

TOWN OF AMHERST NEW HAMPSHIRE

125th Anniversary of the Dedication of the Amherst Town Library
1892 — 2017



TOWN REPORT 2017

Narrative Report

of the

Town Officers

of

AMHERST, NEW HAMPSHIRE

For the Year Ending

December 31, 2017

and

Financial Records

For Fiscal Year Ending

June 30, 2017

DEDICATIONS

Elizabeth "Pixie" Lown



Elizabeth "Pixie" Dow Lown passed away on January 29, 2017.

Pixie and her husband had three children, choosing to raise them in Amherst, NH. She and her family lived in Amherst, NH for 41 years.

Pixie was very active in the community. She founded the Milford/Amherst League of Women Voters in NH. She went on to serve as a Selectman in Amherst, NH for six years, beginning in 1980 through 1985. For two years she was elected Chair. Pixie was also elected to 5 terms in the New Hampshire legislature. In her final two years she was Chair of the House Judiciary Committee. While serving in the legislature Pixie was voted Citizen of the Year for the town of Amherst (1994).

Louise Marley



Louise Marley passed away February 14, 2017 at her home in Amherst.

Louise was a WAVE in the U.S. Navy Reserve during World War II, serving as an aerographer for 2 ½ years. She remained an active member of the WAVES National, the Granite State WAVES, and the Naval Weather Service Association.

Louise moved with her family to Amherst in 1960, and for the next 50 years, Louise tirelessly served the town in appointed, elected, and volunteer positions, including the Cub Scouts, Amherst Junior Women's Club, Rescue Squad, Memorial Day Parade Committee, and the 4th of July Committee, where she served as a float chair and judge for more than 15 years. She also served for 27 years as the treasurer of the school district.

In recognition for her outstanding service to Amherst, Louise was honored as the 1982 Citizen of the Year and the eighth recipient of the "Powder Horn and Musket Award."

Marion M. Sortevik



Marion M. Sortevik, passed away on August 30, 2017.

Marion was a resident of Amherst, NH since 1964 and was Treasurer for the Town of Amherst from 1970 to 1991. She was a founder and first president of the Amherst Junior Women's Club in 1965, a library trustee for six years and a member of the Friends of the Library. She and her late husband, Harding, were Citizens of the Year in 1984.

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SELECTMEN'S REPORT

What We've Been Doing

The past five years have seen a steady transformation across our municipal government as we have embraced and become adept with strategic governance as the normal mode of running the town. Our departments look out a minimum of three to five years to make sure their efforts align with the types of outcomes our residents desire. Our public works plans actually extend out to 2032, given the breadth and complexities of the types of projects that need to be managed.

Amherst's use of strategic governance has gained attention in New Hampshire. The NH Municipal Association featured our innovative approach to strategic governance in its fall 2017 edition of its flagship publication, *Town and City*, and had us showcase our approach at the their annual conference this past November. We are proud to be seen as innovators in municipal governance, mostly because we see how much more effectively it enables us to provide quality services to our residents while keeping the costs of doing so affordable.

Increasingly, other Amherst committees, commissions and boards are embracing strategic governance in their respective roles and mission. We look forward to supporting those efforts however we can.

In other respects, as well, 2017 was a busy year for the Selectman and for the town.

This past year we regretfully accepted the resignation of Selectmen Nate Jensen. Nate accepted a position requiring him to be out of town on a regular basis and felt he would not be able to put in the time he believed necessary to continue as an effective selectman.

We were pleased that we had six residents volunteer to fill the selectman vacancy. All six candidates possessed qualities that would have benefitted the board. The selectmen voted unanimously to appoint Mike Akillian to fill the remaining six months of the vacant position.

Some of the many significant projects undertaken and accomplished this year – as well as some highlights of upcoming efforts – include:

Town Administration

Accomplishments:

- The Tax Department collected an average of 96% of all property taxes from approximately 5,500 Amherst properties at the time of billing
- Town treasurer renegotiated two notes related to roads and saved \$156,300
- Town Treasurer investments of tax dollars earned interest of \$105,057
- Completed the town audit on schedule with no material weaknesses cited by the auditors.
- The accounting firm describes Amherst as one of the most financially stable government entities with whom they work
- The Finance Department maintained a high level of compliance with federal, state, and local laws, regulations, and the Government Accounting Standards Board

Planned Activities:

- Assessing software will be upgraded in FY19
- Update town policies

Community Development

Accomplishments:

- Updated and amended the Subdivision Regulations and Roadway and Utility Standards
- Continued digitization of office records
- Working with the Bicycle/Pedestrian Advisory Committee to develop a Bicycle/Pedestrian Master Plan
- Working toward Stormwater Management Regulation revisions in response to MS-4 permit requirements

Planned Activities:

- Data collection in preparation for Master Plan Update
- Manage the Town's response to the US EPA Stormwater Permit
- Apply for NH Division of Historic Resources grant to update historic survey/inventory of the Historic District
- Revise Non-Residential Site Plan Regulations
- Initiate an Economic Development Committee
- Continue digitization of office filing system and establish on-line permitting portal

Department of Public Works

Accomplishments:

- Addressed 25 snow and ice incidents
- Reconstructed 10,807 feet of road (Manchester, Nathan Lord and Ponemah Hill Roads)
- Mapped and cleaned all 792 town catch basins
- Swept and removed sand from 60 lane miles of roads
- Began using a trailer mounted aerial lift for less costly and more timely brush and tree trimming as well as for town building repair
- Started utilizing an infrared asphalt heater for more permanent road repair
- Installed first water quality drainage treatment device meeting USEPA Stormwater permit requirements on Nathan Lord

Planned Activities:

- Replacing the Horace Greeley Road Bridge over Pulpit Brook
- Reconstructing Old Manchester Road and Governor Wentworth Road
- Mill and fill (removing the existing surface layer and applying new asphalt) Camp Road, Cross Road, Cricket Hill Road, and Town Crier Road
- Crack seal (applying hot sealant to cracks) Blueberry Hill Road, Laurel Lane and Pine Road
- Perform Roadside ditching/shoulder work along 11 roads
- Repair the brick, trim and windows at the Town Hall

Fire Rescue Department

Accomplishments:

- Completion of the second floor of the Central Fire Rescue Station
- File of Life Program delivered to residents of Parkhurst Place and Summerfields
(allows first responders to immediately begin the best possible treatment, notify loved ones and pass on vital data to the emergency room physicians)
- Continuing efforts to reach the Heart Safe Designation for our community – CPR education, access to Automated External Defibrillators and aggressive resuscitation protocols for first responders

Planned Activities:

- Continue File of Life Program
- Partner with the Red Cross to provide smoke and carbon monoxide detectors to those in need

Police / Communication Department

Accomplishments:

- Uniformed patrol staffing increased from 12 to 13 full time officers
- Total overall number of crimes in 2017 was lowest in last four years, a reduction of 13% from preceding three-year average
- Completed third biennial community survey (Police overall rating 93%, Communications overall rating 94%)

Planned Activities:

- Continued focus on planning and execution of proposed police station renovation project
- Selection of replacement for School Resource Officer position at Souhegan High School due to current SRO's pending transition to the Detective Division
- Implementation of improved public safety communications via social media
- Completion of the town-wide radio repeater system

Recreation

Accomplishments:

- Opened Birch Park's 18 hole disc golf course in August
- Added Movies on the Green to compliment Concerts on the Green
- Baboosic Lake Summer Camp Sold out and had an extensive waiting list
- U9 and U11 All Star Baseball teams won the Swanzey Invitational Tournament
- Peabody Mill Environmental Center (PMEC) Hosted the annual Girls Scout Camporee this past September for the first time
- Rented all 38 plots at the Stearns-Davis Community Garden within 20 minutes of opening registration.
- Started a working group for the community garden to oversee administration of the garden

Planned Activities:

- Irrigation installation on Lower Wilkins Field
- League Nights and tournaments at Birch Park

- Installation of bocce ball courts
- Increased length of the Adventure Teen Camp
- Working with Community Development Office on Bicycle/Pedestrian access through Amherst

Library

Accomplishments:

- Launched “Flipster”, an easy-to-use collection of e-magazines, which allows you to check out and read your favorite title on your device without even coming into the library
- Open 63 hours/ week, with virtual content available 24/7
- 178,358 items checked out by 5,896 active patrons
- 112,953 visits - that’s roughly equivalent to a person walking in every 2 min., 7 days/ week
- Meeting rooms used 672 times
- 10,274 people attended 436 programs - kids + adults

Planned Activities:

- Continue to make local history collection more accessible through digitization
- Use “linked data” to make library metadata available on the semantic web
- Improve communication to build community awareness
Increase content available electronically

We would like to acknowledge and thank everyone who works and volunteers for the Town for their many and diverse contributions. Amherst benefits greatly from their valuable and generous efforts. We invite others to get involved, volunteer, and/or become a committee member. We are all looking for new ideas and input. We would be happy to guide anyone interested in community service to the proper town officials.

Where We Can Go From Here

Now that all departments and the selectmen are using strategic governance in the normal course of events, we feel there is a greater opportunity to engage with Amherst residents to explore the future we all want for our community. In two years, the Planning Board will be updating key portions of our Amherst master plan, which is a land use plan that specifies how the town plans on using its land resources over the coming years to achieve important goals and to achieve the vision of the community embraced by its residents.

This can be a daunting task, because creating a master plan necessitates a vision for the community driven by lots of dialogue and brainstorming by residents. Then it requires creating a land use plan covering several distinct categories (Transportation; Community Facilities; Economic Development; Natural Resources; Natural Hazards; Recreation Utility & Public Services; Cultural, Architecture & Historical; Regional Concerns; Neighborhood Plans; Community Design; Housing; and Energy). For each of these categories, or the ones deemed appropriate for Amherst, there also has to be an implementation plan that covers the ordinances that will have to be updated or created to support and give legal standing to the plan.

We believe that the public and Amherst's committees, commissions and boards can contribute to this effort. For instance, the Amherst Conservation Commission (ACC) has been developing a thoughtful strategic plan that addresses not only when and why to selectively acquire land as it becomes available, but also addresses how best to manage a wide range of grasslands, wetlands, woodlands and more to maintain healthy, thriving lands that support our collective desire for beautiful and accessible open space.

Similarly, our schools play a large role in community development and making Amherst a town in which people want to live and raise a family. Their collaborative involvement, we believe, will also be highly desirable and essential

The Board of Selectmen envision the next few years to be a time of broader discussion and collaboration among all municipal entities and residents so that, together, we reaffirm our values, frame a shared vision for the future, and work together to make it a reality. We look forward to serving as a catalyst to help that happen.

BOARD OF SELECTMEN

Dwight Brew, Chairman
Peter Lyon, Vice Chair
Reed Panasiti, Clerk
Michael Akillian
Thomas Grella

Term Expires 2019
Term Expires 2019
Term Expires 2018
Term Expires 2018
Term Expires 2020

TOWN ADMINISTRATOR

James M. O'Mara, Jr.

TOWN COUNSEL

William R. Drescher, Esquire

TOWN MODERATOR

Stephen Coughlan

Term Expires 2018

TOWN CLERK

Nancy Demers

Term Expires 2020

TAX COLLECTOR/ASSESSING

Gail Stout

TREASURER

Elizabeth Overholt

Term Expires 2018

COMMUNITY DEVELOPMENT DIRECTOR

R. Gordon Leedy

FINANCE DIRECTOR

Eileen Demers

POLICE CHIEF

Mark Reams

FIRE RESCUE CHIEF

Matthew Conley

LIBRARY DIRECTOR

Amy Lapointe

PUBLIC WORKS DIRECTOR

Bruce Berry

RECREATION DIRECTOR

Craig Fraley

BUILDING INSPECTOR/HEALTH OFFICER

Scott Tenney

WELFARE OFFICER

Mary Guild

AMHERST LAND COMMITTEE

Dwight Brew
Gordon Leedy, AICP
Sally Wilkins
Rob Clemens
John Harvey
Wendy Rannenberg
Kathleen Holt Button
Michael Dell Orfano

Selectmen Representative
Town Representative
Amherst Land Trust Rep.
Amherst Conservation Commission Rep.
Amherst Conservation Commission Rep.
Community Member Representative
Community Member Representative
Planning Board Representative

CEMETERY TRUSTEES

Marie Grella, Chair
Lisa Eastland
Cynthia Dokmo

Term Expires 2020
Term Expires 2018
Term Expires 2019

CONSERVATION COMMISSION

Rob Clemens, Chairman
Victor Bennison, Vice Chairman
John Harvey, Treasurer
Lee Gilman
Richard Hart
G. Wesley Robertson
Jared Hardner
Bill Widmer, Alternate
Bruce Beckley, Alternate
Frank Montesanto, Alternate
Peter Lyon, BOS Rep.

Term Expires 2019
Term Expires 2018
Term Expires 2019
Term Expires 2018
Term Expires 2020
Term Expires 2020
Term Expires 2020
Term Expires 2018
Term Expires 2019
Term Expires 2020
Term Expires 2019

HERITAGE COMMISSION

William Ludt, Chair
Vacancy
Lisa Montesanto
John Bement
Mary Mahar
Larry McCoy
Conor Frain, Alternate Member
Thomas Grella BOS Liaison
Eric Hahn

Term Expires 2020
Term Expires 2018
Term Expires 2019
Term Expires 2019
Term Expires 2020
Term Expires 2020
Term Expires 2018
Voting position
Planning Board Liaison

HIGHWAY SAFETY COMMISSION

Mark Reams, Chairman
Bruce Berry
Matt Conley
Thomas Grella
Peter Warburton

Police Chief
DPW Director
Fire Rescue Chief
Board of Selectmen (Voting)
Superintendent of Schools

HISTORIC DISTRICT COMMISSION

Jamie Ramsay, Chair
Vacancy, Secretary
Christopher Buchanan
Doug Chabinsky
Christopher Hall
William Rapf, Alternate
Vacancy, Alternate
Thomas Grella
Sally Wilkins

Term Expires 2019
Term Expires 2018
Term Expires 2018
Term Expires 2018
Term Expires 2020
Term Expires 2020
Term Expires 2019
BOS, Ex-Officio (Voting)
Planning Board Rep. (Voting)

LIBRARY TRUSTEES

Nancy Baker, Chair	Term Expires 2018
Nancy Head, Vice Chair	Term Expires 2020
Gretchen Pyles, Secretary	Term Expires 2019
Elizabeth Larson, Treasurer	Term Expires 2019
Karl Krantz	Term Expires 2018
Stephen Mantius	Term Expires 2019
Kim Ayers	Term Expires 2020
Bill Cassidy, Alternate	Term Expires 2018
Rande Neukam, Alternate	Term Expires 2018
Dwight Brew, BOS, Ex-Officio	Non-Voting

NASHUA REGIONAL PLANNING COMMISSION

Mike Dellorfanò	Term Expires 2019
Susan Ruch	Term Expires 2019
Martin Michaelis	Term Expires 2019

PLANNING BOARD

Arnold Rosenblatt, Chair	Term Expires 2019
Sally Wilkins, Vice Chair	Term Expires 2018
Marilyn Peterman	Term Expires 2018
Mike Dellorfanò	Term Expires 2019
Clifford Harris	Term Expires 2020
Vacancy, Alternate	Term Expires 2018
Vacancy, Alternate	Term Expires 2019
Eric Hahn, Alternate	Term Expires 2020
Richard Hart	Conservation Com. Rep. (Voting)
Peter Lyon	BOS Ex-officio (Voting)
Thomas Grella	BOS (Alternate)

RECREATION COMMISSION

Patrick Daniel, Chairman	Term Expires 2018
Wendy Rannenberg	Term Expires 2018
Kathleen Holt Button	Term Expires 2019
Lisa Eastland	Term Expires 2019
Paul Levesque	Term Expires 2019
Karen Urbanik, Secretary	Term Expires 2020
Stephen Amari	Term Expires 2020
Michael Spencer, Alternate	Term Expires 2019
Jim Manning	ASD Representative
Reed Panasiti	BOS Ex-Officio (non voting)

ROAD & BRIDGE COMMISSION

Seth Potter	Term Expires 2018
Michael Riccitelli	Term Expires 2019
Dennis Wheeler	Term Expires 2019
Christopher Kaiser	Term Expires 2020
Rob Clemens	Conservation Commission Representative
Bruce Berry	Director of Public Works
Peter Lyon	BOS, Ex-Officio (Voting)

SUPERVISORS OF CHECKLIST

Margaret Paul	Term Expires 2018
Donella "Donni" Hodgkins	Term Expires 2020
Jeanne Ludt	Term Expires 2022

TRUSTEES OF THE TRUST FUND

Lori Mix	Term Expires 2018
Bob Grunbeck	Term Expires 2019
Scott Courtemanche	Term Expires 2020
Dick Lefebvre	1 Year Term
William Dunn	1 Year Term

WAYS & MEANS COMMITTEE

John D’Angelo, Chairman	Term Expires 2019
Sarah Bonnoit	Term Expires 2019
Daniel Ferris	Term Expires 2019
Peter Moustakis	Term Expires 2019
Margaret Paul	Term Expires 2019
April Savino	Term Expires 2019
David Sullivan	Term Expires 2019
Elaina Bedio, Alternate	Term Expires 2020
Helen Holden Slottje, Alternate	Term Expires 2020

ZONING BOARD OF ADJUSTMENT

Douglas Kirkwood, Chairman	Term Expires 2018
Kevin Shea, Vice Chair	Term Expires 2018
Robert Rowe	Term Expires 2019
Jamie Ramsay	Term Expires 2020
Charles Vars	Term Expires 2020
Vacancy Alternate	Term Expires 2018
Samuel Giarrusso, Alternate	Term Expires 2019
Reed Panasiti, Alternate	Term Expires 2019
Vacancy, Alternate	Term Expires 2020

JULY FOURTH

Nancy Head Chairman

TREE LIGHTING

Michelle Arbogast

MEMORIAL DAY

Marie Grella Chairman

AMHERST & HILLSBOROUGH COUNTY

Representatives:

District 22

Shannon E. Chandley	3 High Meadow Lane, Amherst, NH
Peter T. Hansen	82 Amherst Street, Amherst, NH 03031
Reed Panasiti	11 Mack Hill Road, Amherst, NH 03031

District 41

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

Gary Daniels	127 Whitten Road, Milford, NH 03055
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**AMHERST TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
MARCH 13, 2018**

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, 2018 at 7:00 PM at the Souhegan High School Auditorium (Snow Date: Thursday, February 8, 2018 at 7 PM at Souhegan High School). The second session, voting by official ballot at the polls, is on Tuesday, March 13, 2018 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 Town Treasurer for 3 Years

1 Cemetery Trustee for 3 Years

2 Library Trustees for 3 Years

1 Supervisor of the Checklist for 6 Years

1 Trustee of the Trust Funds for 3 Years

2 Zoning Board of Adjustment Members 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 **\$ 13,894,881**. Should this article be defeated the default budget shall be **\$ 13,511,243**, which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Majority vote)

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

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

ARTICLE 23: Contingency Fund

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

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

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

ARTICLE 24: Amherst Conservation Commission 100% of LUCT Funds

Shall the Town vote, pursuant to RSA 79-A: 25, II, to change the amount of revenues of all future payments collected pursuant to RSA 79-A, Current Use Taxation, to be deposited into the existing Conservation Fund in accordance with RSA 36-A:5, III from **50%**, which is the current level, to **100%**. If adopted this article shall take effect on April 1, 2018 and shall remain in effect until altered or rescinded by a future town meeting. (Majority vote)

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

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

ARTICLE 25: Appropriation of Previously Collected Land Use Change Tax Funds

Shall the Town vote to raise and appropriate the sum of forty-three thousand five hundred dollars **(\$43,500)**, said sum to come from the amount collected and deposited into the Land Use Change Tax Fund (LUCT) in the preceding fiscal year and to transfer said amount into the Conservation Fund to be used for a trail grant match, update the town forest management plan and control of invasive species. No additional amount to be raised by taxation. (Majority vote)

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

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

ARTICLE 26: Police Station Renovation Capital Reserve Fund

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, for the purpose of renovating the Police Station and to raise and appropriate up to the sum of two hundred thousand dollars **(\$200,000)** to be placed into said fund and to further name the Board of Selectmen as the agents to expend. (Majority vote)

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

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

ARTICLE 27: Bridge Repair and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of one hundred-fifteen thousand **(\$115,000)** to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Majority vote)

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

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

ARTICLE 28: Assessing Revaluation Capital Reserve Fund

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

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

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

ARTICLE 29: 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)

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

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

ARTICLE 30: 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)

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

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

ARTICLE 31: Discontinue Capital Reserve Funds

Shall the Town vote, pursuant to RSA 35:3, to discontinue the following Capital Reserve Funds, with said fund including accumulated interest to date of withdrawal, to be transferred to the town's unassigned fund balance.

NAME	DATE ESTABLISHED	AMOUNT
Rescue Squad Fund	1975	\$14.40
Fire Station Renovation Fund	2015	\$156.38
Structural Repair Fund	2013	\$ - 0 -
Forest View Design Fund	2006	\$ - 0 -

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

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

Article 32: Dissolve Cemetery Lots Fund

Shall the Town vote, in accordance with RSA 31:19-a, (II), to discontinue the Cemetery Lots Fund, previously established by town meeting in 1987, and transfer the balance in the amount of \$79,381.13 and accumulated interest, to the Town Treasurer. This article is contingent on the passage of Article 33.

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

(The Ways and Means Committee supports this article by a vote of 5-1.)

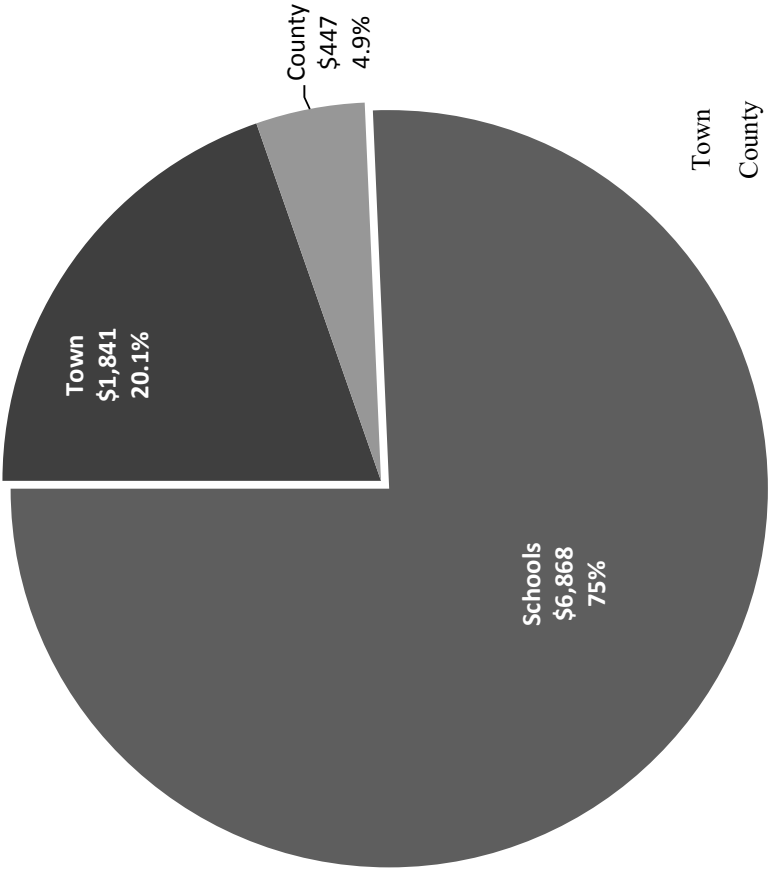
Article 33: Establish a Cemetery Expendable Trust Fund and Deposit Funds to Cemetery Expendable Trust Fund

Shall the Town vote to establish a Cemetery Expendable Trust Fund pursuant to RSA 31:19-a, and to authorize the expenditure of income and principal for the maintenance, capital improvements, and construction of all cemeteries and to raise and appropriate the sum of \$79,381.13 and accumulated interest, and deposit same into the Cemetery Expendable Trust Fund and further to designate the Cemetery Trustees as agents to expend. Said funds shall come from the monies available as a result of the passage of the preceding article (32) and no part of this appropriation shall be raised through taxation. This article is contingent on the passage of Article 32.

