b>	<b>101,062.88</b>	<b>76,035.15</b>
<b>Remittance</b>				
PT Redemptions	65,593.82	103,984.27	78,482.14	40,173.55
Tax Deferral Redemptions	29,841.43			
Interests & Costs	3,198.41	8,675.24	17,193.87	26,263.74
Abatements/Adjustments		315.06		
Liens Deeded				
Unredeemed Liens	156,292.63	66,487.20	5,386.87	9,597.86
<b>TOTAL CREDITS</b>	<b>254,926.29</b>	<b>179,461.77</b>	<b>101,062.88</b>	<b>76,035.15</b>
Respectfully Submitted,				
Gail P. Stout				
Tax Collector				

TOWN CLERK  
FOR THE YEAR ENDING JUNE 30, 2023

15341	Motor vehicle registrations	\$2,956,314.57
2,367	Motor vehicle titles	\$ 4,734.00
15,751	State motor vehicle agent fees	\$47,253.00
267	Boat registrations	\$6,680.32
335	Boat agent fees	\$1,675.00
2,790	Dog licenses	\$11,701.00
4	Dog Fines	\$125.00
5	Parking fines	\$75.00
	UCC Filing fees	\$2,475.00
	Miscellaneous income	\$1,608.38
138	Alarm Permits	\$1,395.00
	Vital Records	\$3,686.00
	TOTAL	\$3,037,722.27

Respectfully submitted,

  
Nancy A Demers

Town Clerk

## Finance - Treasurers Report FY23 (7/1/2022 to 6/30/2023)

### Balances as of 6/30/2023

Bank	Type of Account	Amount
Bar Harbor Bank	Credit Card Account	\$359,531
Citizens Bank	Municipal Checking	\$21,876,878
Citizens Bank	Investment Account	\$4,700
Citizens Bank	Master Escrow Account	\$775,634
Eastern Bank	Investment Account	\$1,045
Enterprise Bank	Town Savings Account	\$63,911
Enterprise Bank	ACC Land Account	\$1,073,349
Leader Bank	Investment Account	\$1,579,874
Primary Bank	Investment Account	\$6,296
TD Bank	Investment Account	\$6,159,241
		<hr/>
		\$31,900,459

### Town Expenses - over \$250,000/ year

Disbursements to Schools - Amherst School District	\$24,266,377
Disbursements to Schools - Souhegan Cooperative School District	\$13,180,577
Hillsborough County Assessment	\$2,208,491
Payroll - FY23 wages, taxes & retirement	\$5,837,380
Road Repair & Maint & salt/sand	\$1,307,000
Health, Dental, Disability & Life Insurance	\$1,047,100
SRLD - Solid waste disposal	\$450,000
Pennichuck Water & hydrants	\$297,450
	<hr/>
	\$48,594,375

### Town Revenue - Summary Highlights

Taxes	\$49,548,058
Licenses, Permits, Fees	\$468,930
Motor Vehicle Permit Fees	\$3,007,931
Meals & Rooms	\$1,040,350
Hwy Block Grant	\$618,063
Grants from State	\$1,113,385
Income from Departments	\$527,876
Interest on Investments	\$400,355
	<hr/>
	\$56,724,948

### Investment Process

Money collected in each semi-annual tax cycle is invested based on interest rates, liquidity and compliance with NH Investment RSA and the Town Investment Policy. Depending on the available options, these funds are invested in money markets, certificates of deposit or other insured or collateralized accounts.

## Nashua Regional Planning Commission 2023 Annual Report – Regional Initiatives

The Nashua Regional Planning Commission (NRPC) serves 13 communities in southern New Hampshire including Amherst, Brookline, Hollis, Hudson, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, Pelham, and Wilton. NRPC provides its member communities with comprehensive planning services addressing transportation, environmental, land use, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

### Highlights of 2023 regional initiatives of benefit to all NRPC communities include:

**Brownfields Assessment Program:** NRPC's Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. Through funding from the EPA, NRPC can cover 100% of the cost of conducting environmental assessments, testing, and reuse planning on qualifying sites. Since the initiation of the current funding round in October of 2022, assessment work has been conducted on several properties including sites in Merrimack, Milford, and Nashua.

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	.4%
Local Contracts	9%
State of NH Grants	2%
Local Dues	8%
Federal Grants	9%
HHW Program Support	11%
Federal Transportation Funds	60%
	100%

### **Community Transportation Service Provider Lookup:**

NRPC developed a comprehensive dashboard that enables users to find transportation options in their locality using an interactive map and connect with service providers directly. View the interactive dashboard at [Gallery \(arcgis.com\)](https://arcgis.com)

**Complete Streets:** NRPC collaborates with communities throughout the region that are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2023 included helping communities pursue grant funding and the bicycle and pedestrian counting program.

### **Greater Nashua Regional Coordination Council for Community Transportation (RCC7):**

The Greater Nashua Regional Coordination Council for Community Transportation (RCC7) works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve community transportation services for all residents in need of assistance. Some RCC7 activities in 2023 included continued collaboration with the Statewide Coordination Council (SCC) and continued support of the regional transportation providers. Since the start of Mobility Management at NRPC, 215 requests for transportation assistance have been processed and 154 outreach events have occurred. For more information, please contact Donna Marceau at [donnam@nashuarpc.org](mailto:donnam@nashuarpc.org) or call (603)417-6571.

**Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Region Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2023: 5 in Nashua and 1 in Pelham. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2023, the District collected 158,598 pounds of waste from over 1,700 households.

**MPO Project Mapper:** In support of the Long Range Transportation Plan, NRPC updated the MPO Project Mapper and offered the public an opportunity to provide feedback on transportation issues facing the region using a map-based survey. These GIS applications and others can be viewed at [Gallery \(arcgis.com\)](https://arcgis.com).

## Nashua Regional Planning Commission 2023 Annual Report – Regional Initiatives

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**Nashua MPO Transportation Project Planning Process:** As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend federal money on transportation improvements in the NRPC region. In 2023, NRPC assisted several communities in identifying and refining bicycle, pedestrian, transit, bridge, and highway improvement projects for funding through the state’s Ten-Year Transportation Improvement Program. The MPO also adopted the FY2023-26 Transportation Improvement Program (TIP) and the FY2023-50 Metropolitan (long-range) Transportation Plan (MTP) in 2023. The TIP and the MTP are the primary transportation planning documents that are required by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). ***The TIP*** is a four-year work program that lists all regionally significant and federally funded projects, as required by federal transportation legislation. The TIP contains an agreed-upon list of specific transportation improvement projects and associated financial information for the Nashua Regional Planning Commission (NRPC) Metropolitan Planning Organization (MPO). ***The MTP*** is a comprehensive, multimodal “blueprint” for transportation systems and services aimed at both meeting mobility needs and improving the overall quality of life of residents in the region through the next 25+ years.

**NH Lower Merrimack Valley Stormwater Coalition:** NRPC continues to serve as the fiscal agent of the Coalition’s municipal pooled funds, as well as the physical and virtual meeting host for the Coalition’s monthly meetings.

### **Regional Housing Needs Assessment**

In March of 2023, NRPC completed the Regional Housing Needs Assessment (RHNA). The RHNA is intended to assess “the regional need for housing for persons and families of all levels of income” as required under RSA 36:47, II. In addition to meeting statutory obligations, the RHNA is meant to aid communities in developing their master plans while providing actionable, realistic solutions for municipalities, businesses, developers, and others on ways to help meet the housing needs of their communities. See the report at [nashuarpc.org/land\\_use/housing.php](https://nashuarpc.org/land_use/housing.php)

**Souhegan River Corridor Management Plan Renewal:** The Souhegan River Corridor Management Plan guides the Souhegan River Local Advisory Committee (SoRLAC) and the communities within the corridor, including Amherst, Merrimack, Milford, Wilton. NRPC will be working with SoRLAC to update the plan, thanks to a 604(b) grant from NHDES.

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### **Nashua Regional Planning Commission Staff**

#### ***Administration***

Jay Minkarah, Executive Director  
Camille Pattison, Assistant Director  
Nicole Kingsbury, Project Accountant  
Kathy Kirby, Admin./Communications Assistant

#### ***Land Use Team***

Mary Brundage, Regional Planner  
Cassie Cashin, Regional Planner III  
Emma Rearick, Environmental Planner III

#### ***GIS Team***

Sara Siskavich, GIS Manager  
Ryan Friedman, Senior GIS Planner  
Tyrel Borowitz, GIS Analyst

#### ***Transportation Team***

Matt Waitkins, MPO Coordinator  
Donna Marceau, Mobility Manager  
Ned Connell, Senior Planner

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Nashua Regional Planning Commission  
30 Temple Street, Suite 310, Nashua, NH 03060  
(603) 417-6570 | [nashuarpc.org](https://nashuarpc.org)



## **Nashua Regional Planning Commission 2023 Annual Report | Amherst, NH**

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Amherst accessed a wide range of benefits in 2023, including:

**Household Hazardous Waste (HHW) Collection:** [nashuarpc.org/hhw](https://nashuarpc.org/hhw) NRPC held six HHW Collection events in 2023 for residents to properly dispose of hazardous household products. **91 Amherst households** participated in these events.

**GIS Assistance:** NRPC assisted the DPW with asset management software, completed a spatial analysis to determine the validity of zoning protest petitions, completed a license inventory and recovery of the Town's ESRI products, and finalized GIS products for the Heritage Commission.

NRPC provided the Town of Amherst with a **Land Use Regulatory Audit** of current regulations to evaluate consistency with goals in the 2023 Master Plan.

**Discounted New Hampshire Planning and Land Use Regulation Books:** In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual New Hampshire Planning and Land Use Regulation Book to communities at a sizable discount over the retail price. Amherst's **Total Cost Savings** in 2023: **\$1,834**

**Road Surface Management System (RSMS):** NRPC provided an inventory of all local roads, a current conditions evaluation and needs assessment, a prioritized future maintenance schedule, and a budget justification for associated future expenditures for road improvements.

**RCC7/Mobility Management:** The NRPC mobility manager has conducted extensive public outreach in Amherst to increase awareness of available transportation options, including events at Town Hall, a veterans' event at Amherst Town Library, and Meals on Wheels event at Buck Meadows.

**Tax Mapping:** NRPC maintains Amherst's tax maps, which are legally required under NH RSA 31:95-a at no additional cost to the town. [nashuarpc.org/TaxMapAmh](https://nashuarpc.org/TaxMapAmh)

**GIS Parcel Viewer:** NRPC hosts MapGeo, the Town's GIS property viewer: [nrpcnh.mapgeo.io](https://nrpcnh.mapgeo.io). Amherst's Estimated Annual Software **Cost Savings: \$3,000**

**Traffic Counts and Survey Assistance for Amherst Village Study:** NRPC assisted the town with their ongoing Village redesign study, supported traffic data, set up a public survey to gauge residents' perceptions and opinions regarding traffic around the village district, and conducted turning movement counts at seven intersections in the historic village district. NRPC also conducted several traffic counts for a corridor analysis.

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

**Commissioners:** Jason Hennessey, Will Ludt, Danielle Pray

**Transportation Technical Advisory Committee:** Will Ludt, Eric Slosek

**Nashua Regional Solid Waste Management District rep:** Eric Slosek

## Amherst Bicycle & Pedestrian Advisory Committee: 2023 Year in Review

In 2023, the Amherst Bicycle & Pedestrian Advisory Committee (BPAC) witnessed significant progress and community support in its endeavors to enhance and expand the town's multimodal network.

**Community Prioritization of Pedestrian and Biking Paths:** A key insight from the town's master plan survey revealed a strong community inclination towards safer pedestrian and biking paths, with 84% of respondents emphasizing it as a priority. This robust community backing underscores the relevance and urgency of BPAC's mission.

**Advocacy for Strategic, Cost-effective Multimodal Network:** Our committee has consistently advocated for a cost-effective approach to developing a town-wide multimodal network. We focus on projects that promise cost efficiencies, appeal to external funding sources, and maximize the impact of available funding.

**Voter Support and Funding:** In another significant milestone, voters approved \$75,000 for the Multimodal Capital Reserve Fund – the widest margin of approval yet. This funding supports the second installment of the AMS/SHS School Campus Project, which includes constructing a sidepath for students at Souhegan High School and Amherst Middle School.

**Easement Donations and Network Expansion:** The past year saw the donation of 1.87 miles of easements for network-focused trails, notably a significant portion of the Milford and Manchester Branch rail line. This development is pivotal in connecting the school campus area with Amherst Village. Additionally, the Amherst Land Trust received significant public easements around Lac Rubis, ensuring sustained public access.

**State Funding and Future Opportunities:** The New Hampshire Department of Transportation awarded Amherst the opportunity to fund additional rail trails from Baboosic Lake Road to Walnut Hill Road, including a spur to the Meeting Place Mall. This potential development is crucial for a regional rail trail spanning multiple towns.



*The Baboosic Greenway, this portion of the rail trail project is in the area of Walnut Hill Road*

As we reflect on a year marked by community support, strategic advancements, and significant milestones, the BPAC remains committed to its vision of a connected, accessible, and safe multimodal network for Amherst. We look forward to building on this momentum and continuing our work in the coming year.

## REPORT OF THE CEMETERY TRUSTEES

The Cemetery Trustees are responsible for 6 Cemeteries, four are active, and two are inactive. They are located as follows;

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

These cemeteries are maintained under the supervision of the Cemetery Sexton Perry Day. During 2023 the Cemetery Trustees acknowledged 15 Right to Inters and 23 burials.

Knott's Land Care has been mowing Meadowview and Forestview Cemeteries for the second year in a row and has done a fabulous job! Public works employees care for the remaining cemeteries and handle burial and cemetery clean up.

At Meadowview Cemetery our scatter garden was in full bloom this year. This garden was designed to have blooms in the spring, summer and fall. A stone for the scatter garden has been placed.

In 2023, benches were placed, bushes were planted, and mulch was spread at Forestview Cemetery. To obtain a Right to Inter for Forestview Cemetery please contact the Dept. of Public Works.

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

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



## Burials – 2023

### Meadowview Cemetery

Annmarie Kimball	5/12/2023
Edward French	5/19/2023
Carl Sigvardson	5/19/2023
Roy Clites	5/31/2023
Vicki Durzy	6/10/2023
Susan Wells	6/17/2023
Susan Maki	6/17/2023
Ann Krantz	7/15/2023
Kristine Cummings	7/21/2023
Colin Ptak	7/22/2023
Martha Redman	8/11/2023
Byron Gayman	8/16/2023
Robert L’Homme	8/11/2023
Edward French	9/22/2023
Mark McGovern	9/29/2023
Roseann Sommers	10/03/2023
Arthur Ullrich	10/13/2023
Margaret Iles	11/17/2023
Diana Bell	11/18/2023
William Dunn	11/28/2023
Jessica Gendron	11/29/2023
Joseph McPhee	12/07/2023

### FORESTVIEW CEMETERY

David Berkebile	5/11/2023
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### Chestnut Hill Cemetery

Ronald Pomerleau	5/11/2023
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## Amherst Conservation Commission

The Amherst Conservation Commission (ACC) manages Town properties acquired by donation, Town warrant or Conservation Fund assets. These properties are set aside as open space for ecosystem protection, outdoor recreation, water resource protection and other conservation purposes. The ACC presently manages approximately 2600 acres of conservation land and maintains about 45 miles of trails for public use. The ACC makes recommendations on wetland permit applications to NH DES and on private development proposals to the Town's Planning Board and Zoning Board of Adjustment. The ACC meets on the second Wednesday of each month at 7PM in the Town Hall; the public is welcome to attend.

In 2023, major achievements by the ACC included:

- Acquisition for permanent conservation of 178 acres between the Pond Parish and Grater Woods conservation areas. The area is divided into three parcels, payment for which is spread over three fiscal years (2022-23, 2023-4, and 2024-5). The resulting contiguous conserved land totals approximately 1,200 acres, providing an ecological mosaic of high-quality habitat for a range of wildlife species and ample area for outdoor recreation.
- Acquisition of 60 acres on Boston Post Rd in a collaborative effort with the Amherst Land Trust. This area will form part of 140 contiguous acres of private properties with conservation easements and town conservation land near the center of town.
- Conclusion of the Town Master Plan development resulting in a plan that calls for continued expansion of conserved open space and the protection of water resources. Based on community interest expressed in the plan, ACC will seek to acquire more open space and is taking an active role in advising the Town on water resource protection.
- Development of an herbicides policy for invasive species management on ACC-managed lands.
- Continued development and maintenance of trails and trail infrastructure for the enjoyment of outdoor enthusiasts in the community.



Caption: New boardwalk and observation deck on Pulpit Brook trail

Respectfully submitted – Jared Hardner, Chair

## **Amherst Energy Committee**

The Amherst Energy Committee was founded in 2023 with the goal of bringing Community Power to Amherst. The committee interviewed three different partners for Amherst and decided on Standard Power. Together with Standard Power, the committee came up with a draft community power plan for the town. We then held two public hearings where we had a great turn out and thoughtful questions from those in attendance. We revised the plan based on public feedback and it was presented to the Board of Selectmen at the meeting on December 18<sup>th</sup> at which it was approved.

The committee plans to continue its work in Amherst next year by implementing the Community Power Plan if approved by Town Vote and will also engage in efforts to make Amherst's buildings more energy efficient. Furthermore, the committee intends to help the town potentially complete renewable energy projects.

It has been a great six months since our formation, and we look forward to continuing to serve the community next year.

## Fourth of July Celebration

In a summer plagued by record breaking rainfall, we counted ourselves lucky on the Fourth of July! Although the day opened with drizzly skies and the threat of rain, the storms held off long enough for a fabulous event! In the early hours of the day, the village green bustled with activity as artists, craftspeople, and children's games were set up for all to enjoy. Community members and local organizations were generous with their time and expertise, eager to make the day a success for all. Food, items for sale, animals, artwork, craft demonstrations, pocket ladies, batting cage, puppy contest, and children's activities were available to an enthusiastic crowd. We are grateful to our local organizations for their contributions on the day of the event!

The Children's Bicycle Parade, run by the Lions Club kicked off the parade. Parade participants included fire engines, floats, bands, antique automobiles, and marchers, all representing the theme of the celebration, *An Old Fashioned Fourth*. Local, state, and national politicians joined us, adding enthusiasm to the second part of the parade. After the parade, the Lions Club made their presentation of the Citizen of the Year Award to Stacy Morison.

Unfortunately, the forecast was not as kind for our fireworks display, which were postponed due to inclement weather. To make up for the delay, the committee gave ice cream away to the community as a thank you for your patience and support. This ice cream social was provided to the community by Bangor Savings Bank. Ultimately, the fireworks took place in September and Amherst residents enthusiastically kicked off the school year with festivities and fireworks at Souhegan High School. At this much anticipated event, families spent the evening eating pizza, kettle corn, and slush together while being entertained by bands, musicians, and clowns. Overall, the evening went well, and the firework show was a big hit.

Many, many people worked hard to make this small-town celebration a success: town departments, parade participants, local organizations, and our volunteers who ran activities, parking, and food sales. Thank you to all those who helped to bring the event to life! We would also like to thank our many sponsors, including Moulton's Kitchen & Market, Bangor Savings Bank, Dovetail Dental, Fidelity Investments, HPM Insurance, Amherst Lion's Club, American K-9 Country, Amherst Physical Therapy, LaBelle Winery, Market Basket, Hannaford, and Shaw's supermarkets. Sponsorship and donations allow us to keep the prices low so that all could partake in the event.

We are particularly appreciative of our biggest sponsors, Moulton's Kitchen & Market, Bangor Savings Bank, Ciardelli Fuel and Dovetail Dental. Thank you to Bangor Savings Bank whose generous donation helped to fund the fireworks and host the ice cream social. Thank you

to Ciardelli for working with the Fourth of July Steering Committee on our annual propane fundraiser. A special thank you goes to Moulton's Kitchen & Market, who not only make donations of food and funds, but also donate their time and expertise on the day of the event. Food sales are our biggest fundraiser and Moulton's donation of time in cooking and serving food on the fourth is welcomed by all.

Appreciation is due to the committee members who began meeting in the fall of 2022 to pull the July 4<sup>th</sup> celebration together. Nancy Head, Liz Boskee, Katherine Lockwood, Susan Deschenes, Chris Sylvia, George Coddington, Peter Moran, Victoria Parisi, George Bower, Jim Janson and Terri Behm offered advice and behind the scenes help throughout the year and we offer them our thanks! In addition, we are truly grateful to the many, many people who offered their services on the day of the event, including the more than 40 young adults and scouts who volunteered their time as their efforts were integral to the success of the day. Finally, we offer our thanks to the public servants of Amherst, including the Board of Selectmen, the Amherst Fire Department, the Amherst Police Department, the Department of Public Works, and the town administrative staff. Without your support, guidance, and time this event could not come to fruition.



## **Amherst Heritage Commission Annual Report- 2023**

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. We can look back with pride at our accomplishments, but also look forward to continuing our mission of preserving our rich heritage that we have in Amherst. The Amherst Heritage Commission shall have advisory and review authority to:

- a. Survey and inventory all historic and cultural resources within the town, conduct research and publish findings, assist and advise Amherst boards and commissions in supporting issues which address cultural and historic resources; coordinate activities of national, state and local organizations and reviewing matters affecting cultural and historic resources town wide.
- b. Receive gifts of money and property, in the name of the Town.
- 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 (2023)**

**Certified Local Government Grant:** Completed work on a grant from the NPS and NHDHR to link our digitized Historic Resource survey with GIS mapping and building a new web site. Conducted a Webinar- "From the Bookshelf to the Public" in January 2023. We are excited about integrating a new heritage web site with GIS mapping and story map. The public has access at:

- **Amherst, NH Through the Years; A historic town's story through narrative, photos, and maps:** <https://arcg.is/1P8yue0>,
- **Amherst, NH Points of Interest:** <https://arcg.is/1vaXLH>
- **Amherst, NH Map Explorer:** <https://arcg.is/141aHv>
- **New Heritage Commission web site:** <https://www.amherstheritage.com>

**Trail Steward for Trail spur off of Josiah Parker Trail to the Corn Crib:** Continued support to the ACC in being trail stewards for a spur trail off of the Josiah Parker Trail and the trail leading to the B&M Trail. Conducted cleanup efforts in May and October 2023.

**Writing the History of Camp Young Judea:** The commission is completing the history and heritage of the camp which opened its doors on May 1939 and has been open continuously since then. Previous visitor to the camp includes David Ben-Gurion, first Prime Minister of Israel. The history will be published in 2024.

**Conducting Research on the Baboosic Lake Rail Stop:** A design for a replica of the Baboosic Lake Flag Stop B&M Railroad has been completed. Researched data and design criteria for building a replica of the Baboosic Lake Flag Stop B&M railroad. The Heritage Commission is currently going through the town process in obtaining permission to start construction. After the granting of permission to start, the Heritage Commission will apply for a grant to cover the cost of construction.

Status of the Cooperage on Baboosic Lake Road: The Heritage Commission, in coordination with the ACC, DPW and the previous owner, have determined that the Cooperage is beyond economical repair or refit. The Cooperage is to be demolished in 2024. Two years ago, the Heritage Commission conducted an assessment study of the stability and historic significance of the Cooperage, which was performed by Robert Adam, Preservation Services of Shirley, MA. The study fully documented the Cooperage. After the demolition, the stone foundation will remain as evidence of the structure, with an appropriate plaque giving details.

Support to a Citizens Petition: Assisted citizens of Amherst in preparing and submitting a Citizens Petition in making Christian Hill Road a Scenic Road. The petition was on the town's ballot in March 2023. In March, the town voted not to make Christian Hill Road a Scenic Road.

### **Looking Forward to 2024 (Projects for the Heritage Commission)**

- a. Continue to work with and attend meetings of other town commissions and boards, working groups and joint projects. Present briefings/status information as a minimum: Board of Selectmen, Conservation Commission, Historic District Commission, ZBA, and Amherst Planning Board.
- b. Conduct a meeting on 25 January 2024, Town Library, of like-minded heritage organizations to discuss the preparation for the “America 250” celebration in 2026, the 250<sup>th</sup> anniversary of the American Revolution. The public is invited to attend.
- c. Continue to use LiDAR Imagery to document, locate and verify stone walls in Amherst, document historic resources and showcase the results on the Heritage GIS web site.
- d. Gain a grant to provide funding for the B&M Baboosic Lake Railstop construction.
- e. Assist the ACC in trail development for access to the Truell Sawmill site near Pond Parish Road.

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

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

Respectfully Submitted,



Will Ludt  
Chair, Amherst Heritage Commission

## 2023 Library Trustees Report

As we reviewed how things were going each month this year the Trustees noticed an obvious trend toward normalcy. People were coming back into the library not just to check out materials but to attend programming, work with others in their local organizations who use our space for meetings, attend story times, talk about books in Library sponsored book groups, glow with pride over their children or grandchildren's art work on the walls, or just sit, enjoy a coffee or some tea in our small café area overlooking our beautiful back garden. This is normalcy. The Library is again a place for simple connection in community and in learning, reading, and sharing. While it is what a free public library always does for its community, it has been a long road back from COVID. We are delighted to feel connected again much as we were before the pandemic. We are a community hub, and we are proud to provide connection and space to Amherst residents right in the town center.

Yes, things have changed over the past 4 years, but things would have changed anyway. More and more we are orienting ourselves to the many ways that our patrons want to access and work with what we have to offer. Whether it is being a source of materials on diverse platforms, being a support for research, providing opportunities for interaction with other patrons and friends or just being a safe place to be for a few hours, your library is open and ready to serve you. More of our collection is online now as our digital footprint has expanded. Our collection is dynamic and changing. We are constantly bringing in hot, new in-demand titles in a variety of formats and working with other libraries through interlibrary loans to borrow titles patrons want that we don't have in our own collection. This network of sources enlarges our collection for our borrowers and is a key component of our annual budget.

This year we launched a new interface for our online catalog to make online browsing easier, increased access to eBook bestsellers (Hoopla flex), and introduced online access to NYT and WSJ. None of these new initiatives require you to be in the library itself to use them. More and more the library has become a 24/7 resource and connection for our patrons.

Over the past year we have been searching for a children's librarian who brings new energy and focus to children's programming. Lisa Cutter, a library assistant, ably filled in while we searched. We are grateful for her service and flexibility and wish her well as she has moved out of state. This fall we hired Carla Ferreira as Head of Youth Services. She is dynamic, full of ideas, and very engaging with children and their families. If you have not met her, go down to the children's room and introduce yourself. We are already excited with the direction she is taking this part of our mission. We are abuzz with enthusiasm, energy, and new programs. In addition to regular morning Storytimes we now have lunchtime and PJ stories, new book clubs for beyond-preschooler, a graphic novel club and "chapters and doodles." Crafternoons help out parents on early release days from school. Another delight is that we have hired Conor Eccleston as a Library Assistant for the Children's Room. Connor is not new to the Library. He enjoyed the children's room as a child and worked as a page at the Library during high school, so it is wonderful to see him come full circle after college and join us again.

Programming has always been a strength of the Library. Over the past few years we have partnered with other community groups to offer programming that's in addition to what we plan for patrons and friends directly. The program on composting was a collaboration with the

Garden Club and DPW, as it focused on food waste diversion options in Amherst. Over 100 people came. We do our best work when we collaborate like this and look forward to continuing the practice.

Renowned storyteller Sebastian Lockwood presented *The Odyssey* as it was intended to be experienced. Listening to the story rather than reading it was a truly magical and transportive evening.

The 28<sup>th</sup> Annual Boardman Concert welcomed soulful and entertaining jazz musicians Guy van Duser and Billy Novick for an afternoon surrounded by friends old and new, representative of how the library succeeds in giving community members opportunities to come together to connect, listen to great music, and enjoy refreshments and conversations.

The Trustees are grateful for the outstanding staff we have. It's not just their obvious professionalism that we value, but the wonderful way they reach out to our patrons all year long. They build a sense that the Library is community, that it provides patrons with a warm welcome, suggestions for reading or viewing, and offers them the comfort of a stable, secure environment in which to relax, stimulate their minds and imaginations, and feel a part of Amherst. Our Library Director, Amy Lapointe, does an excellent job managing all this.

We are grateful, too, for our ongoing partnerships with the Amherst Garden Club and the Department of Public Works. The grounds are attractive and inviting and the building is well-maintained thanks to their expertise and attention month in and month out.

