



Proposed Budget  
Amherst

For the period beginning July 1, 2024 and ending June 30, 2025  
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 23, 2024

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Peter Lyon	Board of Selectmen - Chair	<i>P. Lyon</i> 1-23-24
Danielle Pray	Board of Selectmen - Vice-Chair	<i>Danielle Pray</i>
William Stoughton	Board of Selectmen - Clerk	<i>Bill Stoughton</i>
Thomas Grella	Board of Selectmen	<i>Thomas Grella</i>
John D'Angelo	Board of Selectmen	<i>John D'Angelo</i>

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

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



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Proposed Appropriations for period ending 6/30/2025	
					(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
<b>General Government Subtotal</b>			<b>\$2,615,008</b>	<b>\$3,113,530</b>	<b>\$3,282,860</b>	<b>\$0</b>
<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
<b>Public Safety Subtotal</b>			<b>\$4,740,995</b>	<b>\$5,053,790</b>	<b>\$5,387,670</b>	<b>\$0</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	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
<b>Highways and Streets Subtotal</b>			<b>\$3,508,692</b>	<b>\$4,181,160</b>	<b>\$4,522,360</b>	<b>\$0</b>



**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>Sanitation</b>						
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
	<b>Sanitation Subtotal</b>		<b>\$781,080</b>	<b>\$933,060</b>	<b>\$967,820</b>	<b>\$0</b>
<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
4339	Other Water		\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<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
	<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
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
	<b>Health Subtotal</b>		<b>\$57,595</b>	<b>\$57,770</b>	<b>\$57,880</b>	<b>\$0</b>
<b>Welfare</b>						
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
	<b>Welfare Subtotal</b>		<b>\$6,089</b>	<b>\$10,250</b>	<b>\$10,250</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Proposed Appropriations for period ending 6/30/2025	
					(Recommended)	(Not Recommended)
<b>Culture and Recreation</b>						
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
<b>Culture and Recreation Subtotal</b>			<b>\$1,556,030</b>	<b>\$1,696,420</b>	<b>\$1,730,210</b>	<b>\$0</b>
<b>Conservation and Development</b>						
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
<b>Conservation and Development Subtotal</b>			<b>\$9,201</b>	<b>\$12,190</b>	<b>\$13,650</b>	<b>\$0</b>
<b>Debt Service</b>						
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
<b>Debt Service Subtotal</b>			<b>\$1,177,726</b>	<b>\$951,740</b>	<b>\$1,327,080</b>	<b>\$0</b>
<b>Capital Outlay</b>						
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
<b>Capital Outlay Subtotal</b>			<b>\$3,196,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Proposed Appropriations for period ending 6/30/2025	
					(Recommended)	(Not Recommended)
<b>Operating Transfers Out</b>						
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
<b>Operating Transfers Out Subtotal</b>			<b>\$73,470</b>	<b>\$69,040</b>	<b>\$104,200</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$17,403,980</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)
4335	Water Treatment	34	\$100,000	\$0
		<i>Purpose: Storm Water Planning - Clean Water SRF</i>		
4915	To Capital Reserve Funds	25	\$40,000	\$0
		<i>Purpose: Funds to Communications CRF</i>		
4915	To Capital Reserve Funds	26	\$25,000	\$0
		<i>Purpose: Funds to Assessing Reval CRF</i>		
4915	To Capital Reserve Funds	27	\$250,000	\$0
		<i>Purpose: Funds to Bridge CRF</i>		
4915	To Capital Reserve Funds	28	\$257,000	\$0
		<i>Purpose: Funds to Fire CRF</i>		
4915	To Capital Reserve Funds	29	\$120,000	\$0
		<i>Purpose: Funds to DPW CRF</i>		
4915	To Capital Reserve Funds	30	\$75,000	\$0
		<i>Purpose: Funds to Multimodal Facilities CRF</i>		
<b>Total Proposed Special Articles</b>			<b>\$867,000</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)
4198	Contingency	23 <i>Purpose: Establish Contingency Fund</i>	\$120,000	\$0
4210	Police	31 <i>Purpose: Police Union 3 year Contract</i>	\$238,900	\$0
<b>Total Proposed Individual Articles</b>			<b>\$358,900</b>	<b>\$0</b>



**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>





**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>Charges for Services</b>					
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
<b>Charges for Services Subtotal</b>			<b>\$596,750</b>	<b>\$600,000</b>	<b>\$651,500</b>
<b>Miscellaneous Revenues</b>					
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
<b>Miscellaneous Revenues Subtotal</b>			<b>\$451,334</b>	<b>\$90,900</b>	<b>\$416,200</b>
<b>Interfund Operating Transfers In</b>					
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
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$126,003</b>	<b>\$69,040</b>	<b>\$474,200</b>
<b>Other Financing Sources</b>					
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
<b>Other Financing Sources Subtotal</b>			<b>\$2,000,000</b>	<b>\$0</b>	<b>\$220,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$9,676,161</b>	<b>\$5,637,231</b>	<b>\$6,805,820</b>



**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2025</b>
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
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$11,824,060</b>