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

(The Ways and Means Committee supports this article by a vote of 5-1.)

TOWN PORTION OF TAX BILL - \$352,000 HOME



Current Year Tax Rates		\$352,000 Home
	Rate per \$1,000	
Town	\$ 5.23	\$1,841
County	\$ 1.27	\$ 447
Schools	<u>\$19.51</u>	<u>\$6,868</u>
TOTAL	\$26.01	\$9,156

**BUDGET
COMPARISON**

DEPARTMENT	FY18 Operating Budget	FY19 Proposed Budget	Delta \$	Delta %
<u>ADMINISTRATION</u>				
General Government, Executive	\$380,699	\$393,124	\$12,425	3.26%
Election, Registration, Vital Statistic	\$180,676	\$208,986	\$28,310	15.67%
Legal Expenses	\$44,001	\$44,001		0.00%
Personnel Administration/Insurance	\$209,844	\$213,337	\$3,493	1.66%
Property/Liability Insurance	\$135,376	\$133,770	-\$1,606	-1.19%
Health Agencies & Hospitals	\$45,000	\$45,000		0.00%
Welfare (Direct Assistance)	\$20,753	\$20,834	\$81	0.39%
Patriotic Purposes	\$8,500	\$8,500		0.00%
Amherst Heritage Commission	\$1,420	\$1,546	\$126	8.87%
Conservation Commission	\$21,945	\$22,059	\$114	0.52%
<u>FINANCE</u>				
Financial Administration	\$312,480	\$288,572	-\$23,908	-7.65%
<u>TAX & ASSESSING</u>				
Tax Collection	\$127,139	\$125,723	-\$1,416	-1.11%
Assessing/Revaluation of Property	\$172,540	\$180,396	\$7,856	4.55%
DEPARTMENT	FY18 Operating Budget	FY19 Proposed Budget	Delta \$	Delta %
<u>COMMUNITY DEVELOPMENT</u>				
Planning Department	\$48,860	\$88,497	\$39,637	81.12%
Zoning Department	\$347,399	\$393,396	\$45,997	13.24%
<u>DEPARTMENT OF PUBLIC WORKS</u>				
General Government Buildings	\$312,986	\$318,355	\$5,369	1.72%
Cemeteries	\$34,346	\$29,871	-\$4,475	-13.03%
Public Works Administration	\$480,508	\$507,009	\$26,501	5.52%
Department of Public Works	\$2,983,844	\$3,060,713	\$76,869	2.58%
Street Lighting	\$24,230	\$24,473	\$243	1.00%
Souhegan Regional Landfill District	\$335,635	\$335,635		0.00%
Parks & Grounds	\$13,081	\$13,282	\$201	1.54%
Landfill Department	\$273,160	\$287,932	\$14,772	5.41%
<u>POLICE DEPARTMENT</u>				
Police Department	\$2,451,586	\$2,560,540	\$108,954	4.44%
Public Safety Communications	\$419,589	\$440,681	\$21,092	5.03%
Animal Control (Dog Officer)	\$401	\$401		0.00%
DEPARTMENT	FY18 Operating Budget	FY19 Proposed Budget	Delta \$	Delta %
<u>FIRE RESCUE</u>				
Fire Department	\$666,852	\$682,080	\$15,228	2.28%
Emergency Management	\$8,501	\$8,501		0.00%
Emergency Medical Services	\$582,607	\$590,327	\$7,720	1.33%
Health Administration	\$2,156	\$2,160	\$4	0.19%
<u>LIBRARY</u>				
	\$940,452	\$974,625	\$34,173	3.63%
<u>RECREATION DEPARTMENT</u>				
Recreation Department	\$347,476	\$362,547	\$15,071	4.34%
Peabody Mill Environmental Center	\$1	\$1		0.00%
<u>DEBT SERVICE</u>				
Principal	\$1,296,050	\$1,336,050	\$40,000	3.09%
Interest	\$212,290	\$191,957	-\$20,333	-9.58%
TOTAL	\$13,442,383	\$13,894,881		3.37%

FY19 Tax Impacts

FY19	Article	Gross amount	/\$/1,000	Tax on typical \$352,000 home
A22	Operating Budget	\$13,894,881	\$5.32	\$1,873
A26	Police Station Renovation CRF	\$200,000	\$0.11	\$39
A27	Bridge Repair/Replacement CRF	\$115,000	\$0.07	\$24
A28	Assessing CRF	\$25,000	\$0.02	\$7
A29	Communications CRF	\$25,000	\$0.02	\$7
A30	Fire Vehicle Repair/Replacement CRF	\$257,000	\$0.15	\$53
FY19 Operating Budget & Warrants		\$14,516,881	\$5.69	\$2,003

Year to Year Tax Comparison

TAX COMPARISON		\$	/\$/1,000	Typical Home
FY18	Budget & Warrants	\$13,872,384	\$5.23	\$1,841
FY19	Budget & Warrants	\$14,516,881	\$5.69	\$2,003
	Delta	\$644,497	\$0.46	\$162

Revenues (Regular)	FY16 Actual Revenues	FY17 Actual Revenues	FY18 Estimated Revenues	FY19 Estimated Revenues
Gravel Tax	\$ 177	\$ 25	\$ -	\$ -
Yield Tax Rev. - Current	\$ 15,686	\$ 24,535	\$ -	\$ -
Pmts. in Lieu of Taxes	\$ 31,233	\$ 31,158	\$ 31,158	\$ 31,000
Liens - Redeemed	\$ 15,616	\$ -	\$ 1,000	\$ 1,000
Int. & Penalties on Taxes	\$ 143,886	\$ 148,860	\$ 123,000	\$ 168,000
Cable Franchise Fee/UCC	\$ 210,273	\$ 227,280	\$ 210,000	\$ 210,000
MV Permit Fees	\$ 2,615,056	\$ 2,721,003	\$ 2,650,000	\$ 2,770,000
Permit Fees	\$ 87,864	\$ 96,442	\$ 85,000	\$ 95,000
Other Licenses Permits Fees	\$ 51,998	\$ 41,103	\$ 35,000	\$ 45,000
Meals/Rooms Tax	\$ 541,914	\$ 583,076	\$ 581,608	\$ 581,608
Hwy. Block Grant	\$ 323,224	\$ 323,496	\$ 331,537	\$ 331,537
State/Fed. Forest Land Reimb.	\$ 11	\$ 11	\$ 11	\$ 11
Other incl. R.R. Tax Reimb.	\$ 28,102	\$ 811	\$ 381	\$ 381
Other Intergovernmental Revenue	\$ 83,686	\$ 84,486	\$ 82,686	\$ 82,686
Income from Depts	\$ 437,759	\$ 447,098	\$ 435,000	\$ 435,000
Landfill Income	\$ 80,487	\$ 85,899	\$ 85,000	\$ 85,000
Sale-Munic. Prop.	\$ 17,533	\$ 11,874	\$ 12,000	\$ 12,000
Int. on Invests	\$ 87,840	\$ 105,269	\$ 85,000	\$ 100,000
Other Rev. (Fines)	\$ 5,915	\$ 8,555	\$ 1,500	\$ 1,500
Other -Insurance Loss Recovery	\$ -	\$ -	\$ -	\$ -
Contrib./Donation	\$ 25	\$ 3,000	\$ -	\$ -
Misc. Refunds	\$ 4,144	\$ 45,229	\$ -	\$ -
Land Use Change Tax	\$ 55,000		\$ 65,000	\$ 65,000
Subtotal (Regular)	\$ 4,837,429	\$ 4,989,210	\$ 4,814,881	\$ 5,014,723

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.

FY 19 DEFAULT BUDGET CALCULATION

Operating Budget FY18 (per Art. 22)	\$ 13,389,021
Police CBA (per Art. 24)	\$ 53,363
FY18 Total Operating Budget	\$ 13,442,384
FY18 Principal- Long Term Bonds and Notes	\$ (1,296,050)
FY18 Interest- Long Term Bonds and Notes	\$ (212,290)
FY19 Principal- Long Term Bonds and Notes	\$ 1,336,050
FY19 Interest- Long Term Bonds and Notes	\$ 191,957
FY18 Souhegan Regional Landfill District	\$ (335,635)
FY19 Souhegan Regional Landfill District	\$ 325,228
Police CBA (year 2 of 3)	\$ 59,599
FY19 DEFAULT BUDGET	\$ 13,511,243

Ways and Means Committee

The Amherst Town Ways and Means Committee (W&M) is chartered to examine and provide an Outside point of view on all planned appropriations and finances of the Town. To do so, W&M has spent the last several months reviewing records of the town's revenues and expenditures and understanding the plans of the Departments for FY19. Also, our members interviewed the head of each town department to inquire into the details of planned FY19 expenditures and proposed initiatives.

Thereafter, we conducted a line-by-line comparison of the town's overall proposed budget for FY19 with actual spending from the past several years. This level of detailed attention cannot be expected from every Amherst voter, so W&M members agree to act as the "agents" of the taxpayers and to make our conclusions available to the Town's voters to help them make informed decisions.

In summary, W&M agrees with the BOS's proposed FY19 Budget and Warrant Articles, with the following comments:

- For the second year in a row, the BOS has added \$200,000 to the DPW road budget early in the budget process, only to remove the funds late in the process. DPW initially asked for an additional \$1 million for roads, and is now planning for a zero \$ increase.
 - This makes W&M uncomfortable, since if an additional \$1 million is needed, they only feasible way to get there is to add a little bit each year. The BOS response:
 - Now that most of the road segments identified in the Road Bond have been rebuilt, the BOS wants DPW to shift to a strategy of maintaining roads in good or fair condition, so as to prevent deterioration and extend the life of roads between rebuilds, and
 - DPW has under-spent its overall budget in each of the last 3 years, and careful analysis of the DPW budget might uncover funds that could be shifted to road work without increasing taxes, and without sacrificing DPW's ability to handle a hard winter.
 - W&M supports the shift in strategy to maintaining the good roads in good condition.
 - The DPW recently estimated the cost to maintain the approximately 48 miles of 'good' roads in Amherst at ~\$1,300,000 (\$27,083 per mile) per year. These figures are consistent with the Road Funding Analysis Committee Report from 2008 which determined that in order to "keep our good roads in good condition," the town needed to spend approximately \$1,200,000 per year (in 2008 dollars) on road maintenance (not rebuilding).
 - If these cost estimates are correct, and if maintaining 'good' roads is given top priority, then there are essentially no funds built into next year's road budget to work on rebuilding 'less than good' condition roads (~75 miles).
 - W&M requests that prior to next year's budget cycle, data be collected and presented on what percentage of Amherst's roads are in Good, Fair, and Poor condition. And, if a "target" is to be set by the BOS for each category, what it will cost to achieve that target on a steady state basis.

Ways and Means Committee

- Cost of Living Increase (COLA). The Selectmen have decided on a COLA of 2.5% (in addition to Step increases for just over 50% of the Town's employees) for an overall increase in wages of approximately 3%-4%. The data to support this planned increase is weak:
 - The median salary increase of 20 nearby towns is 2.0%, not including Step increases.
 - The average salary increase of 20 nearby towns is 2.5%, not including Steps.
 - The Social Security COLA for next year is 2.0%. The US Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U) in the Boston-Brockton-Nashua area over the last 12 months rose 2.9 percent.
 - For many years, W&M has expressed frustration that data useful for assessing proposed salary and benefit increases has not been provided by the Town. Such data might include: comparative staffing analysis, alternative benefits provider investigation, and comparative cost analysis between Amherst salaries and benefits and other nearby towns' salaries and benefits.
 - W&M believes that the town should stay competitive, but does not need to go above what other, comparable towns are doing.
- Article 30. Article 30 is a Warrant Article proposed by BOS whereby \$43,500 shall be withdrawn from the Town's share of the Land Use Change Tax Funds (LUCT) from the preceding fiscal year and used to pay for a grant match for a trail (Recreation Department) and to update the town forest management plan and to control invasive species on the Bragdon and Great Meadow conservation properties (Amherst Conservation Commission).
 - The Selectmen do not question the need for these expenditures. However they are asking the voters to agree, for this year only, to let them be paid for from LUCT funds, and not from tax funds. In theory this sounds good because it lowers the increase in taxation by \$43,500. However, W&M believes that the maintenance of Town owned land, including the mitigation of invasive species, is something that is customarily funded as a Town general budget item, and thus should be treated as such here.
 - While it is admirable that the BOS came up with a creative way to fund a necessary initiative without using taxpayer money, placing this initiative in a warrant article runs the risk of it failing to pass. Such an outcome would only allow the invasive species problem to grow over another year thereby making it more expensive to control later.

Respectfully Submitted
Amherst Town Ways & Means Committee

John D'Angelo (Chairman)	Sarah Bonnoit
Peter Moustakis	David Sullivan
April Savino	Elaina Bedilo
Daniel Ferris	Helen Slottje

ASSESSING, 2017 YEAR IN REVIEW

This past year KRT Appraisal has been doing cyclical data verification on a portion of the properties in town. This cyclical work will continue over the next few years to ensure that all assessment data is correct leading up to the next scheduled revaluation in 2021. The revaluation, as required by New Hampshire law, must be completed every five years. A cyclical review program will help to keep the physical data on property record cards accurate and assessments proportional and equitable. The town website provides information to help understand the assessment process as well as providing information for abatement requests and all available exemptions and credits. The deadline to file an abatement request is March 1st and for exemption and credits the applications are due by April 15th.

The New total values as of April 1, 2017 for the Town of Amherst are as follows:

Residential	\$1,446,418,500
Commercial	\$213,000,300
Utilities	\$49,201,700
Current Use.....	\$809,100
Exempt	\$94,790,900
Total	\$1,804,220,500

Property Tax Exemptions totaled \$10,062,568 while Property Tax Credits totaled \$276,000.

In Amherst, the War Veteran's Tax Credit is \$500; Totally & permanently disabled Veterans, spouses or widows, and the widows of Veterans who died or were killed is \$1,400 who meet the specific service dates according to RSA 72:28. If the criteria for both are met then the credit would be \$1,900.00 per year.

On March 14, 2017 the town adopted RSA 72:28-b, The All Service Veterans' Tax Credit for service members that served 90 days active duty and were honorably discharged or an officer honorably separated from service. This credit is \$550.

The 65-74 Senior Property Tax Exemption is \$76,000, the 75-79 Senior Property Tax Exemption is \$114,000, and the 80 years of age and older Senior Property Tax Exemption is \$151,000. This exemption reduces the total assessed value of the property. Amherst also provides a Blind Property Tax Exemption of \$37,000 and a Disabled Property Tax Exemption of \$65,000. These exemptions reduce the total assessed value of the property. If you would like to find out more information for exemptions, tax credits, and qualifying criteria stop by the Assessors' Office

ASSESSING, 2017 YEAR IN REVIEW

Monday through Friday 8am. to 4pm. or look us up on line at
[www.amherstnh.gov/assessor.](http://www.amherstnh.gov/assessor)

The Assessing staff would like to thank all property owners who facilitated a review of their property to keep the assessment data up to date and as accurate as possible whether it was for a building permit, cyclical review, or sales review, your cooperation is appreciated.

SCHEDULE OF TOWN PROPERTY

Property	Map & Lot(s)	Address	Assessment
Town Hall & Cemetery	18-42	2 Main Street	1,237,000
Library & Land	17-7	14 Main Street	1,004,500
Highway Dept. Land & Bldgs.	6-69	22 Dodge Road	483,700
Police/Rescue/Fire Land & Bldgs.	6-94	175 & 177 Amherst Street	2,129,000
South Fire Station	2-127-3	62 Stearns Road	288,300
Baboosic Lake Beach & Bldg.	24-13-2	25 Broadway	157,300
Baboosic Lake Land	24-13-1	20 Broadway	49,200
Baboosic Dump	6-86	92 Broadway	61,400
Jones Lot	2-26-1	37 Old Nashua Road	103,500
Meadowview Cemetery	5-172	Foundry Street	489,700
Tool House	5-172	Foundry Street	30,300
Howard Cemetery Addition	17-51	End of Sunset Road	180,000
Chestnut Hill Cemetery	11-0-0-T	107 Chestnut Hill	14,700
Cricket Corner Cemetery	4-94-1	Boston Post & Corduroy Rds.	6,200
Potters Field	1-1-32	Ponemah Road	8,500
Souhegan Regional Landfill	8-9-1	260 Route 101	310,500
Thibodeau Land	2-163	463 Boston Post Road	400
Kurtick Land	3-34-3	Merrimack Road	200
Cemetery Field	4-25	69 Merrimack Road	351,700
Winslow Pit	2-26-2-2	Old Nashua Road	14,400
Peabody Mill Center	10-7	66 Brook Road	405,700
Peabody Mill Center	10-8	65 Brook Road	23,600
20 Greenwood Drive	24-61-1	20 Greenwood Dr	300
22 Greenwood Drive	24-61-2	22 Greenwood Dr	300
38 Colonel Wilkins Road	3-53	38 Colonel Wilkins Road	8,900
Church Steeple	17-66-1-A	11 Church Street	200,000
Corduroy Road	4-16-1	Corduroy Road	4,800
2 Fernwood Lane	4-52-38	2 Fernwood Lane	54,100
Limbo & Narragansett	18-48	Limbo & Narragansett	64,400
Corn Crib & Blacksmith Shop	6-28	Baboosic Lake Road	5,500
Devine Land	3-36-4	Ponemah Road	17,000
Town Parks	Map & Lot(s)	Address	Assessment
Village Tennis Courts & Land	17-13	5 Davis Lane	119,700
Village Fire Station Land	17-26	105 Boston Post Road	66,600
Sullivan Land	20-4-1	10 Oak Hill Drive	6,800
Courthouse Common	16-15	Courthouse Rd. & Middle St.	2,000
Pierce Common	17-17-4	Pierce Lane	12,800
Spalding Common	17-10	Amherst & Main Streets	132,700
Huntington Common	16-14	155 Amherst & Courthouse	5,700
School Street Park	17-17-2	Main & Middle Streets	15,200

Mack Hill Common	19-21	Mack Hill & Jones Roads	700
Carriage Road Common	17-17-1	Carriage Road & Main St.	7,700
Main Street Common	17-17-3	Main Street	96,000
Boston Post Village Common	17-17-6	Boston Post Rd. & Middle St.	8,300
Civil War Common	17-17-5	School & Middle Streets	14,400
Triangle at Broadway	24-3	36 Broadway	700
Skating Rink	17-83-1	13 Middle Street	144,000
Beaver Brook Park	18-41-1	7 Manchester Road	118,000
Joshua's Park	16-24-5	Courthouse Road	148,200

Tax Deeded Property	Map & Lot(s)	Acreage	Assessment
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

Tax Deeded Land			
Managed by Conservation	Map & Lot(s)	Acreage	Assessment
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
	6-19,6-19-		
Grater Road	1,2,3,4,5	13.51	385,000
24 Old Mont Vernon Road	7-76	17.91	183,100
Land Managed by Conservation	Map & Lot(s)	Acreage	Assessment
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
Conservation Land	Map & Lot(s)	Acreage	Assessment
	9-2,10-		
	2,4,6,7,10-1,40-		
Brook Road	1 et al	558.00	1,228,900
61 Boston Post Road	5-152 et al	47.00	222,500
	6-112-2, 6-115-		
35 Thornton Ferry I & Cobbler Ln.	4	19.00	26,000
15 Mont Vernon Road	7-91	40.66	331,400
Simeon Wilson-Near the River	2-145-4	10.00	201,500
B & M Railroad	6-120,121	16.19	31,800
Thornton Ferry II Road Rear	4-52-54	11.11	23,200
Thornton Ferry II Road Rear	4-55	2.00	6,500
46 Christian Hill Road	5-107-5	2.50	57,500
Baboosic Lake Road Rear	6-30-6	8.79	2,700
73 Broadway	25-103	2.30	37,400
7 Manhattan Park	2-31-6	1.86	1,200
55 Lyndeborough Road	5-82-8	9.98	144,500
Austin Road Rear	8-11	32.00	117,000
Nathaniel Drive Rear	7-800	60.00	112,200
Fairway Drive Rear	4-35	6.00	5,100
	5-62,65,65-		
Lyndeborough Road Rear	1,66,75-1	68.00	422,600
52 Lyndeborough Road	5-68	10.00	137,100
23 Holly Hill Drive	8-49-41	1.69	109,300
12 Holly Hill Drive	8-49-39	1.50	108
21 Greenbriar Lane	10-5-18	1.50	126,500

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

School Property	Map & Lot(s)	Address	Assessment
Brick School & Chapel Museum	17-82	1 School Street	734,600
Middle School	2-145	14 Cross Road	7,380,400
Souhegan High School	2-145-5	412 Boston Post Road	24,846,000
Clark School	17-33	14 Foundry Street	1,593,400
Wilkins School	19-11	80 Boston Post Road	5,289,200
Simeon Wilson Road Fields	2-141-3	Simeon Wilson Road	86,000
Amherst School District	2-142-0	418 Boston Post Road	315,000
Amherst School District Bean Fields	2-142-1	Boston Post Road	123,300
Amherst School District	2-144-0	4 Cross Road	292,100
Amherst School District	6-96-0	13 Baboosic Lake Road	161,200
Amherst School District	6-116-0	Baboosic Lake Road	199,100
Amherst School District	6-119-0	Route 101 (Rear)	3,900
ASD Spalding Field	5/97	10 Davis Ln/Christian Hill	196,100

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

- Land development review
- Master planning/long range planning
- Building permitting and inspections
- Administration of zoning laws
- Health and safety
- Economic development: commercial, industrial and small business

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

- Debra Butcher, Community Development Assistant
- Scott Tenney, Building Inspector, Deputy Health Officer, and Code Enforcement Official
- Simon Corson, Planner
- Gordon Leedy, Community Development Director, Zoning Administrator, and Code Enforcement

The Office has continued efforts to improve land use regulations and the Zoning Ordinance for consistency with state statute and to ensure that development proposed in the Town of Amherst is consistent with the Town's Master Plan. The Community Development Office, working with the Planning Board, saw adoption of new Roadway and Utility Standards to guide the construction of driveways and establish new standards for work impacting roadways, in part to protect the investment Amherst has made in improved roadways over the last several years.

On-going efforts include adoption of amended Subdivision Regulations, amendment of the Stormwater Ordinance, and amendment of Non-Residential Site Plan Regulations.

The Community Development Office is completing a feasibility study to determine what options exist for bringing sanitary sewer service to the commercial/industrial area adjacent to Route 101A. If possible, bringing sewer to

this area will enhance options for high value development in the industrial area, building our non-residential tax base. This effort will also help protect our water resources, eliminating a potential source of groundwater contamination.

The Office has been working with the Department of Public Works to understand and implement the requirements of the US EPA MS-4 stormwater permit. This is a major new federal permit, requiring many communities in Southern New Hampshire to implement measures to improve water quality in impaired waterways. Fortunately, the Town of Amherst has been working toward many of these goals for several years, and is in a good position to comply with these new requirements.

Development activity remained stable in 2017 with modestly increased activity in the residential sector, particularly for new homes. The Office has continued to improve the application, inspection and code enforcement procedures and has seen improvements in the efficiency of permit processing and review. It is of the utmost importance to the Department that we provide excellent information and service to our residents, local businesses and the construction community while maintaining the integrity of construction in Amherst.

Office of Community Development- 2017 Statistics

Building Permit Applications	
New Residential	35
Residential Additions/Alterations	207
Commercial/Industrial (additions/alterations)	14
Commercial/Industrial new	1
Signs	22
Pools	3
Demolition	12
Septic Systems	53
Electrical Permit for Generator	33
Electrical Permit (non-generator)	226
Plumbing	112
Mechanical	340
Home Occupations	2
Total # of Building Permit Applications	1,060
Total # Building Inspections	766

Planning Board Applications	
Scenic Road Hearings	2
Non-Residential Site Plans (NRSP)	2
Subdivisions	3
Discussion/Design Review	8
Conditional Use Permits	3
Total	18

Zoning Board of Adjustment Applications	
Variance	14
Special Exception	0
Equitable Waiver	1
Total	15

Historic District Commission Applications	
New Building	0
Building Additions	4
Exterior Alterations	9
Accessory Structures	2
Mechanical Equipment	2
Other	13
Total	30

I would like to take this opportunity to thank the members of the Boards and Commissions who dedicate their time to making Amherst a great place to live and work. I would also like to thank the Office of Community Development staff for their dedication and support; together the staff was responsible for assisting our land use boards and committees with approximately 58 public meetings and 42 land use applications, and processing 1,060 building permits this year.