As always, we enjoy a good relationship with the Board of Selectmen and have truly appreciated Danielle Pray as their liaison to us. She asks good questions and listens well all while engaging with us and encouraging our efforts. Thank you, Danielle.

This is your town library. We are here for you whether you have a library card right now or not. Consider getting one. Your tax dollars let you read the latest novels, explore the New York Times, or go to a concert without additional cost. The library is a bargain, so visit us!

Respectfully submitted,

Nancy T. Baker, Chairperson

For The Board of Trustees:

Mike Enriquez  
David Hallenbeck  
Nancy Head  
Elisabeth Larson  
Steve Mantius  
Gretchen Pyles  
Bill Cassidy, Alternate  
Toni Dinkel, Alternate  
Jim Kuhnert, Alternate

## MEMORIAL DAY OBSERVANCE

The 2023 Memorial Day Observance was held on Friday, May 26<sup>th</sup>. Participants gathered on The Village Green. An Invocation was given by Pastor Karl Hester of the Messiah Lutheran Church, Amherst. Parade Marshall, Colonel Charles Pyle, U.S. Marine Corps, Retired, led the community to each of the Veteran Monuments.

The parade proceeded along the route of School Street, with a stop at the World War I Monument with a reading of the history, placement of a wreath, raising of the flag, 3 volleys, taps and echo. The group marched across Boston Post to Carriage Lane, right onto Davis Lane and into the cemetery. The same observance was performed at the two monuments; Unknown Soldier from the Civil War, and World War II Monument within the cemetery and the flag was raised on the pole, a wreath was placed, 3 volleys, taps and echo.

The route went along Foundry Street to Middle Street where the last observance was done at the Civil War monument. At this green, “The History of Memorial Day” was read by Master Sargent, Michael B. Shannon, U.S. Army, Retired. “It is the Veteran” read by Marie Grella, “In Flanders Fields” read by Lisa Lyon, “We Shall Keep the Faith” read by Cindy Michavich, and “Peace” read by Colleen Guzeman.

There was a brief moment of silence, and recognition of all that are or have served our country in each of the Six Branches of Service. The Souhegan High School & Amherst Middle School bands played and marched, the Scouts, the Amherst Fire Department Color Guard, Milford VFW Color Guard, and Selectmen participated. There were many Veterans among the participants; some marched and others were driven. There were Veteran flag carriers with their respective service flags as depicted in the photo. Thank you also to the Amherst Police Department, the Department of Public Works, and the Citizens of Amherst.

Respectfully,  
Theresa Marie Grella



## **SOUHEGAN RIVER LOCAL ADVISORY COMMITTEE**

The Souhegan River Local Advisory Committee (SoRLAC) is pleased to present its 2023 Annual Report, providing an overview of recent activities and achievements. Building upon last year's activity, SoRLAC helped secure a significant grant for the development of the 2023 Souhegan River Corridor Management Plan. Our partner organization, the Nashua Regional Planning Commission (NRPC), has received a \$14,635 award to support the creation of an updated management plan. The grant was from the state's revolving allotment for Water Quality Planning 604(b) fund. Despite the late signing in the year, SoRLAC and NRPC have initiated the renewal process, anticipating further progress throughout 2024.

The forthcoming corridor management plan represents a crucial step forward, aiming to update the 2006 Souhegan River Watershed Management Plan. It addresses critical aspects, encompassing risks to the river, considerations for human health, recreational access and documentation of changes in the river corridor. Ultimately, we envision the Corridor Management Plan becoming a valuable tool for watershed towns in helping to safeguard the Souhegan River.

Over the past year, SoRLAC conducted 11 regular meetings, undertook multiple site tours, and reviewed 8 permit applications for projects in proximity to the Souhegan River. Our dedicated team contributed over 207 volunteer hours to these endeavors. Notable projects included active participation in community meetings and in-depth reviews of initiatives such as the Pine Valley Hydroelectric Project in Milford, scrutiny of potential river violations, and evaluations of building projects and utility permits for maintenance purposes. Additionally, we are excited to report an initiative supported by SoRLAC in Merrimack broke ground in November for a river walking trail to establish a new link in the walking trails in Merrimack, connecting the old mill sluiceway under the historic stone arch Chamberlain Bridge. SoRLAC members also engaged in several events, including Wilton's sustainability fair, planned canoe trips, and water sampling with our partner organization, the Souhegan Watershed Association. Detailed minutes and additional information are readily available on the Nashua Regional Planning Commission website at <https://nashuarpc.org>.

Stretching across 34 miles and encompassing numerous towns, the Souhegan River is a vital resource for wildlife habitat, hydropower, recreation, agriculture, and industry. Recognized as a state-designated river under RSA 483, collaborative efforts with the NH Rivers Management and Protection Program help reinforce its enhanced protection, emphasizing the importance of municipal and citizen partnerships for the river's continued vitality.

SoRLAC warmly welcomes residents from watershed towns to join our dedicated team, as we continually seek new members passionate about preserving and enhancing the Souhegan River.

Cory Ritz, Chairman

**Supervisors of the Checklist 2023 Report**

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

Donni Hodgkins	Term Expires 2026
Jeanne Ludt	Term Expires 2028
Margaret “Maggie” Paul	Term Expires 2024

**Supervisors' duties include the following:**

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

Town Election – March 28, 2023

- residents voted 3573
- Registered: 51

As of December 1, 2023, we have 8,618 voters registered in Amherst.

Democrats	2757
Republicans	2681
Undeclared	3180

## **AMHERST TREE LIGHTING CEREMONY**

December 8, 2023

This wonderful community event traditionally takes place on the Friday before the second Sunday in December. It kicks off the events that occur throughout town during the Amherst Tree Lighting Festival. Tom and Marti Warren and their lighting elves strung beautiful LED lights on the former Memory Tree in the Village Green near Town Hall. Tom designed and created the gorgeous tree topper! The Amherst Department of Public Works assembled the stage for the performers and arranged for stage lighting. The Souhegan High School Music Group graciously worked their sound system this year, so that everyone could hear our performers.

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

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

The Amherst Police Department chauffeured Santa to the Village Green so that Santa and his elves could lead a sing-a-long and then count down the lighting of the tree!

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

Much appreciation,  
Michelle Arbogast  
Chair, Amherst Tree Lighting Festival



## AMHERST TRUSTEES OF THE TRUST FUNDS FOR FISCAL YEAR 2023

July 1, 2022 – June 30, 2023

### **Summary of Duties**

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

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

#### Overview of Duties

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

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

MS 9 and MS 10 annual reports for the period ending June 30, 2023 and filed with NH Dept. of Revenue, by September 1, 2023.

### **Capital Reserves**

Town of Amherst deposit requests approved in the amount of \$677,000.00 to the Capital Reserve Funds at the August 30, 2022, Trustees meeting as approved by the voters’ official ballot on March 08, 2022.

Town of Amherst deposit requests approved in the amount of \$732,000.00 to the Capital Reserve Funds at the May 16, 2023, Trustees meeting as approved by the voters’ official ballot on March 14, 2023.

Town of Amherst withdrawal request approved in the amount of \$9,956.00 from the Town of Amherst Multimodal Facilities Capital Reserve Fund.

Town of Amherst withdrawal requests approved in the amount of \$38,131.82 from the Amherst Communications Center Capital Reserve Fund.

Town of Amherst withdrawal request approved in the of \$398,711.68 from the Town of Amherst Bridge Repair & Replacement Capital Reserve Fund.

Town of Amherst withdrawal request approved in the amount of \$706,709.08 from the Town of Amherst Fire Rescue Vehicle & Equipment Purchase and Repair Capital Reserve Fund.

### **Town Trust Funds**

No deposit or withdrawal requests were made from the Town of Amherst Trust Funds for fiscal year 2023 except Cemetery and School Scholarships as described below.

### **Cemetery Trust and Capital Reserve Funds**

Cemetery Trust Fund withdrawal requests approved in the amount of \$52,533.03 for cemetery maintenance in support of the objectives outlined in the Perpetual Care, Putnam, Unrestricted and Wilkins Trust Funds.

Cemetery Trust Fund and Capital Reserve Fund withdrawal requests approved in the amount of \$26,990.39 in accordance with the trust funds requirements to support work done at both Meadowview and Forestview cemeteries.

### **Library Trust Funds**

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

### **School Trust and Capital Reserve Funds**

No deposit or withdrawal requests were made for the Souhegan Cooperative School District (SCSD).

The Amherst School District (ASD) deposit request approved in the amount of \$650,000.00 to the ASD Capital Facilities Repair, Maintenance, and Improvement Expendable Trust per the March 08, 2022, town vote.

The Amherst School District (ASD) withdrawal request approved in the amount of \$38,759.65 from the ASD Capital Facilities Repair, Maintenance, and Improvement Expendable Trust.

The ASD withdrawal request was approved in the amount of \$5,000.00 from Isaac Spalding Trust in support of the educator professional development objectives outlined in the trust.

### **Scholarships**

A total of \$18,085.00 was awarded in July and August 2022 from various town scholarship trusts to graduating Souhegan High School students, class of 2022.



**OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 14, 2023**

DELIBERATIVE SESSION  
FEBRUARY 8, 2023

The meeting was called to order by Moderator Stephen Coughlan at 7PM at Souhegan High School followed by the Pledge of Allegiance started by Debbie Bender. 86 voters checked in. Chairman Peter Lyon introduced the Board of Selectmen: Tom Grella, Danielle Pray, Bill Stoughton and John D'Angelo. He also introduced Town Administrator Dean Shankle, Deputy Town Clerk LaVern Fucci, Executive Assistant Jennifer Stover, Town Attorney, Matthew C. Decker, and the Department Heads: Nic Strong, Community Development Director, Debbie Bender, Finance Director, Matt Conley, Fire/Rescue Chief, Amy Lapointe, Library Director, Mark Reams, Police Chief, Eric Slosek, Public Works Director, Craig Fraley, Recreation Director, and Gail Stout, Tax Collector. Members of the Ways and Means Committee were introduced: Lori Mix, Chairman, Wendy Rannenberg, Russ Hodgkins, Diane Layton, Tom Silvia, Steve Bosowski, Alt, and members not present Tom Cook, Andrew Pataky, Michael Patterson (LOA). Moderator Stephen Coughlan introduced assistant moderators that assisted him this evening. Peter Moustakis, George Bower, and CJ Butler. Moderator Coughlan explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March 14th town meeting ballot or amend the article 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 referred the attendees to the warrant they received when they entered, read Article 21 (Election of officers), and recognized Selectmen Chair Peter Lyon to read and discuss Article 22, Operating Budget.

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

- 1 Selectmen for 3 Years**
- 1 Town Clerk for 3 Years**
- 1 Cemetery Trustee for 3 Years**
- 2 Library Trustees for 3 Years**
- 2 Planning Board Members for 3 Years**
- 1 Planning Board Members for 1 Years**
- 1 Trustee of the Trust Funds for 3 Years**
- 2 Zoning Board of Adjustment Member for 3 Years**

**ARTICLE 22: Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$15,889,910**. Should this article be defeated the default budget shall be **\$15,650,729** which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Majority vote required)

Selectman Peter Lyon presented this article. He talked about the FY23 review and FY24 goals. The town portion of the property tax bill, FY 24 proposed budget, proposed budget apportionment, estimated FY 24 revenue, tax rate Amherst vs other Hillsborough County towns, FY 24 default budget, and property tax impact.

The FY 2022-23 accomplishments: Responded to PFAS contamination of wells in vicinity of Fire Station. Authorized procurement of temporary bridge for closed Thornton Ferry I bridge. Implemented Impact Fee Expenditure policy and began using collected impact fees to offset property taxes. Completed police station renovation, phase II. Updated the strategic planning process, identifying budget priorities. Improved outward facing communication with residents. Review and adjustments of call firefighter pay.

FY 2024 Goals: Review Mont Vernon EMS agreement. Review town fees to ensure they are reasonable and in line with other towns. Develop long-range plan for Baboosic Lake water quality protection, including septic system. Review Unassigned Fund Balance Policy. Evaluate participation in NH Retirement System for remaining town employees. Review health insurance offering for town employees. Evaluate Town Hall space use (personnel and document storage). Implement updated accounting software. Plan for Town Administrator, Finance Director retirements.

A motion was made by Sally Wilkins and seconded by Marilyn Peterman. The amendment was to move the addition of \$150,000 to line 4153 legal. The amendment failed. The article was placed on the ballot as written.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

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

**ARTICLE 23: Contingency Fund**

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

Selectman D’Angelo presented this article. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

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

**ARTICLE 24: Baboosic Lake Septic Operating Budget**

Shall the Town vote to raise and appropriate the sum of **\$69,040**, for operating and maintaining the Baboosic Lake Septic System for the ensuing year, said sum is to be offset by user fees. Should this article be defeated the default budget shall be **\$69,080** which is the same as last year with certain adjustments required by previous action of the Town or by law. (Majority vote required)

Selectman D’Angelo presented this article. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

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

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

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

Selectman D’Angelo presented this article. He talked about the funds to support repairs and maintenance for existing communications infrastructure. Approximately \$125,000 expended over the last five years. Funds are also used to match grant funding for major anticipated equipment replacements and upgrades. The radio repeater system grant match of \$28,000 anticipated for FY24, and the radio tower replacement in FY25 requiring an estimated \$45,000 match. There was no discussion.

Motion to restrict reconsideration by John D’Angelo; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

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

**ARTICLE 26: Assessing Revaluation Capital Reserve Fund**

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

Selectman Grella presented this article. Assessing Revaluation CRF balance: \$70,027 as of 12/31/2022  
There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

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

**ARTICLE 27: Bridge Repair and Replacement Capital Reserve Fund**

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

Selectman Grella presented this article. He presented the bridge repair and replacement capital reserve fund that were completed and in process and in the future. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

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

**ARTICLE 28: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund**

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

Selectman Bill Stoughton presented this article. This fund will be used for the purchase and repair of most Fire Rescue Department Vehicles and Equipment. It covers Engines, Trucks, Ambulances and a portion of the Tower Truck replacement. This reoccurring warrant article is important to help the department stay the course for the timely replacement of vehicles and equipment at a manageable cost to the taxpayers. This CRF includes funding for planned periodic refurbishment of vehicles to extend useful lives. Expected purchases in current fiscal year are ambulance, engine and command car. The Tower truck replacement anticipated in FY 2027. The BOS planning for funding of this major purchase will begin this year.

There was no discussion.

Motion to restrict reconsideration by John D’Angelo; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

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

**ARTICLE 29: DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of one hundred twenty thousand dollars **(\$120,000)** to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Majority vote required)

Selectman Bill Stoughton presented this article. The DPW needs a total of \$300,000 funding each year in order to keep up the predicted replacement schedule. This is adequate for spending over the next five fiscal years, but will need to be reviewed. The replacement schedule consistently requires a minimum of \$180,000 per year, that amount is included in the DPW budget. The \$120,000 annual addition to the CRF will allow for purchases requiring greater than the \$180K budget in those years. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

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

**ARTICLE 30: Amherst Multimodal Facilities Capital Reserve Fund**

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

Selectman Bill Stoughton presented this article. The voters approved this article in its first year but did not support it last year. If approved, this \$75,000 would be the second of an anticipated three years as it

represents 1/3 of the estimated cost of our highest-priority project, the Boston Post Road School Campus Side Path. An effort to provide safe, multimodal infrastructure in the area of Souhegan High School and Amherst Middle School. The Bicycle & Pedestrian Advisory Committee has worked very hard in identifying and applying for grant funding in order to minimize the use of property taxes in this and other efforts. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella. Placed on the ballot as written.

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

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

**ARTICLE 31: Recreation Fields Acquisition and Construction Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established.

(Majority vote required)

Selectman Danielle Pray presented this article. The Recreation Fields Acquisition and Construction CRF balance is \$102,670 as of 12/31/2022. This article is part three of three, in anticipation of raising \$150,000. This year, instead of requesting \$50,000, the BOS has elected to request \$30,000 and to use collected Recreation Impact Fees of \$20,000. A 50/50 matching grant funding for the park will be sought from the Land Water Conservation Fund. The total associated costs are expected to be \$300,000. The funding will be used in a three-phased project to build: Two full sized rectangular fields and one smaller rectangular practice field. Additional parking, a playground, picnic area, and irrigation. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella. Placed on the ballot as written.

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

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

**ARTICLE 32: Readoption of Veterans Tax Credits**

Shall the Town vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for an annual Optional Veterans' Tax Credit in the amount of \$500. If readopted, the annual All Veterans' Tax Credit, previously adopted, will also be \$500, the same amount as the Optional Veterans Tax Credit. If readopted and approved, this article shall take effect for the 2023 property tax year.

(Majority vote required)

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

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



Selectman Danielle Pray presented this article. An amendment was made by Selectman Danielle Pray and second by Selectman John D’Angelo. The proposed Amendment: Shall the Town vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for an annual Optional Veterans’ Tax Credit in the amount of \$500, **as well as to readopt the provisions of RSA 72:28-b, previously adopted, for an annual All Veterans Tax Credit in amount of \$500.** If readopted and approved, this article shall take effect for the 2023 property tax year. (Tax Impact= \$0.00) (Majority vote required)  
The DRA has requested that this article be re-written to include reference to both statutes. The amendment passed. A vote was taken and passed. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella. Placed on the ballot as written.

*(The Board of Selectmen supports this article by a vote of 4-0-0.)*  
*(The Ways and Means Committee had no opinion)*

**ARTICLE 33: Elderly and Disabled Exemption**

Shall the Town vote to modify the maximum annual income amount to qualify for the elderly and disabled exemption from property tax, previously established, to be as follows: a net income of not more than \$54,300 (formerly \$49,960) for a single person, or if married, a combined net income of less than \$73,325 (formerly \$67,640) in accordance with RSA 72:39-a.) (Majority vote required)

Selectman Danielle Pray presented this article. The Social Security Administration provided recipients with an 8.7% COLA this year. This adjustment to the maximum income limits adds a corresponding 8.7% to the income limits for those taxpayers receiving an exemption under this provision. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella. Placed on the ballot as written.

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

**ARTICLE 34: Budget Preparation**

Shall the Town vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body.  
(Majority vote required) There was a brief discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella. Placed on the ballot as written.

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

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

**ARTICLE 35: Appointment of a Town Treasurer**

Shall the Town vote to change the office of Town Treasurer from an elected position to an appointed position in accordance with RSA 41:26-e. Such appointment shall be made in accordance with RSA 669:17-d by the Board of Selectmen. Such appointment shall be made in writing and shall include the compensation to be paid. If approved the person holding the elected office shall continue to hold such office until the next annual town election following the vote. (Majority vote required)

Selectman Danielle Pray presented this article. State Law changed in 2007 to allow voters to change to an appointed Town Treasurer position. Towns were finding it difficult to find people to run for office. An appointed position allows the Selectmen to find the most qualified, knowledgeable and trusted person for the position. The selectee does not need to be a resident of Amherst allowing a broader outreach to find the most qualified person for the position. Selectee can be vetted by the selectmen (references and background check) Duties of the Town Treasurer are important enough to find the most competent individual for the office. The current Town Treasurer has held office for several decades and with a dedicated and experienced individual with decades of service in place, there was no need to seek a change in the process. Duties of a Town Treasurer include, per RSA 41:29, “custody of all moneys of the town”, “depositing of such moneys”, “keeping an account of all sums received and paid” and “investing excess funds”. All duties and responsibilities of the Town Treasurer remain the same and are guided by state law. Vests appointment power with Board of Selectmen rather than the voters. This will not take effect until March 2024 when current Town Treasurer retires.

An amendment was made by Russ Hodgkins and second by Sally Wilkins to add after the board of Selectmen, The Treasurer shall be accountable to the Board of Selectmen. Such appointment. This amendment failed. There was a brief discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella. Placed on the ballot as written.

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

**ARTICLE 36: Tax Cap – PETITION WARRANT ARTICLE**

Shall the Town adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year’s actual amount of local taxes raised, by more than the lesser of (a) 2% (two percent); or (b) the annual percentage increase in the U.S. Consumer Price Index – All Urban Consumers for the Northeast, published by the U.S. Bureau of Labor Statistics, as of the month of December of the immediately-preceding year? (3/5 Majority Vote Required).

*(The Board of Selectmen does not support this article by a vote of 0-5-0.)*

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

Steve Coughlan read this petition article and introduced petitioners Terry Reiber and Russ Hodgkins to present their presentation. Nathan Greer moved to amend this article and Timothy Theberge second it. The amendment reads: Article 36: Tax Cap – Petition Warrant Article Amendment: Shall the town

adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 100%? 3/5 Majority vote required.  
A vote was taken, and the amendment passed.

Motion to restrict reconsideration by John D’Angelo; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

**ARTICLE 37: Regulation of Noise Ordinance – PETITION WARRANT ARTICLE**

Are you in favor of the adoption of the ordinance as proposed by citizen petition, which is summarized as permitted under NH RSA 40:13 (VI), as follows: an ordinance to prohibit noises judged to be excessive, unnecessary, or unusually loud; exempting some noises dependent on the type of activity producing the noise, the location of the source of the noise, the intensity of the noise, or the time during which the noise is emitted; and establishing monetary fines for violations? (Majority vote required)

Steve Coughlan read this petition article and introduced the petitioner Terry Reiber to present the presentation. Russ Hodgins made an amendment and Peter De Bruyn Kops second it. To change “7 pm” to “7 pm to sunset, whichever is later”. This amendment passed. Jenni Watkins made an amendment and Amanda Brown second it to change “db” to “200 db in the day and 195 db at night”. This amendment passed. Peter Moustakis made an amendment and Mark Bender second it to change the petition warrant article to say, “Shall the selectmen review and study the implementation of a noise ordinance?” This amendment passed. Russa Hodgkins made an amendment to say January 1, 2024. This amendment failed. There was a long discussion on this amendment.

Article 37: Regulation of Noise Ordinance-Petition Warrant Article: Amended to read:  
Shall the Selectmen review and study the implementation of a noise ordinance? (Majority vote required)

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

**ARTICLE 38: Scenic Road – Christian Hill Road – PETITION WARRANT ARTICLE**

Shall the Town vote to designate Christian Hill Road, from the corner of Davis Lane/Foundry Street to Route 13, a Scenic Road per RSA 231:157. (No Tax Impact) (Majority vote required)

Will Ludt read the petition warrant article. Wendy Rannenberg made an amendment and Steve Bosowski seconds it. The amendment reads “Shall the town vote to maintain Christian Hill rd. as a scenic setback road from the corner of Davis Lane/Foundry Street to Route 13”. (Majority vote required) There was a brief discussion on this amendment. A vote was made, and the amendment passed.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Tom Grella.  
Placed on the ballot as written.

Moderator Steve Coughlin ended the deliberative session at 11:55 PM

# SAMPLE BALLOT



BALLOT 1 OF 3

## OFFICIAL BALLOT ANNUAL TOWN ELECTION AMHERST, NEW HAMPSHIRE MARCH 14, 2023

*Kerry J. Seaver*  
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.

<b>U-840 SELECTMAN</b> (3 Years) Vote for not more than one <b>THOMAS GRELLA</b> 2707 <input type="radio"/> 27 <input type="radio"/> (Write-in)	<b>LIBRARY TRUSTEES</b> U-2357 (3 Years) Vote for not more than two <b>STEPHEN MANTIUS</b> 2262 <input type="radio"/> <b>NANCY HEAD</b> 2508 <input type="radio"/> 23 <input type="radio"/> (Write-in)	<b>PLANNING BOARD</b> U-799 (1 Year) MEMBER Vote for not more than one <b>CYNTHIA J. DOKMO</b> 1536 <input type="radio"/> <b>PETER HANSEN</b> 767 <input type="radio"/> <b>TIMOTHY KACHMAR</b> 389 <input type="radio"/> 14 <input type="radio"/> (Write-in)
<b>U-488 TOWN CLERK</b> (3 Years) Vote for not more than one <b>NANCY DEMERS</b> 3079 <input type="radio"/> 13 <input type="radio"/> (Write-in)	<b>PLANNING BOARD</b> U-1758 (3 Years) MEMBERS Vote for not more than two <b>THOMAS QUINN</b> 2283 <input type="radio"/> <b>ARNIE ROSENBLATT</b> 1954 <input type="radio"/> <b>JASON SORENS</b> 1110 <input type="radio"/> 26 <input type="radio"/> (Write-in)	<b>TRUSTEE OF THE</b> U-1065 (3 Years) TRUST FUNDS Vote for not more than one <b>MICHAEL PARISI</b> 2493 <input type="radio"/> 17 <input type="radio"/> (Write-in)
<b>CEMETERY TRUSTEE</b> U-819 (3 Years) Vote for not more than one <b>MARIE GRELLA</b> 2730 <input type="radio"/> 26 <input type="radio"/> (Write-in)	(Write-in)	<b>ZONING BOARD OF</b> U-2739 (3 Years) ADJUSTMENT MEMBERS Vote for not more than two <b>CHARLES VARS</b> 2231 <input type="radio"/> <b>JAMES M. RAMSAY</b> 2147 <input type="radio"/> 32 <input type="radio"/> (Write-in)

### ARTICLES

#### ARTICLE 22: Operating Budget U-88

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling \$15,889,910. Should this article be defeated the default budget shall be \$15,650,729 which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Majority vote required)

2477  
YES ☐  
NO ☐  
1011

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

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

#### ARTICLE 23: Contingency Fund U-99

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

2754  
YES ☐  
NO ☐  
718

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

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

TURN BALLOT OVER AND CONTINUE VOTING

# SAMPLE BALLOT

## ARTICLES CONTINUED

### ARTICLE 24: Baboosic Lake Septic Operating Budget

Shall the Town vote to raise and appropriate the sum of \$69,040, for operating and maintaining the Baboosic Lake Septic System for the ensuing year, said sum is to be offset by user fees. Should this article be defeated the default budget shall be \$69,080 which is the same as last year with certain adjustments required by previous action of the Town or by law. (Majority vote required)

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

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

2958

YES ☐

NO ☐

520

### ARTICLE 25: Communications Center Capital Reserve Fund

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

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

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

2589

YES ☐

NO ☐

864

### ARTICLE 26: Assessing Revaluation Capital Reserve Fund

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

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

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

2368

YES ☐

NO ☐

1149

### ARTICLE 27: Bridge Repair and Replacement Capital Reserve Fund

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

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

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

2774

YES ☐

NO ☐

694

### ARTICLE 28: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

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

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

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

2510

YES ☐

NO ☐

954

### ARTICLE 29: DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of one hundred twenty thousand dollars (\$120,000) to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Majority vote required)

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

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

2403

YES ☐

NO ☐

1053

### ARTICLE 30: Amherst Multimodal Facilities Capital Reserve Fund

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

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

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

1975

YES ☐

NO ☐

1465

### ARTICLE 31: Recreation Fields Acquisition and Construction Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Majority vote required)

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

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

2315

YES ☐

NO ☐

1151

### ARTICLE 32: Readoption of Veterans Tax Credits

Shall the Town vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for an annual Optional Veterans' Tax Credit in the amount of \$500, as well as to readopt provision of RSA 72:28-b, previously adopted, for an annual All Veterans Tax Credit in the amount of \$500. If readopted and approved, this article shall take effect for the 2023 property tax year. (Majority vote required)

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

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

3064

YES ☐

NO ☐

404

GO TO NEXT BALLOT AND CONTINUE VOTING



# SAMPLE BALLOT



OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 14, 2023

BALLOT 2 OF 3

*Kang & Partners*  
TOWN CLERK

## ARTICLES CONTINUED

**ARTICLE 33: Elderly and Disabled Exemption**

Shall the Town vote to modify the maximum annual income amount to qualify for the elderly and disabled exemption from property tax, previously established, to be as follows: a net income of not more than \$54,300 (formerly \$49,960) for a single person, or if married, a combined net income of less than \$73,325 (formerly \$67,640) in accordance with RSA 72:39-a.) (Majority vote required)

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

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

3008

YES ☐

NO ☐

384

**ARTICLE 34: Budget Preparation**

Shall the Town vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body. (Majority vote required)

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

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

3159

YES ☐

NO ☐

295

**ARTICLE 35: Appointment of a Town Treasurer**

Shall the Town vote to change the office of Town Treasurer from an elected position to an appointed position in accordance with RSA 41:28-e. Such appointment shall be made in accordance with RSA 669:17-d by the Board of Selectmen. Such appointment shall be made in writing and shall include the compensation to be paid. If approved the person holding the elected office shall continue to hold such office until the next annual town election following the vote. (Majority vote required)

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

1980

YES ☐

NO ☐

1431

**ARTICLE 36: Tax Cap - PETITION WARRANT ARTICLE**

Shall the Town adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 100%? (3/5 Majority vote required)

(The Board of Selectmen does not support this article by a vote of 0-5-0.)