Respectfully submitted,

R. Gordon Leedy, Jr., AICP
Community Development Director

DEPARTMENT OF PUBLIC WORKS

The nucleus of the Amherst Department of Public Works consists of 1.35 office support, a director & asst. director, two foremen, one mechanic, two heavy & two light equipment operators, five laborers, one full-time, and three part-time transfer station employees with numerous seasonal part-time and “on call as needed” positions rounding out our staff.

The above is supportively or totally involved in the work projects summarized within the following pages.

Road work summary

Reconstructed roads:

Manchester Road (2,877 ft.) Nathan Lord Road (4,480 ft.) Ponemah Hill Road (3,450 ft.)

Center of town walkways: (2,100 ft.)

Shoulder work: *(this promotes good drainage)*

Arrow Lane, Boston Post Road, Camp Road, Cricket Hill Road, Cross Road, Eaton Road, Green Road, Melendy Hollow, Nathaniel Drive, Rocky Hill Road, Saddle Hill Road, Warren Way, Waterview Drive, and Windsor Drive.

Crack sealed Roads: *(this helps prevent water intrusion under the road)*

Old Mont Vernon Road, New Boston Road, Mack Hill Road, Sprague Road, Indian Pond Road and Lyndeborough Road.

PFOA watermain construction:

In support of a Pennichuck watermain project, Eastern Ave, Douglas Drive, Hickory Drive, and Maple Drive were excavated and temporarily patched this past fall. Their contractor will remove asphalt from these dissected roads sometime next spring. Because of the depth of excavation, the above roads will all be base paved in 2018 and asphalt top coated in 2019. This project is privately funded and not burdening Amherst taxpayers.

Drainage work: *(replacement culverts stone drain, repair drain manholes & catch basins)*

Lake Front Street, Roberge Drive, Border Street, Caldwell Drive, Pond Parish Road, Craftsman Lane, Colonel Wilkins Road, Old Milford Road, Mayhew Road, Conifer Lane, Mosswood Circle, Willow Lane and town beach parking area at Broadway.

Roadside brush clearing:

DPW crews removed significant brush on the following roads,

Greenbriar Lane, Holly Hill Drive, Winterberry Drive, Saddle Hill Road, Nathan Lord Road, Northern Boulevard, with spot removal of trees and brush from numerous other roads.

New Work Trials:

1. Trailer aerial man lift – used for tree trimming on Governor Wentworth, Central Fire Station, Central Fire Station, numerous other locations, along with gutter repair at Town Hall.
2. Truck mounted aerial man lift – used for tree trimming on Old Manchester Road, Georgetown Drive, Dodge Road, Cross Street, Ponemah Hill Road and numerous other locations.
3. Infrared Asphalt Patching Heater – used for larger patches on Middle Street, Baboosic Lake Road, Craftsman Lane, Colonel Wilkins Road, and numerous other locations.

Proposed 2018-19 work includes:

Road reconstruction – Governor Wentworth & Old Manchester Road

Mill & Fill – Camp Road, Cross Road, Cricket Hill Road, and Town Crier Road

Roadside ditching - Amherst St. (1), Broadway, Highland Drive, Holly Hill Rd, Laurel Lane, Lord Jeffrey Drive, Main St, Merrimack Rd, Souhegan Ave, Souhegan St and Thornton Ferry Rd II

Crack Seal – Blueberry Hill Road, Laurel Lane, and Pine Road

Stormwater runoff and road construction:

Many older roads suffer from inconsistent base gravels (or no gravel); add water and you have a recipe for potholes, frost heaves and pavement failures.

Part of our road reconstruction program (“red roads”) includes free draining gravels, with an aggressive closed drainage and underdrain program (catch basins and culvert pipes).

Our goal is to build good roads, minimize erosion from runoff, and comply with state and federal rules and regulations. To evaluate work in progress, during road reconstruction and after each substantial rain event, NH Department of Environmental Services NHDES requires an independent Stormwater construction site inspection.

The NHDES wetland permitting process (a water runoff requirement), required an inline water quality treatment system for Nathan Lord Road. Prior to discharge into local waters, this chambered water quality unit, captures contaminants and meets requirements of EPA’s Clean Water Act of 1972.

Roads that show significant asphalt age with some cracking we consider “yellow roads”. We clean the shoulders, mill (remove) two to three inches of asphalt and replace it with a similar thickness of new pavement.

“Green roads” are usually ten years old or less and only require crack seal and/or routine shoulder maintenance.

Bridges

Horace Greeley Road Bridge



After its annual NH Department of Transportation (NHDOT) inspection and upon DOT’s recommendation, the triple metal culvert bridge was reduced to “6 ton legal load”. This reduced weight posting accelerated NHDOT’s 80% reimbursement program from FY-20 to the early summer of 2018.

Ponemah Hill Road culvert replacement



We referenced these dual rotted metal culvert pipes in last year’s report, and while the road was under construction, we replaced the structures with a concrete box culvert. In the spring of 2018, we will submit finished as built plans to NHDOT for inclusion in our bridge program.

Project tracking

We anticipate transitioning all DPW projects, materials, and labor record keeping from paper to electronic tracking in the spring of 2018. This electronic system streamlines our ability to document work. A summary of man-hours includes,

Catch basin and culvert repair	316 man-hours
Ditching and shoulder work	686 man-hours
DPW sander bay construction	179 man-hours
Grading roads	393 man-hours
Guardrail repair	68 man-hours
Patching roads	448 man-hours
Plowing & Sanding	1,258 man-hours
Roadside brush cutting	1,873 man-hours

Roadside mowing	317 man-hours
Road sign maintenance	134 man-hours
Stop bars & parking paint	157 man-hours
Town building maintenance	809 man-hours
Town Common maintenance	1,084 man-hours
Vehicle/Equipment maintenance	3,159 man-hours

EPA Stormwater update

On January 18, 2017 the US Environmental Protection Agency (EPA) issued its replacement permit of the 2003 Clean Water Act requirements. The effective date of this new permit and eight appendices is July 1, 2018. The permit has a five year term, with many deadline components and penalties (for non-compliance) built in. We'll address the new/changed permit requirements with a combined effort from DPW, Community Development, and outside resources.

We continue to work on river and lake water sampling and mapping of all town owned drainage structures.

Town Buildings

We performed or managed routine electrical, plumbing, HVAC, boiler & pressure vessel inspections, and fire extinguisher maintenance for all municipal buildings. More involved and specific work includes,

Town Hall -	interior painting and exterior door painting
Central Fire -	interior painting, flooring, entrance door
Police Station -	clapboard repairs, exterior painting, and air handler & condenser
Public Works -	salt shed roof, sander hanger enclosure
Event Setup -	Memorial day, 4 th of July, tree lighting, and extra trash barrels for small events.

Town Commons

Two dedicated part-time employees mow and maintain eleven acres of commons and grounds (around town buildings) with limited assistance from seasonal employees. Equally important is the volunteer work by the Amherst Garden Club who maintains all of the flower gardens and shrubbery.

Transfer Station

The Souhegan Regional Landfill and Transfer Station combined budgets represent approximately \$613,000 or 15% of the total Public Works budget. With 23,000 vehicles daily passing by our gates on Route 101, our statistical analysis indicated many non-residents were benefiting from your tax dollars. As such, last September a decal permit process (previously used in Amherst) was reinstated. This permit process will repeat itself every two years.

We've seen a drop in trash tonnage over the last four months and we will continue to monitor and compare monthly totals.

During the most recent twelve month period Amherst residents generated 2,640 tons of trash at a cost of \$190,116. Within that same timeframe, plastics, newsprint, cardboard, aluminum & steel cans, mixed paper, glass, and opaque plastics generated 788 tons of recyclable materials with a return of \$47,872 or a cost avoidance (had it all been trashed) of \$ 56,712.

Not included above, Northeast Resource Recovery Association (NRRRA) assisted in processing,

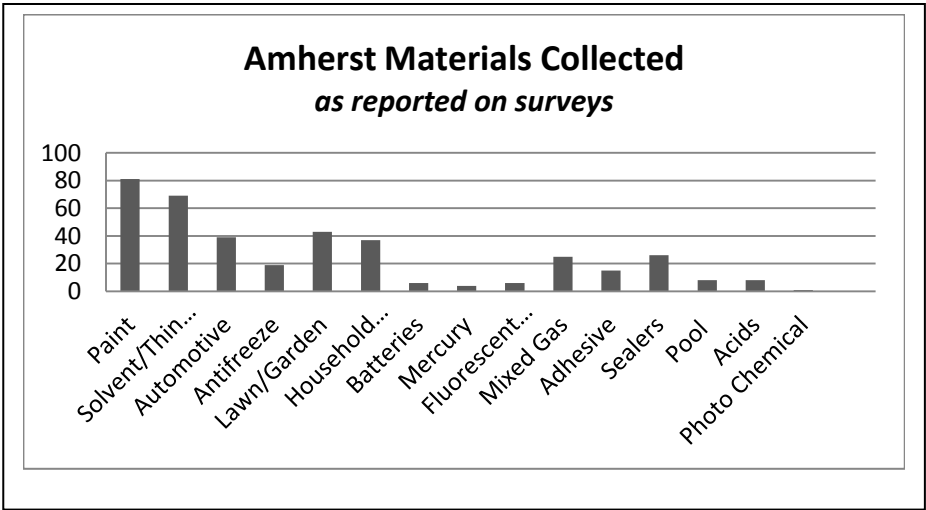
Lead batteries	2.18 tons
Construction & Demolition Waste (C&D)	338.13 tons
C & D contaminated loads	9.84 tons
Electronics waste	38.44 tons
Freon Units	559 items
Net cost of disposal	\$44,181

Household Hazardous Waste (HHW):

NHDES estimates the average household annually tosses 15.5 pounds of hazardous waste in the trash. To address HHW, Amherst is one of eleven towns that make up the Nashua Regional Solid Waste Management District (NRSWMD). Nashua Regional Planning Commission (NRPC) manages the NRSWMD and collection dates, times, and locations are posted on their website at www.nashuarpc.org and listed below. Amherst residents can attend any of the following events.

04-21-18	8AM-12 PM, @ Nashua DPW	08-04-18	8AM-12PM, @ Nashua DPW
05-05-18	8AM-12PM, @ Milford DPW	10-06-18	8AM-12PM, @ Nashua DPW
06-07-18	3PM-7PM, @ Nashua DPW	11-03-18	8AM-12PM, @ Nashua DPW

According to survey of participating Amherst residents, most receive HHW event information from our Transfer Station and the Citizen



In 2017, one hundred thirty four Amherst households participated in the HHW collection program. The column to the immediate left represents the number of drop-offs per category by Amherst residents. (note: this does not represent volumes per drop-off in each category)

In closing, we constantly strive to meet our customers, you the taxpayer's expectations. We thank residents for their patience and understanding, the board of selectmen, town administrator, and other department heads and boards for their wisdom and guidance.

Respectfully submitted,
Bruce W. Berry, Director

EMERGENCY MANAGEMENT

The Emergency Management function of the Town serves to prepare our community to address disasters, both natural and manmade, in a manner that minimizes personal injury and damage. In addition, the Emergency Management Team, comprised of key elected and appointed officials in town, opens the Emergency Operations Center whenever necessary to manage events that arise during the year. We were very fortunate in that we did not have a significant event in 2017 that would have had us utilizing the Emergency Management Team and opening up the Operations Center.

The Emergency Management Team works throughout the year analyzing potential risks and updates as needed our Mitigation Plans. The team meets and communicates as necessary during the year to work on these plans and monitors any changes that maybe taking place in the community and address them as needed. Additionally, as the Emergency Management Director I meet with and work with our Citizen's Emergency Response Team (CERT). This team assists the emergency services during large Town events such as the fireworks display and the 4th of July parade. Specifically, they assist with parking and keeping the traffic moving along.

They are also a huge help during the times when there are large scale power outages as they man the Central Fire Station as residents come in to get warm or to fill buckets of water to take back with them. They have also been used to go door to door to check on some of the residents in town and used to assist with traffic control when the emergency services need a road closed.

It is important for every Amherst citizen to know the town subscribes to CODE RED Emergency Notification system. This program allows your community emergency management to make notifications to its citizens via land-line and cellular telephone. This system has been used several times in 2017. The Code Red system has a data base that it utilizes, but it is only as good as the information entered. Please go to the Town of Amherst website to learn more about this system, to sign up for the notification service, and to update your contact information. Emergency Management along with the Police and Fire Rescue departments also use social media as a way to inform the public.

Amherst Emergency Operations Center utilizes a variety of systems to stay in contact with state and federal resources during a major event. Primarily, this is done by telephone lines; however, we also utilize the internet. As a backup, 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

Another year in the books and the department continues to build upon the foundation that had been set forth prior to the merge of separate fire and emergency medical services departments. We continue to add quality providers to our Fire Rescue Department. Our membership is strong with 102 men and women that are either part time Emergency Medical Service (EMS) providers or On Call Firefighters. Of the 102 members 57 of them are cross trained that can provide both firefighting and EMS for our community.

We are able to deliver Advanced Life Support (ALS) 24/7 with our staffing of Emergency Medical Technician (EMT) Advanced or Paramedic level providers. Both of our Ambulances are licensed at the paramedic level. Additionally, with the departments dual certified staff, we have increased our ability to handle multiple emergency medical calls that come in at the same time, thus reducing the times we would have a mutual aid ambulance from another community come to assist.

Amherst Fire Rescue is known as a combination fire protection agency. It deploys full-time paid leadership and administration supported by a volunteer/on-call membership and the dual certified part time employees to provide 24/7/365 coverage. Amherst is unique in New Hampshire in that has been effectively able to maintain this structure even with a population that is greater than 10,000.

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

In addition to responding to calls that are considered an emergency, we also respond to service calls, which include but are not limited to lift assists, issues with smoke or carbon monoxide detectors. We have begun our File of Life Program for our senior members of the community. We have been to Parkhurst Place and the development known as Summerfields and we will be reaching out to other residents in our community.

Our initiative to get the second floor at our Central Fire Station built out for living quarters has been completed and our staff has moved in. With the completion of this project and having everyone under one roof, it helps promote we are one organization and one team working together to deliver the best service possible.

Amherst Fire Rescue continues to build upon the relationships we have with our mutual aid partners. These relationships are a key component when it comes to large emergency responses as the need to work with one another is crucial when it comes to mitigating these emergency events.

This organization would not be what it is today without the dedication and commitment of the members. As Chief I cannot thank them enough for everything they do for our organization and our community.

Lastly, we are thankful to the citizens and organizations in town for their unwavering support of our organization. We will continue to 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
www.AmherstLibrary.org

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.

2017 Statistics – Library Activity

Circulation (total)	179,629
Adult print	54,805
Juvenile print	64,629
Digital/ Audiovisual	56,091
Total (physical) items in collection	62,493
Items added	6,664
Items withdrawn	5,424
Active patrons	5519
New patrons	580
Meeting room use (reservations)	769
Adult program attendance	2,341
Children's program attendance	9,357

Library Services

- diverse collection of books (for all ages) including bestsellers, graphic novels and large print, audiobooks for your CD/ MP3 player/ smart phone, eBooks & digital magazines, videos including the latest DVDs, various eReaders and tablets, video games, magazine and newspaper subscriptions, and music CDs
- interlibrary-loan for materials owned by other libraries
- free and discount coupons to local and Boston-area museums
- information and research services including general research, bookclub assistance, community information and referral, local history and genealogy, reader's advisory, article retrieval, and homework help
- test proxy and notary services
- tax forms
- coin-operated photocopier (black/ white and color) and fax machine
- microfilm reader
- public meeting room space for community groups
- programs and events including educational and recreational programs for adults, and storytimes/ crafts/ performances and book clubs for children
- public computers with high-speed Internet access, networked and wireless printing, and public WiFi
- storytimes offered offsite at local preschools
- 24x7 services through the library website including book renewal, downloadable digital audiobooks, eBooks and eMagazines, music and movies, museum pass and meeting room reservations, databases with magazine and newspaper articles, and more

Respectfully submitted,

Amy Lapointe
Library Director

AMHERST POLICE DEPARTMENT

Department Roster

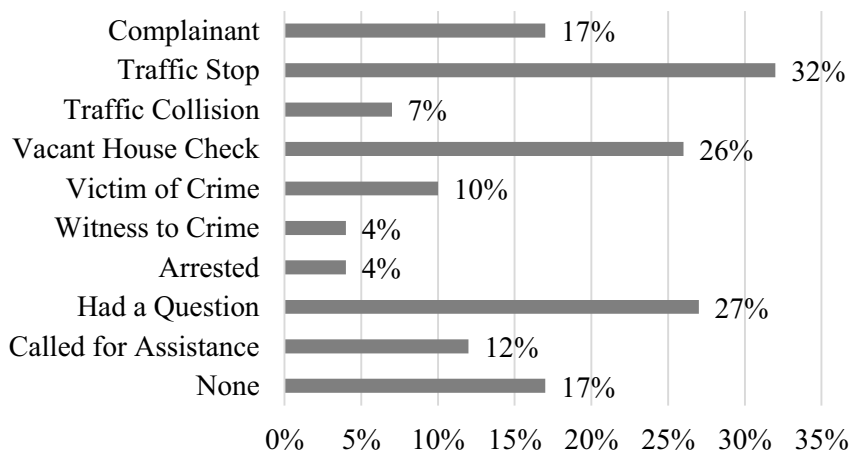
Chief Mark O. Reams
Lieutenant Anthony E. Ciampoli
Lieutenant Chad E. Blake
Sergeant P. Derek Mahoney
Sergeant Patrick A. Webster
SRO Michael J. Knox
SRO John H. Smith
Detective Nicholas A. Skiba
Detective David P. Audet
Officer James B. Crocker
Officer Sarah D. Gacek

Officer Justin J. Gerome
Officer Heather E. Blase
Officer Joseph P. Cerra
Officer Kevin R. Kelly
Officer Hans E. Chapman
Officer Erik J. Haglund
Officer Thomas L. Clement
Officer Christopher M. Corey
Sharon Higley, Executive Asst.
Sally Long, Crossing Guard
Patrick McNallen, Crossing Guard
Frederick Hannon, Crossing Guard

Increased patrol officer staffing has been at the forefront of the agency's strategic planning initiatives for the last several years. In 2017, those efforts came to fruition with the hiring of an additional officer to serve within the department's uniformed patrol division. The Amherst Police Department consists of two divisions – the Support Division, comprised of our court prosecutor, school resource officers, and detectives; and the Operations Division, comprised of our uniformed patrol officers. Over the last 15 years, the agency has expanded the Support Division through the addition of a second detective position and our two school resource officers (one at Souhegan High School, and one at Amherst Middle School). The new patrol officer position created in 2017 increases our Operations Division staffing from 12 to 13 full time patrolmen, brings the agency more in line with state and federal police staffing levels for comparably-sized municipalities, and more importantly aids our efforts to continually improve our overall level of service to the community.

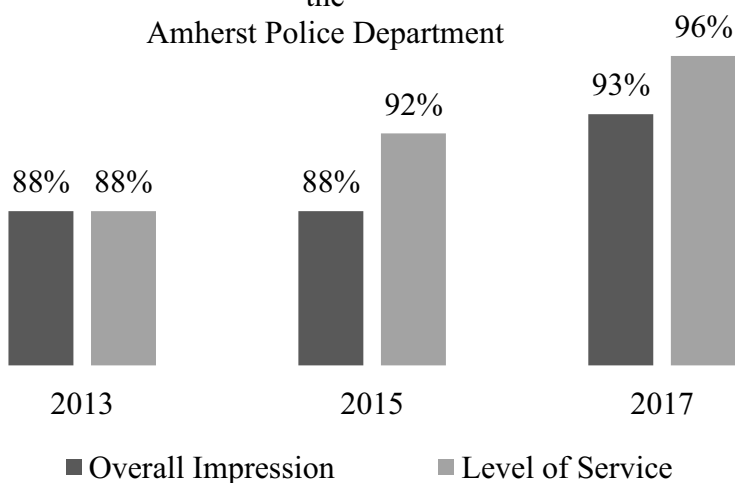
As part of the town-wide strategic planning process which was instituted in 2013, the Amherst Police Department developed a first of its kind community survey to gather citizen feedback and aid in the development of community-oriented strategic goals and initiatives. In 2017, the department conducted its third biennial survey. Among the important feedback gained from these surveys to date is the fact that 83% of those randomly surveyed have had some form of interaction with the Amherst Police Department.

2013, 2015, & 2017 Survey Averages for Types of Citizen Contact with the Amherst Police Department



The surveys build a comparative, historical picture of the Amherst Police Department's performance in several key service areas and also provide feedback regarding overall citizen perceptions of the agency.

Overall Impression and Level of Service Rating for the Amherst Police Department



Uniformed patrol presence along our roads, through our neighborhoods, and in our schools and businesses has always been the backbone of our law enforcement efforts. Though we continue to apply our investigative experience to crimes that have been committed, the Amherst Police Department remains focused upon the prevention of crime and injury through education and our visibility in the community. For example, 32% of survey respondents encountered the department through the course of being pulled over for some form of traffic infraction. While certain situations mandate the issuance of a citation, an average of 88% of motorists are issued warnings in an effort to encourage better driving practices and create a safer town through awareness and education.

The overall crime rate of 1,004 incidents for 2017 was the lowest in the last four years and was down 13% from the preceding three-year average of 1,150 incidents. Among the underlying figures which accounted for this number were a 12% decrease in drug-related violations and a 17% decrease in forgery and other fraudulent activity. Additionally, theft rates have been steadily declining over the last four years and ended 14% lower in 2017 than in 2016.

The men and women of the Amherst Police Department strive daily to help keep our community safe, and would like to thank the citizens of Amherst for their support. We pledge to provide the most professional and efficient level of service possible to our town as we fulfill our Department Vision Statement – *to promote safety, foster justice, and inspire trust.*

Respectfully Submitted,

Mark O. Reams, Chief of Police

AMHERST POLICE DEPARTMENT
Annual Activity

	2014	2015	2016	2017
Miles of Patrol	231,548	232,395	229,550	231,449
MV Crashes	365	290	394	389
Injuries	38	32	44	36
Fatalities	1	0	0	0
Arrests	503	532	501	434
Adult	462	466	445	378
Juvenile	41	66	56	56
Total Crimes	1,110	1,214	1,126	1,004
Arson	2	20	1	0
Assaults	33	34	34	35
Criminal Threatening	17	13	13	9
Criminal Mischief	41	31	51	41
Burglary	17	10	17	12
Criminal Trespass	18	15	15	8
Disorderly Conduct	8	13	6	9
Drug Violations	120	167	153	129
Drunkenness	13	8	44	41
DWI	52	52	60	45
Fraud/Forgery	47	129	109	79
Homicide	1	0	0	0
Liquor Law Violations	56	42	40	25
Sexual Assaults	4	6	6	14
Stolen Motor Vehicle	2	4	1	5
Thefts	256	191	124	107
Robbery	2	1	0	0

Traffic Stops	10,677	11,166	10,826	10,820
Incidents				
Alarm Calls	526	586	569	536
Animal Complaints	322	281	233	296
Assist Motorists	379	408	326	374
Building Checks	24,101	24,621	23,278	23,820
Vacant House Checks	3,690	3,701	3,798	3,819
School Safety Checks	341	333	351	332
Directed Patrols	8,276	9,897	9,899	9,730
Disturbances	87	69	61	76
Vehicle Complaints	537	484	416	525
Pistol Permits	196	239	221	81
Police Service	1,038	903	813	800
Suspicious Activity	476	367	433	357
911 Hang-up	89	46	43	60

AMHERST PUBLIC SAFETY COMMUNICATIONS CENTER

Full Time Roster

Gerry Beland
Danielle Gardiner
Eric Miron
Christine Fowler
Benson Goodwin

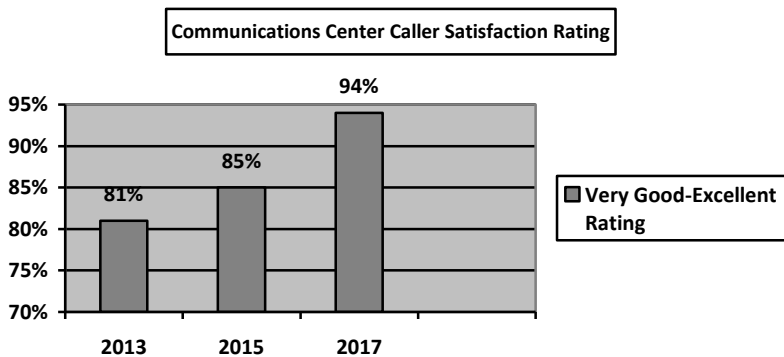
Part Time Roster

Richard Todd
Pamela McKinney
Ray Anderson
Noemi Bickford

The Amherst Public Safety Communications Center (APSCC) is the central hub for the coordination and response of our town's emergency services. The APSCC continues to provide communications coverage to the citizens of Amherst as they handle incoming calls for service and provide Police, Fire, and EMS dispatch services. Direct oversight of the center is handled by the Chief of Police, while scheduling and day to day operational matters are handled by the center's Communications Coordinator, Gerry Beland.

The APSCC cares for our community 24 hours a day, seven days a week. Each APSCC Specialist is committed to our community and is ready to respond to any emergency. Our Communication Specialists undergo regular training in all aspects of emergency dispatch communications, and are required to complete continuing education courses in order to meet state and national Emergency Medical Dispatching licensing requirements.

Our Communications Specialists log over 52,000 events per year in their computer dispatch system. Included within that figure are approximately 1,200 incoming Emergency 911 calls, 4,500 non-emergency calls for service, thousands of general information phone calls, and 4,000 walk-in lobby visitors each year. APSCC personnel represent the first point of contact for emergency services in Amherst. Consequently, in 2013 the agency began placing an increased focus on customer service and initiated a biennial community survey that same year in order to gather performance feedback. Over the course of three random community surveys to date, citizen responses show a very favorable 13% increase in the APSCC's overall caller satisfaction rating since 2013.



The members of the Amherst Public Safety Communications Center would like to take this opportunity to once again thank the citizens of Amherst for their support, and pledge to continue to provide the highest level of customer service and professional dispatching services to the citizens of our community.

Respectfully Submitted,

Mark O. Reams
Chief of Police

RECREATION

Amherst Parks & Recreation Continues to see growth in all of our areas of operation. 2017 did not disappoint in any way when it came to this growth.

In the Winter of 2017 we opened both ice skating rinks for the season in early January. If you remember last winter Mother Nature had many moods. Some weeks it was 15 degrees and we got a foot of snow and other weeks we had 70 degrees and the snow was gone. This did not stop our Thursday Night Lights program from having another successful season taking 60 kids to Crotched Mountain for six weeks. Basketball was also very successful with two teams who went from last place to winning their divisions in the championships. The success of these teams came down to the dedication and love for the sport our coaches showed our athletes.

Over February Vacation the department offered a day camp where participants got to hike, play games, discover nature and work on their talent shows for the week. We also organized and ran a ski trip to Cannon Mountain and a Paint and Sip Class for those who were not participating in the day camp. All of the February Vacation programs kept kids safe and busy for the week. We look forward to seeing many returning for February of 2018.

As we rolled into spring, baseball and softball took the field for the season. We had two baseball teams win their divisions beating larger teams like Keene and Hollis-Brookline in the finals. Participation numbers continue to grow in baseball. One great part of the success of baseball has been the excitement and dedication our coaches have put forward. Thanks to all of the coaches and parents who have assisted in making our baseball and softball programs such a success.

As the summer season rolled around, camps started up. We had a great turnout for summer camp programs. There were many sessions of the Baboosic Lake Summer Camp that were full with a waiting list. Outdoor Discovery also saw an increase in participation. Campers from both camps had the option to attend field trips and go on local trips around Amherst. We also brought in Andrew Shultz as an artist in residence to work with both of our camps on a variety of art projects. Andrew was a great addition to our summer camp programs and we are excited for his return in 2018.

The Amherst Parks and Recreation Department offered a variety of trips in the recreation bus. These trips were for folks of all ages and included diner trips, the Tall Ships cruise in Boston, visiting the Ice Castles in Lincoln NH, The Bridge of Flowers, A trip to the Red Sox, Boston Flow Show and many more. If you have an idea for a trip we would love to hear about it and see if we can get a group to

participate. In 2018 we are offering MOM's (Moms on Mountains). The first three trips for MOM's are ski trips to Mount Snow, Okemo and Waterville Valley. Although this program is called MOM's, dads are more than welcome to participate.

The fall program ended up with fall soccer and fall baseball. Something we have strived for in the past few years is to make our youth sports programs for the older kids more competitive. What we have done to achieve this is reach out to surrounding towns to create mini-leagues. These mini-leagues have worked really well and have allowed our athletes to play kids from other towns in a more competitive atmosphere while still keeping things recreational and not all about winning. Program Coordinator Amber Kear has been a very strong leader in the success of all of our youth sports. Kear works with everyone to make sure their child is as successful in each sport while also learning a love for the game. We are very lucky to have Kear at the Amherst Parks and Recreation Department.

Many of our adult programs have grown in popularity. These include the Adult Exercise offerings, Makerspace memberships and enrichment classes as well as a lot of the outdoor offerings. The Amherst Makerspace has done a great job in obtaining new equipment for the space. As they continue to grow, they are offering more enrichment classes for the public. Many of the classes are created to teach us how to use a certain piece of equipment. Please see our website for all that Makerspace has to offer.

Peabody Mill Environmental Center (PMEC) has been financially self-sustainable for the last two years. In years past PMEC received funding from taxation. Through the strategic Planning process, a plan was made to make PMEC self-funding and at the same time grow the program offerings. We are very fortunate to have some amazing staff at PMEC who have worked to achieve this goal in our plan. The program offerings have doubled and the building is now open 5 days a week instead of just two. The facility itself has also become a hub for birthday parties, quilting groups and adult exercise classes. If you have a love for the outdoors, we highly recommend you looking into all that PMEC has to offer on our website.

Facilities

The Amherst Parks crew was busy on phase II of Birch Park. In 2016 we opened Birch Park with a pump track for biking. Through the winter of 2016/17 the design process started for the 18 hole disc golf course. The disc golf course at Birch Park was opened in August of 2017. Leading up to it's opening the area laid out for the course, the land was logged and then our parks crew worked

extremely hard at cleaning up the debris left over from the logging operation as well as sculpting the land for the 18 hole course. From the first day the course was open, we have seen disc golfers come from miles away to play. All have had great things to say about the course and many have had great ideas on how we can improve it. Forrester Swift Corwin was amazing through the entire design and logging part of the project. Corwin worked with all parties involved to make sure things ran as smoothly as possible. This big project would not have gone as smoothly as it did if it was not for our Parks Crew who worked many long days to get the course open. We estimate by not outsourcing the project and our crew's hard work we were able to save \$20,000 on the project. If you have not been out to the course yet, please take a walk around. It is a really nice walk and if you think of it, bring a disc too. It is our hope and anticipation for a league night in 2018 as well as some tournaments. Please stay tuned. We will also be completing signage for the park.

We were very fortunate to have two Eagle Scout Projects completed in 2017. Andrew Taylor completed his project by installing benches along the disc golf course at Birch Park. These benches have created a very nice atmosphere for all who come out to the park. We also had Aidan Johnson build a Gaga pit at Baboosic Lake Town Beach. Both scouts were tremendous in their projects and impressed all who were involved. Both the benches and the Gaga pit will be around for many years.

In 2018, our main project will be the installation of irrigation on Lower Wilkins fields. This change will have a great impact on keeping our Amherst Sports teams in town and also allow us to keep our Amherst teams in Amherst.

As you can see the Amherst Parks and Recreation Department has had a busy year in all areas. We are very fortunate to have the support of both the Town Official's and the citizens of Amherst. The Recreation Commission has been a great asset to our growth in giving us guidance and ideas of to be even better. I also would like to thank the 100's of volunteers who help us with youth sports and events. This department would not function if it wasn't for your continued support and valuable time that you give to us. Lastly I would like to thank the wonderful staff of the ARD. I feel very fortunate to have such a great team. Every single one of you should be very proud of the work you did in 2017.

TAX COLLECTOR'S REPORT
JULY 1, 2016 - JUNE 30, 2017

	2017	2016	2015
Uncollected Taxes			
Property Taxes		4,271,467.20	
Land Use Change			
Yield Taxes		1,024.95	
Excavation Taxes			
Septic		8,334.59	2,142.76
Property Tax Credit Bal.		-72,740.69	
Taxes Committed			
Property Taxes	21,139,378.00	21,278,670.00	
Land Use Change	38,000.00	32,730.00	
Yield Taxes	19119.72	5,415.11	
Gravel Taxes	25.02		
Septic	15,562.44	50,514.12	
Overpayment			
Property Taxes - Refunds		73,146.39	
Interest on Late Tax		95,121.98	
TOTAL DEBTS	21,212,085.18	25,743,683.65	2,142.76
Remitted to Treasurer			
Property Taxes	16,824,795.28	25,260,437.71	
Land Use Change	3700.00	30,730.00	
Yield Taxes/Gravel Tax	19144.74	6,440.06	
Interest		95,121.98	
Conversion to Lien		284,673.69	
Septic	8,857.91	56,527.23	2,142.76
Abatements Made			
Property Tax		5,431.50	
Land Use Change		2,000.00	
Yield Taxes			
Septic			
Uncollected Taxes End			
Property Taxes	4,400,916.70		
Land Use Change	34,300.00		
Yield Taxes			
Septic	6,704.53	2,321.48	
Gravel Taxes			
Prop Tax Credit Bal.	(86,333.98)		
TOTAL CREDITS	21,212,085.18	25,743,683.65	2,142.76

SUMMARY OF TAX LIEN ACCOUNTS

	2016	2015	2014	2013&PRIOR
Unredeemed Liens		253,481.22	101,336.16	87,436.34
PT Liens Executed	306,659.19			
Interests & Costs	1,802.82	17,443.85	24,263.69	10,893.78
Refunds				
TOTAL DEBTS	308,462.01	270,925.07	125,599.85	98,330.12
Remittance				
PT Redemptions	88,472.64	134,027.02	71,146.50	20,520.09
Interests & Costs	1,802.82	17,443.85	24,263.69	10,893.78
Abatements/Adjustments				
Liens Deeded				
Unredeemed Liens	218,186.55	119,454.20	30,189.66	66,916.25
TOTAL CREDITS	308,462.01	270,925.07	125,599.85	98,330.12

Respectfully Submitted,
 Gail P. Stout
 Tax Collector

TOWN CLERK

Motor vehicle permits are up again this year. Residents are buying more new cars again due to the improving economy. The one check system has been going well and we are finding that we are accepting more credit cards even though we have to charge an extra 2.79% fee.

We are continuing to process boat registrations, thereby keeping the fees in town rather than going to Concord.

We thank you for your continuing support and we hope to add other services that may become available. Currently we are doing auto registrations online, dog licenses, birth, marriage and death certificates as well.

Don't forget to vote in the upcoming elections and please bring your photo ID.

Respectfully submitted,

Nancy A. Demers
Town Clerk

Auto Registrations	14,794	\$2,671,148
Motor Vehicle Titles	2,695	\$5,386
Municipal Agent Fees	14,823	\$44,469
Boat Registrations	241	\$5,131
Boat Agent Fees	325	\$1,615
Dog Licenses	2,189	\$13,448
Parking Fines	12	\$180
Dog Fines	38	\$1,025
Vital Records		\$825
UCC		\$3,675
Misc. Income		\$590

Town Treasurer's Report FY 17

7/1/16 to 6/30/17

Citizens Bank General Fund Municipal Checking

Balance 6/30/16 – \$16,592,409.70 Balance 6/30/17 – \$16,952,867.07

Lake Sunapee Bank credit card account (FDIC - each time balance reaches \$250,000, moved to Citizens account)

Balance 6/30/16 – \$204,258.17 Balance 6/30/17 – \$114,989.30

Century Bank Money Market Account

Balance 6/30/16 – \$1,511,538.15 Balance 6/30/17 – \$1,690.15

Enterprise Bank ICS Account

Balance 1/9/17 – 4,000,000.01 Balance 6/30/17 – 1,209,918.42

Century Bank \$3 million three year CD (from undesignated fund balance) cashed 2/21/17

Century Bank \$3.75 million three year CD (from undesignated fund balance) opened 2/21/17

Balance 6/30/17 – \$3,766,671.54

Century Bank \$2 million three year CD (early tax collection money) due 12/22/19

Balance 6/21/17 – \$2,013,500.82

Sent to the Schools

\$19,706,215.00 Amherst

\$11,902,427.00 Souhegan

\$31,608,642.00

Sent to Hillsborough County

\$2,151,794.00

Taxes

The total collected for FY 17 **\$42,687,325.06**

Town Revenue other than taxes

\$2,787,850.30 Town Clerk

\$583,076.25 Rooms/Meals Tax share

\$505,482.36 Recreation/Peabody Mill Revolving Account

\$402,149.39 Amherst EMS

\$258,795.49 Highway Block Grant

\$138,649.99 Office of Community Development

\$115,991.67 Department of Public Works

\$66,188.96 Police

\$10,612.06 July Fourth Revolving Account (excludes \$8,000 from town taxes)

\$162.52	Assessing
\$5,618,133.11	Total
Town Expenses (excluding county and schools)	
\$9,679,148.01	Payables (includes loans/bonds principal/interest payments)
\$5,408,069.53	Payroll (includes Federal Taxes/VALIC/Benefits)
\$749,174.12	Town Clerk car registration to the state
\$2,034.87	MA State Tax
\$15,838,426.53	Total

Each tax cycle **investment** possibilities are researched to include available interest rates, liquidity and compliance with the NH investment RSA.

Century Bank Money Market Account

In July 2016 an interest rate of 0.55% was offered and in December 2016 an interest rate of 1.05% which included the necessary collateral agreement per the NH RSA.

Interest earned in FY 17 - **\$37,079.66**

Enterprise Bank ICS Account

In January 2017 four million dollars and one cent (4,000,000.01) was invested at an interest rate of 1.05%. This account sends a little less then \$250,000 to different banks, each one is insured under FDIC rules for \$250,000.

Interest earned in FY 17 - **\$9,918.42**

Century Bank CD - Undesignated Fund Balance money

The three year three-million-dollar CD was due and cashed in February 2017.

Interest earned in FY 17 - **\$27,887.39**

Three million seven hundred and fifty thousand (\$3,750,000.00) dollars of the fund balance was invested in a thirty-six-month CD, due 2/20/20 with the necessary collateral agreement and a no penalty for early withdrawal clause, at a 1.35% interest rate.

Interest earned in FY 17 - **\$16,671.54**

Century Bank CD – early tax money

Two million (\$2,000,000.00) dollars was invested in a thirty-six-month CD in December 2016, with the necessary collateral agreement and a no penalty for early withdrawal clause at a 1.35% interest rate.

Interest earned in FY 17 - **\$13,500.82**

Total interest earned in FY 2017 -- \$105,057.83

Elizabeth Overholt

NASHUA REGIONAL PLANNING COMMISSION 2017 AMHERST MEMBERSHIP BENEFITS

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data management assistance utilizing the latest technologies available. Membership in NRPC allows our communities to access a broad range of services by request and gain access to valuable planning resources as summarized below.

Transportation Planning: Standardized and customized vehicular traffic, bicycle and pedestrian counts; circulation and corridor studies; transportation modeling; intersection analyses; road safety audits; pavement conditions surveys; traffic study reviews and parking studies.

Land Use Planning: Planning and Zoning Board staff support and training; draft ordinance and regulation review; special projects and research assistance; distribution of planning related fact sheets, guidebooks and educational resources; master plan development; capital improvement program preparation, and economic development consultation.

Data Management and GIS Mapping: Demographic, land use, transportation, natural resources and related data collection and analyses; individual municipal and regional base map sets; production of annual tax maps; natural features, water resources, trails and street mapping; and development of online interactive apps.

Environment and Energy: Electrical energy purchase aggregation for municipal and school facilities; consultation with local Energy Committees; MS4 Stormwater Permit coordination; Natural Resource Conservation planning; Hazard Mitigation Planning; and household hazardous waste collections.

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget was comprised of 73% federal funding, 8% local grants, 12% local dues, 7% local contracts and 1% from the State of NH.

Highlights of 2017's regional initiatives of benefit to all communities can be read in the full version of the **Nashua Regional Planning Commission 2017 Amherst**

Membership Benefits report on the NRPC website at: www.nashuarpc.org.

<i>Highlighted Amherst Membership Benefits</i>	<i>Estimated Value</i>
ELECTRICITY SUPPLY AGGREGATION www.nashuarpc.org/energy-environmental-planning/energy-aggregation	NRPC Staff Time: 140 hours
<ul style="list-style-type: none"> NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory. In 2017, Amherst signed a 12-month contract with a competitive supplier as part of the aggregation. Amherst savings since 2012: \$76,424 (compared to default utility rate). 	

<i>Highlighted Amherst Membership Benefits</i>	<i>Estimated Value</i>
HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw <ul style="list-style-type: none"> NRPC staff conducted 7 HHW collections in 2017 on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products: 5 events in Nashua, 1 in Milford, and 1 in Pelham. Amherst residents could attend any of the events. 1,808 households participated in the HHW collections. Amherst households served: 134 (7% of total) 	NRPC Staff Time: 500 hrs. Savings per event to NRSWMD: \$16,250
TRAFFIC COUNTING - www.nashuarpc.org/transview <ul style="list-style-type: none"> Collected traffic counts at 11 locations and vehicle classification data at 6 locations in Amherst in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. Counts available to the town for local planning initiatives. Additional traffic data collections at the request of Amherst town officials. 	NRPC Staff Time: 45 hours
GIS TECHNICAL ASSISTANCE <ul style="list-style-type: none"> Road inventory to support the Town's general broadband planning activities Conservation and Recreation mapping to support the Town's recreational trail planning, specifically a new proposed trail from the Labelle Winery area down the B&M railbed to the site of the middle and high schools Town-wide trail inventory attribute summary to support future GPS trail mapping Provision of parcels and conserved lands data for general mapping Technical assistance in viewing LiDAR imagery, specifically to map and catalog stone wall features 	Estimated staff time: 40 hours
TAX MAPPING <ul style="list-style-type: none"> Ongoing tax mapping services to the Town including incorporation of updates and changes as recorded in the Hillsborough County Registry of Deeds and reported by the town as well as minor cartographic adjustments as needed. Hard copy and electronic pdfs made available to the Town. 	Estimated staff time: 40 hours
ONLINE GIS - http://nrpcnh.mapgeo.io <ul style="list-style-type: none"> MapGeo, NRPC's award-winning Live Maps App, is a public-facing resource for GIS property information in the region. The town's website has links to this resource throughout its pages. 	Estimated staff time: 40 hours Licensing fee \$6,000/year
TRANSPORTATION PLANNING ADMINISTRATION	NRPC Staff Time: 200 hours

<i>Highlighted Amherst Membership Benefits</i>	<i>Estimated Value</i>
<ul style="list-style-type: none"> • Maintaining the region's Transportation Improvement Program which facilitates the advancement of proposed improvements on NH101, NH101A and other roads. • Safe Routes to School initiatives and other transportation planning activities in the Village Green area. • Technical support to the Souhegan Valley Transportation Collaborative bus service. • Technical support on bicycle and pedestrian initiatives, pedestrian count data, and participation on the Amherst bicycle and pedestrian committee • Field data gathering along NH101 and NH101A to support the congestion management planning process along those corridors. 	

Payments to NRPC	FY 18 Membership Dues:	\$10,277
	Other Contractual Amounts in FY16 and FY17:	\$1,662

REPRESENTATIVES FROM AMHERST TO NRPC: NRPC extends its heartfelt thanks to the citizens and staff of Amherst who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Amherst. Special thanks to: **Commissioners:** Susan Ruch, Michael Dell Orfano, Martin Michaelis, **Transportation Technical Advisory Committee:** Bruce Berry, Gordon Leedy, Eric Hahn and **Energy Facilities Advisory Committee** Eric Hahn.

Respectfully Submitted – Jay Minkarah, Executive Director

REPORT OF THE CEMETERY TRUSTEES

The Cemetery Trustees are responsible for 5 Cemeteries, which are maintained under the supervision of Building and Grounds foreman, Perry Day and 2 employees (whom each work 20 hours a week) and several summer employees.

Chestnut Hill Cemetery was excavated in 2016 and laid out to accommodate additional burials. Currently there are 11 – 2 grave lots and 16 singles grave available

The granite wall at the Town Hall Cemetery has deteriorated considerably. Reconstruction of the north side of the wall was completed in the spring of 2017 by Anthony Luongo. The south side of the wall will be reconstructed in the spring 2018 also by Anthony Luongo.

A Memorial Garden was created for future use by Jacob Roberts as an Eagle Scout project. It is located in the single grave section of Meadowview Cemetery.

Planning was initiated for Forestview Cemetery and the cemetery trustees would like to start excavation in 2018. It is estimated that the grounds will take 2 years of preparation before any burials can take place.

The Cemetery Trustees would like to thank the Amherst Garden Club for the spring bulbs that they planted by the entrance gates at Meadowview Cemetery.

Respectfully submitted,

Cemetery Trustees;
Chair, Marie Grella
Lisa Eastland
Cynthia Dokmo

BURIALS – 2017

MEADOWVIEW CEMETERY

Ruth W. Olsen	04/21/2017
Geraldine Porter	04/21/2017
David Fraser	04/26/2017
Thomas Quinn	04/27/2017
Mary Claire Milan	04/29/2017
Sarah Mele	05/22/2017
Barbara Wilkins	05/27/2017
Epworth Moulton	06/08/2017
William Falgares	06/17/2017
Desmond Coffee	07/27/2017
Charlie O'Dell	08/08/2017
Arvid Wilson	08/16/2017
Judith Pfiefer	08/30/2017
Patricia Schmitz	09/02/2017
Marion Sortevik	09/09/2017
Nanette Condon	11/04/2017
Ruth Whaland	11/30/2017

CRICKET CORNER CEMETERY

Robert Grassett	11/25/2017
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Submitted by:
Bruce W. Berry
Sexton of the Cemeteries

AMHERST CONSERVATION COMMISSION

The Amherst Conservation Commission manages Town properties acquired by donation, Town warrant or Conservation Fund assets, then set aside for wildlife habitat, passive recreation, water resource protection and related conservation purposes. We make recommendations on dredge and fill permit applications to the State Wetlands Board, and on private development proposals to the Town Planning Board and ZBA. We meet on the second Wednesday of the month at 7:00PM in the Town Hall. The public is welcome.

2017 was a year of continued change and evolution for the Conservation Commission with the addition of new Commissioners and the development of a Conservation Plan to guide the Commission's activities and priorities. Specifically, the Conservation Plan, which will be finalized in the coming year, includes an inventory of the Town's natural resources, provides guidance on how conserved Town lands will be managed and establishes priorities for future conservation and protection of important Town natural resources.

Specific accomplishments achieved by the Amherst Conservation Commission in 2017 include:

- Development of a management plan for the Town's Lindabury Orchard which included the clearing and clean-up of the lower orchard in preparation for a sustainable hayfield and continued control of poison ivy and invasive species to permit broader enjoyment opportunities for Amherst citizens.
- Sponsorship of three Eagle Scout projects including improvements to the Great Meadow boardwalk, construction of a wetlands and stream crossing for hikers and cross-country skiers in Converse Woods, and construction of a granite stairway for trail access off Nathaniel Drive.
- Completion of invasive species control projects in Lindabury Orchard, Caesar's Brook and Beaver Brook Park protecting native habitats and expanding public access to these properties.
- Completion of a forest salvage project in Joe English Reservation to remove hemlock trees impacted by hemlock wooly adelgid and elongate hemlock scale. This project generated timber revenue for the Conservation Fund, improved safety for trail users and will improve future forest health in Joe English.
- Development of a Grasslands Management Plan, which identifies key grassland properties and habitats in Amherst and provides management guidelines including sustainable mowing schedules for wildlife improvement and protection.
- Initiation of an Amherst Trail brochure which will replace the out-of-print and outdated Amherst Walk Book as the Town's principal source of trail information and link to maps and associated trail details available through the Commission's website.
- Acquisition of the Sky Meadow parcel, a 12 acre property along Austin Road, containing forest, grassland and wetland habitats, and providing important wildlife connectivity and potential trail access between the Betty Arnold Forest and the Town Transfer Station property.