(The Ways and Means Committee does not support this article by a vote of 0-6-0.)

1028

YES ☐

NO ☐

2372

**ARTICLE 37: Regulation of Noise Ordinance - PETITION WARRANT ARTICLE**

Shall the Selectmen review and study the implementation of a noise ordinance? (Majority vote required)

1467

YES ☐

NO ☐

1976

**ARTICLE 38: Scenic Setback Road - Christian Hill Road - PETITION WARRANT ARTICLE**

Shall the Town vote to maintain Christian Hill Road as a Scenic Setback Road, from the corner of Davis Lane/Foundry Street to Route 13. (Majority vote required)

1999

YES ☐

NO ☐

1333

## 2023 ZONING WARRANT ARTICLES

**Article 39: Planning Board Proposed Amendment #1**

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

Amend Article III, General Zoning Provisions, Section 3.4 Signs, by deleting the existing section in its entirety and replacing it with language that provides a purpose for the ordinance, that specifies that sign content is not regulated by the ordinance, that provides for no discrimination against non-commercial signs or speech, that includes definitions, that details which signs are subject to the ordinance, and that includes sub-sections on severability, how to file for sign permits, when signs may be removed by the Town, how appeals are dealt with, what is considered a violation and the penalties therefor, existing non-conforming signs, signs that are prohibited, signs that require no permits, temporary signs, permanent signs, the standards for construction, and Sign Master Plans, as detailed in the full-text copy of the 2023 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.

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

2535

YES ☐

NO ☐

771

TURN BALLOT OVER AND CONTINUE VOTING

# SAMPLE BALLOT

## 2023 ZONING WARRANT ARTICLES CONTINUED

### Article 40: Planning Board Proposed Amendment #2

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

U-315

Amend Article III, General Provisions, Section 3.9 Reduced Frontage Lots, by deleting the existing section in its entirety and replacing it with language that provides an explanation of the Reduced Frontage Lot requirements, that specifies the number of reduced frontage lots allowed as part of a subdivision, that specifies the required minimum lot size in the different residential zoning districts, that includes a requirement for 50' of frontage, that includes requirements for the design and placement of driveways for access, that includes setback requirements, and that specifies that any required Conditional Use Permits be applied for at the time of subdivision; AND, to amend Article IV, Sections 4.3 C.2, Residential Rural, 4.4 C.2. & 3. Northern Transitional, and 4.5 D.2. Northern Rural, to delete reference to the previous reduced frontage requirements; AND, to amend Article IX, Definitions, Section 9.1 Meaning of Certain Words, to amend the definition of Reduced Frontage Lots to refer to the revisions to Section 3.9, as detailed in the full-text copy of the 2023 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.

1776

YES ☐

NO ☐

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

1481

### Article 41: Planning Board Proposed Amendment #3

U-288

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

Amend Article III, General Provisions, Section 3.11 Scenic Setbacks, to add language to add minimum lot frontage requirements for scenic roads, and to add language to the purpose statement regarding preservation of natural vegetation and wildlife, to increase the setback from 100' to 125', to encourage establishment of a 50' buffer within the 125' setback, and to require the frontage of lots on scenic roads to be 300', as detailed in the full-text copy of the 2023 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.

1519

YES ☐

NO ☐

(The Planning Board voted 3-2-0 to support this article.)

1759

### Article 42: Planning Board Proposed Amendment #4

U-248

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

Amend Article III, General Provisions by adding a new section, Section 3.20 Outdoor Lighting and Glare that includes a purpose statement and general requirements, requires lighting to be shielded to avoid glare, provides measurements for the amount of light trespass that is allowed, that specifies the allowable height of light fixtures, that specifies the kind of lighting permitted, that includes hours of operation for lighting, that includes wiring requirements and requirements for site plans and subdivisions, that lists exempt types of lighting, and includes definitions, as detailed in the full-text copy of the 2023 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.

2263

YES ☐

NO ☐

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

1066

### Article 43: Planning Board Proposed Amendment #5

U-282

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

Amend Article IV, Zoning Regulations, Section 4.9 Industrial Zone, to add a new use to the prohibited uses, to require buffers and noise attenuation between lots in the industrial district that border residential zones or uses, to refer to the former B&M railroad right-of-way correctly, to delete the 80' height allowance for uninhabited structures, and to add requirements for vehicle idling, parking and restroom requirements, as detailed in the full-text copy of the 2023 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.

1948

YES ☐

NO ☐

(The Planning Board voted 3-1-0 to support this article.)

1347

### Article 44: Planning Board Proposed Amendment #6

U-385

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

Amend Article IV, Zoning Regulations, Section 4.19 Impact Fees, Sub-Section N, Off-site Improvements, to update the definition of off-site improvement, to detail a procedure for determining the need for off-site improvement exactions, and to discuss the determination of proportionate share as part of subdivision and site plan review applications, as detailed in the full-text copy of the 2023 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.

2395

YES ☐

NO ☐

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

797

GO TO NEXT BALLOT AND CONTINUE VOTING

# SAMPLE BALLOT



BALLOT 3 OF 3

**OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 14, 2023**

*Kerry J. Davis*  
TOWN CLERK

**2023 ZONING WARRANT ARTICLES CONTINUED**

**Article 45: Planning Board Proposed Amendment #7 U-276**

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

*Amend Article VI, Administration, Section 6.3 Board of Adjustment, to amend the deadline for Zoning Board of Adjustment action on an application and to allow a denial without prejudice of an application for which insufficient information has been submitted for the Zoning Board of Adjustment to render a decision, as detailed in the full-text copy of the 2023 Amendments to the Amherst Zoning Ordinance as proposed by the Amherst Planning Board.*

YES ☐  
NO ☐

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

**Article 46: Planning Board Proposed Amendment #8 U-345**

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

*Delete Article VII, Performance and Site Maintenance, Section 7.3 Temporary Facilities.*

YES ☐  
NO ☐

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

**Article 47: Planning Board Proposed Amendment #9 U-359**

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

*Amend Article XVI, Building Code, Section 16.1 Building Code by deleting the list of itemized codes currently contained therein, as detailed in the full-text copy of the 2023 Amendments to the Amherst Building Code as proposed by the Amherst Planning Board.*

YES ☐  
NO ☐

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

**Article 48: Planning Board Proposed Amendment #10 U-248**

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

*Amend Article XVI, Building Code, Section 16.1 Building Code, by adding requirements for water quality and quantity testing, as detailed in the full-text copy of the 2023 Amendments to the Amherst Building Code as proposed by the Amherst Planning Board.*

YES ☐  
NO ☐

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

**Article 49 - PETITION WARRANT ARTICLE:** Are you in favor of the adoption of an Amendment as proposed by petition for the Town of Amherst Zoning Ordinance, as follows: U-280

To amend the Town of Amherst NH Zoning Ordinance, Article IX, Section 9.1 Meaning of Certain Words by adding the following definition:

*Warehouse: A facility, or part of a facility, used primarily for storing goods, wares, commodities and merchandise, whether for the owner thereof or for others, and whether it is a public or private warehouse operation, or act in relation thereto. Warehouse shall include shipping and/or delivery to retailers and businesses (business to business and wholesalers). Warehouse shall exclude Distribution Center as defined in Section 9.1.*

YES ☐  
NO ☐

Pursuant to RSA 675:4, III, the Amherst Planning Board states its recommendation: that it is in favor of the petition to amend the Zoning Ordinance as proposed (3-1-0).

**TURN BALLOT OVER AND CONTINUE VOTING**



# SAMPLE BALLOT

## 2023 ZONING WARRANT ARTICLES CONTINUED

**Article 50 - PETITION WARRANT ARTICLE:** Are you in favor of the adoption of an Amendment as proposed by petition for the Town of Amherst Zoning Ordinance, as follows: U-287

To amend the Town of Amherst NH Zoning Ordinance, Article IX, Section 9.1 Meaning of Certain Words by adding the following definition:

Distribution Center: A facility, or part of a facility, where goods or products are stored on-site temporarily for the primary purpose of shipping and/or delivery to a consumer. Such facilities may include automated systems, office space, and a pick and pack area to be used by employees for sorting and packaging goods and products for shipping and/or delivery from available on-site inventory. Distribution Center includes fulfillment by third parties for the above stated purposes. Distribution Center excludes shipping and/or delivery to retailers and businesses (business to business and wholesalers). Distribution Center is not defined as Warehouse, as defined in Section 9.1. Distribution Center is not defined as a Retail use that may have an accessory Delivery component.

Pursuant to RSA 675:4, III, the Amherst Planning Board states its recommendation: that it is in favor of the petition to amend the Zoning Ordinance as proposed (3-1-0).

**Article 51 - PETITION WARRANT ARTICLE:** Are you in favor of the adoption of an Amendment as proposed by petition for the Town of Amherst Zoning Ordinance, as follows: U-310

To amend the Town of Amherst NH Zoning Ordinance, Article IV, Section 4.9 Industrial Zone, A. PERMITTED USES by including the following replacement use:

6. Warehouses, Distribution Centers no greater than 200,000 square feet, service industries and parcel delivery.

Pursuant to RSA 675:4, III, the Amherst Planning Board states its recommendation: that it is not in favor of the petition to amend the Zoning Ordinance as proposed (3-2-0).

**Article 52 - PETITION WARRANT ARTICLE:** Are you in favor of the adoption of an Amendment as proposed by petition for the Town of Amherst Zoning Ordinance, as follows: U-270

To amend the Town of Amherst NH Zoning Ordinance, Article III, Section 3.11 Scenic Setbacks and Minimum Lot Frontage on Scenic Roads.

A. **PURPOSE.** The purpose of this section is to preserve and enhance the rural, open character of the Town as viewed from the main roads leading through the Town and scenic roads within the Town and to prevent unsightly development along these routes. *This purpose can be complemented by encouraging natural vegetation and wildlife habitats in the setback to increase the rural experience of viewing beautiful natural surroundings while traveling on scenic roads and Town roads with scenic setbacks. Further preservation of rural character and open space can be accomplished through establishment of scenic road minimum lot frontage requirements which additionally benefits highly rated wildlife habitat and wildlife corridors on scenic roads in Amherst. (3-14-23)*

B. **REGULATIONS.** To accomplish the purpose of this section, a setback requirement for all structures of one hundred (100) feet from the highway right-of-way is established on the following roads, and said setbacks shall apply notwithstanding any other setback requirements which may be applicable as a result of other zone regulations: (3-2-76, 3-14-23)

*RSA 231:158 states that as part of a scenic road designation or as an amendment to such a designation adopted in the same manner, a town may impose provisions with respect to such a road which are different from or in addition to those set forth in this section. Relative to RSA 231:158 this additional provision encourages best practices for preservation of existing trees, natural vegetation, and stone walls along scenic roads.*

*Each new lot on a scenic road shall have a minimum frontage of three hundred (300) feet on a publicly maintained road, unless frontage has been approved and recorded as a reduced frontage lot. Corner lots on scenic roads shall have the minimum required frontage on each side of the lot that abuts a street or road.*

*Lots created on or after the effective date of approval of this section (3-14-23) shall comply with its provisions. (3-14-23)*

Pursuant to RSA 675:4, III, the Amherst Planning Board states its recommendation: that it is in favor of the petition to amend the Zoning Ordinance as proposed (3-2-0).

**YOU HAVE NOW COMPLETED VOTING THIS BALLOT**

# SAMPLE BALLOT

## OFFICIAL BALLOT AMHERST SCHOOL DISTRICT ELECTION AMHERST, NEW HAMPSHIRE MARCH 14, 2023

SCHOOL DISTRICT CLERK

### INSTRUCTIONS TO VOTERS

- TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ☒
- Follow directions as to the number of candidates to be marked for each office.
- 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.

#### FOR SCHOOL BOARD

U-1520 Vote for not more than TWO (For 3 Years)

TERRI BEHM 1243 ☐

MARK CHENEY 312 ☐

GREG FRITZ 1143 ☐

SHANNON GASCOYNE 1521 ☐

MOZAMMEL HUSAINY 1182 ☐

☐ (Write-in)

☐ (Write-in)

#### FOR SCHOOL DISTRICT MODERATOR

U-687 Vote for not more than ONE (For 3 Years)

MARK VINCENT 1276 ☐

ELLEN GRUDZIEN 1599 ☐

☐ 10 ☐

☐ (Write-in)

#### FOR SCHOOL DISTRICT CLERK

U-1151 Vote for not more than ONE (For 3 Years)

TONY ORTIZ 2410 ☐

☐ 18 ☐

☐ (Write-in)

#### FOR SCHOOL DISTRICT TREASURER

U-1161 Vote for not more than ONE (For 3 Years)

MARGARET BENNETT 2398 ☐

☐ 21 ☐

☐ (Write-in)

### ARTICLES

#### Article 12

U-46  
To see if the District will vote to raise and appropriate the sum of fifty four million two hundred and fifty thousand one hundred seventy nine dollars (\$54,250,179) (gross budget) to finance the major addition, reconstruction and renovation project for the Clark/Wilkins Elementary School, located at 14 Foundry Street, Amherst, NH and 80 Boston Post Road, Amherst, NH and to authorize the issuance of not more than \$54,250,178 of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any action or to pass any other vote relative thereto, and further to raise and appropriate an additional sum of one million three hundred fifty six thousand two hundred fifty five dollars (\$1,356,255) for the first year's interest payment on the bond. 3/5 ballot vote required.

Recommended by the Amherst School Board (5-0)

Not Recommended by the Amherst School District Ways & Means Committee (1-6)

Estimated tax impact of passing this article is: \$0.57 per thousand.

#### Article 13

U-56  
Shall the Amherst School District 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 therein, totaling thirty two million three hundred ninety nine thousand four hundred eighty six dollars (\$32,399,486)? Should this article be defeated, the default budget shall be thirty one million nine hundred ninety six thousand six hundred thirty three dollars (\$31,996,633) which is the same as last year, with certain adjustments required by previous action of the Amherst School District 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? Majority vote required.

Recommended by the Amherst School Board (5-0)

Not Recommended by the Amherst School District Ways & Means Committee (0-7)

Estimated tax impact of passing this article is: \$0.37 per thousand.

Estimated tax impact of not passing this article is: \$0.20 per thousand.

\*NOTE: Warrant Article 13 (operating budget) does not include appropriations proposed in any other warrant articles.

VOTE BOTH SIDES OF BALLOT



# SAMPLE BALLOT

## ARTICLES CONTINUED

### Article 14

U-61

Shall the Amherst School District approve all cost items included in the collective bargaining agreement reached between the Amherst School Board and Amherst Education Association (AEA) which calls for the following estimated increases in salaries and benefits at the current staffing level over the amount paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2024	\$691,834
2025	\$648,309
2026	\$640,399

and further to raise and appropriate the sum of \$691,834 for the 2023-2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels? **Majority vote required.**

1959

YES ☐  
NO ☐

Recommended by the Amherst School Board (5-0)

Not Recommended by the Amherst School District Ways & Means Committee (3-4)

1559

Estimated tax impact of passing this article is: \$0.29 per thousand.

### Article 15

U-105

Shall the Amherst School District, if Article 14 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 14 cost items only? **Majority vote required.**

2317

YES ☐  
NO ☐

Recommended by the Amherst School Board (5-0)

Recommended by the Amherst School District Ways & Means Committee (4-3)

1156

### Article 16

U-73

Shall the Amherst School District approve all cost items included in the collective bargaining agreement reached between the Amherst School Board and the Amherst Support Staff Association (ASSA) which calls for the following estimated increases in salaries and benefits at the current staffing level over the amount paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2024	\$108,214
2025	\$ 68,769
2026	\$ 68,879

and further to raise and appropriate the sum of \$108,214 for the 2023-2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? **Majority vote required.**

2574

YES ☐  
NO ☐

Recommended by the Amherst School Board (5-0)

Recommended by the Amherst School District Ways & Means Committee (7-0)

931

Estimated tax impact of passing this article is: \$0.05 per thousand.

### Article 17.

U-106

Shall the Amherst School District, if Article 16 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 16 cost items only? **Majority vote required.**

2084

YES ☐  
NO ☐

Recommended by the Amherst School Board (5-0)

Not Recommended by the Amherst School District Ways & Means Committee (2-5)

1388

### Article 18.

U-66

Shall the Amherst School District raise and appropriate the sum of up to six hundred and five thousand dollars (\$605,000) to be added to the Amherst School District Capital Facilities Repair, Maintenance and Improvement Expendable Trust Fund for repairing, maintaining, and improving capital facilities, previously established in March 2003? This sum to come from the June 30, 2023 year-end unassigned fund balance (surplus) available for transfer on July 1, 2023. No amount to be raised from new taxation. **Majority vote required.**

2730

YES ☐  
NO ☐

Recommended by the Amherst School Board (5-0)

Recommended by the Amherst School District Ways & Means Committee (7-0)

781

Estimated new tax impact of passing this article is: \$0.00 per thousand.

Estimated new tax impact of not passing this article is: -\$0.26 per thousand.

### Article 19.

U-133

Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 100% (one hundred percent)? 3/5 Majority vote required.

873

YES ☐  
NO ☐

Not Recommended by the Amherst School Board (0-4)

Not Recommended by the Amherst School District Ways & Means Committee (1-5)

2571

VOTE BOTH SIDES OF BALLOT

# SAMPLE BALLOT

**OFFICIAL BALLOT**  
**SOUHEGAN COOPERATIVE SCHOOL DISTRICT**  
**AMHERST, NEW HAMPSHIRE**  
**MARCH 14, 2023**

*Christine Peters*  
 SCHOOL DISTRICT 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.

**FOR SCHOOL BOARD**

U-2428      Vote for NOT  
 for 3 Years      MORE THAN TWO  
 CHRISTINE PETERS 332 ○  
 STEPHANIE GRUND 2326 ○  
                                  45 ○  
 muzi Husainy (Write-in) ○  
 DeWayne Pinks (Write-in) ○

write-in  
 Rolf vanBibber 5

**ARTICLES**

**Article 2:**

U-101  
 Shall the Souhegan Cooperative School District 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 therein, totaling twenty million three hundred sixty eight thousand six hundred ninety one dollars (\$20,368,691)? Should this article be defeated, the default budget shall be nineteen million nine hundred thirty two thousand three hundred fifty one dollars (\$19,932,351), which is the same as last year, with certain adjustments required by previous action of the Souhegan Cooperative School District 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? Majority vote required.

Recommended by the Souhegan Cooperative School Board (7-0)  
 Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

Estimated tax impact of passing this article is: \$0.37 per thousand for Amherst and \$0.22 per thousand for Mont Vernon.

Estimated tax impact of not passing this article is: \$0.22 per thousand for Amherst and \$0.01 per thousand for Mont Vernon.

\*NOTE: Warrant Article 2 (operating budget) does not include appropriations proposed in any other warrant articles.

2054  
 YES ○  
 NO ○

1417

Total  
 4-2318  
 N-1736

Mont Vernon  
 264

319

**VOTE BOTH SIDES OF BALLOT**

# SAMPLE BALLOT

## ARTICLES CONTINUED

### Article 3. *U-70*

Shall the Souhegan Cooperative School District raise and appropriate the sum of up to two hundred twenty thousand dollars (\$220,000) to be added to the Souhegan School Maintenance Expendable Trust Fund previously established in March 2005? This sum to come from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023. No amount to be raised from new taxation. **Majority vote required.**

Recommended by the Souhegan Cooperative School Board (7-0)

Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

*2689*

Estimated new tax impact of passing this article is: \$0.00 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

YES ☐

NO ☐

Estimated new tax impact of not passing this article is: -\$0.08 per thousand for Amherst and -\$0.10 per thousand for Mont Vernon.

*815*

*MV Total  
365 3054  
208 1023*

### Article 4. *U-77*

Shall the Souhegan Cooperative School District raise and appropriate the sum of up to seventy thousand dollars (\$70,000.00) to be added to the Souhegan Recreation Revolving Fund previously established in March 2016? This sum to come from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023. No amount to be raised from new taxation. **Majority vote required.**

Recommended by the Souhegan Cooperative School Board (7-0)

Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

*2512*

YES ☐

NO ☐

Estimated new tax impact of passing this article is: \$0.00 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

*984*

Estimated new tax impact of not passing this article is: -\$0.03 per thousand for Amherst and -\$0.03 per thousand for Mont Vernon.

*MV Total  
337 284  
234 1218*

### Article 5. *U-70*

Shall the Souhegan Cooperative School District establish a Technology Fund Capital Reserve Fund under the provisions of RSA 35:1 for purchasing, updating, maintaining, and replacing technology infrastructure and to raise and appropriate the sum of up to twenty five thousand dollars (\$25,000) to be placed in this fund? Further, to name the Souhegan Cooperative School Board as agents to expend from said fund. This sum to come from the June 30, 2023 unassigned fund balance (surplus) available for transfer on July 1, 2023. No amount to be raised from new taxation. **Majority vote required.**

Recommended by the Souhegan Cooperative School Board (7-0)

Recommended by the Souhegan Cooperative School District Advisory Finance Committee (7-0)

*2739*

YES ☐

NO ☐

Estimated new tax impact of passing this article is: \$0.00 per thousand for Amherst and \$0.00 per thousand for Mont Vernon.

*763*

Estimated new tax impact of not passing this article is: -\$0.01 per thousand for Amherst and -\$0.01 per thousand for Mont Vernon.

*MV Total  
392 3131  
180 943*

### Article 6. *U-152*

Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 100% (one hundred percent)? **3/5 Majority vote required.**

Not Recommended by the Souhegan Cooperative School Board (0-7)

Not Recommended by the Souhegan Cooperative School District Advisory Finance Committee (0-5)

*1021*

YES ☐

NO ☐

*2397*

*MV Total  
224 1245  
340 2737*

VOTE BOTH SIDES OF BALLOT



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- AMHERST --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
SHAY, KYLEN ROBERT	01/03/2023	MANCHESTER, NH	SHAY, COREY ROBERT	BEAROR, ELIZABETH RAE
DAVIES, NEVIN JAMES	02/06/2023	NASHUA, NH	DAVIES, JONATHAN BARRETT	GILL, KARA MAUREEN
NEEB, OLEG NICHOLAS	02/14/2023	MANCHESTER, NH	NEEB III, HENRY JOHN	PATRA, ANINDITA
BERTRAND, JOSIE LEE	02/23/2023	MANCHESTER, NH	BERTRAND, KEITH STEPHEN	AZBELL, ALEXA ELIZABETH
LIBBY, CAIN OLIVER	03/02/2023	NASHUA, NH	LIBBY, MICHAEL EDWARD	LIBBY, SHANNON ELIZABETH
SVIRBLY, MIA ROSE	03/03/2023	MANCHESTER, NH	SVIRBLY, THEODORE EDWARD	SVIRBLY, YUNA
CHERNOSKY, WYATT TIMOTHY	03/29/2023	MANCHESTER, NH	CHERNOSKY, ANTON JOSEPH	CHERNOSKY, GINA MARIE
SHAW, GABRIEL JONATHAN	04/05/2023	NASHUA, NH	SHAW, ADAM DAVID	TWOMBLY, HANNAH MEREDITH
CRIGLER, FOREST ROBERT	04/06/2023	NASHUA, NH	CRIGLER, FOREST DANIEL	CRIGLER, STEPHANIE FERRELL
WENZEL, SEBASTIAN ROBERT	04/06/2023	MANCHESTER, NH	WENZEL, JEFFREY RICHARD	WENZEL, KAYLEEN MARY
LOUIE, MIO YUNA	04/18/2023	NASHUA, NH	LOUIE, AARON DOWAH	LOUIE, VALARIE RUTH
BODE, LUCAS JAMES	05/04/2023	MANCHESTER, NH	BODE, JAMES CLAYTON	BODE, KONSTANTINA PAPADOPOULOS
GARDNER, SAMUEL TAYLOR	05/10/2023	DOVER, NH	GARDNER, TRAVIS DANIEL	OUELLETTE, MELISSA LEIGH
RAVENELLE, NOAH EMILE	05/15/2023	NASHUA, NH	RAVENELLE, MICHAEL EMILE	DIORIO, KATELYN LOUISE
BIANCHI, ELIANA HOPE	05/24/2023	NASHUA, NH	BIANCHI, MATTHEW ROBERT	BIANCHI, REBEKAH CAMPBELL
MARTINEAU, SYLVIE PARIS	05/26/2023	NASHUA, NH	MARTINEAU, KOLBY LEE	MARTINEAU, ALANNA MARIE
BRACKETT, SUTTON ELIZABETH	06/26/2023	NASHUA, NH	BRACKETT, NICHOLAS MICHAEL	PALMER, SHAVAJUN MAE
LAMATTINA, FINN OLIVER	06/27/2023	MANCHESTER, NH	LAMATTINA, ANTHONY MARK	LAMATTINA, REBECCA ANN
MAILLET, PENELOPE LORENA	06/28/2023	NASHUA, NH	MAILLET, SCOTT JOSEPH	MAILLET, KELLY MAE
MAYLAND, MAXWELL ALEXANDER	07/03/2023	MANCHESTER, NH	MAYLAND, JONATHAN CARL	MAYLAND, JACQUELINE ROSE
FENTON, BARRETT LEE	07/05/2023	NASHUA, NH	FENTON, LEANDRO JONATHAN	FENTON, HAYLEY MARIE
COMSTOCK, COLE GRANGER	07/12/2023	MANCHESTER, NH	COMSTOCK, MATTHEW JEREMIAH	COMSTOCK, KATHRYN EVANS
VALENCIA, GRAYSON GAE	07/13/2023	NASHUA, NH		VALENCIA, BRENDA
MCCARTHY, CAROLINE RUTH	07/15/2023	NASHUA, NH	MCCARTHY, MATTHEW ALAN	MCCARTHY, NICOLE MARIA
BOLIN, MARGARET MAVENA ANN	07/29/2023	NASHUA, NH	BOLIN, GABE MATTHEW	BOLIN, REBEKAH ABIGAIL
SCALI, KAIDEN EVERETT	08/02/2023	MILFORD, NH	SCALI, JARED DANIEL	SCALI, LAURA KELSEY
BUCKNER, SEBASTIAN KENT	08/11/2023	NASHUA, NH	BUCKNER, CHRISTOPHER DOUGLAS	WORDEN-BUCKNER, KATHRYN ANN MAY
COFELICE, ALIVIA AUGUST	08/13/2023	MANCHESTER, NH	COFELICE, TYLER JAMES	SYLVIA COFELICE, DANIELLE FRANCES
LIBBY, ELOISE PORTER	08/28/2023	NASHUA, NH	LIBBY, RYAN STUART	LIBBY, BRIANNA LYNNE
STANLEY, GRACELYNN JANE	08/30/2023	NASHUA, NH		STANLEY, MILDRED ANN
PERSONA, BRYNLEE FAITH	08/31/2023	LEBANON, NH	PERSONA, HOMERE JUNIOR	PERSONA, GRETCHEN
FOLEY-LEWIS, OAKLYN ANNE	09/05/2023	AMHERST, NH	LEWIS, JOSHUA STEPHEN	FOLEY, BRITTANY ANNE