The Conservation Commission looks forward to a productive year ahead with the intent of updating its 20 year old Forest Management Plan, implementing projects to control the spread of invasive species on key properties, repair and improvement to aging trail infrastructure, and conserving additional valuable habitats and open space in Amherst.

Fourth of July

The weather on July 3rd and July 4th was perfect and the crowds were enthusiastic—what more could we have asked for?! The Fourth of July 2017 came off without a major hitch and had lots of the old and some of the new about it. Leslie Bennett's hummus wraps made an initial appearance on the 3rd along with a new juggler act. Jack Reed, volunteer fireworks chief, who took over from Joe Luongo many years ago, oversaw a spectacular display once again, his last gift to Amherst before his retirement.

Because it was not an election year, there were no politicians to form a political part of the parade but Senator Maggie Hassan was present to march in the parade and say a few words to the crowd. The Wheelmen were back after an absence of two years. The Lions Club celebrated their 100th anniversary with a cake and Katie Giannakopolos sang the national anthem. It was a good Fourth!

Thanks are due to the many people who came together as a community to make the Fourth an event to be enjoyed by all. The town and school departments were totally supportive; we could not have the celebration without the tremendous help that they give. Volunteers once again put on the fireworks, manned the booths on the village green, marched in the parade and put hours into making floats for everyone to enjoy. Oak Hill volunteers and CERT personnel helped with the traffic, keeping the hundreds of cars moving smoothly on both days.

Jim Janson, Float Chair, did a great job of encouraging floats this year. Recognition was given to the Amherst Lions Club, Neighbors of the Flume, the Amherst Garden Club, the Amherst Democrats, and the Amherst Republicans. The floats and the marchers give that needed Amherst touch that makes the parade special. Our thanks go to all who participated!

The community area Masons came to the aid of the July Fourth Committee when there was no one to run the hamburger stand on the Fourth this year. Many, many thanks to them. And many thanks to Cliff Ann and Jim Wales of the Amherst Citizen who have done so much for so long to get the information about the Fourth out to the public.

Thanks, too, to our community-minded financial sponsor, the Granite State Credit Union, that has helped us with the fireworks display for many years. The committee works hard to raise about half of the cost of the bands and events; the Granite State Credit Union has made a significant contribution to this effort. This year a new sponsor, Rymes Propane and Oils Inc, joined with the committee in a fundraising effort that was very successful and much appreciated. Atlas PyroVision and Shaw's Supermarket also provide support.

The greatest thanks of all must go to the July Fourth Committee, those wonderful people, both past and present, who have made it all work. This year's committee included Kim Ayers, Leslie Bennett, George Coddington, Diane DeSimone, Jen Eccleston, Jim Janson, Nate Jensen, John Leary, Katherine Lockwood, Liz Morgan, Jeff Odhner, Reed Panasiti, Beth Powers, Gretchen Pyles, Tammy Rafferty, Paula Schmida, Betty Shankel, Nancy Tarpley, Noel Ward, and Rene Warren.

Respectfully,
Nancy Head, Chair
Amherst Fourth of July Committee

Amherst Heritage Commission Annual Report- 2017

The Amherst Heritage Commission was established at Town Meeting on March 12, 2002 for the purpose of properly recognizing, using, protecting, and preserving the historic and heritage resources of the town of Amherst that are valued for their historic, cultural, aesthetic or community significance within their natural, built or cultural environments. As we come upon our 16th anniversary, we can look back with pride at our accomplishments, but also look forward to continue our mission of preserving our rich heritage that we have in Amherst. The Amherst Heritage Commission shall have advisory and review authority to:

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

Accomplishments and Project Updates During the Past Year (2017)

- a. The Heritage Commission sponsored, with support from the Freedom's Way National Heritage Area, several events during the year- a snow shoeing/hiking event at P MEC/ Joe English Reservation as part of a joint "Connecting Communities" program on 29 January 2017 and the "Hidden Treasures" events at Lindabury Orchard and Village Walking tours in May 2017.
- b. The Heritage Commission continued to make progress on the Town Hall Vault project. The goal is to properly inventory, catalogue, store, install new shelving as required and identify documents in need of future preservation and digitization activity. The grant, with funds by the Bertha Roger's Trust Fund, will be completed in 2018 with a public meeting scheduled to summarize the results of the project.
- c. Continued to provide input and comments, as required, to the Planning Board, ZBA and Board of Selectmen when requested, via the Interdepartmental Review process from the Community Development office.
- d. Conducted two educational site visits to Amherst historical sites. 1) Climbed up to the town owned steeple at the Congregational Church on 13 April 2017 and 2) visited the Luther and Lucinda Melendy historical site on 8 June 2017. Luther and Lucinda Melendy were well know abolitionist in the mid-19th century who resided in Amherst. Both are buried at the Meadowview Cemetery.



(Historical Marker at Melendy Farmstead)



(Granite Foundation at the Melendy Farmstead)

- e. Awarded a Moose Plate License grant from the New Hampshire State Library, a Division of the NH Department of Natural and Cultural Resources, for digitizing and microfilming five archive documents from the town vault and the Amherst Town Library. Grant will run through Calendar Year 2018.

- f. The Heritage Commission was tasked by the Board of Selectmen to develop a Metal Detecting Guidance Policy for their consideration. The policy will cover all publically owned land property within Amherst. Coordination is currently ongoing.
- g. Continued planning and fund raising for the restoration of the Brick School Foyer Project. In coordination with the Superintendent of Schools office, the Heritage Commission will seek grants and additional funds for project completion. Received support from the Villagers Charter of Questers. First priority is to repair and preserve the front porch door and windows.

Looking Forward to 2018 (Possible 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. Complete activities with the Bertha Rogers Trust Fund grant. Set up a public meeting to discuss and educate citizens on the results of the Town Hall vault project.
- c. Complete activities with the Moose Plate License grant from the New Hampshire State Library. Digitized products will be made available to the public.
- d. Continue to pursue activities and interest within the town to provide digital mapping tour guides, walking books, trail maps and other materials.
- e. Continue to comment on Building Applications received from the Community Development Office, via the Interdepartmental Review process.
- f. Continue to enhance the Historic Resource Survey by identifying town-wide sites of local historical interest.
- g. Submit to the Board of Selectmen guidance and policy recommendations for their consideration for Metal Detection on public property.

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 Heritage Commission would like to recognize the outstanding work and support from one of our initial charter members, Andy Ouellette. Andy moved away from Amherst this past year. He was instrumental in taking the lead for numerous projects and tasks. He will definitely be missed by our community.

The current members of the Amherst Heritage Commission, appointed by the Board of Selectmen are: **Regular Members** - Will Ludt (Chair), Conor Frain (Vice Chair), Mary Mahar, Larry McCoy, Lisa Montesanto and Tom Grella, ex officio Board of Selectmen. **Alternate Members** – John Bement

Respectfully Submitted,



Will Ludt
Chair, Amherst Heritage Commission

AMHERST LIBRARY BOARD OF TRUSTEES

This year the Library reviewed its vision statement, wanting to be transparent about the ways we emphasize the relevance of our services. We want those who use the Library know that it is an effective community center for Amherst that personalizes its outreach. The new vision is really simple – “connecting people, stories, and ideas.” What the Library has offered this year to citizens is a stronger collaboration with other town departments and organizations, more comfortable opportunities to use available space, and improved ways to deliver programming and checkout selections. And we’ve done this without asking taxpayers to increase our budget or fund capital purchases. We focused on connection both in maximizing resources and in bringing people together over shared interests or richer possibilities in what we circulate.

In 2017 we launched “Flipster”, an easy-to-use collection of e-magazines. You can check out and read your favorite title on your device without even coming into the Library. This joins Hoopla, initiated last year to great success, as a way to access digital content through a simple to use app. Our membership in GMILCS, a nonprofit consortium of public and academic libraries in New Hampshire, allows the Library to share an integrated system. By sharing resources we offer more to the communities we serve as our catalog is far larger and more current while being very cost effective. Now Hoopla and Flipster have increased the range of materials available and shortened the wait time in many cases.

Sometimes connecting stories is reminding us of our long growth as a community. We collaborated with the Heritage Commission to obtain a “mooseplate grant” for preservation and digitization of key local history items in Amherst, including two at the Library: the *Franklin Society* book (1807 – 1818) and *Medley* by John Farmer (1807 – 1813). These materials and others will now be open to all of us with the support needed to help people access the contents and work with the technology that makes them safe and available long term. The Amherst Lyceum program in January is just one way that we’ve been able to bring together generations of Amherst citizens in philosophical conversation over issues that are relevant to the way we live in community. Partnering with Souhegan High School, the Amherst Historical Society and the Freedom’s Way National Heritage Area helps us connect past and present in active, meaningful and enjoyable ways.

Our varied and strong programming for all ages certainly connects people to one another and to stories and ideas that enrich living and working together. With the Amherst Middle School we offered the film “Screenagers” and they and others enjoyed our month long celebration of the 20th anniversary of the publication of *Harry Potter and the Sorcerer’s Stone*. The Escape Room Adventure for tweens and teens was a highlight

this year as well. Younger children love our popular story times, Trivia, the annual pet show, gingerbread house making, author visits, and yoga. This year the juggler Bryson Lang kicked off the Summer Reading program where kids exceeded our expectations yet again as they read by themselves, to dogs to love to listen, and to staff who encouraged them and celebrated with them as books flew out through our checkout scanner in the children's room at an impressive pace.

There was something for everyone in adult programming including a series of afternoon art workshops with art journaling, rock art, pastels, and ink tiles. Chris Rycroft offered a great math program on fractals and there were programs on the New England history of pie, one room school houses and general stores, a quilt trunk show and a paint night. A highlight of the summer was an evening with Dan Shaughnessy, the Boston Globe sports writer. Concerts are very popular and wonderful community connection throughout the year. People gathered to hear very talented and diverse artists such as Irina Muresanu, a violinist, North Sea Gas, a folk group, and Quintessential Brass, the quintet featured in the November Boardman Concert offered by the Trustees.

Good programming requires technology that supports it well and helps the audience connect with the speaker or entertainer easily. We purchased a new portable AV presentation system to improve the quality of programs offered on the main floor of the Library and are very grateful to the Friends of the Library for funding this for us. We are so lucky to have a very active Friends group!

The outdoor patio is more comfortable and inviting now thanks to the new patio furniture purchased for us by the Amherst Garden Club, the same group that makes the front walk look so inviting from spring to fall. The plantings and the furniture help integrate the grounds with the Library itself and to connect us to the village neighborhood around us. Ideas aren't always found in books, so making the whole environment of the Library welcoming helps the whole community appreciate how it values its resources. As always, thank you!

The Trustees have worked on making the Main Reading room, the Boardman Room and the Archives room more attractive and efficient over the past few years and this year we installed new LED lighting fixtures. This was funded by the Library Building Renovation capital reserve fund. The Library is more spacious looking and comfortable than it was 5 years ago and its spaces offer both connection and quiet places for work and relaxation. We very much value our good working relationship with the

Town's Department of Public Works as they keep the building accessible and safe.

This year, as usual, the Library was open when the power was out, helping people charge up their devices and sit with their neighbors in a warm place where the chairs are comfortable and the staff is welcoming and supportive. Yours is a public library, and the ways that we connect and enrich life in our community are at the heart of being a cost effective and caring public service that improves each year.

Respectfully submitted.

Nancy Baker, Chairman

SoRLAC (Souhegan River Local Advisory Committee)

The purpose of the Rivers Management and Protection Program, established in 1988 and defined in RSA 483, is to protect certain New Hampshire rivers, called designated rivers, for their outstanding natural and cultural resources. The Souhegan is one of those rivers. The program is administered by the New Hampshire Department of Environmental Services and uses a two-tier approach to manage and protect rivers at the state and local levels through the advisement of Local River Management Advisory Committees (LACs).

Work being done within a quarter mile of the Souhegan River is looked at by SoRLAC at its regular monthly meeting and recommendations are made for permitting by the state. Each of the six corridor towns has room for three members who are nominated by the BOS. Amherst is presently represented by Rich Hart and Rob Clemens – there is an opening for one additional interested citizen. Meetings are informal and anyone is invited to attend. Minutes and agendas may be posted at <http://www.nashuarpc.org/about/related-organizations/sorlac>.

SoRLAC reviewed four construction permits in 2017 and made recommendations to benefit the river during construction. SoRLAC monitored the EPA cleanup at the Fletcher Paint site in Milford and obtained a small canoe access at the park. We also participated in the Wilton Sustainability Fair and attended the statewide LAC workshop in Concord. We work in cooperation with the Souhegan Watershed Association on cleanups along the river, canoe trips, water quality monitoring during the summer months – weekly at Watson Park, and the Adopt a Salmon Family program in Amherst, Wilton and Milford schools.

The Souhegan River this season stayed in relatively good shape. Water quality was good and the river recovered nicely from the sustained drought the previous year. This data is available on the SWA site at www.souheganriver.org. All NH designated rivers have requirements for protection of instream flow beginning in 2018 – the Souhegan was proud to be one of the two rivers chosen as the pilot program for the state several years ago and those studies are now used throughout the state thanks to what was learned here on the Souhegan.

George May, SoRLAC Chair

AMHERST TREE LIGHTING CEREMONY

December 8, 2017

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. We continued to use the former Memory Tree in the Village Green near Town Hall as our town lit tree this year.

The Amherst Fire Rescue (special thanks to Lt. Erik Swenson) beautifully strung the LED lights on the tree, complete with a star at the top! The Amherst Department of Public Works (special thanks to Perry Day) assembled the stage for the performers. He also helped arrange for stage lighting this year. Selectman Reed Panasiti showed Jeff Arbogast how to use the Town's sound system, so that everyone could hear our performers.

To add to the quaint village atmosphere, Boy Scout Troop 22 (special thanks to Heidi Cloutier for coordinating) roasted chestnuts by an open fire and served hot cocoa; and the Village Bible Church (special thanks to Lloyd Curtis for coordinating) shared popcorn and homemade cookies with the audience.

Kim Whitehead and her father, Charlie Vars, emceed the ceremony—introducing the performers, honoring our service men and women, and hamming it up with Santa.

Everyone enjoyed listening to the SHS A-Cappella Singers, Amherst and Mont Vernon Girl Scouts (special thanks to Victoria Parisi for coordinating), Cub Scout Pack 613 accompanied by the SHS Bell Ringers, and Kyra Whitehead sing popular holiday songs.

Thanks also to Marilyn Peterman, who shared the story about Hanukkah; and Barbara Dalrymple with the Amherst Garden Club, who told us about the Memory Tree.

The Amherst Police Department (special thanks to Chief Mark Reams) chauffeured Santa and his elves (special thanks to Stephanie Grund for coordinating) to the Village Green so that Santa could 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 2017 July 1, 2016 – June 30, 2017

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 filed with NH Dept. of Revenue, September 1, 2016

Capital Reserves - Town of Amherst deposit requests approved of \$350,000 into various Capital Reserve Funds - the Assessing Revaluation Capital Reserve Fund, Communications, Fire Station Renovation, Fire Rescue Vehicle & Equipment Purchase & Repair, Bridge Replacement.

Town of Amherst withdrawal request approved of \$25,000 from the Assessing Reevaluation Fund.

Town of Amherst withdrawal request approved of \$180,478.44 from the Fire Station Renovation Fund.

Town of Amherst withdrawal request approved of \$26,975 from the Ambulance Fund

Cemetery Trust Funds - Cemetery Trust Fund withdrawal requests approved of \$10,226.58 from the Unrestricted Fund for tree removal and cemetery wall repair.

Cemetery Trust Fund withdrawal request approved of \$21,477.65 from various Cemetery Trusts to the Town of Amherst for 2016 cemetery maintenance costs.

Library Trust Funds - Quaterly 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 Funds - The SAU 39 deposit request approved of \$65,000 to the Souhegan Cooperative School District (SCSD) School Maintenance Fund.

The SAU 39 deposit request approved of \$50,000 to the ASD Fund for Educating Students with Disabilities.

The SAU 39 withdrawal request approved of \$50,000 from the Amherst School District Capital Facilities.

Scholarships - A total of \$31,150 was awarded in July 2016 from various town scholarship trusts to graduating Souhegan High School students class of 2016.

TOWN OF AMHERST
TOWN MEETING
DELIBERATIVE SESSION
FEBRUARY 8, 2017

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

It was noted that seventy five voters checked in with the Supervisors of the Checklist.

The National Anthem was sung by Christos Nassiopoulos, a student at Souhegan High School.

Chairman Dwight Brew introduced the Board of Selectmen: Tom Grella, Reed Panasiti, Peter Lyon and Nate Jensen. He also introduced James O'Mara, Town Administrator; Nancy Demers, Town Clerk; Mary Guild, Executive Assistant, and the Department Heads: Gordon Leedy, Community Development Director; Matthew Conley, Fire/Rescue Chief; Amy Lapointe, Library Director; Mark Reams, Police Chief; Bruce Berry, Public Works Director, Craig Fraley, Recreation Director; and Gail Stout, Tax Collector.

Members of the Ways and Means Committee were introduced: John D'Angelo, Chairman; Jason Lozzi, Secretary; Sarah Bonnoitt, Daniel Ferris, Peter Moustakis, Maggie Paul, April Savino, and David Sullivan and Russ Thomas, Alternates.

Moderator Coughlin explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March 14, 2017 town meeting ballot or amend the dollar amount and place the amended article on the ballot.

Guidelines for the meeting, as proposed by the Moderator, were as follows:

- Voters held up a yellow card when the vote was called.
- No amendment to an amendment was allowed.
- There was a three minute speaking rule.
- No voter was allowed to speak until any other voter had spoken once.
- Voters needed to state his/her name and address.
- No new business was allowed to be conducted after 10:45 PM unless it was the will of the meeting to continue.
- After each article, a motion to restrict consideration was requested.

The Voters approved these rules.

Moderator Coughlan then read the Warrant:

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

You are hereby notified that the Annual Meeting of Amherst will be held, in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 8, 2017 at 7:00 PM at the Souhegan High School Auditorium (Snow Date: Thursday, February 9, 2017 at 7:00 PM at Souhegan High School). The second session, voting by official ballot at the polls, is on Tuesday, March 14, 2017 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:

- 1 Selectman for 3 Years
- 1 Cemetery Trustee for 3 Years
- 2 Library Trustees for 3 Years
- 1 Supervisor of the Checklist for 3 Years
- 1 Town Clerk for 3 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 \$13,189,021. Should this article be defeated the default budget shall be \$12,885,989 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)

Motion was made by Chairman Brew, seconded by Selectman Grella, to place this article on the ballot.

Chairman Brew presented the Article and showed several slides to explain how the Board arrived at the budget figure. He showed a comparison of 31 towns of which 24 towns have a higher municipal tax rate where Amherst and only six other towns have a lower rate.

Elizabeth Overholt made a motion to amend the dollar amount to increase the budget, adding \$200,000 to the road maintenance line and was seconded by Addie Hutchison. Chairman Brew indicated that if there was no impact on the tax rate, the Board would be happy. The Road Bond has identified only portions of roads for construction. Chairman Brew stated that we need to wait until the bond is expended. George Bower said that maintenance was delayed 10 years ago so the tax rate wouldn't be affected and interest paid today is because of the way things were managed back then. Residents did speak about keeping that money in the road maintenance line. Addie Hutchison moved the question and was seconded by Chrystal Chen.

The Moderator asked for a vote and the amendment passed. The Budget the voters voted on was \$13,389,021. There was no additional discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Chairman Brew. Placed on ballot as written.

(The Board of Selectmen supports this article by a vote of 4-0-1.) Board changed their vote from (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 and fifty thousand dollars (\$150,000) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote)

Selectman Lyon moved to include this article and was seconded by Selectman Panasiti.

Selectman Lyon said that the DRA determined there is no tax impact because the money to be placed in the contingency fund is coming from the undesignated fund balance so no money is to be raised by taxation. The BOS is anticipating that the US EPA may be issuing a Stormwater permit mandating legal action which may increase the need of this fund so they asked for \$150,000. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O’Mara; seconded by Selectman Lyon. Placed on ballot as written.

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

ARTICLE 24: Police Union Contract

Shall the Town vote to approve the cost items in a three (3) year collective bargaining agreement (beginning July 1, 2017 through June 30, 2020) reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3657 (Police Union) and further to raise and appropriate the sum of fifty-three thousand three hundred sixty-three dollars (**\$53,363**) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels. (Majority vote)

Year Two (2)	FY 19	\$59,599
Year Three (3)	FY 20	\$27,253

Motion by Selectman Jensen; seconded by Chairman Brew.

Selectman Jensen presented this article which was submitted pursuant to NH RSA 273-A:3 II (b) which states in part, “only the cost items shall be submitted to the legislative body” so the Board asked to approve the cost items associated with the tentative collective bargaining agreement that was reached with the patrolman’s union. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O’Mara; seconded by Selectman Jensen. Placed on ballot as written.

(The Board of Selectmen supports this article by a vote of 5-0-0.)
(The Ways and Means Committee supports this article by a vote of 6-1-0.)

ARTICLE 25: Special Meeting if Collective Bargaining Agreement is defeated

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

Motion by Selectman Jensen; seconded by Selectman Grella.

Selectman Jensen explained that this article will allow the Selectmen to hold a special meeting if the tentative contract Article #24 is defeated. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O’Mara; seconded by Selectman Jensen. Placed on ballot as written.

(The Board of Selectmen supports this article by a vote of 5-0-0.)
(The Ways and Means Committee supports this article by a vote of 6-0-0.)

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)

Motion by Selectman Grella; seconded by Chairman Brew.

Selectman Grella presented this article which added \$25,000 to the existing Capital Reserve Fund that has been established to budget for the State mandated reassessment of all properties in Amherst. NH RSA 75:8-a requires revaluation to take place every five years. The next revaluation will occur in Tax Year 2021 which will fall in Tax Year 2022. This \$25,000 is the first installment. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Grella. Placed on ballot as written.

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

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

ARTICLE 27: 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)

Motion by Selectman Panasiti; seconded by Chairman Brew.

Selectman Panasiti presented this article. The Communications Center Capital Reserve Fund was created in 2005 to fund major equipment repairs and upgrades and to provide matching funds for State and federal communication systems grants. The balance as of December 31, 2016 is \$66,142.77. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Panasiti. Placed on ballot as written.

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

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

ARTICLE 28: Change of Purpose, Fire Truck Refurbish and Purchase Capital Reserve Fund

Shall the Town vote to change the purpose of the existing Fire Truck /Refurbish and Purchase Capital Reserve Fund under the provisions of RSA 35:16, to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, and further to name the selectmen as agents to expend. (2/3 vote required)

Motion by Selectman Jensen; seconded by Selectman Grella.

Selectman Jensen presented this article. On July 1, 2015 the fire department and emergency medical services were merged to form the Amherst Fire Rescue Department. This article would expand the fire department capital reserve to include the EMS capital equipment. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Jensen. Placed on ballot as written.

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

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

ARTICLE 29: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund previously established. In the event Article 28 does not pass, this amount will be added to the existing Fire Truck Refurbish and Purchase Capital Reserve Fund. (Majority vote)

Motion by Selectman Jensen; seconded by Chairman Brew.

Selectman Jensen presented this article. This article creates a capital reserve fund to address capital purchases and repairs for the new Fire Rescue Department and to add \$200,000 to this fund. The current balance as of December 31, 2016 is \$593,241.38. Chief Conley said vehicles are sent out to be refurbished thus extending their life.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Panasiti. Placed on ballot as written.

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

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

ARTICLE 30: Ambulance Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be added to the Ambulance Capital Reserve Fund, previously established. (Majority vote)

Motion by Selectman Jensen; seconded by Selectman Grella.

Selectman Jensen spoke to this article which seeks \$50,000 to be added to the Capital Reserve Fund. The fund is being built in anticipation of the next ambulance replacement. If Article 28 passes, this fund would be discontinued and the balance placed into the newly created Fire Rescue Capital Reserve Fund. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Jensen. Placed on ballot as written.

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

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

ARTICLE 31: Bridge Repair and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of one hundred and fifteen thousand (\$115,000) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Majority vote)

Motion by Selectman Grella; seconded by Chairman Brew.

Selectman Grella spoke to his motion. The Selectmen asked for funding bridge repair at four different crossings at approximately \$100,000 per crossing, and for \$15,000 to perform preventive maintenance on other bridges. He stated that there are four bridges that do not qualify for the state aide replacement program; there are 14 bridges that do fall under the state replacement program, and there are five bridges in need of replacement in the next decade. The bridge replacement Capital Reserve Fund has a balance of \$45,173.47 as of December 31, 2016. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara seconded by Selectman Grella. Placed on ballot as written.

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

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

ARTICLE 32: Town Computer System Capital Reserve Fund

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

Motion by Selectman Lyon; seconded by Selectman Panasiti.

Selectman Lyon spoke to this motion. This article was established in 2006 and is used to purchase major computer components, critical software updates and hardware. The balance in that fund as of December 31, 2016 is \$59,934.43. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Lyon. Placed on ballot as written.

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

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

ARTICLE 33: Elderly, Blind, and Disabled Exemption

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

For elderly persons:

- 65 years of age up to 74 years inclusive, an exemption of \$76,000 (formerly \$71,000);
- 75 years of age up to 79 years inclusive, an exemption of \$114,000 (formerly \$107,000);
- 80 years of age or older, an exemption of \$151,000 (formerly \$142,000); and

For blind persons of any age:

- an exemption of \$37,000 (formerly \$35,000); and

For disabled persons of any age:

- an exemption of \$65,000 (formerly \$61,000).

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

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

-Have a net income of not more than \$41,760, or if married, a combined net income of less than \$57,000; and

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

Motion by Selectman Lyon; seconded by Chairman Brew.

Selectman Lyon was recognized to speak to his motion.

Addie Hutchison made a motion to increase the exemption for blind people of any age to \$65,000 since blind could be considered as disabled and was seconded by Linda Kaiser. The amendment failed.

Ken Miller made a motion to change the net income for the disabled and elderly exemption to \$65,000 for a single person or, if married, a combined net income of \$90,000. It was seconded by CJ Butler. After some discussion, the amendment failed.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Lyon.
Placed on ballot as written.

(The Board of Selectmen voted 5-0-0 to support this article.)
(The Ways and Means Committee voted 6-0-0 to support this article.)

ARTICLE 34: All Service Veterans' Tax Credit

Shall the Town vote to adopt the "all veterans' property tax credit" under the provisions of RSA 72:28-b in the amount of five hundred dollars (\$500). If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or was an officer honorably separated from service, and (2) is not eligible for and not receiving the credit for veterans who served in a qualifying war or armed conflict or for veterans with a service-connected disability. If adopted, the credit will be in the amount of \$500, which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict. If the credit is adopted, any person desiring to claim the credit will be required to file an application with the selectmen or the assessors by April 15 of the tax year. (Majority vote)

Motion by Selectman Panasiti; seconded by Chairman Brew.

Selectman Panasiti spoke to his motion. In 2014, the legislature provided for Reservists or National Guardsmen to receive a tax credit if they were on active duty, Title 10 training during periods of conflict, at least 90 days of active duty service during a qualified period of conflict. This new optional credit would allow Amherst to provide the credit to all honorably discharged veterans including qualifying Reservists and National Guardsmen who can receive a tax credit equal to the amount of the tax credit afforded to those veterans who served during wartime. There was no discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Panasiti.
Placed on ballot as written.

(The Board of Selectmen supports this article by a vote of 5-0-0.)
(The Ways and Means Committee supports this article by a vote of 6-0-0.)

ARTICLE 35: Build Forest View Cemetery

Shall the Town vote to raise and appropriate the sum of seventy thousand dollars (\$70,000), for the purpose of defraying costs associated with construction of the Forest View Cemetery, and to authorize the withdrawal of said sum from the available balance in the expendable trust established pursuant to RSA 31:19-a, by the passage of warrant article No. 22, at the March 1987 annual town meeting, which expendable trust is known as the Cemetery Lot Trust Fund. (Majority vote)

Motion by Selectman Jensen; seconded by Selectman Panasiti.

Selectman Jensen presented this article. He stated that it takes approximately 3 years for the turf to build up to the point where it can be used for burials. In approximately 4-7 years, most of the desirable plots in Meadowview will be sold. The estimate for basic construction in 2017 is \$181,894.00. This is an approximate 19.6% increase in the last five years. There will be no tax impact in 2017. The money would come from various Cemetery Trust funds but the Cemetery Trustees need town approval to spend from the Cemetery Lot Fund. Current value of the fund is \$150,000. Phase One of the project will cost \$3,000 to maintain Forest View for the next 3 years and it will be in the budget. Once burials begin, there is money in the Unrestricted Lot Fund along with proceeds from tomb and burial revenues to use for maintenance. There are 375 total spaces left in Meadowview but only 45 are the most popular 2 and 4 grave lots. Larger lots cannot be subdivided because each lot needs a 2 foot buffer to keep from encroaching on neighboring space. George Bower said that the area has been reviewed by the Planning Board. Phase One is not in the flood plain.

After concerns about the flood plain were discussed, there was no further discussion.

Motion to restrict reconsideration by Town Administrator James O'Mara; seconded by Selectman Jensen.
Placed on ballot as written.

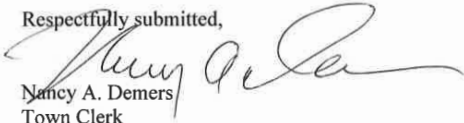
(The Board of Selectmen supports this article by a vote of 5-0-0.)

(The Ways and Means Committee supports this article by a vote of 5-1-1.)

Motion to adjourn by Town Administrator James O'Mara; seconded by William Drescher.

Meeting was adjourned at 9:48 PM

Respectfully submitted,


Nancy A. Demers
Town Clerk



OFFICIAL BALLOT ANNUAL
TOWN ELECTION AMHERST,
NEW HAMPSHIRE MARCH
14, 2017

BALLOT 1 OF 2

Nancy A. Demers
TOWN CLERK

INSTRUCTIONS TO VOTERS

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

SELECTMEN

(3 Years) Vote for not more than one
THOMAS GRELLA 1037
14 (Write-in)

TOWN CLERK

(3 Years) Vote for not more than one
NANCY A. DEMERS 1177
4 (Write-in)

CEMETERY TRUSTEE

(3 Years) Vote for not more than one
MARIE T. GRELLA 1037
7 (Write-in)

LIBRARY TRUSTEE

(3 Years) Vote for not more than two
DAVID STURROCK 254
KIMBERLY AYERS 689
NANCY HEAD 908
5 (Write-in)
(Write-in)

SUPERVISOR OF THE
CHECKLIST

(3 Years) Vote for not more than one
DONELLA "DONNI" HODGKINS 925
3 (Write-in)

ARTICLES

TRUSTEE OF THE
TRUST FUNDS

(3 Years) Vote for not more than one
SCOTT COURTEMANCHE 926
2 (Write-in)

ZONING BOARD
MEMBER

(3 Years) Vote for not more than two
TIMOTHY MCGIBBON 265
JAMES M. RAMSAY 513
DAVID STURROCK 288
CHARLES VARS 545
6 (Write-in)
(Write-in)

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 **\$13,389,021**. Should this article be defeated the default budget shall be **\$12,885,989**, 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)

844
YES
NO
481

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

(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 and fifty thousand dollars (**\$150,000**) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote)

1001
YES
NO
328

(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

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32

ARTICLES CONTINUED

ARTICLE 24: Police Union Contract

Shall the Town vote to approve the cost items in a three (3) year collective bargaining agreement (beginning July 1, 2017 through June 30, 2020) reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3657 (Police Union) and further to raise and appropriate the sum of fifty-three thousand three hundred sixty-three dollars (\$53,363) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels. (Majority vote)

Year Two (2) FY 19	\$59,599		1018
Year Three (3) FY 20	\$27,253		YES <input type="checkbox"/>
			NO <input type="checkbox"/>
			299

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

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

ARTICLE 25: Special Meeting if Collective Bargaining Agreement is defeated

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

997
YES ☐
NO ☐
298

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

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

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)

857
YES ☐
NO ☐
430

(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: 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)

886
YES ☐
NO ☐
401

(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: Change of Purpose, Fire Truck Refurbish and Purchase Capital Reserve Fund

Shall the Town vote to change the purpose of the existing Fire Truck /Refurbish and Purchase Capital Reserve Fund under the provisions of RSA 35:16, to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, and further to name the selectmen as agents to expend. (2/3 vote required)

1055
YES ☐
NO ☐
247

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

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

ARTICLE 29: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve

Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund previously established. In the event Article 28 does not pass, this amount will be added to the existing Fire Truck Refurbish and Purchase Capital Reserve Fund. (Majority vote)

911
YES ☐
NO ☐
399

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

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

ARTICLE 30: Ambulance Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be added to the Ambulance Capital Reserve Fund, previously established. (Majority vote)

959
YES ☐
NO ☐
354

(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: Bridge Repair and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of one hundred and fifteen thousand (\$115,000) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Majority vote)

1037
YES ☐
NO ☐
280

(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.)

GO TO NEXT BALLOT AND CONTINUE VOTING



ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
AMHERST, NEW HAMPSHIRE
MARCH 14, 2017

BALLOT 2 OF 2

Mary G. Bowers
TOWN CLERK

ARTICLES CONTINUED

ARTICLE 32: Town Computer System Capital Reserve Fund

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

948

YES ☐

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

NO ☐

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

348

ARTICLE 33: Elderly, Blind, and Disabled Exemption

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

For elderly persons:

- 65 years of age up to 74 years inclusive, an exemption of \$76,000 (formerly \$71,000);
- 75 years of age up to 79 years inclusive, an exemption of \$114,000 (formerly \$107,000);
- 80 years of age or older, an exemption of \$151,000 (formerly \$142,000); and

For blind persons of any age:

- an exemption of \$37,000 (formerly \$35,000); and

For disabled persons of any age:

- an exemption of \$65,000 (formerly \$61,000).

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

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

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

1158

YES ☐

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

NO ☐

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

160

ARTICLE 34: All Service Veterans' Tax Credit

Shall the Town vote to adopt the "all veterans' property tax credit" under the provisions of RSA 72:28-b in the amount of five hundred dollars (\$500). If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or was an officer honorably separated from service, and (2) is not eligible for and not receiving the credit for veterans who served in a qualifying war or armed conflict or for veterans with a service-connected disability. If adopted, the credit will be in the amount of \$500, which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict. If the credit is adopted, any person desiring to claim the credit will be required to file an application with the selectmen or the assessors by April 15 of the tax year. (Majority vote)

1059

YES ☐

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

NO ☐

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

249

ARTICLE 35: Build Forest View Cemetery

Shall the Town vote to raise and appropriate the sum of seventy thousand dollars (\$70,000), for the purpose of defraying costs associated with construction of the Forest View Cemetery, and to authorize the withdrawal of said sum from the available balance in the expendable trust established pursuant to RSA 31:19-a, by the passage of warrant article No. 22, at the March 1987 annual town meeting, which expendable trust is known as the Cemetery Lot Trust Fund. (Majority vote)

672

YES ☐

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

NO ☐

(The Ways and Means Committee supports this article by a vote of 5-1-1.)

615

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

2017 ZONING WARRANT ARTICLES

ARTICLE 36: Elderly Housing

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

To **Amend** Section 4.20 of the Zoning Ordinance to clarify that density in an elderly housing development shall be determined using the base density and bonus densities as described in Section 4.16 – Integrated Innovative Housing Ordinance (IIHO).

(The Planning Board voted 7-0-0 to support this article)

980
YES ☐
NO ☐
236

ARTICLE 37: Integrated Innovative Housing Ordinance

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

To **Amend** Section 4.16.B.3 & Section 4.16.E to update for consistency with 2016 Zoning Amendments.

(Planning Board recommends approval of this amendment 7-0)

936
YES ☐
NO ☐
251

ARTICLE 38: Accessory Apartments

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

To **Amend** Section 9.1, Definitions by **changing** the allowable area for an accessory apartment to 1,100 Square Feet and changing the allowable number of bedrooms to up to two.

(Planning Board recommends this amendment by a vote of 7-0)

934
YES ☐
NO ☐
287

ARTICLE 39: Formatting Errors

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

To **Amend** Section 4.14.I to change "shall" to "may," and to **Amend** Section 4.17.B to add "**and Section 4.16 – IIHO**" after "Subdivision Regulations."

(Planning Board recommends this amendment by a vote of 7-0)

972
YES ☐
NO ☐
218

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

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

RESIDENT BIRTH REPORT

01/01/2017-12/31/2017

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
DAVIS, JOLENE HARRIET	01/07/2017	NASHUA,NH	DAVIS, TYLER	DAVIS, GRETCHEN
CIAMPOLI, CALISTA ROSE	01/20/2017	NASHUA,NH	CIAMPOLI JR, ANTHONY	CIAMPOLI, REBECCA
ROOKSBERRY, CHARLOTTE ANN	01/21/2017	NASHUA,NH	ROOKSBERRY, DANIEL	ROOKSBERRY, SHAUNA
YOUNG, BRAELYNN JAYDE	01/22/2017	MANCHESTER,NH	YOUNG, ADAM	YOUNG, REBECCA
CARREIRO, CONNOR JAMES	01/26/2017	NASHUA,NH	CARREIRO, BRIAN	CARREIRO, JESSICA
RODON, PARKER MATTHEW	01/31/2017	MANCHESTER,NH	RODON, CHRISTOPHER	RODON, LINDA
SCHMIDT, KEIRA LEE	01/31/2017	MANCHESTER,NH	SCHMIDT, CASEY	SCHMIDT, KATHRYN
WAY, ELIETTE LORRAINE	02/09/2017	NASHUA,NH	WAY JR, ALAN	WAY, JENNIFER
THANGA, JAZMINA NOKI SPOFFORD	02/10/2017	NASHUA,NH	THANGA, OSCAR	RUSSELL, SARAH
BOUTIN, HONORA ELAINE	02/27/2017	NASHUA,NH	BOUTIN, ANDREW	BOUTIN, KATHRYN
LAMPMAN, JAMES WALLACE	03/07/2017	MANCHESTER,NH	LAMPMAN, THOMAS	LAMPMAN, KRISTYNA
HANG, ELSIE-GRACE ELIZABETH	03/08/2017	AMHERST,NH	HANG, KENNETH	HANG, ASHLEY
DRAZEN, LEAH	03/29/2017	NASHUA,NH	DRAZEN, JOSHUA	DRAZEN, SHERRI
FOURNIER, STERLING CECILE BEA	04/05/2017	NASHUA,NH	FOURNIER, DANIEL	FOURNIER, LAUREN
CHABOT, LORELEI FERN	04/09/2017	MILFORD,NH	CHABOT, JOSHUA	CHABOT, KATHERINE
POWERS, SADIE CATHERINE	04/16/2017	NASHUA,NH	POWERS, JUSTIN	POWERS, ASHLEY
MORGAN, MOLLY JAYNE	04/26/2017	NASHUA,NH	MORGAN, JOSHUA	MORGAN, KATHRYN
PELTON, MARY GRACE	05/03/2017	MANCHESTER,NH	PELTON, ERIC	PELTON, TRACEY
MARTIN, ANABELLE JEANNE	05/10/2017	NASHUA,NH	MARTIN, SEAN	MARTIN, KAYLEEN
JOHNSON, OLIVIA SIMONE	05/11/2017	PETERBOROUGH,NH	JOHNSON, GLENN	JOHNSON, TAMARA
PEARL, COLBY MICHAEL	06/05/2017	NASHUA,NH	PEARL, ANDREW	PEARL, KAYLEIGH
FERRIS, CONNOR JOSEPH	06/08/2017	NASHUA,NH	FERRIS, DANIEL	TAN, CHAI YOUNG
JOYCE, HUNTER MICHAEL	06/09/2017	NASHUA,NH		JOYCE, HEIDI
LOTTO, DAISY ROSE	06/15/2017	NASHUA,NH	LOTTO, STEPHEN	LOTTO, MELISSA
DERBY, MICHAEL REED	06/20/2017	MANCHESTER,NH	DERBY, CHRISTOPHER	DERBY, MARIAH
KERWIN, DECLAN JAY	06/23/2017	NASHUA,NH	KERWIN, ADAM	KERWIN, KAITLIN
THOMPSON, PAUL WARREN	07/02/2017	NASHUA,NH	THOMPSON JR, PATRICK	THOMPSON, MELANIE
MOUSTAKIS, ARIANA MARIA	07/12/2017	NASHUA,NH	MOUSTAKIS, PETER	MOUSTAKIS, KRISTINA
MOUSTAKIS, VICTORIA ANN	07/12/2017	NASHUA,NH	MOUSTAKIS, PETER	MOUSTAKIS, KRISTINA
MARTIN, BRYNN GARDNER	07/23/2017	NASHUA,NH	MARTIN, TIMOTHY	MARTIN, NICOLLE
SODDERS, JULIA JEAN	07/30/2017	NASHUA,NH	SODDERS, BRIAN	SODDERS, JENNA
JONES, ELIZABETH MILENA	08/07/2017	NASHUA,NH	JONES, JARED	JONES, NICOLE
MCKINNEY, JOSEPH ANTHONY	08/15/2017	MILFORD,NH	MCKINNEY, CHARLES	MCKINNEY, CAROLYN
BARZAGA, RAYMOND EDWARD	08/18/2017	MANCHESTER,NH	BARZAGA, BRYAN	BARZAGA, MICHELLE
HOEFT, MORGAN ANN	08/25/2017	NASHUA,NH	HOEFT, ANDREW	HOEFT, TINA

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT
01/01/2017-12/31/2017

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
GEE, ETHAN JOSHUA	08/28/2017	NASHUA,NH	GEE, DAVID	GEE, CATHLEEN
HARRISON, REID CARLETTI	08/30/2017	NASHUA,NH	HARRISON II, JOHN	HARRISON, LINDSAY
TRANQUILLI, CAITLIN SANDRA	09/02/2017	NASHUA,NH	TRANQUILLI JR, JOHN	TRANQUILLI, KENDRA
APRIL, NORA JACQUELINE	09/07/2017	NASHUA,NH	APRIL, TIMOTHY	APRIL, LISA
MILOS, MADELYN ELEANOR	09/11/2017	MANCHESTER,NH	MILOS, JEFFREY	MILOS, SARAH
MERCIER, OLIVER ROBERT	09/15/2017	NASHUA,NH	MERCIER, GABRIEL	MERCIER, KATRINA
MORRISSETTE-GAY, EMMA BELLE ELIZABETH	09/17/2017	NASHUA,NH	GAY JR, JAMES	MORRISSETTE, BONNIE
MORRISSETTE-GAY, MADELINE RAE MARIE	09/17/2017	NASHUA,NH	GAY JR, JAMES	MORRISSETTE, BONNIE
COFFEY, BENJAMIN FRANCIS	10/02/2017	NASHUA,NH	COFFEY, KYLE	COFFEY, AMANDA
DUBOWIK, EVELYN JUDITH	10/13/2017	NASHUA,NH	DUBOWIK, JAKE	DUBOWIK, HEATHER
PETERSON, CLARE ROSE	10/14/2017	NASHUA,NH	PETERSON, BRENDAN	LAPORTE-PETERSON, ALLISON
DIONNE, EMILY QUINN	10/19/2017	NASHUA,NH	DIONNE, TIMOTHY	DIONNE, DEBORAH
FORTIER, ARIELLA ROSE	10/19/2017	MANCHESTER,NH	FORTIER, SAMUEL	FORTIER, REBECCA
EVANS, MATTHEW JOHN	11/08/2017	NASHUA,NH	EVANS, MARK	EVANS, LAUREN
DAVIES, ALYNNIE MARGARET	11/13/2017	NASHUA,NH	DAVIES, JONATHAN	GILL, KARA
MOSELEY, CALVIN DAVID STRONG	11/18/2017	NASHUA,NH	MOSELEY, JOSHUA	MOSELEY, JESSICA
UPPULURI, LIAM SATYA	11/29/2017	MANCHESTER,NH	UPPULURI, RUTHWIK	UPPULURI, BRITTNEY
MANDEVILLE, CALEB JACKSON	12/01/2017	CONCORD,NH	MANDEVILLE, JOHN	MANDEVILLE, CATHERINE
JELLISSON, ISA ROSE	12/08/2017	NASHUA,NH	JELLISSON, SEAN	JELLISSON, SARA
SPENCER, LILLY ANNE	12/12/2017	NASHUA,NH	SPENCER, ADAM	SPENCER, MELISSA

Total number of records 55

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

- AMHERST -

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CHURCH, MARY C AMHERST, NH	JONES, NICHOLAS C WILTON, NH	WILTON	NASHUA	01/01/2017
RESTREPO, LUIS F AMHERST, NH	GALLANT, RACHEL L AMHERST, NH	AMHERST	AMHERST	01/01/2017
LATULIPPE, ERIC R AMHERST, NH	HARRINGTON, ELIZABETH A AMHERST, NH	AMHERST	AMHERST	01/20/2017
DENSMORE, RYAN E AMHERST, NH	SIMONE, KRISTIN L AMHERST, NH	AMHERST	NORTH CONWAY	02/04/2017
HALL, JON A AMHERST, NH	MACHADO, HUGO C VALENCA, BRAZIL	AMHERST	WILTON	02/28/2017
CARRIER, MATTHEW M HUDSON, NH	EDDINGS, ROSA L AMHERST, NH	NASHUA	HUDSON	04/22/2017
GLEASON, WARD D AMHERST, NH	NEVELUX, BRIANNA M AMHERST, NH	AMHERST	WHITEFIELD	05/06/2017
LAJEUNESSE, PHILLIP J AMHERST, NH	PETERSON, SARAH A AMHERST, NH	AMHERST	HUDSON	05/27/2017
HOULE, MICHAEL R RAYMOND, NH	THOMAS, LAUREN R AMHERST, NH	AMHERST	MILFORD	07/01/2017
HARDIN, BRANDI L AMHERST, NH	DOHERTY, MICHAEL R AMHERST, NH	AMHERST	LONDONDERRY	07/16/2017
RASMUSSEN, MICHAEL T AMHERST, NH	DAVIS, BARBARA W AMHERST, NH	AMHERST	AMHERST	07/17/2017

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MATTSON, JOSEPH G AMHERST, NH	PUFFER, ALISON K AMHERST, NH	AMHERST	STRAFFORD	07/22/2017
LOGANATHAN, KARTHIK LASALLE, CANADA	CARLSON, ANNA E AMHERST, NH	AMHERST	MONT VERNON	08/12/2017
LAROCQUE, JOSHUA J AMHERST, NH	DION, KIMBERLY A AMHERST, NH	AMHERST	AMHERST	08/29/2017
POTVIN, KATHRYN E AMHERST, NH	KUMPULANIAN, MICHAEL R AMHERST, NH	AMHERST	PORTSMOUTH	09/03/2017
BLASI, KRISTA M AMHERST, NH	HILLSGROVE JR, JAMES A AMHERST, NH	AMHERST	AMHERST	09/09/2017
MARDER, CATHERINE J AMHERST, NH	PUTNAM, WILLIAM R AMHERST, NH	AMHERST	JAFFREY	09/16/2017
NEELLEY, JAMES S AMHERST, NH	SPRAGUE, NAN H GOFFSTOWN, NH	AMHERST	AMHERST	09/22/2017
SAUNDERS JR, SAMUEL J AMHERST, NH	FELSON, KATHARINE S WINDHAM, NH	AMHERST	WINDHAM	10/10/2017
WORDEN, KATHRYN A AMHERST, NH	BUCKNER, CHRISTOPHER D AMHERST, NH	AMHERST	AMHERST	10/11/2017
PASCOE, DAVID H AMHERST, NH	WILSON, KELLY T AMHERST, NH	NASHUA	NASHUA	10/26/2017
BROWN, WILLIAM R AMHERST, NH	TEITELBAUM, BESS M AMHERST, NH	AMHERST	AMHERST	11/10/2017