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
BAKER, AUSTIN LUDWIG	09/07/2023	NASHUA, NH	BAKER, LEON BRUCE	BAKER, MARISKA
SMITH, MIA MAGNOLIA MANOLI SOARES	09/08/2023	NASHUA, NH	SMITH, EDWARD MARTIN PARENT	SOARES, BRUNA INACIO
DUNNICK, ISLA JEAN	09/15/2023	MANCHESTER, NH	DUNNICK, JARRON LEE	DUNNICK, ASHLEY LYNN
CONAWAY, LUCA VINCENT	09/18/2023	MANCHESTER, NH	CONAWAY, IAN ANCELL	CONAWAY, ALEXA GIANA
HILL, MADELYN LEIGH	09/19/2023	MANCHESTER, NH	HILL JR, GARY LYNN	HILL, MARY SWAFFAR
CALO, CLOVER ANASTASIA ROSE	09/27/2023	MANCHESTER, NH	CALO, ZACHARY JAMES	ASVARAKSH, HAVANA LILLIAN GORBACHEV BOTERO
HARRINGTON, CHASE DAVID	10/09/2023	MANCHESTER, NH	HARRINGTON, MATTHEW STEPHEN	HARRINGTON, RACHEL CHRISTINE
BOSOWSKI, STERLING GERALD	10/25/2023	MANCHESTER, NH	BOSOWSKI, BENJAMIN MATTHEW	COULTER, JESSICA LYNN
MCGOWEN, BRECKEN JAMES	10/25/2023	NASHUA, NH	MCGOWEN, PATRICK ALAN	MCGOWEN, JAMIE LYNNE
MANOCCHI, NOAH OLIVER	10/27/2023	MANCHESTER, NH	MANOCCHI, ALEX JAMES	MANOCCHI, CHELSEA ELIZABETH
KIESEWETTER, KINGSTON EVERETT JACOB	11/03/2023	NASHUA, NH	KIESEWETTER, JACOB RONALD	LEMIEUX, JOCLYN ADELLE MERCEDES
MULLENS, KAIDEN RICHARD	11/05/2023	LEBANON, NH	MULLENS, BRANT LOGAN	MULLENS, COURTNEY ELIZABETH
MCLAURIN, BRYCEN JOSEPH	11/13/2023	NASHUA, NH	MCLAURIN, THOMAS JOSEPH	MCLAURIN, GWENNETH RHIANNON
HORTON, MASON KYLE	11/30/2023	NASHUA, NH	HORTON, ZACHARY KYLE	VITELLI, JOCELYN MARIE
ZARLENGA, RHODES PASQUALE	12/04/2023	NASHUA, NH	ZARLENGA, CHRISTOPHER ANDREW	ZARLENGA, JENNIFER MARIE
BAKER, JACK FRANCIS	12/26/2023	MANCHESTER, NH	BAKER, JOSHUA EDWARD	BAKER, JENNIFER CATHERINE

Total number of records 48

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
COLE, RODERIC OCONOR AMHERST, NH	DEMBRO, TRACEY MACLANE AMHERST, NH	MERRIMACK	GOFFSTOWN	01/03/2023
HAHN, KORINA ROSE AMHERST, NH	EHRlich, BENJAMIN LOUIS AMHERST, NH	AMHERST	AMHERST	01/07/2023
PRESTON, TAMARA LYNN AMHERST, NH	COOK, ERIC JON AMHERST, NH	AMHERST	AMHERST	03/19/2023
DEMERS, WILLIAM BLAKE AMHERST, NH	COQUILLETTE, JULIA FRANCES AMHERST, NH	AMHERST	AMHERST	04/26/2023
FAIRBANKS, MARK JOHN AMHERST, NH	GOSSELIN, DAWN MARIE AMHERST, NH	AMHERST	AMHERST	05/07/2023
TATRO, ALLEN PETER AMHERST, NH	HASTINGS, MARJORIE IRENE AMHERST, NH	AMHERST	AMHERST	05/20/2023
COLBY, SAMANTHA ELLEN AMHERST, NH	COUGHLIN, JAMES MATTHEW AMHERST, NH	AMHERST	AMHERST	05/20/2023
SANON, CEDRIC MAX MILFORD, NH	GABRIEL, ARIANA FAY AMHERST, NH	AMHERST	MILFORD	05/21/2023
RUCH, SUSAN AMHERST, NH	BRACZYK, EDWARD JOHN AMHERST, NH	AMHERST	AMHERST	05/22/2023
HARVEY, MARK NOBLE AMHERST, NH	CHASE, ELORA KATHLEEN DERRY, NH	PEMBROKE	MASON	05/27/2023
MASON, ROBERTA JEAN AMHERST, NH	TWISS, BRIAN RICHARD AMHERST, NH	AMHERST	KEENE	05/27/2023
ALLEN, CHRISTOPHER DAVID AMHERST, NH	MORIN, KATELYN ROSE AMHERST, NH	AMHERST	CHICHESTER	06/03/2023
STEWART, ANDREW PATRICK AMHERST, NH	SHEPHERD HARRINGTON, ASHLEY VIRGI N/A AMHERST, NH	AMHERST	ALTON	06/28/2023
KISAKYE, EDDIE MERCY PEABODY, MASSACHUSETTS	SKAHAN, REBECCA LYNN AMHERST, NH	NASHUA	HAMPSTEAD	07/13/2023
MAIN, CYNTHIA LYNN AMHERST, NH	LYONS, MATTHEW TIMOTHY AMHERST, NH	AMHERST	PITTSBURG	07/16/2023
LOUGHRIDGE, ELIZABETH BUCHANAN AMHERST, NH	ASHOOH, ELIAS IRVING AMHERST, NH	AMHERST	WHITEFIELD	07/17/2023



Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
SOULARD, DEVEN RICHARD AMHERST, NH	BRIAND, ASHLEY NICHOLE AMHERST, NH	LITCHFIELD	CHICHESTER	07/21/2023
DESANTIS, AUSTIN JAMES AMHERST, NH	FOURNIER, KATELYN THERESE AMHERST, NH	AMHERST	AMHERST	07/22/2023
SCULLEY JR, THOMAS MICHAEL AMHERST, NH	BOSKEE, ELIZABETH GREENE AMHERST, NH	AMHERST	WINDHAM	07/29/2023
STUART-VAIL, CATHRINE ALEXANDRIA AMHERST, NH	SHIRK, ELI THEODORE SPRING HILL, TENNESSEE	AMHERST	RINDGE	08/11/2023
PELLETIER, DANIELLE LEE AMHERST, NH	MORRISSEY, MAXWELL JOHN EXETER, NH	AMHERST	TAMWORTH	08/12/2023
ZONA, JAMES PATRICK AMHERST, NH	SYVERSON, TARA CHRISTINE AMHERST, NH	AMHERST	MILFORD	09/16/2023
MANNING, CASEY PATRICK AMHERST, NH	DEJIAK, LAUREL LYNNE AMHERST, NH	AMHERST	MANCHESTER	09/23/2023
KERWIN, ADAM JOSEPH AMHERST, NH	JESKI, SHANNON CHRISTINA AMHERST, NH	AMHERST	AMHERST	10/04/2023
WRIGHTON, LINDSAY SCHNEIDER AMHERST, NH	DROUIN, BENJAMIN MICHAEL AMHERST, NH	AMHERST	FRANCONIA	10/07/2023
BARTHOLOMAY, JENNIFER DYAN AMHERST, NH	DELIA, STEVEN FREDDRICK AMHERST, NH	MILFORD	MILFORD	10/14/2023
FISCHER, SARAH MARIE AMHERST, NH	BAXTER, ANFERNEE JALEN-MICHAEL KILLEEN, TEXAS	AMHERST	MILFORD	10/20/2023
WRIGHT, JOSHUA DAVID AMHERST, NH	LAPERLE, MARIA CHRISTINE AMHERST, NH	AMHERST	PORTSMOUTH	10/21/2023
MOLONGOSKI, STEFAN MARIAN AMHERST, NH	PUDLO, FAITH ANNE AMHERST, NH	AMHERST	THORNTON	11/24/2023
WRIGHT, DAVID WILCOX AMHERST, NH	CASEY, JUDITH ANN AMHERST, NH	AMHERST	AMHERST	11/25/2023
BEAL, ANDREW PAUL AMHERST, NH	GRENIER, BONNIE SOPHIE AMHERST, NH	AMHERST	MANCHESTER	12/31/2023



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
CALILEO, DANIEL WESTON	01/13/2023	MERRIMACK	CALILEO, VIRGILIO	WESTON, HELEN	Y
LYLE, GEORGE HERBERT	02/04/2023	MANCHESTER	LYLE, GEORGE	FINLEY, ROSE	Y
DICKSTEIN, RITA JUSTINE	02/05/2023	AMHERST	SOURIOLLE, BENJAMIN	DOYON, PHILOMENE	N
HEALD, GAIL ANN	02/07/2023	NASHUA	LAFRENIERE, ROBERT	KLINZING, ROSE	N
BLOOMFIELD, ROBERT E	02/10/2023	MERRIMACK	BLOOMFIELD, HAROLD	HOEFF, ELIZABETH	Y
POMERLEAU, RONALD LEO	02/14/2023	AMHERST	POMERLEAU, EDWARD	TURMELLE, BEATRICE	Y
PINEAU, JOHN C	02/14/2023	NASHUA	PINEAU, JOHN	SMITH, ALBERTA	N
MAYO, TERRY D	02/18/2023	MERRIMACK	MAYO, CLEMENT	KYES, KATHRYN	Y
WOODS, MARY LOUISE	02/25/2023	AMHERST	SETTLE, JAMES	KARLONAS, HELEN	N
DEGUZMAN, EMILY JANE	02/27/2023	MANCHESTER	MARTIN, GEORGE	DUCKWORTH, NANCY	N
O'CONNELL, DONNA L	02/27/2023	NASHUA	TURNESA, CHARLES	GILLIGAN, DORIS	N
JUDKINS, SHAUN A	03/01/2023	CONCORD	JUDKINS, EVERETT	RACICOT, LINDA	Y
AGUILERA, ANA T	03/15/2023	MILFORD	MELENDEZ, RAMON	SANTIAGO, ESPERSA	N
COLE, SUZANNE RENEE	03/21/2023	AMHERST	KAPPLER, RONALD	PRASZKIER, SYLVIA	Y
MCCARTNEY, THOMAS JOSEPH	03/27/2023	MERRIMACK	MCCARTNEY, GEORGE	MACK, MARY	Y
LIA, RUDOLPH P	03/30/2023	AMHERST	LIA, RUDOLPH	DEMARCO, MADELINE	N
BOVE, FRANK	04/06/2023	MANCHESTER	BOVE, ALBERT	PRUDENTE, NATALIE	N
FINGERSON, CECELIA LYNN	04/08/2023	MANCHESTER	FINGERSON, JACOB	PHILLIPS, KERRI	N

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



**RESIDENT DEATH REPORT**

01/01/2023 - 12/31/2023

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
GUILLEMETTE, JEANNETTE F	04/14/2023	MERRIMACK	LAGASSE, ARCHILLE	DUFAULT, DOROTHY	N
WIDMER, WILLIAM EDWARD	04/14/2023	NASHUA	WIDMER, JOSEPH	CANNING, MURIEL	N
SIGVARDSON JR, CARL DONALD	05/13/2023	MERRIMACK	SIGVARDSON SR, CARL	CIRILLO, IRENE	N
CRAWLEY, JEAN	05/14/2023	MERRIMACK	WAGNER, JOHN	ASHORRAFT, EVA	N
CLITES, ROY JEROME	05/19/2023	AMHERST	CLITES, WALTER	HOLL, GAYLE	Y
DELANEY, SEAN PATRICK	05/20/2023	AMHERST	DELANEY, MICHAEL	HUBBARD, NANCY	N
BOYER, LEONARD FRANCIS	05/22/2023	PORTSMOUTH	BOYER, IVAN	COOPER, EMMA	Y
PHILP, PAUL ANTHONY	05/24/2023	MANCHESTER	PHILP, GEORGE	RIVARD, OLIVE	N
GREEN, MATTHEW THOMAS	06/03/2023	AMHERST	GREEN, WILFORD	DAY, MARILYN	N
ACKERMAN III, JOHN E	06/07/2023	MANCHESTER	ACKERMAN JR, JOHN	YOUNGS, BETTY	N
BONENFANT, DIANE MARIE	06/17/2023	BEDFORD	CLOUTIER, MICHAEL	MARQUIS, JEANNE	N
DUARTE, ROBERT THEODORE	06/29/2023	MILFORD	DUARTE, DORIVAL	WILDING, MARGARET	Y
RENTSCHLER, JOHN WILLIAM	07/12/2023	AMHERST	RENTSCHLER, WALTER	DEVINE, DOROTHY	N
CATERAS, ARTHUR GEORGE	07/25/2023	MANCHESTER	CATERAS, GEORGE	SITROCOUPOULOS, APHRODITE	Y
SPENCER, LYNNE RAYE	08/03/2023	MANCHESTER	BROWN, LESLIE	RANDALL, BERNICE	N
PELRINE, RITA CATHERINE	08/08/2023	AMHERST	BERRY, MORRIS	GALLANT, MONICA	N
GAYMAN, BYRON GLENN	08/09/2023	BEDFORD	GAYMAN, GLEN	DIETZ, CATHERINE	N
HORN, MARY V	08/22/2023	AMHERST	LOCKARD, JOSEPH	UNKNOWN, UNKNOWN	N

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
WARIS, DAVID A	08/24/2023	MILFORD	WARIS, KALERVO	BLOMSTED, EVA	Y
MARCUCCI, CARL M	08/31/2023	AMHERST	MARCUCCI, PRIMO	KRUGLA, STACIA	Y
EVERETTS, EVELYN ARLENE	09/05/2023	MANCHESTER	BOWMAN, JOSEPH	JENSEY, LETLIE	N
QUINLAN, JOHN FRANCIS	09/15/2023	NASHUA	QUINLAN, JOHN	TEED, MARY	Y
MICHAELIS, MARTIN ULRICH	09/16/2023	AMHERST	MICHAELIS, WILLIAM	HAENCHEN, ELISABETH	N
VAUGHN, DONALD EDWARD	09/16/2023	AMHERST	VAUGHN, EDWARD	CARLIN, CLAIRE	Y
MCGOVERN, MARK S	09/21/2023	MERRIMACK	MCGOVERN, THOMAS	KINSELLA, MARGARET	Y
SOMMERS, ROSEANN D	09/25/2023	NASHUA	FLEECE, ZENO	KLUCK, MARY	N
DRISCOLL, GEORGE ROBERT	09/30/2023	AMHERST	DRISCOLL, GEORGE	HOWARD, LILLIAN	Y
GOLTSINA, SIMA	10/11/2023	MERRIMACK	GOLTSIN, SEMION	RAFALOVICH, VERA	N
COPPOLA, LAUREL ELIZABETH	10/15/2023	AMHERST	ELLER, JOHN	HAMM, SANDRA	N
HENDERSON, MICHAEL ADAMS	10/20/2023	AMHERST	HENDERSON, WILFRED	STAPLES, NATALIE	Y
MORSE, BARBARA MARIE	11/03/2023	AMHERST	COVIELLO, PHILLIP	CAMERATO, MARY	N
DEYSHER, ELIZABETH F	11/06/2023	AMHERST	HANEY, WARREN	HAWK, EVELYN	N
LEONARD, ELIZABETH LOUISE	11/09/2023	BEDFORD	MAKI SR, GEORGE	BISTANY, SELMA	N
BRUMLEVE, KENNETH JOHN	11/09/2023	NASHUA	BRUMLEVE, SYLVESTER	KELLY, RACHEL	N
CAIL, LAWRENCE MICHAEL	11/11/2023	NASHUA	CAIL, ERNEST	HAMILTON, HELEN	Y
LEE, MARILYN JEAN	11/13/2023	NASHUA	PEZZUTO, ANTHONY	DEGRANDIS, LENA	N

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



**RESIDENT DEATH REPORT**

01/01/2023 - 12/31/2023

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
ROY, SANDRA K	11/15/2023	AMHERST	HOGAN, KENNETH	UNKNOWN, IRENE	N
MOLIS, DAVID A	11/16/2023	AMHERST	MOLIS, FRANCIS	RANDALL, CONSTANCE	N
KEY, SHARON	11/22/2023	MERRIMACK	EDWARDS, CYRIL	SHAVER, CAROL	N
WILLIS, DONALD J	11/22/2023	CONCORD	WILLIS, WILLIAM	DOWNEY, DOROTHY	Y
MACPHEE, JOSEPH PAUL	11/28/2023	MANCHESTER	MACPHEE, PAUL	KERRIGAN, KATHRYN	N
KIERSTEAD, ROGER CLAYTON	12/03/2023	AMHERST	KIERSTEAD, HARLEY	MCPHERSON, GLENNA	N
MCMAHON, DWIGHT BALDWIN	12/04/2023	MANCHESTER	MCMAHON, BENJAMIN	RAYMOND, AUDREY	N
MARTIN, GUY ROBERT	12/12/2023	AMHERST	MARTIN, HAROLD	JASMINE, YVONNE	N
MARIOTTI, VIRGINIA EILEEN	12/13/2023	AMHERST	CARLSON, HERBERT	CONLEY, OLIVE	N
ROSKOSKI JR, WALTER	12/17/2023	NASHUA	ROSKOSKI, WALTER	MALATESTA, IDA	N
MAZAIWANA, GEORGE TENDAI	12/18/2023	NASHUA	MAZAIWANA, DAVID	MUZOREWA, LYDIA	N
CATRAMBONE, ANN FLORA	12/27/2023	MERRIMACK	GULICK, HARRY	UNKNOWN, DOROTHY	N

Total number of records 66



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

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

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

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

Assessor		
Todd Haywood RES, CNHA (Granite Hill Municipal Services)		

Municipal Officials		
Name	Position	Signature
Peter Lyon	Chairman	<i>Pelyu</i> 8-28-23
Danielle Pray	Co-Chairman	<i>[Signature]</i> 8-28-23
William Stoughton	Selectman	<i>[Signature]</i> 8-28-23
Thomas P Grella	Selectman	<i>[Signature]</i> 8-28-23
John D'Angelo	Selectman	<i>John D'Angelo</i> 8-28-23

Preparer		
Name	Phone	Email
Michele Boudreau	769-1996	mboudreau@amherstnh.gov
<i>Michele L Boudreau</i> Preparer's Signature		



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-1**

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,124.35	\$959,000	
1B	Conservation Restriction Assessment RSA 79-B	137.40	\$14,600	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	8,494.95	\$608,039,251	
1G	Commercial/Industrial Land	907.89	\$71,049,525	
1H	<b>Total of Taxable Land</b>	<b>15,664.59</b>	<b>\$680,062,376</b>	
1I	Tax Exempt and Non-Taxable Land	5,206.33	\$32,052,300	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,472,409,620	
2B	Manufactured Housing RSA 674:31	0	\$6,109,400	
2C	Commercial/Industrial	0	\$176,191,600	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$1,654,710,620</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$83,341,900	
Utilities & Timber			Valuation	
3A	Utilities		\$72,089,500	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	<b>Valuation before Exemption</b>		<b>\$2,406,862,496</b>	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	3	\$927,400	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	<b>Modified Assessed Value of All Properties</b>		<b>\$2,405,935,096</b>	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$50,690	5	\$253,450
13	Elderly Exemption RSA 72:39-a,b	\$0	77	\$13,076,740
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$89,050	5	\$436,400
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	86	\$1,357,200
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	<b>Total Dollar Amount of Exemptions</b>			<b>\$15,123,790</b>
21A	<b>Net Valuation</b>			<b>\$2,390,811,306</b>
21B	<b>Less TIF Retained Value</b>			<b>\$0</b>
21C	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$2,390,811,306</b>
21D	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
21E	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$2,390,811,306</b>
22	<b>Less Utilities</b>			<b>\$72,089,500</b>
23A	<b>Net Valuation without Utilities</b>			<b>\$2,318,721,806</b>
23B	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$2,318,721,806</b>



Utility Value Appraiser					
Scott Bartlett, CNHA					
The municipality <b>DOES NOT</b> use DRA utility values. The municipality <b>IS NOT</b> equalized by the ratio.					
Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PSNH DBA EVERSOURCE ENERGY	\$28,299,200	\$4,527,000		\$24,991,100	\$57,817,300
	\$28,299,200	\$4,527,000		\$24,991,100	\$57,817,300
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,658,200	\$551,100			\$5,209,300
	\$4,658,200	\$551,100			\$5,209,300
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$8,530,500	\$532,400			\$9,062,900
	\$8,530,500	\$532,400			\$9,062,900





**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-1**

<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	451	\$225,500
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	39	\$156,000
All Veterans Tax Credit RSA 72:28-b	\$500	53	\$26,500
Combat Service Tax Credit RSA 72:28-c			
		<b>543</b>	<b>\$408,000</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>		<b>Deaf Asset Limits</b>	
<b>Single</b>		<b>Single</b>	
<b>Married</b>		<b>Married</b>	
<b>Disabled Income Limits</b>		<b>Disabled Asset Limits</b>	
<b>Single</b>	\$54,300	<b>Single</b>	\$165,000
<b>Married</b>	\$73,325	<b>Married</b>	\$165,000

**Elderly Exemption Report**

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

<b>Age</b>	<b>Number</b>
<b>65-74</b>	4
<b>75-79</b>	3
<b>80+</b>	5

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

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
<b>65-74</b>	14	\$104,120	\$1,457,680	\$1,379,280
<b>75-79</b>	23	\$156,180	\$3,592,140	\$3,496,870
<b>80+</b>	40	\$206,870	\$8,274,800	\$8,200,590
	<b>77</b>		<b>\$13,324,620</b>	<b>\$13,076,740</b>

<b>Income Limits</b>	
<b>Single</b>	\$54,300
<b>Married</b>	\$73,325

<b>Asset Limits</b>	
<b>Single</b>	\$165,000
<b>Married</b>	\$165,000

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Structures:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Total Exemption Granted:

**Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)**

Granted/Adopted? Yes

Properties: 1

Assessed value prior to effective date of RSA 75:1-a: 1,900,920

Current Assessed Value: \$1,749,787



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,070.87	\$567,000
Forest Land	2,790.43	\$347,300
Forest Land with Documented Stewardship	123.19	\$19,500
Unproductive Land	19.23	\$400
Wet Land	1,120.63	\$24,800
	<b>6,124.35</b>	<b>\$959,000</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	200.47
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	74.46
Total Number of Owners in Current Use	<b>Owners:</b>	196
Total Number of Parcels in Current Use	<b>Parcels:</b>	172

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$323,610
Conservation Allocation	<b>Percentage:</b> 100.00 %	<b>Dollar Amount:</b>
Monies to Conservation Fund		\$323,610
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	18.17	\$3,300
Forest Land	45.16	\$6,700
Forest Land with Documented Stewardship	68.72	\$4,600
Unproductive Land		
Wet Land	5.35	\$0
	<b>137.40</b>	<b>\$14,600</b>

**Other Conservation Restriction Assessment Statistics**

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



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

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

Map	Lot	Block	%	Description
This municipality has no Discretionary Preservation Easements.				

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Friends of Young Judaea	\$5,000
Parkhurst Place Limited Partnership	\$26,161
Southern NH Medical Center	\$9,029
	\$40,190

Notes



DRA Revised/Reviewed Appropriations

Amherst

For the period beginning July 1, 2023 and ending June 30, 2024

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

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>General Government</b>					
4130-4139	Executive	22	\$514,580	\$0	\$514,580
4140-4149	Election, Registration, and Vital Statistics	22	\$260,180	\$0	\$260,180
4150-4151	Financial Administration	22	\$601,170	\$0	\$601,170
4152	Revaluation of Property	22	\$209,930	\$0	\$209,930
4153	Legal Expense	22	\$50,000	\$0	\$50,000
4155-4159	Personnel Administration	22	\$230,000	\$0	\$230,000
4191-4193	Planning and Zoning	22	\$581,050	\$0	\$581,050
4194	General Government Buildings	22	\$316,490	\$0	\$316,490
4195	Cemeteries	22	\$65,130	\$0	\$65,130
4196	Insurance	22	\$165,000	\$0	\$165,000
4197	Advertising and Regional Association		\$0	\$0	\$0
4199	Other General Government	23	\$120,000	\$0	\$120,000
General Government Subtotal			\$3,113,530	\$0	\$3,113,530
<b>Public Safety</b>					
4210-4214	Police	22	\$3,007,910	\$0	\$3,007,910
4215-4219	Ambulance	22	\$713,330	\$0	\$713,330
4220-4229	Fire	22	\$752,400	\$0	\$752,400
4240-4249	Building Inspection		\$0	\$0	\$0
4290-4298	Emergency Management	22	\$10,000	\$0	\$10,000
4299	Other (Including Communications)	22	\$570,150	\$0	\$570,150
Public Safety Subtotal			\$5,053,790	\$0	\$5,053,790
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations		\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0
<b>Highways and Streets</b>					
4311	Administration	22	\$502,900	\$0	\$502,900
4312	Highways and Streets	22	\$3,666,140	\$0	\$3,666,140
4313	Bridges		\$0	\$0	\$0
4316	Street Lighting	22	\$12,120	\$0	\$12,120
4319	Other		\$0	\$0	\$0
Highways and Streets Subtotal			\$4,181,160	\$0	\$4,181,160



**DRA Revised/Reviewed Appropriations**

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>Sanitation</b>					
4321	Administration		\$0	\$0	\$0
4323	Solid Waste Collection	22	\$391,330	\$0	\$391,330
4324	Solid Waste Disposal	22	\$541,730	\$0	\$541,730
4325	Solid Waste Cleanup		\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$933,060</b>	<b>\$0</b>	<b>\$933,060</b>
<b>Water Distribution and Treatment</b>					
4331	Administration		\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351-4352	Administration and Generation		\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	22	\$2,370	\$0	\$2,370
4414	Pest Control	22	\$400	\$0	\$400
4415-4419	Health Agencies, Hospitals, and Other	22	\$55,000	\$0	\$55,000
<b>Health Subtotal</b>			<b>\$57,770</b>	<b>\$0</b>	<b>\$57,770</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	22	\$10,250	\$0	\$10,250
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$10,250</b>	<b>\$0</b>	<b>\$10,250</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	22	\$518,470	\$0	\$518,470
4550-4559	Library	22	\$1,167,700	\$0	\$1,167,700
4583	Patriotic Purposes	22	\$8,500	\$0	\$8,500
4589	Other Culture and Recreation	22	\$1,750	\$0	\$1,750
<b>Culture and Recreation Subtotal</b>			<b>\$1,696,420</b>	<b>\$0</b>	<b>\$1,696,420</b>



DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	22	\$12,190	\$0	\$12,190
4619	Other Conservation		\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$12,190</b>	<b>\$0</b>	<b>\$12,190</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	22	\$906,000	\$0	\$906,000
4721	Long Term Bonds and Notes - Interest	22	\$45,740	\$0	\$45,740
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$951,740</b>	<b>\$0</b>	<b>\$951,740</b>
<b>Capital Outlay</b>					
4901	Land		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund		\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	24	\$69,040	\$0	\$69,040
4914W	To Proprietary Fund - Water		\$0	\$0	\$0
4915	To Capital Reserve Fund	25,26,27,28,29,30,31	\$732,000	\$0	\$732,000
4916	To Expendable Trusts/Fiduciary Funds		\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$801,040</b>	<b>\$0</b>	<b>\$801,040</b>
<b>Total Voted Appropriations</b>			<b>\$16,810,950</b>	<b>\$0</b>	<b>\$16,810,950</b>

Explanation for Adjustments

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



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
**MS-434-R**

**Revised Estimated Revenues Adjusted**

**Amherst**

For the period beginning July 1, 2023 and ending June 30, 2024

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

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
<b>Taxes</b>				
3120	Land Use Change Tax - General Fund	\$0	\$0	\$0
3180	Resident Tax	\$0	\$0	\$0
3185	Yield Tax	\$1,800	\$0	\$1,800
3186	Payment in Lieu of Taxes	\$41,000	(\$810)	\$40,190
3187	Excavation Tax	\$100	\$0	\$100
3189	Other Taxes	\$72,000	\$0	\$72,000
3190	Interest and Penalties on Delinquent Taxes	\$50,000	\$0	\$50,000
9991	Inventory Penalties	\$0	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$164,900</b>	<b>(\$810)</b>	<b>\$164,090</b>
<b>Licenses, Permits, and Fees</b>				
3210	Business Licenses and Permits	\$213,500	\$0	\$213,500
3220	Motor Vehicle Permit Fees	\$3,051,000	\$0	\$3,051,000
3230	Building Permits	\$136,000	\$0	\$136,000
3290	Other Licenses, Permits, and Fees	\$60,130	\$0	\$60,130
3311-3319	From Federal Government	\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$3,460,630</b>	<b>\$0</b>	<b>\$3,460,630</b>
<b>State Sources</b>				
3351	Municipal Aid/Shared Revenues	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$786,000	\$332,298	\$1,118,298
3353	Highway Block Grant	\$330,000	\$3,699	\$333,699
3354	Water Pollution Grant	\$0	\$14,680	\$14,680
3355	Housing and Community Development	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$10	\$1	\$11
3357	Flood Control Reimbursement	\$0	\$0	\$0
3359	Other (Including Railroad Tax)	\$560	\$135,878	\$136,438
3379	From Other Governments	\$110,000	\$4,922	\$114,922
<b>State Sources Subtotal</b>		<b>\$1,226,570</b>	<b>\$491,478</b>	<b>\$1,718,048</b>
<b>Charges for Services</b>				
3401-3406	Income from Departments	\$642,100	\$0	\$642,100
3409	Other Charges	\$0	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$642,100</b>	<b>\$0</b>	<b>\$642,100</b>



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
<b>Miscellaneous Revenues</b>				
3501	Sale of Municipal Property	\$20,400	\$0	\$20,400
3502	Interest on Investments	\$200,000	\$50,000	\$250,000
3503-3509	Other	\$5,200	(\$2,200)	\$3,000
<b>Miscellaneous Revenues Subtotal</b>		<b>\$225,600</b>	<b>\$47,800</b>	<b>\$273,400</b>
<b>Interfund Operating Transfers In</b>				
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$69,040	(\$14,680)	\$54,360
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$69,040</b>	<b>(\$14,680)</b>	<b>\$54,360</b>
<b>Other Financing Sources</b>				
3934	Proceeds from Long Term Bonds and Notes	\$2,000,000	(\$2,000,000)	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$2,000,000</b>	<b>(\$2,000,000)</b>	<b>\$0</b>
<b>Total Revised Estimated Revenues and Credits</b>		<b>\$7,788,840</b>	<b>(\$1,476,212)</b>	<b>\$6,312,628</b>





Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
<b>Subtotal of Revenues</b>	<b>\$7,788,840</b>	<b>(\$1,476,212)</b>	<b>\$6,312,628</b>
Unassigned Fund Balance (Unreserved)	\$0	\$6,524,516	\$6,524,516
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$120,000	\$0	\$120,000
(Less) Fund Balance to Reduce Taxes	\$0	\$0	\$0
Fund Balance Retained	(\$120,000)	\$6,524,516	\$6,404,516
<b>Total Revenues and Credits</b>	<b>\$7,908,840</b>	<b>(\$1,476,212)</b>	<b>\$6,432,628</b>
<b>Requested Overlay</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>

Assessment Overview

Total Appropriations	\$16,810,950
(Less) Total Revenues and Credits	\$6,432,628
<b>Net Assessment</b>	<b>\$10,378,322</b>

Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3186	= Rev Book	22
3352	= Rev Book	22
3353	= Rev Book	22
3354	= Rev Book	
3356	= Rev Book (rounding)	22
3359	= Per Deb	22
3379	= Per Deb	22
3502	= Per Deb	22
3503-3509	= Per Deb	22
3914S	WA 24 - H2O Grant	24
3934	revenue applied in 2021	



Tax Rate Breakdown  
Amherst

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$10,008,653	\$2,390,811,306	\$4.18
County	\$2,621,538	\$2,390,811,306	\$1.10
Local Education	\$36,001,474	\$2,390,811,306	\$15.06
State Education	\$3,568,268	\$2,318,721,806	\$1.54
Total	\$52,199,933		\$21.88

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Calculation	
Total Municipal Tax Effort	\$52,199,933
War Service Credits	(\$408,000)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$51,791,933

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/3/2023
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Appropriations and Revenues

Municipal Accounting Overview		
Description	Appropriation	Revenue
Total Appropriation	\$16,810,950	
Net Revenues (Not Including Fund Balance)		(\$6,312,628)
Fund Balance Voted Surplus		(\$120,000)
Fund Balance to Reduce Taxes		(\$950,000)
War Service Credits	\$408,000	
Special Adjustment	\$0	
Actual Overlay Used	\$172,331	
Net Required Local Tax Effort	\$10,008,653	

County Apportionment		
Description	Appropriation	Revenue
Net County Apportionment	\$2,621,538	
Net Required County Tax Effort	\$2,621,538	

Education		
Description	Appropriation	Revenue
Net Local School Appropriations	\$28,985,208	
Net Cooperative School Appropriations	\$15,419,425	
Net Education Grant		(\$4,834,891)
Locally Retained State Education Tax		(\$3,568,268)
Net Required Local Education Tax Effort	\$36,001,474	
State Education Tax	\$3,568,268	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,568,268	

Valuation

Municipal (MS-1)		
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,390,811,306	\$2,362,984,237
Total Assessment Valuation without Utilities	\$2,318,721,806	\$2,296,994,537
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$2,390,811,306	\$2,362,984,237
Village (MS-1V)		
Description	Current Year	

# Amherst

## Tax Commitment Verification

### 2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$51,791,933
1/2% Amount	\$258,960
Acceptable High	\$52,050,893
Acceptable Low	\$51,532,973

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

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

**Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.**

**Tax Collector/Deputy Signature:**

**Date:**

### Requirements for Semi-Annual Billing

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

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

Amherst	Total Tax Rate	Semi-Annual Tax Rate
Total 2023 Tax Rate	\$21.88	\$10.94

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$54,360
General Fund Operating Expenses	\$58,947,870
Final Overlay	\$172,331

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.  
[2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.  
[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2023 Fund Balance Retention Guidelines: Amherst	
Description	Amount
Current Amount Retained (9.25%)	\$5,454,516
17% Retained (Maximum Recommended)	\$10,021,138
10% Retained	\$5,894,787
8% Retained	\$4,715,830
5% Retained (Minimum Recommended)	\$2,947,394

## Financial Report of the Budget

## Amherst

For the period ending June 30, 2023

### PREPARER'S EFILE 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.

Tim Greene

## GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
PETER A. LYON	SELECTMAN	Peter A. Lyon
Danielle Pray	SELECTMAN	Danielle Pray
THOMAS GRON	Selectman	Thomas Gron
JOHN D'ANGELO	SELECTMAN	John D'Angelo

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

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



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$484,179	\$509,159
4140-4149	Election, Registration, and Vital Statistics	\$238,274	\$242,830
4150-4151	Financial Administration	\$480,064	\$479,366
4152	Revaluation of Property	\$198,824	\$169,162
4153	Legal Expense	\$45,101	\$61,790
4155-4159	Personnel Administration	\$233,171	\$217,078
4191-4193	Planning and Zoning	\$516,367	\$408,536
4194	General Government Buildings	\$279,365	\$321,787
4195	Cemeteries	\$49,057	\$65,724
4196	Insurance	\$139,835	\$146,719
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$120,000	\$0
<b>General Government Subtotal</b>		<b>\$2,784,237</b>	<b>\$2,622,151</b>
<b>Public Safety</b>			
4210-4214	Police	\$2,978,022	\$2,793,319
4215-4219	Ambulance	\$673,726	\$685,168
4220-4229	Fire	\$732,972	\$749,578
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$9,554	\$9,777
4299	Other (Including Communications)	\$547,714	\$495,188
<b>Public Safety Subtotal</b>		<b>\$4,941,988</b>	<b>\$4,733,030</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$450,126	\$379,852
4312	Highways and Streets	\$3,681,156	\$3,537,607
4313	Bridges	\$0	\$0
4316	Street Lighting	\$24,900	\$45,467
4319	Other	\$98,000	\$74,621
<b>Highways and Streets Subtotal</b>		<b>\$4,254,182</b>	<b>\$4,037,547</b>
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$347,155	\$330,833
4324	Solid Waste Disposal	\$437,855	\$449,031
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$60,356	\$56,305
4329	Other Sanitation	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$845,366</b>	<b>\$836,169</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
**MS-535**

**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$2,242	\$2,196
4414	Pest Control	\$401	\$400
4415-4419	Health Agencies, Hospitals, and Other	\$55,000	\$55,000
<b>Health Subtotal</b>		<b>\$57,643</b>	<b>\$57,596</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$10,256	\$6,180
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$10,256</b>	<b>\$6,180</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$482,642	\$482,142
4550-4559	Library	\$1,119,102	\$1,063,935
4583	Patriotic Purposes	\$8,500	\$8,610
4589	Other Culture and Recreation	\$2,685	\$1,792
<b>Culture and Recreation Subtotal</b>		<b>\$1,612,929</b>	<b>\$1,556,479</b>
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$15,828	\$9,202
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$15,828</b>	<b>\$9,202</b>





**New Hampshire  
Department of  
Revenue Administration**

**2023  
MS-535**

**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$1,137,927	\$1,137,830
4721	Long Term Bonds and Notes - Interest	\$75,798	\$71,824
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1,213,725</b>	<b>\$1,209,654</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$2,114,504
<i>Explanation: Bond proceeds from FY22 article</i>			
4902	Machinery, Vehicles, and Equipment	\$0	\$218,381
<i>Explanation: ARPA and SB 401 HW funds expended</i>			
4903	Buildings	\$0	\$210,239
<i>Explanation: Encumbered from FY22</i>			
4909	Improvements Other than Buildings	\$0	\$1,882,271
<i>Explanation: CRF/ETF expenditures, PFAS RLF and SB 401 Bridge Aid</i>			
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$4,425,395</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$677,000	\$677,000
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$677,000</b>	<b>\$677,000</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$2,208,491
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$34,762,029
4934	Taxes Assessed for State Education	\$0	\$2,684,927
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$39,655,447</b>
<b>Total Before Payments to Other Governments</b>		<b>\$16,413,154</b>	<b>\$20,170,403</b>
<b>Plus Payments to Other Governments</b>			<b>\$39,655,447</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$39,655,447</b>	
<b>Less Proprietary/Special Funds</b>		<b>\$94,981</b>	<b>\$88,232</b>



**Expenditures**

<b>Total General Fund Expenditures</b>	<b>\$55,973,620</b>	<b>\$59,737,618</b>
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**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
**MS-535**

**Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$49,216,774
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$1,500	\$301
3186	Payment in Lieu of Taxes	\$40,165	\$40,190
3187	Excavation Tax	\$50	\$0
3189	Other Taxes	\$0	\$21,270
3190	Interest and Penalties on Delinquent Taxes	\$60,000	\$88,524
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$101,715</b>	<b>\$49,367,059</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$212,000	\$269,121
3220	Motor Vehicle Permit Fees	\$2,900,000	\$3,007,931
3230	Building Permits	\$99,500	\$133,474
3290	Other Licenses, Permits, and Fees	\$41,280	\$58,924
3311-3319	From Federal Government	\$0	\$182,955
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$3,252,780</b>	<b>\$3,652,405</b>
<b>State Sources</b>			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$1,040,350	\$1,040,350
3353	Highway Block Grant	\$335,366	\$405,324
<i>Explanation: \$70,000 of SB 401 HW funds were used</i>			
3354	Water Pollution Grant	\$14,940	\$14,940
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$12	\$11
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$42,128	\$770,754
<i>Explanation: SB 401 Bridge aid and PFAS RLF expended</i>			
3379	From Other Governments	\$90,000	\$116,506
<b>State Sources Subtotal</b>		<b>\$1,522,796</b>	<b>\$2,347,885</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$600,000	\$567,258
3409	Other Charges	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$600,000</b>	<b>\$567,258</b>



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$26,400	\$20,440
3502	Interest on Investments	\$60,000	\$400,354
3503-3509	Other	\$4,500	\$36,145
Miscellaneous Revenues Subtotal		\$90,900	\$456,939
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$67,557
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$1,153,596
Explanation: Expenditures as agents out of CRF/ETF			
3916	From Trust and Fiduciary Funds	\$0	\$63,214
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$0	\$1,284,367
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$2,000,000
Explanation: Approved as part of WA 22 from FY22 TM			
Other Financing Sources Subtotal		\$0	\$2,000,000
Less Proprietary/Special Funds		\$94,981	\$82,497
Plus Property Tax Commitment from Tax Rate		\$49,852,649	
Total General Fund Revenues		\$55,325,859	\$59,593,416



Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$22,735,365	\$21,142,829
1030	Investments	\$7,919,033	\$7,739,115
1080	Tax Receivable	\$2,869,768	\$2,214,148
1110	Tax Liens Receivable	\$304,427	\$237,766
1150	Accounts Receivable	\$485,453	\$290,547
1260	Due from Other Governments	\$124,065	\$247,792
1310	Due from Other Funds	\$2,784,411	\$2,355,957
1400	Other Current Assets	\$94,229	\$816,093
1670	Tax Deeded Property (Subject to Resale)	\$25,893	\$25,893
<b>Current Assets Subtotal</b>		<b>\$37,342,644</b>	<b>\$35,070,140</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$1,498,478	\$158,528
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$187,439
2070	Due to Other Governments	\$201,179	\$7,501
2075	Due to School Districts	\$0	\$0
2080	Due to Other Funds	\$1,674,924	\$94,301
2220	Deferred Revenue	\$25,781,041	\$26,481,039
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$103,489	\$202,001
<b>Current Liabilities Subtotal</b>		<b>\$29,259,111</b>	<b>\$27,130,809</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$112,368	\$841,987
2450	Restricted Fund Balance	\$22,239	\$0
2460	Committed Fund Balance	\$0	\$143,379
2490	Assigned Fund Balance	\$1,158,867	\$429,449
2530	Unassigned Fund Balance	\$6,790,059	\$6,524,516
<i>Explanation: PY restated to correct receivables</i>			
<b>Fund Equity Subtotal</b>		<b>\$8,083,533</b>	<b>\$7,939,331</b>



2023

MS-535

**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,208,491	\$0	\$34,762,029	\$2,684,927	\$0	\$49,216,774
Commitment	\$2,208,491	\$0	\$34,762,029	\$2,684,927		\$49,852,649
Difference	\$0	\$0	\$0	\$0		(\$635,875)

**General Fund Balance Sheet Reconciliation**

Total Revenues	\$59,593,416
Total Expenditures	\$59,737,618
Change	(\$144,202)
Ending Fund Equity	\$7,939,331
Beginning Fund Equity	\$8,083,533
Change	(\$144,202)



**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Baboosic Lake Septic (Sewer (non-General))	\$178,500	\$11,900	4.2	2023	\$11,900	\$0	\$11,900	\$0
Baboosic Lake Septic (Sewer (non-General))	\$170,700	\$11,380	3.17	2026	\$45,420	\$0	\$11,280	\$34,140
Baboosic Lake Septic (Sewer (non-General))	\$258,039	\$8,647	2.91	2026	\$34,589	\$0	\$8,648	\$25,941
Land Purchase (General)	\$2,000,000	\$102,564	5	2043	\$0	\$2,000,000	\$0	\$2,000,000
Road Note 2013 (Road Reconstruction)	\$2,000,000	\$200,000	2.25	2023	\$200,000	\$0	\$200,000	\$0
Road Note 2014 (Road Reconstruction)	\$2,000,000	\$200,000	2.3	2024	\$400,000	\$0	\$200,000	\$200,000
Road Note 2015 Refi FY11 & 12 (Road Reconstruction)	\$3,059,999	\$306,000	2.39	2025	\$918,000	\$0	\$306,002	\$611,998
Road Note 2016 FY16/17 (Road Reconstruction)	\$4,000,000	\$400,000	2.3	2025	\$1,600,000	\$0	\$400,000	\$1,200,000
	<b>\$13,667,238</b>				<b>\$3,209,909</b>	<b>\$2,000,000</b>	<b>\$1,137,830</b>	<b>\$4,072,079</b>



2024  
MS-DTB

## Amherst

For the period beginning July 1, 2024 and ending June 30, 2025

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: \_\_\_\_\_

**GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION**

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

Name	Position	Signature
Peter A. Lyon	Selectman	Peter A. Lyon
Danielle Pray	Selectman	Danielle Pray
Bill Stoughton	SELECTMAN	Bill Stoughton
Tom Brown	SELECTMAN	Tom Brown
John D'Angelo	SELECTMAN	John D'Angelo

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

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

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





New Hampshire  
Department of  
Revenue Administration

2024  
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130	Executive	\$514,580	\$10,540	\$0	\$525,120
4140	Election, Registration, and Vital Statistics	\$260,180	\$4,300	\$0	\$264,480
4150	Financial Administration	\$601,170	\$38,190	\$0	\$639,360
4152	Property Assessment	\$209,930	\$3,450	\$0	\$213,380
4153	Legal Expense	\$50,000	\$0	\$0	\$50,000
4155	Personnel Administration	\$230,000	\$24,610	\$0	\$254,610
4191	Planning and Zoning	\$581,050	\$1,750	\$0	\$582,800
4194	General Government Buildings	\$316,490	\$5,430	\$0	\$321,920
4195	Cemeteries	\$65,130	\$20	\$0	\$65,150
4196	Insurance Not Otherwise Allocated	\$165,000	\$16,450	\$0	\$181,450
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>		<b>\$2,993,530</b>	<b>\$104,740</b>	<b>\$0</b>	<b>\$3,098,270</b>
<b>Public Safety</b>					
4210	Police	\$3,007,910	\$5,770	\$0	\$3,013,680
4215	Ambulances	\$713,330	\$0	\$0	\$713,330
4220	Fire	\$752,400	\$14,360	\$0	\$766,760
4240	Building Inspection	\$0	\$0	\$0	\$0
4290	Emergency Management	\$10,000	\$0	\$0	\$10,000
4299	Other Public Safety	\$570,150	\$3,810	\$0	\$573,960
<b>Public Safety Subtotal</b>		<b>\$5,053,790</b>	<b>\$23,940</b>	<b>\$0</b>	<b>\$5,077,730</b>
<b>Airport/Aviation Center</b>					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Highway Administration	\$502,900	\$0	\$0	\$502,900
4312	Highways and Streets	\$3,666,140	\$56,530	\$0	\$3,722,670
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$12,120	\$0	\$0	\$12,120
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$4,181,160</b>	<b>\$56,530</b>	<b>\$0</b>	<b>\$4,237,690</b>



New Hampshire  
Department of  
Revenue Administration

2024  
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Sanitation</b>					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$391,330	\$3,670	\$0	\$395,000
4324	Solid Waste Disposal	\$541,730	\$0	\$0	\$541,730
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$933,060	\$3,670	\$0	\$936,730
<b>Water Distribution and Treatment</b>					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
<b>Electric</b>					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
<b>Health</b>					
4411	Health Administration	\$2,370	\$0	\$0	\$2,370
4414	Pest Control	\$400	\$0	\$0	\$400
4415	Health Agencies and Hospitals	\$55,000	\$0	\$0	\$55,000
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$57,770	\$0	\$0	\$57,770
<b>Welfare</b>					
4441	Welfare Administration	\$10,250	\$0	\$0	\$10,250
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
Welfare Subtotal		\$10,250	\$0	\$0	\$10,250



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Culture and Recreation</b>					
4520	Parks and Recreation	\$518,470	\$1,440	\$0	\$519,910
4550	Library	\$1,167,700	\$0	\$0	\$1,167,700
4583	Patriotic Purposes	\$8,500	\$0	\$0	\$8,500
4589	Other Culture and Recreation	\$1,750	\$0	\$0	\$1,750
Culture and Recreation Subtotal		\$1,696,420	\$1,440	\$0	\$1,697,860
<b>Conservation and Development</b>					
4611	Conservation Administration	\$12,190	\$0	\$0	\$12,190
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$12,190	\$0	\$0	\$12,190
<b>Debt Service</b>					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$906,000	\$102,560	\$0	\$1,008,560
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$45,740	\$289,200	\$0	\$334,940
4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$951,740	\$391,760	\$0	\$1,343,500
<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
Capital Outlay Subtotal		\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$15,889,910	\$582,080	\$0	\$16,471,990



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4195	Contracted Increases
4140	Contracted Increases
4130	Contracted Increases
4150	Contracted Increases
4220	Contracted Increases
4194	Contracted Increases
4312	Contracted Increases
4196	Contracted Increases
4299	Contracted Increases
4155	Contracted Increases
4191	Contracted Increases
4210	Contracted Increases
4152	Contracted Increases
4323	Contracted Increases





Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 6/30/2025	
			6/30/2023	6/30/2024	(Recommended)	(Not Recommended)
<b>General Government</b>						
4130	Executive	22	\$508,870	\$514,580	\$554,240	\$0
4140	Election, Registration, and Vital Statistics	22	\$243,932	\$260,180	\$281,320	\$0
4150	Financial Administration	22	\$488,383	\$601,170	\$652,940	\$0
4152	Property Assessment	22	\$169,531	\$209,930	\$219,340	\$0
4153	Legal Expense	22	\$61,790	\$50,000	\$70,000	\$0
4155	Personnel Administration	22	\$217,079	\$230,000	\$254,580	\$0
4191	Planning and Zoning	22	\$390,401	\$581,050	\$596,570	\$0
4194	General Government Buildings	22	\$322,560	\$316,490	\$405,210	\$0
4195	Cemeteries	22	\$65,743	\$65,130	\$67,210	\$0
4196	Insurance Not Otherwise Allocated	22	\$146,719	\$165,000	\$181,450	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$120,000	\$0	\$0
General Government Subtotal			\$2,615,008	\$3,113,530	\$3,282,860	\$0
<b>Public Safety</b>						
4210	Police	22	\$2,800,155	\$3,007,910	\$3,149,580	\$0
4215	Ambulances	22	\$681,623	\$713,330	\$802,200	\$0
4220	Fire	22	\$750,887	\$752,400	\$815,720	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management	22	\$9,777	\$10,000	\$11,000	\$0
4299	Other Public Safety	22	\$498,553	\$570,150	\$609,170	\$0
Public Safety Subtotal			\$4,740,995	\$5,053,790	\$5,387,670	\$0
<b>Airport/Aviation Center</b>						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
<b>Highways and Streets</b>						
4311	Highway Administration	22	\$380,708	\$502,900	\$491,190	\$0
4312	Highways and Streets	22	\$3,007,693	\$3,666,140	\$4,018,670	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	22	\$45,670	\$12,120	\$12,500	\$0
4319	Other Highway, Streets, and Bridges		\$74,621	\$0	\$0	\$0
Highways and Streets Subtotal			\$3,508,692	\$4,181,160	\$4,522,360	\$0



Appropriations

			Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Proposed Appropriations for period ending 6/30/2025	
Account	Purpose	Article			(Recommended)	(Not Recommended)
Sanitation						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	22	\$449,031	\$391,330	\$425,820	\$0
4324	Solid Waste Disposal	22	\$332,049	\$541,730	\$542,000	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$781,080	\$933,060	\$967,820	\$0
Water Distribution and Treatment						
4331	Water Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351	Electric Administration		\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Health Administration	22	\$2,195	\$2,370	\$2,480	\$0
4414	Pest Control	22	\$400	\$400	\$400	\$0
4415	Health Agencies and Hospitals	22	\$55,000	\$55,000	\$55,000	\$0
4419	Other Health		\$0	\$0	\$0	\$0
Health Subtotal			\$57,595	\$57,770	\$57,880	\$0
Welfare						
4441	Welfare Administration	22	\$0	\$0	\$10,250	\$0
4442	Direct Assistance		\$6,089	\$10,250	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0
Welfare Subtotal			\$6,089	\$10,250	\$10,250	\$0





**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-636**

**Appropriations**

			Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Proposed Appropriations for period ending 6/30/2025	
Account	Purpose	Article			(Recommended)	(Not Recommended)
Culture and Recreation						
4520	Parks and Recreation	22	\$483,185	\$518,470	\$536,630	\$0
4550	Library	22	\$1,062,443	\$1,167,700	\$1,182,120	\$0
4583	Patriotic Purposes	22	\$8,610	\$8,500	\$8,600	\$0
4589	Other Culture and Recreation	22	\$1,792	\$1,750	\$2,860	\$0
Culture and Recreation Subtotal			\$1,556,030	\$1,696,420	\$1,730,210	\$0
Conservation and Development						
4611	Conservation Administration	22	\$9,201	\$12,190	\$13,650	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$9,201	\$12,190	\$13,650	\$0
Debt Service						
4711	Principal - Long Term Bonds, Notes, and Other Debt	22	\$1,106,000	\$906,000	\$1,008,560	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	22	\$71,726	\$45,740	\$318,520	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,177,726	\$951,740	\$1,327,080	\$0
Capital Outlay						
4901	Land		\$2,114,504	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$70,000	\$0	\$0	\$0
4903	Buildings		\$216,830	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$795,166	\$0	\$0	\$0
Capital Outlay Subtotal			\$3,196,500	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 6/30/2025	
			6/30/2023	6/30/2024	(Recommended)	(Not Recommended)
Operating Transfers Out						
4911	To Revolving Funds		\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	24	\$73,470	\$69,040	\$104,200	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$73,470	\$69,040	\$104,200	\$0
Total Operating Budget Appropriations					\$17,403,980	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)
4335	Water Treatment	34	\$100,000	\$0
		Purpose: Storm Water Planning - Clean Water SRF		
4915	To Capital Reserve Funds	25	\$40,000	\$0
		Purpose: Funds to Communications CRF		
4915	To Capital Reserve Funds	26	\$25,000	\$0
		Purpose: Funds to Assessing Reval CRF		
4915	To Capital Reserve Funds	27	\$250,000	\$0
		Purpose: Funds to Bridge CRF		
4915	To Capital Reserve Funds	28	\$257,000	\$0
		Purpose: Funds to Fire CRF		
4915	To Capital Reserve Funds	29	\$120,000	\$0
		Purpose: Funds to DPW CRF		
4915	To Capital Reserve Funds	30	\$75,000	\$0
		Purpose: Funds to Multimodal Facilities CRF		
Total Proposed Special Articles			\$867,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)
4198	Contingency	23	\$120,000	\$0
		<i>Purpose: Establish Contingency Fund</i>		
4210	Police	31	\$238,900	\$0
		<i>Purpose: Police Union 3 year Contract</i>		
Total Proposed Individual Articles			\$358,900	\$0



New Hampshire  
Department of  
Revenue Administration

2024  
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Estimated Revenues for period ending 6/30/2024	Estimated Revenues for period ending 6/30/2025
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	22	\$301	\$1,500	\$1,800
3186	Payment in Lieu of Taxes	22	\$40,190	\$40,165	\$40,800
3187	Excavation Tax	22	\$0	\$50	\$100
3189	Other Taxes		\$601	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	22	\$81,462	\$60,000	\$60,000
<b>Taxes Subtotal</b>			<b>\$122,554</b>	<b>\$101,715</b>	<b>\$102,700</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	22	\$273,343	\$212,000	\$218,500
3220	Motor Vehicle Permit Fees	22	\$3,007,931	\$2,900,000	\$3,151,000
3230	Building Permits	22	\$136,646	\$99,500	\$136,000
3290	Other Licenses, Permits, and Fees	22	\$58,941	\$41,280	\$60,150
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$3,476,861</b>	<b>\$3,252,780</b>	<b>\$3,565,650</b>
<b>From Federal Government</b>					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
<b>From Federal Government Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	22	\$1,040,350	\$1,040,350	\$900,000
3353	Highway Block Grant	22	\$618,063	\$335,366	\$350,000
3354	Water Pollution Grant		\$14,940	\$14,940	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	22	\$11	\$12	\$10
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	22	\$1,113,385	\$42,128	\$560
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	22	\$115,910	\$90,000	\$125,000
<b>State Sources Subtotal</b>			<b>\$2,902,659</b>	<b>\$1,522,796</b>	<b>\$1,375,570</b>



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-636**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Estimated Revenues for period ending 6/30/2024	Estimated Revenues for period ending 6/30/2025
Charges for Services					
3401	Income from Departments	22	\$527,776	\$600,000	\$651,500
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$68,974	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$596,750	\$600,000	\$651,500
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	22	\$14,850	\$26,400	\$21,400
3502	Interest on Investments	22	\$400,354	\$60,000	\$390,100
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$750	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$8,250	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	22	\$27,130	\$4,500	\$4,700
Miscellaneous Revenues Subtotal			\$451,334	\$90,900	\$416,200
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	24	\$73,470	\$69,040	\$104,200
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$52,533	\$0	\$0
3917	From Conservation Funds	22	\$0	\$0	\$370,000
Interfund Operating Transfers In Subtotal			\$126,003	\$69,040	\$474,200
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$2,000,000	\$0	\$100,000
9998	Amount Voted from Fund Balance	23	\$0	\$0	\$120,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$2,000,000	\$0	\$220,000
Total Estimated Revenues and Credits			\$9,676,161	\$5,637,231	\$6,805,820



Budget Summary

Item	Period ending 6/30/2025
Operating Budget Appropriations	\$17,403,980
Special Warrant Articles	\$867,000
Individual Warrant Articles	\$358,900
Total Appropriations	\$18,629,880
Less Amount of Estimated Revenues & Credits	\$6,805,820
Estimated Amount of Taxes to be Raised	\$11,824,060



Amherst

For reporting year Jul 1, 2022 through Jun 30, 2023.