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT
01/01/2017 - 12/31/2017
- AMHERST -

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
STEPHENS, JUSTIN M AMHERST, NH	CLARKE, JENNIFER B AMHERST, NH	AMHERST	CHICHESTER	11/11/2017
CAHILL, MEGAN N AMHERST, NH	GLOWACKI, NATHAN D AMHERST, NH	AMHERST	AMHERST	11/17/2017

Total number of records 24



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

RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--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
NORMANDY, ANNE	01/01/2017	MERRIMACK	CALLAGY, JOHN	MCALOON, MARGARET	N
MONAGLE, PHILLIP	01/18/2017	AMHERST	MONAGLE, PHILLIP	HENNEBERRY, MARGARET	Y
MATHER, ANTHONY	01/24/2017	NASHUA	MATHER, SYDNEY	MAYERS, MARJORIE	Y
GALLI, SUSAN	02/05/2017	FRANCONIA	DERMANOOGIAN, HAIG	ROLFE, VERNA	N
HODGES, SUSAN	02/08/2017	MANCHESTER	SPOFFORD, ROLAND	GAMBLE, HELEN	N
DODGE, ROBERT	02/10/2017	GOFFSTOWN	DODGE, FRED	RUPPRECHT, VICTORIA	Y
STEELE GALLAGHER MILCHEN, JANE	02/11/2017	MERRIMACK	STEELE, GORDON	PIKE, ELEANOR	N
HEBERT, JAMES	02/11/2017	MANCHESTER	HEBERT, DANIEL	MOTYL, JEANNE	N
OLSEN, RUTH	02/12/2017	NASHUA	WILMARTH, BRUCE	HUBBARD, BERNICE	N
MARLEY, MARGARET	02/14/2017	AMHERST	LECAIN, MCCULLOCH	HYNDMAN, ANETIA	Y
TACY, JEAN	02/17/2017	AMHERST	THURSTON, CLINTON	BAILEY, BESSIE	N
ODELL, CHARLES	02/25/2017	AMHERST	ODELL, SR, RALPH	NOBLE, MARJORIE	N
BRIGGS, MARK	03/03/2017	AMHERST	BRIGGS, ROBERT	HOFFMAN, MARIAN	N
LAVALLEE, ROGER	03/08/2017	MERRIMACK	LAVALLEE, JOSEPH	BOUCHER, EVA	Y
ROGERS, JUDITH	03/09/2017	NASHUA	SPIEGEL, WILLIAM	STIFFMAN, ANNA	N
GRANT, WINSTON	03/10/2017	AMHERST	GRANT, LESTER	WATERMAN, GEORGIA	Y
BROWN, ROBERT	03/10/2017	AMHERST	BROWN, BERTRAM	GRAHAM, ALYSE	N
WORDEN, CYNTHIA	03/19/2017	MANCHESTER	ADAMS, DONALD	NYE, DOROTHY	N

01/05/2018



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

RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--AMHERST, NH --

Page 2 of 4

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
WILKINS, BARBARA	03/27/2017	AMHERST	WALTON, WILLIAM	MUSTIN, MILDRED	N
CLOUTIER, RENE	03/29/2017	NASHUA	CLOUTIER, EMILE	ALARIE, ALPHONSINE	Y
QUINN SR, THOMAS	03/30/2017	NASHUA	QUINN, JAMES	MANNING, MAE	Y
DICARLO, SANDRA	04/04/2017	AMHERST	PROSS, JOHN	MARON, NIDA	N
WILLIAMS JR, FRANCIS	04/07/2017	MILFORD	WILLIAMS SR, FRANCIS	KINARD, ERLINE	N
PORTER, GERALDINE	04/15/2017	AMHERST	BURGESS, CECIL	MCNEAL, VIOLET	N
FRASER, DAVID	04/22/2017	AMHERST	FRASER, RICHARD	LARSEN, A	Y
WOLLISON, GERALDINE	05/04/2017	AMHERST	KRAMER, EMANUEL	KRAMER, ESTELLE	N
FLEMING JR, JOHN	05/10/2017	MERRIMACK	FLEMING SR, JOHN	MCALISTER, JOAN	N
CAREY, ANNMARIE	05/10/2017	AMHERST	SKELLEY, WILLIAM	SULLIVAN, EDNA	N
HOWE, PHILIP	05/25/2017	MANCHESTER	HOWE, PHILIP	HADLEY, MARY	Y
COOK, ROBERT	05/27/2017	AMHERST	COOK, ALBERT	GATES, AMY	Y
FALGARES, WILLIAM	06/06/2017	MANCHESTER	FALGARES, WILLIAM	STEEBER, SHIRLEY	N
O'REILLY, CHRISTINE	06/12/2017	AMHERST	GAUQUIE, JOHN	JUDGE, ANNA	N
LEARY, MAUREEN	06/25/2017	AMHERST	KELLY, EDWARD	QUINN, MARGARET	N
WOOD, ROBERT	07/01/2017	MERRIMACK	WOOD, KENNETH	BALMFORTH, LILLIAN	N
SWANSON, LOUISE	07/08/2017	AMHERST	THOMAS, WILLIAM	MILLER, ELIZABETH	N
FULLER JR, DOUGLAS	07/12/2017	GOFFSTOWN	FULLER SR, DOUGLAS	BAKER, MAXINE	Y



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

RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--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
COFFEE, DESMOND	07/19/2017	AMHERST	COFFEE, EARL	DESMOND, GENEVIEVE	Y
GRASSETT, ROBERT	08/03/2017	MANCHESTER	GRASSETT, KENNETH	ROBY, MADELENE	Y
SCHMITZ, PATRICIA	08/25/2017	AMHERST	SMITH, EUGENE	STILES, THEO	N
PFEIFER, JUDITH	08/25/2017	MERRIMACK	GERVAIS, JOHN	REYNOLDS, MARGARET	N
KEAVENEY, THOMAS	09/03/2017	PORTSMOUTH	KEAVENEY, THOMAS	MULLIN, CATHERINE	Y
CAMPMAN JR, HERBERT	09/04/2017	AMHERST	CAMPMAN, HERBERT	REED, FLORENCE	Y
WETHERBEE, SHAUN	09/09/2017	NASHUA	WETHERBEE SR, JAMES	O'BRIEN, LORETTA	N
THEIL, MARGUERITE	09/10/2017	AMHERST	PETIT, LEOPOLD	DURBIN, LELA	N
STANVICK, JOSEPH	09/12/2017	MERRIMACK	STANVICK, JOSEPH	PILSUCKI, ANNA	N
WILKERSON, DANIEL	09/16/2017	BEDFORD	WILKERSON SR, DANIEL	HAYCOCK, EDITH	Y
AINSWORTH, KENNETH	09/23/2017	MILFORD	AINSWORTH, RAYMOND	LECAIN, LOUISE	Y
DAVIS, ROSEMARIE	10/03/2017	AMHERST	HANNIGAN, JAMES	TAYLOR, BERTHA	N
SHUBERT, LEONORA	10/21/2017	AMHERST	RENVANDER, ARTHUR	HINE, ELEANOR	N
EHRENPREIS, CHARLES	10/27/2017	AMHERST	EHRENPREIS, BERNARD	TOLIN, LEAH	N
BERNARD, ROGER	10/31/2017	AMHERST	BERNARD, ARTHUR	LAPORTE, ROSILDA	Y
FOX, ALBERTA	11/21/2017	NASHUA	RADICHEL, ALBERT	FOSS, ELSIE	N
KRINSKY, SUSAN	11/23/2017	NASHUA	PAUL, ALBERT	AVERILL, LOIS	N
BARDSLEY, RICHARD	12/03/2017	MANCHESTER	BARDSLEY, JAMES	BANCROFT, HELMA	Y

01/05/2018



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 4 of 4

RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--AMHERST, NH --

Decedent's Name ZOUL, BETTY	Death Date 12/21/2017	Death Place AMHERST	Father's Parent's Name RALSTON, WYLIE	Mother's/Parent's Name Prior to First Marriage/Civil Union ABBOTT, FLORENCE	Military N
Total number of records 55					

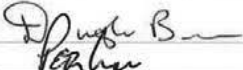
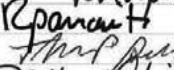
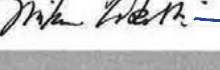
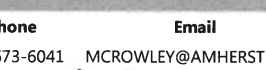



Amherst
Summary Inventory of Valuation

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		
RICHARD DORSETT JR., CNHA (KRT APPRAISAL LLC)		
Municipal Officials		
Name	Position	Signature
DWIGHT BREW	CHAIRMAN - SELECTMAN	
PETER LYON	SELECTMAN	
REED PANASITI	SELECTMAN	
THOMAS P GRELLA	SELECTMAN	
Preparer		
Name	Phone	Email
MICHELE CROWLEY	603-673-6041	MCROWLEY@AMHERSTNH.GOV
 Preparer's Signature	8/28/17	



New Hampshire
Department of
Revenue Administration

2017
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,194.89	\$800,100	
1B	Conservation Restriction Assessment RSA 79-B	103.71	\$9,000	
1C	Discretionary Easements RSA 79-C			
1D	Discretionary Preservation Easements RSA 79-D			
1E	Taxation of Land Under Farm Structures RSA 79-F			
1F	Residential Land	8,246.27	\$475,250,350	
1G	Commercial/Industrial Land	755.76	\$67,305,150	
1H	Total of Taxable Land	15,300.63	\$543,364,600	
1I	Tax Exempt and Non-Taxable Land	340.00	\$28,851,900	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$968,584,450	
2B	Manufactured Housing RSA 674:31		\$2,583,700	
2C	Commercial/Industrial		\$145,695,150	
2D	Discretionary Preservation Easements RSA 79-D			
2E	Taxation of Farm Structures RSA 79-F			
2F	Total of Taxable Buildings		\$1,116,863,300	
2G	Tax Exempt and Non-Taxable Buildings		\$65,939,000	
Utilities & Timber			Valuation	
3A	Utilities		\$49,201,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
5 Valuation before Exemption			\$1,709,429,600	
Exemptions		Total Granted	Valuation	
6	Certain Disbled Veterans RSA 72:36-a			
7	Improvements to Assist the Deaf RSA 72:38-b V			
8	Improvements to Assist Persons with Disabilities RSA 72:37-a			
9	School Dinina/Dormitory/Kitchen Exemption RSA 72:23-IV			
10	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a			
10	Utility Water & Air Polution Control Exemption RSA 72:12-a			
11 Modified Assessed Value of All Properties			\$1,709,429,600	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$37,000	5	\$185,000
13	Elderly Exemption RSA 72:39-a,b		82	\$9,328,200
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$65,000	7	\$352,000
16	Wood Heating Enervy Systems Exemption RSA 72:70			
17	Solar Enervy Systems Exemption RSA 72:62		7	\$47,300
18	Wind Powered Enervy Systems Exemption RSA 72:66			
19	Additional School Dinina/Dorm/Kitchen Exemptions RSA 72:23 IV			
20 Total Dollar Amount of Exemptions				\$9,912,500
21 Net Valuation				\$1,699,517,100
22 Less Utilities				\$49,201,700
23 Net Valuation without Utilities				\$1,650,315,400



Utility Value Appraiser

Scott Bartlett, CNHA

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Valuation
PSNH DBA EVERSOURCE ENERGY	\$36,860,900
	\$36,860,900
Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,250,700
	\$4,250,700
Water Company Name	Valuation
PENNICHUCK WATER WORKS INC	\$8,090,100
	\$8,090,100



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	501	\$250,500
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	15	\$21,000
All Veterans Tax Credit RSA 72:28-b	\$500	17	\$8,500
		533	\$280,000

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

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

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

Elderly Exemption Report

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

Age	Number
65-74	6
75-79	1
80+	0

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

Age	Number	Amount	Maximum	Total
65-74	27	\$76,000	\$2,052,000	\$2,052,000
75-79	20	\$114,000	\$2,280,000	\$2,198,800
80+	35	\$151,000	\$5,285,000	\$5,077,400
	82		\$9,617,000	\$9,328,200

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

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

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

Adopted? No

Number of Structures:

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

Adopted? No

Number of Properties:

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

Adopted? No

Number of Properties:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,174.81	\$473,700
Forest Land	2,792.24	\$301,100
Forest Land with Documented Stewardship	98.66	\$5,500
Unproductive Land	19.23	\$300
Wet Land	1,109.95	\$19,500
	6,194.89	\$800,100

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	221.43
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	2.00
Total Number of Owners in Current Use	Owners:	206
Total Number of Parcels in Current Use	Parcels:	230

Land Use Change Tax		
Gross Monies Received for Calendar Year		\$73,770
Conservation Allocation	Percentage: 50.00%	Dollar Amount:
Monies to Conservation Fund		\$36,885
Monies to General Fund		\$36,885

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	3.64	\$900
Forest Land	26.00	\$2,900
Forest Land with Documented Stewardship	68.72	\$5,200
Unproductive Land		
Wet Land	5.35	\$0
	103.71	\$9,000

Other Conservation Restriction Assessment Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	
Parcels in Conservation Restriction	Parcels:	



Discretionary Easements RSA 79-C Acres Owners Assessed Valuation

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F
Number Granted Structures Acres Land Valuation Structure Valuation

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

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

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

Revenues Received from Payments in Lieu of Tax Revenue Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357
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 LTD PARTNERSHIP \$26,158
\$31,158



DRA Revised/Reviewed Appropriations

Amherst

For the period beginning July 1, 2017 and ending June 30, 2018

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
General Government					
4130-4139	Executive	22	\$382,993	\$0	\$382,993
4140-4149	Election, Registration, and Vital Statistics	22	\$182,872	\$0	\$182,872
4150-4151	Financial Administration	22	\$435,318	\$0	\$435,318
4152	Revaluation of Property	22	\$172,497	\$0	\$172,497
4153	Legal Expense	22	\$44,001	\$0	\$44,001
4155-4159	Personnel Administration	22	\$209,845	\$0	\$209,845
4191-4193	Planning and Zoning	22	\$404,519	\$0	\$404,519
4194	General Government Buildings	22	\$313,583	\$0	\$313,583
4195	Cemeteries	22	\$34,346	\$0	\$34,346
4196	Insurance	22	\$135,376	\$0	\$135,376
4197	Advertising and Regional Association		\$0	\$0	\$0
4199	Other General Government		\$0	\$150,000	\$150,000
General Government Subtotal			\$2,315,350	\$150,000	\$2,465,350
Public Safety					
4210-4214	Police	22,24	\$2,508,206	\$0	\$2,508,206
4215-4219	Ambulance	22	\$582,607	\$0	\$582,607
4220-4229	Fire	22	\$679,068	\$0	\$679,068
4240-4249	Building Inspection		\$0	\$0	\$0
4290-4298	Emergency Management	22	\$8,501	\$0	\$8,501
4299	Other (Including Communications)	22	\$426,797	\$0	\$426,797
Public Safety Subtotal			\$4,205,179	\$0	\$4,205,179
Airport/Aviation Center					
4301-4309	Airport Operations		\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0
Highways and Streets					
4311	Administration	22	\$493,004	\$0	\$493,004
4312	Highways and Streets	22	\$2,984,694	\$0	\$2,984,694
4313	Bridges		\$0	\$0	\$0
4316	Street Lighting	22	\$24,230	\$0	\$24,230
4319	Other		\$0	\$0	\$0
Highways and Streets Subtotal			\$3,501,928	\$0	\$3,501,928



DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
Sanitation					
4321	Administration		\$0	\$0	\$0
4323	Solid Waste Collection	22	\$335,635	\$0	\$335,635
4324	Solid Waste Disposal	22	\$261,762	\$0	\$261,762
4325	Solid Waste Cleanup		\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0
Sanitation Subtotal			\$597,397	\$0	\$597,397
Water Distribution and Treatment					
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
Water Distribution and Treatment Subtotal			\$0	\$0	\$0
Electric					
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
Electric Subtotal			\$0	\$0	\$0
Health					
4411	Administration	22	\$2,156	\$0	\$2,156
4414	Pest Control	22	\$401	\$0	\$401
4415-4419	Health Agencies, Hospitals, and Other	22	\$45,000	\$0	\$45,000
Health Subtotal			\$47,557	\$0	\$47,557
Welfare					
4441-4442	Administration and Direct Assistance	22	\$20,753	\$0	\$20,753
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0
Welfare Subtotal			\$20,753	\$0	\$20,753
Culture and Recreation					
4520-4529	Parks and Recreation	22	\$354,050	\$0	\$354,050
4550-4559	Library	22	\$950,015	\$0	\$950,015
4583	Patriotic Purposes	22	\$8,500	\$0	\$8,500
4589	Other Culture and Recreation	22	\$1,420	\$0	\$1,420
Culture and Recreation Subtotal			\$1,313,985	\$0	\$1,313,985



DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	22	\$21,945	\$0	\$21,945
4619	Other Conservation		\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0
Conservation and Development Subtotal			\$21,945	\$0	\$21,945
Debt Service					
4711	Long Term Bonds and Notes - Principal	22	\$1,206,000	\$0	\$1,206,000
4721	Long Term Bonds and Notes - Interest	22	\$212,290	\$0	\$212,290
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0
Debt Service Subtotal			\$1,418,290	\$0	\$1,418,290
Capital Outlay					
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
Capital Outlay Subtotal			\$0	\$0	\$0
Operating Transfers Out					
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		\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0
4915	To Capital Reserve Fund	26,27,29,30,31,3 2,35	\$500,000	\$0	\$500,000
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
Operating Transfers Out Subtotal			\$500,000	\$0	\$500,000
Total Voted Appropriations			\$13,942,384	\$150,000	\$14,092,384

Explanation for Adjustments

Warrant	Reason for Adjustment
22	Increased Operating Budget by \$150,000 (Other General Government Line). WA 23 was incorrectly entered as a Non-Monetary article therefore not allowing the appropriation to be entered. SD



2017
\$26.01

Tax Rate Breakdown Amherst

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$8,901,937	\$1,699,517,100	\$5.23
County	\$2,159,545	\$1,699,517,100	\$1.27
Local Education	\$29,224,580	\$1,699,517,100	\$17.20
State Education	\$3,804,722	\$1,650,315,400	\$2.31
Total	\$44,090,784		\$26.01

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Calculation	
Total Municipal Tax Effort	\$44,090,784
War Service Credits	(\$280,000)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$43,810,784

Stephan Hamilton
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

10/25/2017

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$14,092,384	
Net Revenues (Not Including Fund Balance)		(\$4,814,881)
Fund Balance Voted Surplus		(\$150,000)
Fund Balance to Reduce Taxes		(\$760,962)
War Service Credits	\$280,000	
Special Adjustment	\$0	
Actual Overlay Used	\$255,396	
Net Required Local Tax Effort	\$8,901,937	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,159,545	
Net Required County Tax Effort	\$2,159,545	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$22,927,629	
Net Cooperative School Appropriations	\$13,463,173	
Net Education Grant		(\$3,361,500)
Locally Retained State Education Tax		(\$3,804,722)
Net Required Local Education Tax Effort	\$29,224,580	
State Education Tax	\$3,804,722	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,804,722	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,699,517,100	\$1,693,564,637
Total Assessment Valuation without Utilities	\$1,650,315,400	\$1,644,591,437

Village (MS-1V)

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

Amherst

Tax Commitment Verification

2017 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$43,810,784
1/2% Amount	\$219,054
Acceptable High	\$44,029,838
Acceptable Low	\$43,591,730

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2017 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 2017 Tax Rate	\$26.01	\$13.01
Associated Villages		

Fund Balance Retention

Enterprise Funds and Current Year Bonds

\$0

General Fund Operating Expenses

\$49,281,231

Final Overlay

\$255,396

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*.

2017 Fund Balance Retention Guidelines: Amherst	
Description	Amount
Current Amount Retained (11.54%)	\$5,689,085
17% Retained <i>(Maximum Recommended)</i>	\$8,377,809
10% Retained	\$4,928,123
8% Retained	\$3,942,498
5% Retained <i>(Minimum Recommended)</i>	\$2,464,062

2017 RSA 198:4-b II School Fund Balance Retention Guidelines: Amherst

If a school district has adopted RSA 198:4-b II by a vote of the legislative body, the school district may retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate. This retained fund balance is not cumulative. The maximum allowed fund balance retention has been calculated as:

	Net Assessment	2.5% of Net Assessment
Local School	\$33,029,302	\$825,733
Souhegan Regional School District	\$16,217,867	\$405,447



Revised Estimated Revenues
Amherst
(RSA 21-J:34)

For Assistance Please Contact:

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

Preparer's Certification

Name	Position	Signature
Eileen Demers	Finance Director	Eileen Demers

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

Revenues

Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
Taxes			
3120	Land Use Change Tax - General Fund		\$0
3180	Resident Tax		\$0
3185	Yield Tax		\$0
3186	Payment in Lieu of Taxes		\$31,158
3187	Excavation Tax		\$0
3189	Other Taxes		\$1,000
3190	Interest and Penalties on Delinquent Taxes		\$123,000
9991	Inventory Penalties		\$0

Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
Licenses, Permits, and Fees			
3210	Business Licenses and Permits		\$210,000
3220	Motor Vehicle Permit Fees		\$2,650,000
3230	Building Permits		\$85,000
3290	Other Licenses, Permits, and Fees		\$35,000
3311-3319	From Federal Government		\$0
State Sources			
3351	Shared Revenues		\$0
3352	Meals and Rooms Tax Distribution		\$541,914
3353	Highway Block Grant		\$331,537
3354	Water Pollution Grant		\$0
3355	Housing and Community Development		\$0

Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
3356	State and Federal Forest Land Reimbursement		\$11
3357	Flood Control Reimbursement		\$0
3359	Other (Including Railroad Tax)		\$381
3379	From Other Governments		\$82,686
Charges for Services			
3401-3406	Income from Departments		\$520,000
3409	Other Charges		\$0
Miscellaneous Revenues			
3501	Sale of Municipal Property		\$12,000
3502	Interest on Investments		\$85,000
3503-3509	Other		\$1,500
Interfund Operating Transfers In			
3912	From Special Revenue Funds		\$65,000
3913	From Capital Projects Funds		\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0
3914O	From Enterprise Funds: Other (Offset)		\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0
3914W	From Enterprise Funds: Water (Offset)		\$0
3915	From Capital Reserve Funds		\$0
3916	From Trust and Fiduciary Funds		\$25,000
3917	From Conservation Funds		\$0
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes		\$0
Revised Estimated Revenues Summary			
		Amherst	
Subtotal of Revenues			\$4,800,187
Unassigned Fund Balance (unreserved)		\$0	
Less Emergency Appropriations (RSA 32:11)		\$0	
Less Voted from Fund Balance		\$0	
Less Fund Balance to Reduce Taxes		\$0	
Fund Balance Retained		\$0	
Total Revenues and Credits			\$4,800,187
Requested Overlay		\$0	



Cover Sheet

Amherst

Financial Report of the Town Budget

For the Period Ending June 30, 2017

For Assistance Please Contact:
NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

Governing Body Certification

Name	Position	Signature
DWIGHT BREW	CHAIRMAN	
PETER LYON	VICE CHAIRMAN	
REED PANASITI	SELECTMAN	
THOMAS GRELLA	SELECTMAN	

8/28/17

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

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



Cover Sheet

General Government

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4130-4139	Executive	357,611.00	368,654.00
	Explanation: Transfers/Reclassifications		
4140-4149	Election, Registration, and Vital Statistics	177,797.00	178,261.00
	Explanation: Transfers/Reclassifications		
4150-4151	Financial Administration	425,692.00	388,128.00
4152	Revaluation of Property	169,793.00	157,464.00
4153	Legal Expense	99,000.00	65,700.00
4155-4159	Personnel Administration	203,434.00	208,012.00
	Explanation: Transfers/Reclassifications		
4191-4193	Planning and Zoning	385,579.00	333,851.00
4194	General Government Buildings	296,943.00	529,403.00
	Explanation: Transfers/Reclassifications		
4195	Cemeteries	32,032.00	23,404.00
4196	Insurance	130,000.00	129,977.00
4197	Advertising and Regional Association	0.00	0.00
4199	Other General Government	100,000.00	0.00
		2,377,881.00	2,382,854.00