Trustees

Name	Position	Term Expires
Robert Grunbeck	Trustee	3/9/2025
Mike Parisi	Trustee	3/9/2026
Lori Mix	Chairperson	3/10/2024

Ledger Summary

Number of Fund Records	39
Ledger End of Year Balance	\$9,076,178.98

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on December 1, 2023 by Lori Mix on behalf of the Trustees of Trust Funds of Amherst.*





New Hampshire  
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Report of Trust and Capital Reserve Funds

Capital Reserve (RSA 34/35) Funds

Name	Purpose					Creation Date	BOY Balance		Change	EOY Balance
AMBULANCE FUND	Police/Fire					2011	95,116.48		1,934.40	97,050.88
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	95,116.48	1,934.40	0.00	0.00	97,050.88		0.00	3,868.80	0.00	Cost Basis
										Unrealized
										EOY Value
										97,050.88
										(39.69)
										97,011.19
AMHERST MULTIMODAL FACILITIES	Capital Reserve (Other)					6/8/2021	74,489.19		66,739.55	141,228.74
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	74,489.19	76,695.55	0.00	9,956.00	141,228.74		0.00	3,391.10	0.00	Cost Basis
										Unrealized
										EOY Value
										141,228.74
										(57.76)
										141,170.98
AMHERST SCHOOL DISTRICT CAPITAL FACILITIES FD	Maintenance and Repair					2003	817,114.69		640,269.49	1,457,384.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	817,114.69	679,029.14	0.00	38,759.65	1,457,384.18		0.00	58,058.28	0.00	Cost Basis
										Unrealized
										EOY Value
										1,457,384.18
										(596.00)
										1,456,788.18
AMHERST SCHOOL DISTRICT EDU STUDENTS W DISABILITIES	Educational Purposes					2003	311,717.03		6,339.47	318,056.50
FD	Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance
		311,717.03	6,339.47	0.00	0.00	318,056.50		0.00	12,678.94	0.00
										Cost Basis
										Unrealized
										EOY Value
										318,056.50
										(130.07)
										317,926.43
ASSESSING REVALUATION FUND	Capital Reserve (Other)					3/9/2004	44,648.64		51,537.39	96,186.03
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	44,648.64	51,537.39	0.00	0.00	96,186.03		0.00	3,074.78	0.00	Cost Basis
										Unrealized
										EOY Value
										96,186.03
										(39.34)
										96,146.69
BRIDGE REPAIR AND REPLACEMENT FD	Maintenance and Repair					3/9/2010	781,073.68		14,102.78	795,176.46
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	781,073.68	412,814.46	0.00	398,711.68	795,176.46		0.00	25,628.92	0.00	Cost Basis
										Unrealized
										EOY Value
										795,176.46
										(325.19)
										794,851.27
COMMUNICATION FUND	Capital Reserve (Other)					3/14/2006	111,463.74		13,990.50	125,454.24
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	111,463.74	52,122.32	0.00	38,131.82	125,454.24		0.00	4,244.64	0.00	Cost Basis
										Unrealized
										EOY Value
										125,454.24
										(51.31)
										125,402.93
COMPUTER SYSTEM	Capital Reserve (Other)					3/13/2007	49,515.81		1,007.01	50,522.82
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	49,515.81	1,007.01	0.00	0.00	50,522.82		0.00	2,014.02	0.00	Cost Basis
										Unrealized
										EOY Value
										50,522.82
										(20.66)
										50,502.16
DPW VEHICLES & EQUIPMENT ACQUISITION & REPLACEMENT	Maintenance and Repair					6/8/2021	119,182.69		245,444.77	364,627.46
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	119,182.69	245,444.77	0.00	0.00	364,627.46		0.00	10,889.54	0.00	Cost Basis
										Unrealized
										EOY Value
										364,627.46
										(149.12)
										364,478.34
FIRE RESCUE VEHICLE & EQUIPMENT PURCHASE & REPAIR	Police/Fire					1999	1,245,437.84		(169,909.42)	1,075,528.42
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	1,245,437.84	536,886.66	0.00	706,796.08	1,075,528.42		0.00	45,773.32	0.00	Cost Basis
										Unrealized
										EOY Value
										1,075,528.42
										(439.83)
										1,075,088.59
HIGHWAY EQUIPMENT FUND	Capital Reserve (Other)					3/8/1977	17,570.04		357.33	17,927.37
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	17,570.04	357.33	0.00	0.00	17,927.37		0.00	714.66	0.00	Cost Basis
										Unrealized
										EOY Value
										17,927.37
										(7.33)
										17,920.04
RECREATION FIELD ACQ/CONSTR FD	Parks/Recreation					3/13/2007	52,117.88		82,216.49	134,334.37
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	52,117.88	82,216.49	0.00	0.00	134,334.37		0.00	4,432.98	0.00	Cost Basis
										Unrealized
										EOY Value
										134,334.37
										(54.94)
										134,279.43
SOUHEGAN COOP SCHOOL DISTRICT MAINTENANCE	Maintenance and Repair					2004	512,328.59		10,419.36	522,747.95
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	512,328.59	10,419.36	0.00	0.00	522,747.95		0.00	20,838.72	0.00	Cost Basis
										Unrealized
										EOY Value
										522,747.95
										(213.78)
										522,534.17
SOUHEGAN COOP SCHOOL DISTRICT UNFUNDED LIABILITIES	Educational Purposes					2004	54,043.22		1,099.08	55,142.30
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	54,043.22	1,099.08	0.00	0.00	55,142.30		0.00	2,198.16	0.00	Cost Basis
										Unrealized
										EOY Value
										55,142.30
										(22.55)
										55,119.75

Capital Reserve (RSA 34/35) Funds Total End of Year Balance: \$5,251,367.72

Trust Funds

Name	Purpose					Creation Date	BOY Balance		Change	EOY Balance
AARON LAWRENCE	Educational Purposes					1867	36,691.62		2,993.53	39,685.15
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	28,104.94	0.03	2,360.59	202.84	30,262.72		8,586.68	1,106.21	9,422.43	Cost Basis
										Unrealized
										EOY Value
										39,685.15
										6,099.69
										45,784.84
ANNA H. BOARDMAN	Library					1957	31,063.01		2,460.48	33,523.49
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	30,873.75	0.03	2,593.18	222.82	33,244.14		189.26	2,043.27	279.35	Cost Basis
										Unrealized
										EOY Value
										33,523.49
										6,708.35
										40,231.84
BERTHA ROGERS FUND	Discretionary/Benefit of the Town					1993	274,689.37		27,134.44	301,823.81
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	254,751.07	0.25	21,397.20	1,838.59	274,309.93		19,938.30	10,027.04	27,513.88	Cost Basis
										Unrealized
										EOY Value
										301,823.81
										55,333.72
										357,157.53
BRADFORD-LONG-MILES SULLIVAN SCHL	Scholarship					1964	256,119.24		23,103.13	279,222.37
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market
	249,650.65	1,490.77	21,060.61	1,807.12	270,394.91		6,468.59	14,949.39	8,827.46	Cost Basis
										Unrealized
										EOY Value
										279,222.37
										54,558.02
										333,780.39



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Report of Trust and Capital Reserve Funds

Trust Funds

Name		Purpose						Creation Date		BOY Balance	Change	EOY Balance	
DAVID E. FISK		Maintenance and Repair						1942		28,409.95	2,993.53	31,403.48	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	28,104.94	0.03	2,360.59	202.84	30,262.72		305.01	1,106.21	1,140.76		31,403.48	6,106.04	37,509.52
DOROTHY DAVIS SCHOLARSHIP FD		Scholarship						1998		157,876.59	13,123.71	171,000.30	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	152,315.82	0.15	12,793.40	1,099.29	164,010.08		5,560.77	9,095.17	6,990.22		171,000.30	33,091.32	204,091.62
EDMUND M. PARKER		Library						1928		18,849.50	1,493.02	20,342.52	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	18,734.65	0.02	1,573.56	135.21	20,173.02		114.85	1,239.85	169.50		20,342.52	4,070.72	24,413.24
EDWARD A. CONTI MEMORIAL SCHOLARSHIP		Scholarship						1976		152,303.52	12,837.02	165,140.54	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	147,746.53	0.14	12,409.61	1,066.32	159,089.96		4,556.99	8,715.33	6,050.58		165,140.54	32,099.19	197,239.73
EMMA L. CLARK		Library						1927		9,453.94	748.84	10,202.78	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	9,396.33	0.01	789.22	67.80	10,117.76		57.61	621.85	85.02		10,202.78	2,041.66	12,244.44
FANNIE PARSONS FRENCH		Library						1923		18,849.50	1,493.02	20,342.52	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	18,734.65	0.02	1,573.56	135.21	20,173.02		114.85	1,239.85	169.50		20,342.52	4,070.72	24,413.24
GEORGE W. GEORGE		Library						1902		9,447.26	748.31	10,195.57	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	9,389.70	0.01	788.66	67.76	10,110.61		57.56	621.40	84.96		10,195.57	2,040.22	12,235.79
HERBERT BOUTELLE		Library						1988		4,457.55	353.06	4,810.61	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	4,430.39	0.00	372.11	31.97	4,770.53		27.16	293.24	40.08		4,810.61	962.65	5,773.26
HONOR A. SPALDING		Library						1985		3,442.79	272.66	3,715.45	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	3,421.80	0.00	287.39	24.70	3,684.49		20.99	226.51	30.96		3,715.45	743.50	4,458.95
ISAAC SPALDING		Educational Purposes						1894		201,106.65	12,708.72	213,815.37	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	166,258.23	0.16	13,964.46	1,199.93	179,022.92		34,848.42	11,543.93	34,792.45		213,815.37	36,099.52	249,914.89
JAMES DAY		Library						1945		112,992.00	8,949.93	121,941.93	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	112,303.59	0.11	9,432.66	810.50	120,925.86		688.41	7,432.24	1,016.07		121,941.93	24,401.66	146,343.59
JENNIFER CARLSMITH		Library						1985		890.18	70.51	960.69	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	884.76	0.00	74.31	6.39	952.68		5.42	58.57	8.01		960.69	192.24	1,152.93
JOSEPHINE HARE MEMORIAL		Educational Purposes						1969		9,101.63	827.44	9,929.07	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	7,768.15	0.01	652.47	56.06	8,364.57		1,333.48	305.78	1,564.50		9,929.07	1,686.74	11,615.81
LAURA & JAMES WANLESS		Library						1985		4,753.66	376.52	5,130.18	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	4,724.70	0.00	396.83	34.10	5,087.43		28.96	312.73	42.75		5,130.18	1,026.60	6,156.78
RICHARD W MERRILL SCHOLARSHIP		Scholarship						1996		427,944.34	35,916.15	463,860.49	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	415,122.37	0.40	34,867.20	2,996.03	446,993.94		12,821.97	24,639.30	16,866.55		463,860.49	90,188.95	554,049.44
SARAH L. LAWRENCE		Scholarship						1867		9,679.25	815.11	10,494.36	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	9,389.67	0.01	788.64	67.76	10,110.56		289.58	554.58	383.80		10,494.36	2,039.99	12,534.35
SOUHEGAN COOPERATIVE FUND		Educational Purposes						2001		341,160.33	23,866.60	365,026.93	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	224,070.85	0.22	18,820.29	1,617.17	241,274.19		117,089.48	8,819.48	123,752.74		365,026.93	48,593.34	413,620.27

Trust Funds Total End of Year Balance: \$2,282,567.61



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date			BOY Balance	Change	EOY Balance	
ALICE M. WILKINS	Cemetery Trust (Other)						1938			70,406.98	(1,336.27)	69,070.71	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	37,465.23	0.04	3,146.82	270.41	40,341.68		32,941.75	6,801.50	28,729.03		69,070.71	8,118.77	77,189.48
GEORGE W. PUTNAM	Cemetery Trust (Other)						1932			31,038.73	4.48	31,043.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	18,734.65	0.02	1,573.56	135.21	20,173.02		12,304.08	2,728.39	10,870.19		31,043.21	4,062.51	35,105.72
PERPETUAL CARE	Cemetery Trust (Other)									1,236,249.31	46,519.25	1,282,768.56	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	988,724.23	0.96	83,045.48	7,135.91	1,064,634.76		247,525.08	97,709.40	218,133.80		1,282,768.56	214,672.29	1,497,440.85
UNRESTRICTED CEMETERY FD	Cemetery Trust (Other)									159,318.91	42.26	159,361.17	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	127,080.48	0.12	10,673.81	917.17	136,837.24		32,238.43	18,495.40	22,523.93		159,361.17	27,596.01	186,957.18

Cemetery Funds Total End of Year Balance: **\$1,542,243.65**



For reporting year Jul 1, 2022 through Jun 30, 2023.

Trustees		
Name	Position	Term Expires
Robert Grunbeck	Trustee	3/9/2025
Mike Parisi	Trustee	3/9/2026
Lori Mix	Chairperson	3/10/2024

Attachments	
The following documents have been uploaded to the Trustees Portal and filed with this ledger. Please contact the preparer for access to the uploaded files.	
Cambridge Trust Company Capital Reserve	\$5,249,220.15
Cambridge Trust Company Common	\$4,491,415.68
Total Market EOY Value Reported	\$9,740,635.83

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 24, 2023 by Lori Mix on behalf of the Trustees of Trust Funds of Amherst.



Brokerage Fees and Expenses

Name	Fees Paid	Expenses Paid
Cambridge Trust Company - Common	\$36,915.17	\$0.00
	\$36,915.17	\$0.00

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

<b>Total Disbursed:</b>		<b>\$ 170,699.91</b>		<b>Interest rate:</b>		<b>3.17%</b>
				<b>Term:</b>		<b>15 Years</b>
<b>Ref. Year</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>	<b>Ending Balance</b>
		8/24/2010	-	-	-	170,699.91
1	8/24/2011		11,379.99	5,411.19	16,791.18	159,319.92
2	8/24/2012		11,379.99	5,064.28	16,444.27	147,939.93
3	8/24/2013		11,379.99	4,689.70	16,069.69	136,559.94
4	8/24/2014		11,379.99	4,328.95	15,708.94	125,179.95
5	8/24/2015		11,379.99	3,968.20	15,348.19	113,799.96
6	8/24/2016		11,379.99	3,617.34	14,997.33	102,419.97
7	8/24/2017		11,379.99	3,246.71	14,626.70	91,039.98
8	8/24/2018		11,379.99	2,885.97	14,265.96	79,659.99
9	8/24/2019		11,379.99	2,525.22	13,905.21	68,280.00
10	8/24/2020		11,379.99	2,170.41	13,550.40	56,900.01
11	8/24/2021		11,379.99	1,803.73	13,183.72	45,520.02
12	8/24/2022		11,379.99	1,442.98	12,822.97	34,140.03
13	8/24/2023		11,379.99	1,082.24	12,462.23	22,760.04
14	8/24/2024		11,379.99	723.47	12,103.46	11,380.05
15	8/24/2025		11,380.05	360.75	11,740.80	-
<b>Total:</b>			<b>\$ 170,699.91</b>	<b>\$ 43,321.14</b>	<b>\$ 214,021.05</b>	

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

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

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

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

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

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

**Interest Rate  
Term**

**2.25%  
10 years**

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



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

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

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

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

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

Total Disbursed: \$ 4,000,000.00			Interest Rate		2.30%	
			Term		10 yrs	
Year	Payment Date	Pincipal Disbursed	Principal	Interest	Total Payment	Remaining Balance
	12/29/2015	2,000,000.00				2,000,000.00
	7/1/2016	2,000,000.00				4,000,000.00
1	7/29/2016		400,000.00	30,290.00	430,290.00	3,600,000.00
2	7/29/2017		400,000.00	82,800.00	482,800.00	3,200,000.00
3	7/29/2018		400,000.00	73,600.00	473,600.00	2,800,000.00
4	7/29/2019		400,000.00	64,400.00	464,400.00	2,400,000.00
5	7/29/2020		400,000.00	55,351.23	455,351.23	2,000,000.00
6	7/29/2021		400,000.00	46,000.00	446,000.00	1,600,000.00
7	7/29/2022		400,000.00	36,800.00	436,800.00	1,200,000.00
8	7/29/2023		400,000.00	27,600.00	427,600.00	800,000.00
9	7/29/2024		400,000.00	18,450.41	418,450.41	400,000.00
10	7/29/2025		400,000.00	9,200.00	409,200.00	-
Total			4,000,000.00	444,491.64	4,444,491.64	

**TREASURER'S COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2023 Open Land Purchase Bond**

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

**Interest Rate 5.00%**  
**Term 20 years**

Year	Payment Date	Principal Disbursed	Principal	Interest	Total Payment	Remaining Balance
	6/14/2023	2,000,000.00				2,000,000.00
1	12/14/2023		0.00	50,136.99	50,136.99	2,000,000.00
1	6/14/2024		51,282.05	50,136.99	101,419.04	1,948,717.95
2	12/14/2024		51,282.05	48,851.42	100,133.47	1,897,435.90
2	6/14/2025		51,282.05	47,305.94	98,587.99	1,846,153.85
3	12/14/2025		51,282.05	46,280.30	97,562.35	1,794,871.80
3	6/14/2026		51,282.05	44,748.86	96,030.91	1,743,589.75
4	12/14/2026		51,282.05	43,709.17	94,991.22	1,692,307.70
4	6/14/2027		51,282.05	42,191.78	93,473.83	1,641,025.65
5	12/14/2027		51,282.05	41,138.04	92,420.09	1,589,743.60
5	6/14/2028		51,282.05	39,852.48	91,134.53	1,538,461.55
6	12/14/2028		51,282.05	38,556.91	89,838.96	1,487,179.50
6	6/14/2029		51,282.05	37,077.63	88,359.68	1,435,897.45
7	12/14/2029		51,282.05	35,995.79	87,277.84	1,384,615.40
7	6/14/2030		51,282.05	34,520.55	85,802.60	1,333,333.35
8	12/14/2030		51,282.05	33,424.66	84,706.71	1,282,051.30
8	6/14/2031		51,282.05	31,963.47	83,245.52	1,230,769.25
9	12/14/2031		51,282.05	30,853.53	82,135.58	1,179,487.20
9	6/14/2032		51,282.05	29,567.97	80,850.02	1,128,205.15
10	12/14/2032		51,282.05	28,282.40	79,564.45	1,076,923.10
10	6/14/2033		51,282.05	26,849.32	78,131.37	1,025,641.05
11	12/14/2033		51,282.05	25,711.28	76,993.33	974,359.00
11	6/14/2034		51,282.05	24,292.24	75,574.29	923,076.95
12	12/14/2034		51,282.05	23,140.15	74,422.20	871,794.90
12	6/14/2035		51,282.05	21,735.16	73,017.21	820,512.85
13	12/14/2035		51,282.05	20,569.02	71,851.07	769,230.80
13	6/14/2036		51,282.05	19,283.46	70,565.51	717,948.75
14	12/14/2036		51,282.05	17,997.89	69,279.94	666,666.70
14	6/14/2037		51,282.05	16,621.01	67,903.06	615,384.65
15	12/14/2037		51,282.05	15,426.77	66,708.82	564,102.60
15	6/14/2038		51,282.05	14,063.93	65,345.98	512,820.55
16	12/14/2038		51,282.05	12,855.64	64,137.69	461,538.50
16	6/14/2039		51,282.05	11,506.85	62,788.90	410,256.45
17	12/14/2039		51,282.05	10,284.51	61,566.56	358,974.40
17	6/14/2040		51,282.05	8,998.95	60,281.00	307,692.35
18	12/14/2040		51,282.05	7,713.38	58,995.43	256,410.30
18	6/14/2041		51,282.05	6,392.70	57,674.75	205,128.25
19	12/14/2041		51,282.05	5,142.26	56,424.31	153,846.20
19	6/14/2042		51,282.05	3,835.62	55,117.67	102,564.15
20	12/14/2042		51,282.05	2,571.13	53,853.18	51,282.10
20	6/14/2043		51,282.10	1,278.54	52,560.64	0.00
<b>Total</b>			<b>2,000,000.00</b>	<b>1,050,864.69</b>	<b>3,050,864.69</b>	

# TOWN OF AMHERST, NEW HAMPSHIRE

## FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022

**TOWN OF AMHERST, NEW HAMPSHIRE  
FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

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# Roberts & Greene, PLLC

## INDEPENDENT AUDITOR'S REPORT

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

### Opinions

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 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town as of June 30, 2022, and the respective changes in financial position thereof, and where applicable, cash flows, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Amherst, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with generally accepted auditing standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 Town's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate to those charged with governance regarding, among other matters, the planned scope and timing of the audit, any significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the pension and OPEB related schedules on pages 3 – 9 and 46 – 49, respectively, 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 and economic 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 sufficient evidence to express an opinion or provide any assurance.

#### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual general fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual general fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

June 26, 2023

*Roberts & Greene, PLLC*



## MANAGEMENT'S DISCUSSION AND ANALYSIS

Having responsibility for the financial management of the Town of Amherst ("Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2022.

### Financial Highlights

As of June 30, 2022, the assets of the Town exceeded its liabilities by \$39,521,466 (net position). Of this amount, the unrestricted net position is \$5,050,010.

The Town's net position increased by \$2,829,197. This was due primarily to increases in the investment in capital assets from construction and some reduction in outstanding bonds through principal payments.

As of June 30, 2022, the Town's governmental funds reported combined ending fund balances of \$12,779,839, an increase of \$329,581 in comparison with the prior year.

As of June 30, 2022, the unassigned fund balance of the General Fund is \$6,095,153 which represents 39.5% of total General Fund expenditures and other financing sources.

During the year ended June 30, 2022, the Town's total general obligation bonded debt decreased by \$1,105,999, which represents bond principal payments.

### Overview of the Financial Statements

The following discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the year ended June 30, 2022. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances are followed by reconciliations to facilitate this comparison between governmental funds and governmental activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the supplementary information section of this report.

**Proprietary fund.** The proprietary fund is used to account for the resources and activity of the Baboosic Septic Fund, where the intent is that expenses be covered by charges to users.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement, because the resources of those funds are not available to support the Town's own programs.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. Schedules related to pensions and other post-employment benefits are in the Required Supplementary Information Section, which follows the notes. The combining statements, referred to above in connection with non-major governmental funds, and detailed General Fund schedules are presented immediately following this information.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Government-Wide Financial Analysis

As noted above, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$35,785,592 at June 30, 2022.

The largest portion of the Town's net position (80%) reflects its investment in capital assets (e.g., land, buildings and improvements, vehicles and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

#### Town of Amherst Net Position Governmental Activities

	June 30, 2022	June 30, 2021
Governmental Activities:		
Current Assets	\$ 41,005,473	\$ 39,685,773
Capital Assets	<u>34,399,631</u>	<u>32,636,777</u>
Total Assets	75,405,104	72,322,550
Deferred Outflows of Resources	<u>1,246,329</u>	<u>1,812,070</u>
Current Liabilities	22,343,563	22,604,942
Long-term Liabilities	<u>7,896,069</u>	<u>11,121,384</u>
Total Liabilities	30,239,632	33,726,326
Deferred Inflows of Resources	7,435,954	5,137,110
Net Position:		
Net Investment in Capital Assets	31,232,811	28,346,084
Restricted	2,805,780	2,939,634
Unrestricted	<u>4,937,256</u>	<u>3,985,466</u>
Net Position	<u>38,975,847</u>	<u>35,271,184</u>
Business-Type Activities:		
Current Assets	115,025	108,352
Capital Assets	<u>524,873</u>	<u>538,628</u>
Total Assets	639,898	646,980
Current Liabilities	34,198	40,564
Long-term Liabilities	<u>60,081</u>	<u>92,008</u>
Total Liabilities	94,279	132,572
Net Position:		
Net Investment in Capital Assets	432,865	414,693
Unrestricted	<u>112,754</u>	<u>99,715</u>
Net Position	<u>545,619</u>	<u>514,408</u>
Total Net Position	<u>\$ 39,521,466</u>	<u>\$ 35,785,592</u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Another portion of the Town's net position, \$2,805,780, represents resources that are subject to external restrictions on how they may be used.

As indicated by the schedule below, the Town's net position increased by \$2,829,175 during the year ended June 30, 2022.

Town of Amherst Changes in Net Position		
	Year Ended June 30, 2022	Year Ended June 30, 2021
Governmental Activities:		
Expenses, net of program revenue:		
General government	\$ 2,710,010	\$ 2,190,510
Public safety	3,965,481	4,639,473
Highways and streets	2,648,180	2,670,559
Sanitation	587,308	534,569
Health	57,639	52,960
Welfare	5,844	419
Culture and recreation	1,596,443	1,402,266
Conservation	40,517	34,988
Interest on long-term debt	83,351	111,360
Capital outlay	304,047	699,454
COVID-19	-	(277,910)
Total	<u>11,998,820</u>	<u>12,058,648</u>
General Revenues:		
Property taxes	9,671,679	9,077,643
Other taxes	586,810	413,410
Licenses and permits	3,483,695	3,519,599
Non-specific Grants and Contributions	856,890	671,250
Miscellaneous	197,710	587,350
Total General Revenues	<u>14,796,784</u>	<u>14,269,252</u>
Change in Net Position	<u>2,797,964</u>	<u>2,210,604</u>
Net Position, beginning of year, restated	<u>36,177,883</u>	<u>33,060,580</u>
Net Position, end of year	<u>38,975,847</u>	<u>35,271,184</u>
Business-Type Activities:		
Expenses, net of revenue	(31,211)	(22,663)
Net position, beginning of year, as restated	<u>514,408</u>	<u>491,745</u>
Net position, end of year	<u>545,619</u>	<u>514,408</u>
Total Net Position	<u>\$ 39,521,466</u>	<u>\$ 35,785,592</u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Financial Analysis of the Town's Funds

As noted above, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2022, the Town's governmental funds reported combined fund balances of \$12,779,839, an decrease of \$660,156 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$2,320,100 representing, tax deeded property for resale, prepaid expenditures, inventory and the non-spendable portion of permanent funds; restricted fund balances of \$598,048 representing the library fund, grants, and the expendable portion of permanent funds; committed fund balances of \$3,623,341 representing the special revenue and capital project funds; assigned fund balances of \$1,158,867 representing purchase orders or encumbrances authorized by the Board of Selectmen; and unassigned fund balance of \$5,079,483, representing the General Fund unassigned balance of \$6,095,153 and the deficit balances in the Roads and Bridges Capital Project Funds which equal \$1,015,670.

During the year ended June 30, 2022, the unassigned fund balance of the General Fund decreased by \$670,337.

### Budgetary Highlights

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual demonstrates compliance with the adopted budget for the year ended June 30, 2022. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$416,641, while expenditures and transfers out were \$553,077 under budget. This produced a favorable total variance of \$969,718.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2022 amounted to \$31,665,676 (net of accumulated depreciation and related long-term debt).

	Investment in Capital Assets	
	June 30, 2022	June 30, 2021
Governmental activities:		
Land	\$ 8,497,757	\$ 8,646,280
Art	22,079	22,079
Construction in progress	260,409	-
Land improvements	565,106	565,106
Buildings and building improvements	4,512,972	4,364,449
Vehicles and equipment	7,770,457	8,107,420
Infrastructure	<u>24,868,772</u>	<u>22,197,449</u>
Total Investment in Capital Assets	46,497,552	43,902,783
Related Long-Term Debt	3,166,820	4,290,693
Accumulated Depreciation	<u>12,097,921</u>	<u>11,266,006</u>
Net Investment in Capital Assets	<u>31,232,811</u>	<u>28,346,084</u>
Business-Type Activities:		
Infrastructure	1,552,000	1,552,000
Related Long-Term Debt	92,008	123,935
Accumulated Depreciation	<u>1,027,127</u>	<u>1,013,372</u>
Net Investment in Capital Assets	<u>432,865</u>	<u>414,693</u>
 Total Net Investment in Capital Assets	 <u>\$ 31,665,676</u>	 <u>\$ 28,760,777</u>

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term bonded debt. As of June 30, 2022, the Town had total long-term bonded debt outstanding of \$4,223,996. The entire amount is backed by the full faith and credit of the Town.

### Long-Term Bonded Debt

	June 30, 2022	June 30, 2021
Governmental activities:		
2014 Road Reconstruction	\$ 200,000	\$ 400,000
2015 Road Reconstruction	400,000	600,000
2016 Refunding	917,997	1,223,996
2017 Road Reconstruction	1,600,000	2,000,000
	<u>\$ 3,117,997</u>	<u>\$ 4,223,996</u>

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

	June 30, 2022	June 30, 2021
Business-Type Activities:		
2008 Phase II	\$ 11,900	\$ 23,800
2011 Phase III	45,520	56,900
2011 Phase IV	34,588	43,235
	<u>\$ 92,008</u>	<u>\$ 123,935</u>

Debt authorized, but unissued at June 30, 2022, consisted of \$6,000,000 authorized at the 2021 Town Meeting for the purpose of open space acquisition.

### Requests for Information

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

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

## **BASIC FINANCIAL STATEMENTS**



**EXHIBIT 1**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**June 30, 2022**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 26,308,704	\$ 5,112	\$ 26,313,816
Investments	10,563,751	-	10,563,751
Intergovernmental receivable	248,959	87,264	336,223
Other receivables, net of allowance for uncollectibles	3,771,691	22,649	3,794,340
Inventory	44,997	-	44,997
Prepaid items	41,478	-	41,478
Tax deeded property held for resale	25,893	-	25,893
Capital assets, not being depreciated:			
Land	8,497,757	-	8,497,757
Art	22,079	-	22,079
Construction in progress	260,409	-	260,409
Capital assets, net of accumulated depreciation:			
Land improvements	44,474	-	44,474
Buildings and building improvements	2,498,340	-	2,498,340
Vehicles and equipment	2,030,429	-	2,030,429
Infrastructure	21,046,143	524,873	21,571,016
Total assets	<u>75,405,104</u>	<u>639,898</u>	<u>76,045,002</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	1,188,067	-	1,188,067
Deferred amounts related to OPEB	<u>58,262</u>	<u>-</u>	<u>58,262</u>
Total deferred outflows of resources	<u>1,246,329</u>	<u>-</u>	<u>1,246,329</u>
<b>LIABILITIES</b>			
Accounts payable	829,476	839	830,315
Accrued payroll and benefits	197,110	-	197,110
Accrued interest payable	48,018	1,432	49,450
Intergovernmental payable	19,857,464	-	19,857,464
Retainage payable	40,414	-	40,414
Performance and escrow deposits	204,220	-	204,220
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	1,105,999	31,927	1,137,926
Capital leases payable	48,823	-	48,823
Compensated absences payable	12,039	-	12,039
Due in more than one year:			
Bonds and notes payable	2,011,998	60,081	2,072,079
Compensated absences payable	328,463	-	328,463
Net pension liability	4,231,285	-	4,231,285
Other postemployment benefits liability	1,324,323	-	1,324,323
Total liabilities	<u>30,239,632</u>	<u>94,279</u>	<u>30,333,911</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenue	6,022,870	-	6,022,870
Deferred amounts related to pensions	1,235,561	-	1,235,561
Deferred amounts related to OPEB	<u>177,523</u>	<u>-</u>	<u>177,523</u>
Total deferred inflows of resources	<u>7,435,954</u>	<u>-</u>	<u>7,435,954</u>
<b>NET POSITION</b>			
Net investment in capital assets	31,232,811	432,865	31,665,676
Restricted for:			
Endowments:			
Nonexpendable	2,207,732	-	2,207,732
Expendable	155,250	-	155,250
Other purposes	442,798	-	442,798
Unrestricted	<u>4,937,256</u>	<u>112,754</u>	<u>5,050,010</u>
Total net position	<u>\$ 38,975,847</u>	<u>\$ 545,619</u>	<u>\$ 39,521,466</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 2**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Year Ended June 30, 2022**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental activities:</b>						
General government	\$ 2,574,782	\$ (139,396)	\$ -	\$ 773,685	\$ -	\$ 773,685
Public safety	4,685,648	134,428	-	(3,965,481)	-	(3,965,481)
Highways and streets	2,982,379	-	323,653	(2,648,180)	-	(2,648,180)
Sanitation	686,935	99,627	-	(587,308)	-	(587,308)
Health	57,639	-	-	(57,639)	-	(57,639)
Welfare	5,844	-	-	(5,844)	-	(5,844)
Culture and recreation	2,163,214	-	-	(1,596,443)	-	(1,596,443)
Conservation	40,529	12	-	(40,517)	-	(40,517)
Interest on long-term debt	83,351	-	-	(83,351)	-	(83,351)
Capital outlay	304,047	-	-	(304,047)	-	(304,047)
Total governmental activities	13,584,368	(4,956)	323,653	(8,515,125)	-	(8,515,125)
<b>Business-type activities:</b>						
Babooisc Septic	46,841	-	1,733	-	31,211	31,211
Total primary government	\$ 13,631,209	\$ (4,956)	\$ 325,386	(8,515,125)	31,211	(8,483,914)
<b>General revenues:</b>						
Property taxes				9,671,679	-	9,671,679
Other taxes				586,810	-	586,810
Grants and contributions not restricted to specific programs				856,890	-	856,890
Miscellaneous				197,710	-	197,710
Total general revenues				11,313,089	-	11,313,089
Change in net position				2,797,964	31,211	2,829,175
Net position, beginning, as restated, see Note III.D.3.				36,177,883	514,408	36,692,291
Net position, ending				\$ 38,975,847	\$ 545,619	\$ 39,521,466

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 3**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2022**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 23,235,734	\$ 3,072,970	\$ 26,308,704
Investments	7,008,828	3,554,923	10,563,751
Receivables, net of allowance for uncollectibles:			
Taxes	3,184,585	6,550	3,191,135
Accounts	350,735	29,484	380,219
Intergovernmental	248,959	-	248,959
Interfund receivable	1,476,012	275,039	1,751,051
Inventory	44,997	-	44,997
Prepaid items	41,478	-	41,478
Tax deeded property held for resale	25,893	-	25,893
Total assets	<u>\$ 35,617,221</u>	<u>\$ 6,938,966</u>	<u>\$ 42,556,187</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 772,659	\$ 56,817	\$ 829,476
Accrued salaries and benefits	183,983	13,127	197,110
Intergovernmental payable	19,857,464	-	19,857,464
Retainage payable	40,414	-	40,414
Interfund payable	273,241	1,477,810	1,751,051
Total liabilities	<u>21,331,981</u>	<u>1,547,754</u>	<u>22,879,735</u>
Deferred inflows of resources:			
Deferred revenue	<u>6,896,613</u>	<u>-</u>	<u>6,896,613</u>
Fund balances:			
Nonspendable	112,368	2,207,732	2,320,100
Restricted	22,239	575,809	598,048
Committed	-	3,623,341	3,623,341
Assigned	1,158,867	-	1,158,867
Unassigned	6,095,153	(1,015,670)	5,079,483
Total fund balances	<u>7,388,627</u>	<u>5,391,212</u>	<u>12,779,839</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,617,221</u>	<u>\$ 6,938,966</u>	<u>\$ 42,556,187</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 4**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position**  
**June 30, 2022**

Total fund balances of governmental funds (Exhibit 3)		\$ 12,779,839
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 46,497,552	
Less accumulated depreciation	<u>(12,097,921)</u>	
		34,399,631
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (1,751,051)	
Payables	<u>1,751,051</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 729,694	
Unavailable ambulance revenue	144,049	
Unavailable elderly and welfare liens	<u>200,337</u>	
		1,074,080
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(48,018)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds outstanding	\$ 3,117,997	
Capital leases outstanding	48,823	
Compensated absences payable	340,502	
Net pension liability	4,231,285	
Other postemployment benefits liability	<u>1,324,323</u>	
		(9,062,930)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 1,188,067	
Deferred outflows of resources related to OPEB	58,262	
Deferred inflows of resources related to pensions	(1,235,561)	
Deferred inflows of resources related to OPEB	<u>(177,523)</u>	
		(166,755)
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 38,975,847</u></u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 5**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2022**

	General	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 9,637,492	\$ 498,512	\$ 10,136,004
Licenses, permits and fees	3,483,695	-	3,483,695
Intergovernmental	1,315,726	-	1,315,726
Charges for services	552,029	656,590	1,208,619
Miscellaneous	234,625	(125,529)	109,096
Total revenues	<u>15,223,567</u>	<u>1,029,573</u>	<u>16,253,140</u>
<b>Expenditures:</b>			
Current:			
General government	2,493,579	40,670	2,534,249
Public safety	4,643,874	147,454	4,791,328
Highways and streets	3,709,680	-	3,709,680
Sanitation	688,590	-	688,590
Health	57,639	-	57,639
Welfare	5,844	-	5,844
Culture and recreation	1,450,558	608,413	2,058,971
Conservation	16,480	24,049	40,529
Debt service:			
Principal	1,106,000	-	1,106,000
Interest	97,205	-	97,205
Capital outlay	424,322	409,202	833,524
Total expenditures	<u>14,693,771</u>	<u>1,229,788</u>	<u>15,923,559</u>
Excess (deficiency) of revenues over (under) expenditures	<u>529,796</u>	<u>(200,215)</u>	<u>329,581</u>
<b>Other financing sources (uses):</b>			
Transfers in	12,491	755,170	767,661
Transfers out	(752,000)	(15,661)	(767,661)
Total other financing sources and uses	<u>(739,509)</u>	<u>739,509</u>	<u>-</u>
Net change in fund balances	(209,713)	539,294	329,581
Fund balances, beginning	7,598,340	4,851,918	12,450,258
Fund balances, ending	<u>\$ 7,388,627</u>	<u>\$ 5,391,212</u>	<u>\$ 12,779,839</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 6**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2022**

Net change in fund balances of governmental funds (Exhibit 5)		\$ 329,581
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 2,141,526	
Depreciation expense	<u>(1,223,081)</u>	
		918,445
The net effect of capital asset disposals is to decrease net position.		(62,289)
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Change in prepaid debt		43,385
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (767,661)	
Transfers out	<u>767,661</u>	
		-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue	\$ 124,166	
Change in unavailable ambulance revenue	58,232	
Change in unavailable elderly and welfare liens	<u>(1,681)</u>	
		180,717
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.		
Repayment of bond principal	\$ 1,105,999	
Repayment of capital lease principal	<u>17,874</u>	
		1,123,873
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 13,869	
Decrease in compensated absences payable	23,860	
Change in OPEB liability and related deferrals	<u>50,024</u>	
		87,753
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ 554,168	
Cost of benefits earned, net of employee contributions	<u>(377,669)</u>	
		176,499
Change in net position of governmental activities (Exhibit 2)		<u><u>\$ 2,797,964</u></u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 7**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Revenue, Expenditures and Changes in Unassigned Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUE</b>			
Taxes	\$ 9,578,657	\$ 9,761,658	\$ 183,001
Licenses, permits and fees	3,405,848	3,483,695	77,847
Intergovernmental	1,287,038	1,315,726	28,688
Charges for services	405,355	552,029	146,674
Miscellaneous	266,685	234,625	(32,060)
Total revenues	<u>14,943,583</u>	<u>15,347,733</u>	<u>404,150</u>
<b>EXPENDITURES</b>			
Current:			
General government	2,697,950	2,446,047	251,903
Public safety	4,690,302	4,899,410	(209,108)
Highways and streets	3,986,167	3,803,911	182,256
Sanitation	711,327	688,590	22,737
Health	57,557	57,639	(82)
Welfare	14,326	5,844	8,482
Culture and recreation	1,527,066	1,450,558	76,508
Conservation	14,028	16,480	(2,452)
Debt service:			
Principal	1,106,000	1,106,000	-
Interest	256,860	97,205	159,655
Capital outlay	200,000	136,822	63,178
Total expenditures	<u>15,261,583</u>	<u>14,708,506</u>	<u>553,077</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(318,000)</u>	<u>639,227</u>	<u>957,227</u>
Other financing sources (uses):			
Transfers in	-	12,491	12,491
Transfers out	(752,000)	(752,000)	-
Total other financing sources and uses	<u>(752,000)</u>	<u>(739,509)</u>	<u>12,491</u>
Net change in fund balance	<u>\$ (1,070,000)</u>	<u>(100,282)</u>	<u>\$ 969,718</u>
Decrease in nonspendable fund balance		21,328	
Unassigned fund balance, beginning		6,903,801	
Unassigned fund balance, ending		<u>\$ 6,824,847</u>	

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 8**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2022**

	Business-type Activites - Enterprise Fund Baboosic Septic
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 5,112
Accounts receivable	22,649
Intergovernmental receivable	87,264
Noncurrent assets:	
Capital assets, not being depreciated:	
Infrastructure	524,873
Total assets	<u>639,898</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	839
Accrued interest payable	1,432
Noncurrent obligations:	
Due within one year:	
Notes payable	31,927
Due in more than one year:	
Notes payable	60,081
Total liabilities	<u>94,279</u>
<b>NET POSITION</b>	
Net investment in capital assets	432,865
Unrestricted	112,754
Total net position	<u>\$ 545,619</u>

The notes to the financial statements are an integral part of this statement.



**EXHIBIT 9**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2022**

	Business-type Activites - Enterprise Fund Baboosic Septic
Operating revenues:	
Charges for services	\$ 75,820
Miscellaneous	499
Total operating revenues	<u>76,319</u>
Operating expenses:	
Plant operation and maintenance	29,468
Depreciation	13,755
Total operating expenses	<u>43,223</u>
Operating income	<u>33,096</u>
Nonoperating revenue (expense):	
Intergovernmental revenue	1,733
Interest expense	(3,618)
Total nonoperating revenue (expense)	<u>(1,885)</u>
Change in net position	31,211
Net position, beginning	514,408
Net position, ending	<u>\$ 545,619</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 10**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2022**

	Business -type Activities- Enterprise Fund Baboosic Septic
Cash flows from operating activities:	
Receipts from customers and users	\$ 75,856
Payments to vendors	(35,384)
Net cash provided by operating activities	<u>40,472</u>
Cash flows from capital and related financing activities:	
Proceeds from state grants	15,197
Principal paid on notes	(31,927)
Interest paid on notes	(4,068)
Net cash used in capital and related financing activities	<u>(20,798)</u>
Increase in cash	19,674
Cash and cash equivalents, beginning*	(14,562)
Cash and cash equivalents, ending	<u>\$ 5,112</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 33,096
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	13,755
Increase in accounts receivable	(463)
Decrease in accounts payable	(5,916)
Total adjustments	<u>7,376</u>
Net cash provided by operating activities	<u>\$ 40,472</u>

\*As this fund records cash activity through the pooled cash account, this overdraft represents interfund borrowing.

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 11**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2022**

	Private Purpose Trust	Custodial
Assets:		
Cash and cash equivalents	\$ 187,588	\$ 850,763
Investments	1,321,046	1,222,393
Total assets	1,508,634	2,073,156
Liabilities	-	-
Net position:		
Held in trust for specific purposes	1,508,634	-
Held on behalf of School Districts	-	2,073,156
Total net position	\$ 1,508,634	\$ 2,073,156

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 12**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2022**

	Private Purpose Trust	Custodial
Additions:		
Receipts from Amherst School District	\$ -	\$ 663,000
Investment earnings:		
Interest and dividends	21,231	4,648
Net change in fair value of investments	(119,188)	(47,453)
Total additions	(97,957)	620,195
Deductions:		
Trust distributions	24,397	-
Change in net position	(122,354)	620,195
Net position, beginning	1,630,988	1,452,961
Net position, ending	\$ 1,508,634	\$ 2,073,156

The notes to the financial statements are an integral part of this statement.

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**I. Summary of Significant Accounting Principles**

**I.A. Introduction**

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Amherst (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2022.

**I.B. Financial Reporting Entity – Basis of Presentation**

**I.B.1. Entity Defined**

The Town of Amherst is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

**I.B.2. Government-Wide and Fund Financial Statements**

*Government-Wide Financial Statements*

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to users for sales and services. Operating expenses include the cost of sales and services and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*Fund Financial Statements*

Fund financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental fund is reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

**I.B.3. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. As well, the proprietary fund applies all Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued in or before 1989, unless those pronouncements conflict with or contradict the GASB.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within sixty days of the end of the fiscal year. Expenditures are

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

recorded when the related fund liability is incurred, except for general obligation debt principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

**I.B.4. *Fund Types and Major Funds***

*Governmental Funds*

The Town reports the following major governmental fund:

*General Fund* – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

The Town also reports ten nonmajor governmental funds.

*Proprietary Fund*

The Town reports the Baboosic Septic Fund as a Proprietary Fund, which accounts for the financial activity associated with this septic system.

*Fiduciary Funds*

The Town reports the following fiduciary funds:

*Private Purpose Trust Funds* – Account for financial resources of the Town used only for the benefit of other entities or individuals.

*Custodial Funds* – Account for fiduciary assets held by the Town in a custodial capacity on behalf of others. These assets are therefore not available to support the Town's own programs. The Town's custodial funds are used to account for the various capital reserve and scholarship accounts held by the Trustees of Trust Funds on behalf of the local school districts.



**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**I.C. Assets, Liabilities, and Net Position or Fund Equity**

**I.C.1. *Cash and Investments***

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen or where applicable, Conservation Commissioners. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**I.C.2. *Receivables***

Receivables include taxes and amounts due for ambulance, septic, and other user charges. These are reported net of any allowances for uncollected amounts.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**I.C.3. Capital Assets and Depreciation**

Generally, the Town's property, plant and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at acquisition value on the date donated. The Town generally capitalizes assets with cost of \$10,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Land improvements	15-40
Buildings and building improvements	15-40
Vehicles and equipment	5-60
Infrastructure	40

**I.C.4. Long-Term Debt**

In the government-wide financial statements, outstanding debt is reported as liabilities. The balance of long-term debt is not reported in the governmental funds.

**I.C.5. Equity**

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for endowments, nonexpendable, which consists of the principal balance of the permanent funds that must be invested to generate income and cannot be expended.
- Restricted for endowments, expendable, which consists of the balance of the permanent funds' income that is allowed to be expended for Town purposes.
- Restricted for other purposes, which consists of the balance of the library fund, and the balance of grants that are restricted to specific uses.
- Unrestricted, which consists of the remaining balance of net position.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and inventory, prepaid items and tax deeded property held for resale which are not in a spendable form.
- Restricted, representing the income portion of the permanent funds and the balance of the library fund that can only be used for specific purposes per terms of endowments or State law, and the balances of grants whose use is restricted by grantor terms or law.
- Committed, representing the positive balances of capital projects funds (including the capital reserve fund), and special revenue funds (excluding the library fund which is restricted).
- Assigned, representing amounts encumbered by purchase order or action of the Board of Selectmen.
- Unassigned, representing the remaining balance of the General Fund, and the deficit balances in the Roads and Bridges Capital Project Funds.

**I.C.6. *Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**II. Stewardship, Compliance and Accountability**

**II.A. Budgetary Information**

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. For fiscal year 2022, \$750,000 was so used, and \$320,000 was appropriated from fund balance.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as assignments of fund balance and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 15,360,224
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	605,528
Tax revenue deferred in the current year	(729,694)
Per Exhibit 5 (GAAP basis)	<u>\$ 15,236,058</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 15,460,506
Adjustments:	
Basis difference:	
Encumbrances, beginning	1,144,132
Encumbrances, ending	(1,158,867)
Per Exhibit 5 (GAAP basis)	<u>\$ 15,445,771</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 6,824,847
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(729,694)
Per Exhibit 3 (GAAP basis)	<u>\$ 6,095,153</u>

**II.C. Deficit Fund Equity**

The Roads and Bridges Capital Project Funds both ended the year with deficit balances of \$616,842 and \$398,828, respectively. The deficit balances remain unchanged from the prior year. Management intends to fund the deficits through additional State bridge aid, long-term borrowing and use of capital reserve funds.

*The notes continue on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**III. Detailed Notes on Funds and Government-Wide Statements**

**III.A. Assets**

**III.A.1. Cash and Investments**

*Custodial Credit Risk for Deposits*

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2022, \$2,421,477 of the Town's bank balances of \$29,470,582 was exposed to custodial credit risk as uninsured and uncollateralized.

As of June 30, 2022, the Town had the following investments:

Certificates of Deposit	\$ 8,998,853
US Government Agencies	679,907
Mutual Funds	347,364
Common Stock	2,624,562
Corporate Bonds	456,504
	<u>\$ 13,107,190</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 10,563,751
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	2,543,439
Total	<u>\$ 13,107,190</u>

*Fair Value Measurement*

The Town categorizes its fair value investments within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2022:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
U.S. Government Agencies	\$ 679,907	\$ -	\$ 679,907
Mutual Funds	347,364	-	347,364
Common Stock	2,624,562	-	2,624,562
Corporate Bonds	456,504	-	456,504
Certificates of Deposit	-	8,998,853	8,998,853
	<u>\$ 4,108,337</u>	<u>\$ 8,998,853</u>	<u>\$ 13,107,190</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

*Investment Policies*

**Credit Risk** is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Both the Board of Selectmen and the Trustees of Trust Funds have adopted investment policies that address the minimum credit ratings of investments to reduce this risk.

The Town has the following investments subject to credit risk:

	Fair Value
Aaa	\$ 679,907
Aa	43,952
A	412,552
Exempt from disclosure	11,970,779
	<u>\$ 13,107,190</u>

**Interest Rate Risk** is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policies limit average maturities in order to reduce this risk.

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

	Fair Value	Investment maturities (in years)	
		1 to 5	5 to 10
U.S. Government Agencies	\$ 679,907	\$ 679,907	\$ -
Corporate Bonds	456,504	367,087	89,417
	<u>\$ 1,136,411</u>	<u>\$ 1,046,994</u>	<u>\$ 89,417</u>

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

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

*Property Taxes Receivable and Property Tax Calendar*

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 8% per annum on all taxes not received by the due date. The spring billing is an estimate only based on half of the previous year's tax rate. The final

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes levied prior to 2019, and 14% per annum for the redemption of taxes levied thereafter. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Amherst School District, the Souhegan Cooperative School District, and Hillsborough County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2021, upon which the 2021 property tax levy was based was:

For the New Hampshire education tax	\$ 2,271,714,537
For all other taxes	\$ 2,334,610,437

The tax rates and amounts assessed for the year ended June 30, 2022 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$4.30	\$ 10,048,442
School portion:		
State of New Hampshire	\$1.62	3,672,792
Local	\$14.46	33,749,033
County portion	\$0.93	2,178,391
Total property taxes assessed		<u>\$ 49,648,658</u>

*This note continues on the following page.*

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The following details the taxes receivable at year-end:

Property:	
Levy of 2022	\$ 2,905,155
Unredeemed (under tax lien):	
Levy of 2021	170,787
Levy of 2020	83,869
Levy of 2019	31,707
Levy of 2018	1,184
Levy of 2017	1,094
Levy of 2016	1,059
Levy of 2015	1,189
Levy of 2014	1,194
Levy of 2013	1,184
Levy of 2012	5,672
Levy of 2011	5,491
Land Use Change Tax	6,550
Less: allowance for estimated uncollectible taxes	(25,000)
Net taxes receivable	<u><u>\$ 3,191,135</u></u>

*Other Receivables and Uncollectible/Unavailable Accounts*

Other receivables include amounts due for ambulance and other service fees, and in the Septic Fund, septic fees. The accounts receivable are reported net of an allowance for uncollectible accounts, which is comprised of an amount for potential adjustments to ambulance receivables. There are also elderly and welfare liens receivable which are reported in the General Fund, net of an allowance equal to their totals as the timing of collection is indeterminable.

Related amounts in the Governmental Funds are as follow:

Accounts	\$ 913,219
Intergovernmental	248,959
Liens	200,337
Less: allowance for uncollectible amounts	(733,337)
Net total receivables	<u><u>\$ 629,178</u></u>

Deferred revenue in the governmental funds consists of \$729,694 of taxes, and \$144,049 of ambulance charges that were not received within sixty days of year-end; \$596,365 of ARPA grant proceeds that have not been expended, \$284,632 of impact fees that are deferred until the Town establishes a legally enforceable claim, \$5,039,703 of property taxes committed for the fiscal year 2023, and \$102,170 of tax overpayments to be applied to the next billing. In the governmental activities, the amounts that were not received within sixty days are not considered to be deferred, and the other amounts are reported as unearned.



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**III.A.3. Capital Assets**

*Changes in Capital Assets*

The following provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 8,646,280	\$ -	\$ (148,523)	\$ 8,497,757
Art	22,079	-	-	22,079
Construction in progress	-	260,409	-	260,409
Total capital assets not being depreciated	<u>8,668,359</u>	<u>260,409</u>	<u>(148,523)</u>	<u>8,780,245</u>
Being depreciated:				
Land improvements	565,106	-	-	565,106
Buildings and building improvements	4,364,449	148,523	-	4,512,972
Vehicles and equipment	8,136,356	172,928	(538,827)	7,770,457
Infrastructure	23,160,583	1,708,189	-	24,868,772
Total capital assets being depreciated	<u>35,234,424</u>	<u>2,029,640</u>	<u>(538,827)</u>	<u>37,717,307</u>
Total all capital assets	<u>43,902,783</u>	<u>2,290,049</u>	<u>(687,350)</u>	<u>46,497,552</u>
Less accumulated depreciation:				
Land improvements	(483,946)	(36,686)	-	(520,632)
Buildings and building improvements	(1,903,046)	(111,586)	-	(2,014,632)
Vehicles and equipment	(5,742,123)	(474,443)	476,538	(5,740,028)
Infrastructure	(3,222,263)	(600,366)	-	(3,822,629)
Total accumulated depreciation	<u>(11,266,006)</u>	<u>(1,223,081)</u>	<u>476,538</u>	<u>(12,097,921)</u>
Net book value, capital assets being depreciated	<u>23,968,418</u>	<u>806,559</u>	<u>(62,289)</u>	<u>25,619,386</u>
Net book value, all capital assets	<u>\$ 32,636,777</u>	<u>\$ 1,066,968</u>	<u>\$ (210,812)</u>	<u>\$ 34,399,631</u>

	Balance, beginning	Additions	Balance, ending
Business-type activities:			
At cost:			
Infrastructure:			
Phase I	\$ 355,051	\$ -	\$ 355,051
Phase II	445,808	-	445,808
Phase III	494,060	-	494,060
Phase IV	257,081	-	257,081
Total all capital assets	<u>1,552,000</u>	<u>-</u>	<u>1,552,000</u>
Less accumulated depreciation:			
Phase I	(304,551)	(1,403)	(305,954)
Phase II	(276,263)	(3,187)	(279,450)
Phase III	(306,164)	(4,347)	(310,511)
Phase IV	(126,394)	(4,818)	(131,212)
Total accumulated depreciation	<u>(1,013,372)</u>	<u>(13,755)</u>	<u>(1,027,127)</u>
Net book value, all capital assets	<u>\$ 538,628</u>	<u>\$ (13,755)</u>	<u>\$ 524,873</u>

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

Governmental activities:	
General government	\$ 53,729
Public safety	262,389
Highways and streets	779,615
Culture and recreation	127,348
Total	<u>\$ 1,223,081</u>

In the Business-type activities, the depreciation was all charged to septic expense.

**III.B. Liabilities**

**III.B.1. Intergovernmental Payable**

The amounts due to other governments at June 30, 2022 consist of \$9,746 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$18,757,649) and Hillsborough County (\$1,090,069).

**III.B.2. Long-Term Liabilities**

General obligation bonds are approved by the voters and repaid with general revenues (property taxes). Bonds of the Septic Fund are repaid from user fees. These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include capital leases, compensated absences, the net pension liability, and the OPEB liability.

*This note continues on the following page.*

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Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 06/30/2022	Current Portion
Governmental activities:						
General obligation bonds payable:						
Road reconstruction	\$2,000,000	2014	2023	2.25	\$ 200,000	\$ 200,000
Road reconstruction	\$2,000,000	2015	2024	2.30	400,000	200,000
Refunding	\$3,059,999	2016	2025	2.39	917,997	305,999
Road reconstruction	\$4,000,000	2017	2026	2.30	1,600,000	400,000
					<u>3,117,997</u>	<u>1,105,999</u>
Capital leases payable:						
Six-wheeled dump truck	\$129,764	2018	2023	3.39	27,043	27,043
International truck	\$149,764	2019	2023	3.68	17,864	17,864
Copiers	\$22,282	2020	2023	0.67	3,916	3,916
					<u>48,823</u>	<u>48,823</u>
Compensated absences payable:						
Accrued vacation leave					340,502	12,039
Net pension liability					4,231,285	-
Other postemployment benefits payable					1,324,323	-
					<u>\$ 9,062,930</u>	<u>\$ 1,166,861</u>

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 06/30/2022	Current Portion
Business-type activities:						
General obligation notes payable:						
Phase II	\$178,500	2008	2023	4.20	\$ 11,900	\$ 11,900
Phase III	\$170,700	2011	2026	3.17	45,520	11,380
Phase IV	\$258,039	2011	2026	2.91	34,588	8,647
					<u>\$ 92,008</u>	<u>\$ 31,927</u>

The following is a summary of changes in the long-term liabilities of the Governmental Activities for the year ended June 30, 2022:

Governmental activities:	General Obligation Bonds Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	OPEB Liability	Total
Balance, beginning	\$ 4,223,996	\$ 66,697	\$ 364,362	\$ 6,093,565	\$ 1,511,220	\$ 12,259,840
Reductions	(1,105,999)	(17,874)	(23,860)	(1,862,280)	(186,897)	(3,196,910)
Balance, ending	<u>\$ 3,117,997</u>	<u>\$ 48,823</u>	<u>\$ 340,502</u>	<u>\$ 4,231,285</u>	<u>\$ 1,324,323</u>	<u>\$ 9,062,930</u>

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The following is a summary of changes in the long-term liabilities of the Business-type Activities for the year ended June 30, 2022:

	General Obligation Notes Payable
Balance, beginning	\$ 123,935
Reductions	(31,927)
Balance, ending	<u>\$ 92,008</u>

The annual debt service requirements to maturity for the bonds and notes as of year-end are as follow:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2023	\$ 1,105,999	\$ 71,290	\$ 1,177,289
2024	905,999	45,717	951,716
2025	705,999	22,764	728,763
2026	400,000	9,200	409,200
Totals	<u>\$ 3,117,997</u>	<u>\$ 148,971</u>	<u>\$ 3,266,968</u>

Year Ending June 30,	Business-type Activities		
	Principal	Interest	Total
2023	\$ 31,927	\$ 2,700	\$ 34,627
2024	20,027	1,837	21,864
2025	20,027	1,226	21,253
2026	20,027	613	20,640
Totals	<u>\$ 92,008</u>	<u>\$ 6,376</u>	<u>\$ 98,384</u>

The final lease payments of \$48,823 in principal and \$1,655 in interest are due in fiscal year 2023.

*Debt Authorized – Unissued*

Bonds and notes authorized and unissued as of June 30, 2022 are \$6,000,000 for open space acquisition, authorized at the June 8, 2021 Town Meeting.

**III.C. Balances and Transfers – Payments Within the Reporting Entity**

**III.C.1. Receivables and Payables**

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of

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lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

The following shows the interfund balances at June 30, 2022:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 1,476,012
Nonmajor governmental	General	273,241
Nonmajor governmental	Nonmajor governmental	1,798
		<u>\$ 1,751,051</u>

The amount due to the General Fund from the Nonmajor Governmental Funds represents overdrafts of pooled cash in the Roads and Bridges Capital Projects Funds, and reimbursement for cemetery care from the Permanent Fund and relevant expenditures from the Conservation Commission, Capital Reserve, and Other Funds. The amount due to the Nonmajor Governmental Funds from the General Fund represents an amount to the Conservation Commission Fund for land use change tax collected. The amount due from Nonmajor Governmental Funds to other Nonmajor Governmental Funds represents interest earned in the Permanent Fund due to the Library Fund.

**III.C.2. Transfers**

Transfers within the reporting entity are substantially for the purposes of making additions to and using capital reserve accounts, and using income from the Permanent Fund. The government-wide statement of activities eliminates transfers reported within the activities columns. The following shows the transfers within the reporting entity:

	Transfers In:		
	General Fund	Nonmajor Funds	Total
Transfers out:			
General fund	\$ -	\$ 752,000	\$ 752,000
Nonmajor funds	12,491	3,170	15,661
	<u>\$ 12,491</u>	<u>\$ 755,170</u>	<u>\$ 767,661</u>

The transfers from the General Fund represent additions to the Capital Reserve Fund. The transfers from the nonmajor funds to the General Fund represent \$4,527 from the Permanent Fund, and \$7,964 from the Capital Reserve Fund for reimbursement of expenditures. The transfer from nonmajor funds to other nonmajor funds represents interest earned in the Permanent Fund transferred to the Library Fund.

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**III.D. Net Position and Fund Balances**

**III.D.1. Restricted Net Position**

The government-wide statement of net position includes restricted net position of \$2,362,982 for public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures; and \$442,798 representing the balance of the Library Fund, and prior year highway block grant funds not yet expended.

**III.D.2. Components of Fund Balances**

Fund balance of the Governmental Funds is categorized in the following components as described in Note I.C.5.:

	General Fund	Nonmajor Funds
Nonspendable:		
Endowments	\$ -	\$ 2,207,732
Inventory	44,997	-
Prepaid items	41,478	-
Tax deeded property	25,893	-
Total nonspendable	<u>112,368</u>	<u>2,207,732</u>
Restricted:		
General government	-	155,250
Highways and streets	22,239	-
Culture and recreation	-	420,559
Total restricted	<u>22,239</u>	<u>575,809</u>
Committed:		
General government	-	19,754
Public safety	-	134,028
Culture and recreation	-	223,585
Conservation	-	1,127,833
Capital outlay	-	2,118,141
Total committed	<u>-</u>	<u>3,623,341</u>
Assigned:		
Public safety	282,068	-
Highways and streets	876,799	-
Total assigned	<u>1,158,867</u>	<u>-</u>
Unassigned	<u>6,095,153</u>	<u>(1,015,670)</u>
Total fund balance	<u>\$ 7,388,627</u>	<u>\$ 5,391,212</u>

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**III.D.3. Restatement of Beginning Equity Balances**

The beginning equity balance in the governmental activities was restated as follows:

To correct capital asset balances	\$ 906,699
Net position, as previously reported	35,271,184
Net position, as restated	<u><u>\$ 36,177,883</u></u>

**IV. Other Information**

**IV.A. Risk Management**

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the fiscal year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is considered a public entity risk pool, currently operating as a common risk management and insurance program for member governmental entities.

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage was provided for the fiscal year for property/liability and workers' compensation. Contributions billed and paid in fiscal year 2022 to be recorded as an insurance expenditure/expense totaled \$137,835 for property/liability and \$176,835 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

**IV.B. Retirement Pensions**

*General Information about the Pension Plan*

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for employees and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at [www.nhrs.org](http://www.nhrs.org) or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers and firefighters were 11.55% and 11.80% of gross earnings, respectively. During fiscal year 2022, the rates of contribution from the Town for the pension and the medical subsidy were 33.88% for police and 32.99% for fire personnel, which are

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actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during fiscal years 2020, 2021, and 2022 were \$423,226, \$438,628, and \$554,168, respectively.

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

At June 30, 2022, the Town reported a liability of \$4,231,285 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2022, the Town's proportion was 0.0955%, which was an increase of 0.0002% from its proportion reported as of June 30, 2021.

For the year ended June 30, 2022, the Town recognized pension expense of \$377,669. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 73,483	\$ 7,868
Net differences between projected and actual earnings on pension plan investments	-	1,183,394
Changes in assumptions	441,934	-
Differences between expected and actual experience	118,482	44,299
Town contributions subsequent to the measurement date	554,168	-
	<u>\$ 1,188,067</u>	<u>\$ 1,235,561</u>



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The Town reported \$554,168 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Fiscal Year	
2023	\$ (65,367)
2024	(51,061)
2025	(102,333)
2026	(382,901)
	<u>\$ (601,662)</u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2021 valuation was determined using the valuation as of June 30, 2020 rolled forward, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	18 years beginning July 1, 2021
Asset Valuation Method	5-year smoothed market for funding purposes; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25%, net of pension plan investment expense, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Healthy Annuitant and Employee Generational Mortality Table for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015 based on the 2010-2015 experience study

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*Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of net pension liability	\$6,051,222	\$4,231,285	\$2,713,161

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

**IV.C. Other Postemployment Benefits (OPEB)**

*Plan Description*

The Town is part of two different OPEB plans, one that is a retiree health care benefits program operating as a single-employer plan that is used to provide OPEB for all permanent full-time employees (implicit rate subsidy); and the other that consists of benefits to its retired employees and their beneficiaries as required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*. The latter are provided through the New Hampshire Retirement System (NHRS) operating as a cost-sharing, multiple-employer OPEB medical subsidy healthcare plan (medical insurance subsidy). Further information on this plan can be found in the audited report of the NHRS Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan, which is available on the NHRS website at [www.nhrs.org](http://www.nhrs.org).

*Benefits Provided*

The Town provides its eligible retirees and terminated employees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town’s group rates. All active employees who retire from the Town and meet the eligibility requirements can receive these benefits. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the premiums for the active employees are subsidizing the retirees. As of June 30, 2022, there were four retirees, and forty-five active employees participating in the plan.

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*Funding Policy*

With the medical insurance subsidy plan, there is a payment made by the NHRS to the former employer or its insurance administrator toward the cost of health insurance for the qualified retiree, his/her qualified spouse, and dependent children who are living in the retiree's household and being cared for by the retiree. If the health insurance premium is less than the medical subsidy amount, then only the premium amount is paid by the NHRS. If the insurance premium is more than the medical subsidy amount, then the retiree or other qualified person is responsible for paying the balance of the premium. Benefits are based on age, creditable service, and retirement or hire dates. This plan is closed to new entrants.

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

*Total OPEB Liability*

The Town's total OPEB liability of \$1,324,323 consists of \$789,560 for the implicit rate subsidy determined by an actuarial valuation as of June 30, 2021 rolled forward to determine the liability as of June 30, 2022 and \$534,763 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2020 with roll-forward procedures used to determine the liability as of June 30, 2021.

*Actuarial Assumptions and Other Inputs*

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Implicit rate subsidy:

Discount rate	4.09%
Healthcare cost trend rates:	
Current year trend	7.50%
Second year trend	7.00%
Decrement	0.50%
Ultimate trend	4.50%
Year ultimate trend rate is reached	2029
Payroll growth	2.75%
Inflation rate	2.00%

Medical Insurance Subsidy:

Discount rate	6.75%
Healthcare cost trend rates	N/A, benefits are fixed stipends
Payroll growth	2.75%
Inflation rate	2.00%
Investment rate of return	6.75%, net of investment expense, including inflation
Mortality	RP-2014 Healthy Annuitant and Employee Generational Mortality Tables with credibility adjustments and adjusted for fully generational mortality improvements using Scale MP-2015 based on the last experience study

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*Changes in the Total OPEB Liability*

The Town's total OPEB liability decreased by \$186,897 during the year from a beginning balance of \$1,511,220 to \$1,324,323.

*Sensitivity of the OPEB Liability to Changes in the Discount Rate*

The following presents what the OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate for each portion of the total OPEB liability.

Implicit Rate Subsidy

	1% Decrease (3.09%)	Current Discount Rate (4.09%)	1% Increase (5.09%)
Town's OPEB liability	\$845,812	\$789,560	\$738,200

Medical Insurance Subsidy

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's OPEB liability	\$581,330	\$534,763	\$494,248

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

The following presents what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate for the implicit rate subsidy.

	1% Decrease (6.50%)	Current Healthcare Cost Trend Rate (7.50%)	1% Increase (8.50%)
Town's OPEB liability	\$727,096	\$789,560	\$861,623

*This note continues on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

For the year ended June 30, 2022, the Town recognized credit to OPEB expense of \$50,024. At year-end, the Town reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 5	\$ -
Net differences between projected and actual earnings on OPEB plan investments	-	6,680
Changes in assumptions	-	77,205
Differences between expected and actual experience	-	93,638
Town contributions subsequent to the measurement date	58,257	-
	<u>\$ 58,262</u>	<u>\$ 177,523</u>

The Town reported \$58,257 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the total OPEB liability in fiscal year 2023.

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

Year Ending June 30,	
2023	\$ (172,366)
2024	(1,404)
2025	(1,573)
2026	(2,175)
	<u>\$ (177,518)</u>

**IV.D. Contingent Liabilities**

Amounts received from grantor agencies are subject to audit and adjustments by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**REQUIRED SUPPLEMENTARY INFORMATION**

**EXHIBIT 13**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Schedule of the Town's Proportionate Share of the Net Pension Liability**  
**New Hampshire Retirement System**

	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.0955%	0.0953%	0.0955%	0.0918%	0.0917%	0.0888%	0.0813%	0.0920%	0.0931%
Town's proportionate share of the net pension liability	\$4,231,285	\$6,093,565	\$4,597,414	\$4,420,860	\$4,511,453	\$4,722,645	\$3,220,451	\$3,454,042	\$4,007,767
Town's covered-employee payroll	\$1,814,854	\$1,753,334	\$1,691,801	\$1,618,110	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132	\$1,370,568
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	233.15%	347.54%	271.75%	273.21%	297.57%	322.38%	243.08%	272.80%	292.42%
Plan fiduciary position as a percentage of the total pension liability	72.2%	58.7%	65.6%	64.7%	62.7%	58.3%	65.5%	66.3%	59.8%

The note to the required supplementary information is an integral part of this schedule.

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

	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually required contribution	\$ 554,168	\$ 438,628	\$ 423,226	\$ 482,148	\$ 450,177	\$ 318,016	\$ 301,135	\$ 272,727
Contribution in relation to the contractually required contribution	(554,168)	(438,628)	(423,226)	(482,148)	(450,177)	(318,016)	(301,135)	(272,727)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$1,814,854	\$1,753,334	\$1,691,801	\$1,618,110	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132
Contributions as a percentage of covered-employee payroll	30.54%	25.02%	25.02%	29.80%	29.69%	21.71%	22.73%	21.54%

The note to the required supplementary information is an integral part of this schedule.



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

	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Total OPEB liability:					
Service cost	\$ 89,238	\$ 85,822	\$ 44,534	\$ 42,004	\$ 65,844
Interest	62,152	69,922	86,739	37,793	32,293
Changes in proportion and differences between employer contributions and share of contributions	-	-	-	44,335	-
Changes in assumptions	(77,205)	57,945	41,199	19,203	(25,843)
Differences between expected and actual experience	(106,763)	(85,600)	(40,496)	(44,306)	102,131
Differences between projected and actual investment earnings on OPEB plan investments	14,293	-	-	(2,043)	-
Change in actuarial cost method	(31,155)	(49,327)	19,056	168,921	-
Benefit payments	(137,457)	(140,005)	(163,374)	(92,619)	(65,573)
Net change in total OPEB liability	(186,897)	(61,243)	(12,342)	173,288	108,852
Total OPEB liability, beginning	1,511,220	1,572,463	1,584,805	1,411,517	868,706
Restatement for medical subsidy portion for fiscal year 2018	-	-	-	-	433,959
Total OPEB liability, ending	<u>\$ 1,324,323</u>	<u>\$ 1,511,220</u>	<u>\$ 1,572,463</u>	<u>\$ 1,584,805</u>	<u>\$ 1,411,517</u>
Covered-employee payroll	\$4,304,227	\$4,284,010	\$4,060,620	\$4,437,900	\$3,823,622

The note to the required supplementary information is an integral part of this schedule.

**EXHIBIT 16**  
**TOWN OF AMHERST**  
**Schedule of the Town's OPEB Contributions**

	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially determined contribution	\$ 134,958	\$ 141,725	\$ 155,808	\$ 148,940	\$ 65,573
Contributions in relation to the actuarially determined contribution	(134,958)	(141,725)	(155,808)	(148,940)	(65,573)
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$4,304,227	\$4,284,010	\$4,060,620	\$4,437,900	\$3,823,622
Contributions as a percentage of covered-employee payroll	3.14%	3.31%	3.84%	3.36%	1.71%

The note to the required supplementary information is an integral part of this schedule.

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The pension and OPEB information presented in the preceding four schedules is meant to present related information for ten years. Because this is the eighth year that the Town has presented the pension schedules, and the fifth year that the OPEB information has been presented since the change in standard, only nine years and five years worth of information are shown. An additional year's information will be added each year until there are ten years shown.

## **COMBINING AND INDIVIDUAL FUND SCHEDULES**

**EXHIBIT 17**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2022**

	Special Revenue Funds						Capital Projects Funds					Permanent Fund	Total
	Conservation Commission	Recreation Revolving	July 4th Revolving	Police Detail		Other	Capital Reserve	Roads	Bridges				
				Revolving	Library								
<b>ASSETS</b>													
Cash and cash equivalents	\$ 848,042	\$ 256,549	\$ 3,776	\$ 128,944	\$ 295,526	\$ 18,259	\$ 1,226,016	\$ -	\$ -	-	\$ 295,858	\$ 3,072,970	
Investments	-	-	-	-	125,337	-	1,346,071	-	-	-	2,083,515	3,554,923	
Receivables:													
Taxes	6,550	-	-	-	-	-	-	-	-	-	-	6,550	
Accounts	-	22,978	-	6,506	-	-	-	-	-	-	-	29,484	
Interfund receivable	275,039	-	-	-	-	-	-	-	-	-	-	275,039	
Total assets	<u>\$ 1,129,631</u>	<u>\$ 279,527</u>	<u>\$ 3,776</u>	<u>\$ 135,450</u>	<u>\$ 420,863</u>	<u>\$ 18,259</u>	<u>\$ 2,572,087</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 2,379,373</u>	<u>\$ 6,938,966</u>	
<b>LIABILITIES AND FUND BALANCES</b>													
Liabilities:													
Accounts payable	\$ -	\$ 44,237	\$ 855	\$ -	\$ 304	\$ -	\$ 11,421	\$ -	\$ -	-	\$ -	\$ 56,817	
Accrued salaries and benefits	-	11,705	-	1,422	-	-	-	-	-	-	-	13,127	
Interfund payable	1,798	-	-	-	-	1,426	442,525	616,842	398,828	-	16,391	1,477,810	
Total liabilities	<u>1,798</u>	<u>55,942</u>	<u>855</u>	<u>1,422</u>	<u>304</u>	<u>1,426</u>	<u>453,946</u>	<u>616,842</u>	<u>398,828</u>	<u>-</u>	<u>16,391</u>	<u>1,547,754</u>	
Fund balances:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	2,207,732	2,207,732	
Restricted	-	-	-	-	420,559	-	-	-	-	-	155,250	575,809	
Committed	1,127,833	223,585	2,921	134,028	-	16,833	2,118,141	-	-	-	-	3,623,341	
Unassigned	-	-	-	-	-	-	-	(616,842)	(398,828)	-	-	(1,015,670)	
Total fund balances	<u>1,127,833</u>	<u>223,585</u>	<u>2,921</u>	<u>134,028</u>	<u>420,559</u>	<u>16,833</u>	<u>2,118,141</u>	<u>(616,842)</u>	<u>(398,828)</u>	<u>-</u>	<u>2,362,982</u>	<u>5,391,212</u>	
Total liabilities and fund balances	<u>\$ 1,129,631</u>	<u>\$ 279,527</u>	<u>\$ 3,776</u>	<u>\$ 135,450</u>	<u>\$ 420,863</u>	<u>\$ 18,259</u>	<u>\$ 2,572,087</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 2,379,373</u>	<u>\$ 6,938,966</u>	

**EXHIBIT 18**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2022**

	Special Revenue Funds						Capital Projects Funds					Total
	Conservation Commission	Recreation Revolving	July 4th Revolving	Police		Other	Capital Reserve	Roads	Bridges	Permanent Fund		
				Revolving	Detail							
<b>REVENUES</b>												
Taxes	\$ 498,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,512	
Charges for services	-	563,035	-	92,629	926	-	-	-	-	-	656,590	
Miscellaneous	16,642	5,226	13,027	-	14,297	1,898	(36,480)	-	-	(140,139)	(125,529)	
Total revenues	515,154	568,261	13,027	92,629	15,223	1,898	(36,480)	-	-	(140,139)	1,029,573	
<b>EXPENDITURES</b>												
Current:												
General government	-	-	-	-	-	-	40,670	-	-	-	40,670	
Public safety	-	-	-	112,778	-	1,439	33,237	-	-	-	147,454	
Culture and recreation	-	571,673	25,299	-	7,923	3,518	-	-	-	-	608,413	
Conservation	24,049	-	-	-	-	-	-	-	-	-	24,049	
Capital outlay	-	-	-	-	-	-	409,202	-	-	-	409,202	
Total expenditures	24,049	571,673	25,299	112,778	7,923	4,957	483,109	-	-	-	1,229,788	
Excess (deficiency) of revenues over (under) expenditures	491,105	(3,412)	(12,272)	(20,149)	7,300	(3,059)	(519,589)	-	-	(140,139)	(200,215)	
Other financing sources (uses):												
Transfers in	-	-	-	-	3,170	-	752,000	-	-	-	755,170	
Transfers out	-	-	-	-	-	-	(7,964)	-	-	(7,697)	(15,661)	
Total other financing sources and uses	-	-	-	-	3,170	-	744,036	-	-	(7,697)	739,509	
Net change in fund balances	491,105	(3,412)	(12,272)	(20,149)	10,470	(3,059)	224,447	-	-	(147,836)	539,294	
Fund balances, beginning	636,728	226,997	15,193	154,177	410,089	19,892	1,893,694	(616,842)	(398,828)	2,510,818	4,851,918	
Fund balances, ending	\$ 1,127,833	\$ 223,585	\$ 2,921	\$ 134,028	\$ 420,559	\$ 16,833	\$ 2,118,141	\$ (616,842)	\$ (398,828)	\$ 2,362,982	\$ 5,391,212	

**EXHIBIT 19**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Estimated and Actual Revenue (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2022**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 9,463,808	\$ 9,671,679	\$ 207,871
Timber	4,000	2,375	(1,625)
Excavation	50	127	77
Elderly lien redemption	4,000	1,719	(2,281)
Payments in lieu of taxes	16,799	40,165	23,366
Interest and penalties on delinquent taxes	90,000	45,593	(44,407)
Total taxes	<u>9,578,657</u>	<u>9,761,658</u>	<u>183,001</u>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	212,000	218,027	6,027
Motor vehicle permits	3,000,000	2,971,611	(28,389)
Building permits	110,000	151,102	41,102
Other	83,848	142,955	59,107
Total licenses, permits and fees	<u>3,405,848</u>	<u>3,483,695</u>	<u>77,847</u>
<b>Intergovernmental:</b>			
State sources:			
Meals and rooms distributions	856,238	856,238	-
Highway block grant	324,939	323,653	(1,286)
State and federal forest land	12	12	-
Railroad tax	652	1,423	771
Water pollution grant	15,197	-	(15,197)
Opioid abatement	-	1,205	1,205
Federal sources:			
Public safety	-	16,210	16,210
COVID-19 grant	-	743	743
Other government sources:			
SRO reimbursement from school	90,000	116,242	26,242
Total intergovernmental	<u>1,287,038</u>	<u>1,315,726</u>	<u>28,688</u>
<b>Charges for services:</b>			
Income from departments	<u>405,355</u>	<u>552,029</u>	<u>146,674</u>
<b>Miscellaneous:</b>			
Sale of property	12,000	14,416	2,416
Interest on investments	215,757	62,561	(153,196)
Insurance dividends and reimbursements	38,928	138,128	99,200
Contributions and donations	-	6,050	6,050
Other	-	13,470	13,470
Total miscellaneous	<u>266,685</u>	<u>234,625</u>	<u>(32,060)</u>
<b>Other financing sources:</b>			
Transfers in:			
Nonmajor funds	<u>-</u>	<u>12,491</u>	<u>12,491</u>
Total revenue and other financing sources	<u>14,943,583</u>	<u>\$ 15,360,224</u>	<u>\$ 416,641</u>
Use of fund balance to reduce taxes	750,000		
Fund balance appropriated	320,000		
Total revenue, other financing sources and use of fund balance	<u>\$ 16,013,583</u>		

**EXHIBIT 20**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
*Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)*  
**For the Year Ended June 30, 2022**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 451,226	\$ 478,453	\$ -	\$ (27,227)
Election and registration	-	216,063	214,717	-	1,346
Financial administration	-	460,332	490,817	-	(30,485)
Revaluation of property	-	183,145	139,878	-	43,267
Legal	-	45,101	41,892	-	3,209
Personnel administration	-	233,030	172,789	-	60,241
Planning and zoning	41,446	552,381	477,933	-	115,894
General government buildings	6,086	255,082	306,005	-	(44,837)
Cemeteries	-	41,755	64,840	-	(23,085)
Insurance, not otherwise allocated	-	139,835	106,255	-	33,580
Other	-	120,000	-	-	120,000
Total general government	47,532	2,697,950	2,493,579	-	251,903
Public safety:					
Police	-	2,839,460	2,800,516	249,918	(210,974)
Ambulance	-	647,701	642,305	-	5,396
Fire	26,532	695,067	703,134	-	18,465
Emergency management	-	8,501	9,053	32,150	(32,702)
Other	-	499,573	488,866	-	10,707
Total public safety	26,532	4,690,302	4,643,874	282,068	(209,108)
Highways and streets:					
Administration	23,013	424,021	359,426	117,755	(30,147)
Highways and streets	759,555	3,535,039	3,330,709	759,044	204,841
Street lighting	-	27,107	19,545	-	7,562
Total highways and streets	782,568	3,986,167	3,709,680	876,799	182,256
Sanitation:					
Solid waste collection	-	388,000	383,600	-	4,400
Solid waste disposal	-	323,327	304,990	-	18,337
Total sanitation	-	711,327	688,590	-	22,737
Health:					
Administration	-	2,156	2,239	-	(83)
Animal control	-	401	400	-	1
Health agencies and hospitals	-	55,000	55,000	-	-
Total health	-	57,557	57,639	-	(82)
Welfare	-	14,326	5,844	-	8,482

(continued)



**EXHIBIT 20 (continued)**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2022**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	468,313	445,806	-	22,507
Public library	-	1,047,624	992,235	-	55,389
Patriotic purposes	-	8,500	8,000	-	500
Other	-	2,629	4,517	-	(1,888)
Total culture and recreation	-	1,527,066	1,450,558	-	76,508
Conservation	-	14,028	16,480	-	(2,452)
Debt service:					
Principal	-	1,106,000	1,106,000	-	-
Interest	-	256,860	97,205	-	159,655
Total debt service	-	1,362,860	1,203,205	-	159,655
Capital outlay:					
Buildings	-	200,000	136,822	-	63,178
Improvements other than buildings	287,500	-	287,500	-	-
Total capital outlay	287,500	200,000	424,322	-	63,178
Other financing uses:					
Transfers out:					
Nonmajor funds	-	752,000	752,000	-	-
Total encumbrances, appropriations, expenditures and other financing uses	\$ 1,144,132	\$ 16,013,583	\$ 15,445,771	\$ 1,158,867	\$ 553,077

**EXHIBIT 21**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
**For the Year Ended June 30, 2022**

Unassigned fund balance, beginning		\$ 6,903,801
Changes:		
Unassigned fund balance used to reduce tax rate	\$ (750,000)	
Unassigned fund balance appropriated	<u>(320,000)</u>	
		(1,070,000)
Budget summary:		
Revenue surplus (Exhibit 19)	\$ 416,641	
Unexpended balance of appropriations (Exhibit 20)	<u>553,077</u>	
Budget surplus		969,718
Decrease in nonspendable fund balance		<u>21,328</u>
Unassigned fund balance, ending		<u><u>\$ 6,824,847</u></u>



# Roberts & Greene, PLLC

## INDEPENDENT AUDITOR'S COMMUNICATION TO MANAGEMENT

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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Amherst as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Amherst's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiencies:

### *Cash Reconciliations*

Significant time was spent by the Town to reconcile its cash accounts, and additional audit time was necessary to further audit those balances. This resulted in a delay in completing the audit. This was likely the result of turnover in Finance Department staff, with a gap of many months where no reconciliations were performed. In order to identify and correct errors in a timely manner, we recommend that the Town reconcile its bank balances to the general ledger on a monthly basis, and that such reconciliations be reviewed by a person other than the one preparing the reconciliation.

### *Escrow and Performance Deposit Accounts*

We noted that there are a significant number of escrow accounts and transactions related to those accounts. The Town spent a significant amount of time reconciling the accounts, resulting in a delay in completing the audit. Further, there were transactions that occurred from the General Fund on behalf of various escrow accounts that were not yet reimbursed from the separate escrow bank accounts. We recommend that the Town develop processes and procedures to track activities as transactions occur, to assist in timely reconciliations at month-end. We further recommend considering consolidating accounts within the bank, and maintaining subledgers through

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***Town of Amherst  
Independent Auditor's Communication to Management***

spreadsheets or the accounting software to track individual escrow and performance deposits. This would reduce the time it takes to do monthly bank reconciliations, while maintaining a segregation of deposits for each purpose.

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

June 26, 2023

*Roberts & Greene, PLLC*

# Notes