Public Safety

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4210-4214	Police	2,291,193.00	2,195,476.00
4215-4219	Ambulance	602,216.00	614,701.00
	Explanation: Transfers/Reclassifications		
4220-4229	Fire	674,949.00	592,300.00
4240-4249	Building Inspection	0.00	0.00
4290-4298	Emergency Management	8,501.00	7,055.00
4299	Other (Including Communications)	408,201.00	400,876.00
		3,985,060.00	3,810,408.00

Airport/Aviation Center

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4301-4309	Airport Operations	0.00	0.00
		0.00	0.00

Highways and Streets

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4311	Administration	480,530.00	475,798.00
4312	Highways and Streets	2,836,895.00	2,040,250.00
4313	Bridges	0.00	0.00
4316	Street Lighting	23,000.00	24,301.00
	Explanation: Transfers/Reclassifications		
4319	Other	0.00	0.00



Cover Sheet

3,340,425.00

2,540,349.00

Sanitation

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4321	Administration	0.00	0.00
4323	Solid Waste Collection	350,635.00	325,715.00
4324	Solid Waste Disposal	241,054.00	276,889.00
<i>Explanation: Transfers/Reclassifications</i>			
4325	Solid Waste Cleanup	0.00	0.00
4326-4328	Sewage Collection and Disposal	0.00	0.00
4329	Other Sanitation	0.00	0.00
		591,689.00	602,604.00

Water Distribution and Treatment

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4331	Administration	0.00	0.00
4332	Water Services	0.00	0.00
4335	Water Treatment	0.00	0.00
4338-4339	Water Conservation and Other	0.00	0.00
		0.00	0.00

Electric

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4351-4352	Administration and Generation	0.00	0.00
4353	Purchase Costs	0.00	0.00
4354	Electric Equipment Maintenance	0.00	0.00
4359	Other Electric Costs	0.00	0.00
		0.00	0.00

Health

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4411	Administration	2,156.00	2,714.00
<i>Explanation: Transfers/Reclassifications</i>			
4414	Pest Control	401.00	400.00
4415-4419	Health Agencies, Hospitals, and Other	45,000.00	45,000.00
		47,557.00	48,114.00

Welfare

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4441-4442	Administration and Direct Assistance	25,202.00	4,778.00
4444	Intergovernmental Welfare Payments	0.00	0.00
4445-4449	Vendor Payments and Other	0.00	0.00
		25,202.00	4,778.00



Cover Sheet

Culture and Recreation

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4520-4529	Parks and Recreation	338,865.00	351,992.00
<i>Explanation: Transfers/Reclassifications</i>			
4550-4559	Library	881,950.00	881,978.00
4583	Patriotic Purposes	8,500.00	8,612.00
4589	Other Culture and Recreation	1,420.00	732.00
		1,230,735.00	1,243,314.00

Conservation and Development

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4611-4612	Administration and Purchasing of Natural Resources	14,150.00	13,924.00
4619	Other Conservation	0.00	0.00
4631-4632	Redevelopment and Housing	0.00	0.00
4651-4659	Economic Development	0.00	0.00
		14,150.00	13,924.00

Debt Service

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4711	Long Term Bonds and Notes - Principal	1,205,600.00	1,156,000.00
<i>Explanation: Transfers/Reclassifications</i>			
4721	Long Term Bonds and Notes - Interest	177,810.00	172,165.00
<i>Explanation: Transfers/Reclassifications</i>			
4723	Tax Anticipation Notes - Interest	0.00	0.00
4790-4799	Other Debt Service	0.00	0.00
		1,383,410.00	1,328,165.00

Capital Outlay

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4901	Land	0.00	0.00
4902	Machinery, Vehicles, and Equipment	0.00	0.00
4903	Buildings	0.00	0.00
4909	Improvements Other than Buildings	0.00	0.00
		0.00	0.00

Operating Transfers Out

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4912	To Special Revenue Fund	0.00	0.00
4913	To Capital Projects Fund	0.00	0.00
4914A	To Proprietary Fund - Airport	0.00	0.00
4914E	To Proprietary Fund - Electric	0.00	0.00
4914O	To Proprietary Fund - Other	0.00	0.00
4914S	To Proprietary Fund - Sewer	0.00	0.00
4914W	To Proprietary Fund - Water	0.00	0.00
4915	To Capital Reserve Fund	350,000.00	350,000.00



Cover Sheet

4916	To Expendable Trusts/Fiduciary Funds	0.00	0.00
4917	To Health Maintenance Trust Funds	0.00	0.00
4918	To Non-Expendable Trust Funds	0.00	0.00
4919	To Fiduciary Funds	0.00	0.00
		350,000.00	350,000.00

Payments to Other Governments

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4931	Taxes Assessed for County	0.00	2,151,794.00
4932	Taxes Assessed for Village District	0.00	0.00
4933	Taxes Assessed for Local Education	0.00	27,938,267.00
4934	Taxes Assessed for State Education	0.00	3,670,375.00
4939	Payments to Other Governments	0.00	0.00
		0.00	33,760,436.00
Total before Payments to Other Governments		13,346,109.00	12,324,510.00
Plus Payments to Other Governments			33,760,436.00
Plus Commitments to Other Governments from Tax Rate		33,760,436.00	
Less Proprietary/Special Funds		0.00	0.00
Total General Fund Expenditures		47,106,545.00	46,084,946.00



Cover Sheet

Taxes

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3110	Property Taxes	0.00	42,039,038.00
3120	Land Use Change Tax - General Fund	0.00	0.00
3121	Land Use Change Taxes (Conservation)	0.00	0.00
3180	Resident Tax	0.00	0.00
3185	Yield Tax	0.00	24,535.00
3186	Payment in Lieu of Taxes	32,431.00	31,158.00
3187	Excavation Tax	0.00	25.00
3189	Other Taxes	1,000.00	0.00
3190	Interest and Penalties on Delinquent Taxes	120,000.00	148,860.00
		153,431.00	42,243,616.00

Licenses, Permits, and Fees

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3210	Business Licenses and Permits	200,000.00	227,281.00
3220	Motor Vehicle Permit Fees	2,575,000.00	2,721,003.00
3230	Building Permits	70,000.00	96,442.00
3290	Other Licenses, Permits, and Fees	50,000.00	41,103.00
3311-3319	From Federal Government	0.00	0.00
		2,895,000.00	3,085,829.00

State Sources

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3351	Shared Revenues	0.00	0.00
3352	Meals and Rooms Tax Distribution	583,076.00	583,076.00
3353	Highway Block Grant	323,501.00	323,496.00
3354	Water Pollution Grant	0.00	0.00
3355	Housing and Community Development	0.00	0.00
3356	State and Federal Forest Land Reimbursement	11.00	11.00
3357	Flood Control Reimbursement	0.00	0.00
3359	Other (Including Railroad Tax)	811.00	811.00
3379	From Other Governments	82,686.00	84,486.00
		990,085.00	991,880.00

Charges for Services

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3401-3406	Income from Departments	520,000.00	532,997.00
3409	Other Charges	0.00	0.00
		520,000.00	532,997.00

Miscellaneous Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3501	Sale of Municipal Property	12,000.00	11,874.00
3502	Interest on Investments	78,000.00	105,269.00



Cover Sheet

3503-3509	Other	1,500.00	56,783.00
		91,500.00	173,926.00

Interfund Operating Transfers In

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3912	From Special Revenue Funds	60,000.00	70,730.00
3913	From Capital Projects Funds	0.00	0.00
3914A	From Enterprise Funds: Airport (Offset)	0.00	0.00
3914E	From Enterprise Funds: Electric (Offset)	0.00	0.00
3914O	From Enterprise Funds: Other (Offset)	0.00	0.00
3914S	From Enterprise Funds: Sewer (Offset)	0.00	0.00
3914W	From Enterprise Funds: Water (Offset)	0.00	0.00
3915	From Capital Reserve Funds	0.00	430,854.00
3916	From Trust and Fiduciary Funds	20,000.00	87,569.00
3917	From Conservation Funds	0.00	0.00
		80,000.00	589,153.00

Other Financing Sources

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds and Notes	0.00	0.00
		0.00	0.00
	Less Proprietary/Special Funds	0.00	0.00
	Plus Property Tax Commitment from Tax Rate	42,399,263.00	
	Total General Fund Revenues	47,129,279.00	47,617,401.00



Cover Sheet

Current Assets

Account	Account Description	Starting Balance	Ending Balance
1010	Cash and Equivalents	16,849,408.00	16,691,300.00
1030	Investments	4,606,638.00	6,991,781.00
1080	Tax Receivable	4,272,432.00	4,398,917.00
1110	Tax Liens Receivable	442,254.00	434,747.00
1150	Accounts Receivable	351,005.00	365,353.00
1260	Due from Other Governments	5,420.00	137.00
1310	Due from Other Funds	7,818,976.00	10,074,405.00
1400	Other Current Assets	12,576.00	18,360.00
1670	Tax Deeded Property (Subject to Resale)	10,923.00	10,923.00
		34,369,632.00	38,985,923.00

Current Liabilities

Account	Account Description	Starting Balance	Ending Balance
2020	Warrants and Accounts Payable	547,138.00	214,175.00
2030	Compensated Absences Payable	0.00	0.00
2050	Contracts Payable	55,108.00	27,666.00
2070	Due to Other Governments	2,129.00	2,321.00
2075	Due to School Districts	0.00	0.00
2080	Due to Other Funds	6,598,247.00	10,074,405.00
2220	Deferred Revenue	21,371,007.00	21,641,639.00
2230	Notes Payable - Current	0.00	0.00
2270	Other Payable	69,955.00	86,334.00
		28,643,584.00	32,046,540.00

Fund Equity

Account	Account Description	Starting Balance	Ending Balance
2440	Non-spendable Fund Balance	0.00	0.00
2450	Restricted Fund Balance	19,833.00	0.00
2460	Committed Fund Balance	0.00	0.00
2490	Assigned Fund Balance	222,958.00	658,453.00
2530	Unassigned Fund Balance	5,483,254.00	6,600,047.00
		5,726,045.00	7,258,500.00



Cover Sheet

Tax Commitment

Source	County	Village	Local Edu.	State Edu.	Other	Property Tax
MS-535	2,151,794.00	0.00	27,938,267.00	3,670,375.00	0.00	42,039,038.00
Commitment	2,151,794.00	0.00	27,938,267.00	3,670,375.00		42,399,263.00
Difference	0.00	0.00	0.00	0.00		(360,225.00)

General Fund Balance Sheet Reconciliation

Total Revenues	47,617,401.00
Total Expenditures	46,084,946.00
Change	1,532,455.00
Ending Fund Equity	7,258,500.00
Beginning Fund Equity	5,726,045.00
Change	1,532,455.00



Cover Sheet

Description	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Spring Road (Road Reconstruction)								
	500,000.00	50,000.00	3.02	2020	250,000.00	0.00	50,000.00	200,000.00
Baboosic Lake Septic (Sewer (non-General))								
	178,500.00	11,900.00	4.2	2022	83,300.00	0.00	11,900.00	71,400.00
Baboosic Lake Septic (Sewer (non-General))								
	170,700.00	11,380.00	3.17	2025	113,800.00	0.00	11,380.00	102,420.00
Baboosic Lake Septic (Sewer (non-General))								
	258,039.00	8,647.00	2.91	2026	86,470.00	0.00	8,647.00	77,823.00
Road Note 2013 (Road Reconstruction)								
	2,000,000.00	200,000.00	2.25	2023	1,400,000.00	0.00	200,000.00	1,200,000.00
Road Note 2014 (Road Reconstruction)								
	2,000,000.00	200,000.00	2.3	2024	1,600,000.00	0.00	200,000.00	1,400,000.00
Road Note 2015 (Road Reconstruction)								
	3,059,999.00	306,000.00	2.39	2025	2,753,999.00	0.00	306,000.00	2,447,999.00
Road Note 2016 (Road Reconstruction)								
	4,000,000.00	400,000.00	2.3	2025	4,000,000.00	0.00	430,290.00	3,569,710.00
Equipment Lease (3 Equipment Leases)								
	445,423.00	94,097.00	2.125	2021	445,423.00	0.00	109,824.00	335,599.00
Trackless 2015 (Tractor)								
	93,456.00	25,247.00	1.75	2020	93,456.00	0.00	25,247.00	68,209.00
International 2015 (Truck)								
	104,992.00	31,697.00	1.75	2019	104,992.00	0.00	31,697.00	73,295.00
2 Loaders (Loaders)								
	193,494.00	40,638.00	1.875	2021	193,494.00	0.00	40,638.00	152,856.00
Bridge Loan (Bridge Replacement)								
	319,336.00	140,017.00	2.50	2019	319,336.00	0.00	140,017.00	179,319.00



Proposed Budget

For the period beginning July 1, 2018 and ending June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 29, 2018

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.

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

100700 Amherst 2018 MS 636 1/31/2018 1:35:18 PM



New Hampshire
Department of
Revenue Administration

2018
MS-636

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	22	\$350,635	\$325,715	\$335,635	\$0
4324	Solid Waste Disposal	22	\$241,054	\$276,889	\$287,932	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$591,689	\$602,604	\$623,567	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration	22	\$2,156	\$2,714	\$2,160	\$0
4414	Pest Control	22	\$401	\$400	\$401	\$0
4415-4419	Health Agencies, Hospitals, and Other	22	\$45,000	\$45,000	\$45,000	\$0
Health Subtotal			\$47,557	\$48,114	\$47,561	\$0
Welfare						
4441-4442	Administration and Direct Assistance	22	\$25,202	\$4,778	\$20,834	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$25,202	\$4,778	\$20,834	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	22	\$338,865	\$351,992	\$375,828	\$0
4550-4559	Library	22	\$881,950	\$881,978	\$974,625	\$0
4583	Patriotic Purposes	22	\$8,500	\$8,612	\$8,500	\$0
4589	Other Culture and Recreation	22	\$1,420	\$732	\$1,546	\$0
Culture and Recreation Subtotal			\$1,230,735	\$1,243,314	\$1,360,499	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-636

Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4619	Other Conservation	25	\$0	\$0	\$43,500	\$0
<i>Purpose: Appropriate from prior year LUCT Fund and deposit</i>						
4915	To Capital Reserve Fund	26	\$0	\$0	\$200,000	\$0
<i>Purpose: Establish CRF, Add Funds, Name Agents</i>						
4915	To Capital Reserve Fund	27	\$0	\$0	\$115,000	\$0
<i>Purpose: Appropriate to CRF</i>						
4915	To Capital Reserve Fund	28	\$0	\$0	\$25,000	\$0
<i>Purpose: Appropriate to CRF</i>						
4915	To Capital Reserve Fund	29	\$0	\$0	\$25,000	\$0
<i>Purpose: Appropriate to CRF</i>						
4915	To Capital Reserve Fund	30	\$0	\$0	\$257,000	\$0
<i>Purpose: Appropriate to CRF</i>						
4916	To Expendable Trusts/Fiduciary Funds	33	\$0	\$0	\$79,381	\$0
<i>Purpose: Establish ETF, add funds, name agents to expend.</i>						
Total Proposed Special Articles			\$0	\$0	\$744,881	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-636

Revenues

Account	Source	Article	Estimated Revenues Prior Year	Actual Revenues	Estimated Revenues Ensuing Year
Taxes					
3120	Land Use Change Tax - General Fund	22	\$0	\$0	\$65,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$24,535	\$0
3186	Payment in Lieu of Taxes	22	\$32,431	\$31,158	\$31,000
3187	Excavation Tax		\$0	\$25	\$0
3189	Other Taxes		\$1,000	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	22	\$120,000	\$148,860	\$168,000
9991	Inventory Penalties	22	\$0	\$0	\$1,000
Taxes Subtotal			\$153,431	\$204,578	\$265,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$200,000	\$227,281	\$0
3220	Motor Vehicle Permit Fees	22	\$2,575,000	\$2,721,003	\$2,770,000
3230	Building Permits	22	\$70,000	\$96,442	\$95,000
3290	Other Licenses, Permits, and Fees	22	\$50,000	\$41,103	\$45,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$2,895,000	\$3,085,829	\$2,910,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	22	\$583,076	\$583,076	\$581,608
3353	Highway Block Grant	22	\$323,501	\$323,496	\$331,537
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	22	\$11	\$11	\$11
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	22	\$811	\$811	\$381
3379	From Other Governments	22	\$82,686	\$84,486	\$82,686
State Sources Subtotal			\$990,085	\$991,880	\$996,223
Charges for Services					
3401-3406	Income from Departments	22	\$520,000	\$532,997	\$520,000
3409	Other Charges	22	\$0	\$0	\$1,500
Charges for Services Subtotal			\$520,000	\$532,997	\$521,500
Miscellaneous Revenues					
3501	Sale of Municipal Property	22	\$12,000	\$11,874	\$12,000
3502	Interest on Investments	22	\$78,000	\$105,269	\$100,000
3503-3509	Other	22	\$1,500	\$56,783	\$210,000
Miscellaneous Revenues Subtotal			\$91,500	\$173,926	\$322,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds	25	\$60,000	\$70,730	\$43,500



New Hampshire
Department of
Revenue Administration

2018
MS-636

Budget Summary

Item	Prior Year	Ensuing FY (Recommended)
Operating Budget Appropriations	\$12,896,109	\$13,894,881
Special Warrant Articles	\$450,000	\$744,881
Individual Warrant Articles	\$100,000	\$120,000
Total Appropriations	\$13,446,109	\$14,759,762
Less Amount of Estimated Revenues & Credits	\$4,749,154	\$5,257,604
Estimated Amount of Taxes to be Raised	\$8,696,955	\$9,502,158



New Hampshire
*Department of
Revenue Administration*

**2018
MS-DTB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$53,363	\$59,599	\$0	\$112,962
4130-4139	Executive	\$382,993	\$0	\$0	\$382,993
4140-4149	Election, Registration, and Vital Statistics	\$182,872	\$0	\$0	\$182,872
4150-4151	Financial Administration	\$435,318	\$0	\$0	\$435,318
4152	Revaluation of Property	\$172,497	\$0	\$0	\$172,497
4153	Legal Expense	\$44,001	\$0	\$0	\$44,001
4155-4159	Personnel Administration	\$209,845	\$0	\$0	\$209,845
4191-4193	Planning and Zoning	\$404,519	\$0	\$0	\$404,519
4194	General Government Buildings	\$313,583	\$0	\$0	\$313,583
4195	Cemeteries	\$34,346	\$0	\$0	\$34,346
4196	Insurance	\$135,376	\$0	\$0	\$135,376
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$2,368,713	\$59,599	\$0	\$2,428,312
Public Safety					
4210-4214	Police	\$2,454,843	\$0	\$0	\$2,454,843
4215-4219	Ambulance	\$582,607	\$0	\$0	\$582,607
4220-4229	Fire	\$679,068	\$0	\$0	\$679,068
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$0	\$0	\$8,501
4299	Other (Including Communications)	\$426,797	\$0	\$0	\$426,797
Public Safety Subtotal		\$4,151,816	\$0	\$0	\$4,151,816
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$493,004	\$0	\$0	\$493,004
4312	Highways and Streets	\$2,984,694	\$0	\$0	\$2,984,694
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$24,230	\$0	\$0	\$24,230
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$3,501,928	\$0	\$0	\$3,501,928



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$335,635	\$325,228	(\$335,635)	\$325,228
4324	Solid Waste Disposal	\$261,762	\$0	\$0	\$261,762
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$597,397	\$325,228	(\$335,635)	\$586,990
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$2,156	\$0	\$0	\$2,156
4414	Pest Control	\$401	\$0	\$0	\$401
4415-4419	Health Agencies, Hospitals, and Other	\$45,000	\$0	\$0	\$45,000
Health Subtotal		\$47,557	\$0	\$0	\$47,557
Welfare					
4441-4442	Administration and Direct Assistance	\$20,753	\$0	\$0	\$20,753
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$20,753	\$0	\$0	\$20,753
Culture and Recreation					
4520-4529	Parks and Recreation	\$354,050	\$0	\$0	\$354,050
4550-4559	Library	\$950,015	\$0	\$0	\$950,015
4583	Patriotic Purposes	\$8,500	\$0	\$0	\$8,500
4589	Other Culture and Recreation	\$1,420	\$0	\$0	\$1,420
Culture and Recreation Subtotal		\$1,313,985	\$0	\$0	\$1,313,985



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$21,945	\$0	\$0	\$21,945
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$21,945	\$0	\$0	\$21,945
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$1,206,000	\$1,336,050	(\$1,296,050)	\$1,246,000
4721	Long Term Bonds and Notes - Interest	\$212,290	\$191,957	(\$212,290)	\$191,957
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,418,290	\$1,528,007	(\$1,508,340)	\$1,437,957
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$13,442,384	\$1,912,834	(\$1,843,975)	\$13,511,243



REPORT OF TRUST AND CAPITAL RESERVE FUNDS

Form Due Date: **March 1st (Calendar Year), or September 1st (Fiscal Year)**

Instructions

Cover Page

- Select the Municipality name from the pull down menu
- Enter the preparer's information

Reporting:

- Complete all fields as necessary for the *Report of Trust Funds* and *Principal Only* sections.
- INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34, 35:9).
- PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- WEB SITE** - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division at www.doj.nh.gov/charitable
- FAIR VALUE** - Use this section to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See instructions and address on the last page of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

A hard copy of this form, as well as the signature page, must be sent to:

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION

Municipality: AMHERST

County: HILLSBOROUGH

Total of All Funds: 4,631,500.28

PREPARER'S INFORMATION

First Name

John

Last Name

Haley (c/o Cambridge Trust Company)

Street No.

75

Street Name

State St-18th Fl, Boston, MA

Phone Number

(617) 441-1512

Email (optional)



New Hampshire
Department of
Revenue Administration

2016
MS-9

Fiscal year
ending 6/30/2017

AMHERST (013)

1. CERTIFY THIS FORM

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

Preparer's First Name

John

Preparer's Last Name

Haley, c/o Cambridge Trust Company

Date

Jul 17, 2017

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Services Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

TRUSTEE CERTIFICATION

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

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

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

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

REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF AMHERST, NH
 FOR PERIOD ENDING JUNE 30, 2017
 CAPITAL RESERVE FUNDS (ACCOUNT NUMBER XXXXXX25)

PRINCIPAL AND INCOME

NAME OF FUND	BEGINNING BALANCE	FUNDS ADDED	FUNDS EXPENDED**	MONTHLY INCOME	% ENDING	ENDING BALANCE
HIGHWAY EQUIPMENT FUND	16,748.10	0.00	0.00	71.44	1.27%	16,819.54
RESCUE SQUAD FUND	23,515.06	0.00	(23,507.23)	6.53	0.00%	14.36
AMBULANCE FUND	249,904.26	0.00	(209,094.40)	317.88	3.10%	41,127.74
FIRE TRUCK FUND	442,923.02	150,000.00	0.00	2,487.32	44.89%	595,410.34
LIBRARY FACILITY EXP/REN FUND	49,268.02	0.00	0.00	210.12	3.73%	49,478.14
ASSESSING REVALUATION FUND	38.58	25,000.00	(17,773.50)	31.86	0.55%	7,296.94
FOREST VIEW CEMETERY DESIGN	2,768.17	0.00	(2,772.42)	4.25	0.00%	0.00
COMPUTER SYSTEM	59,898.09	0.00	0.00	255.47	4.53%	60,153.56
COMMUNICATION FUND	41,109.56	25,000.00	0.00	275.03	5.00%	66,384.59
RECREATION FIELD ACQ/CONSTR FD	2,343.43	0.00	0.00	10.00	0.18%	2,353.43
BRIDGE REPAIR AND REPLACEMENT FUND	20,152.96	25,000.00	0.00	185.66	3.42%	45,338.62
FORESTVIEW CEMETERY EXP FUND	14,284.96	0.00	(14,306.82)	21.86	0.00%	0.00
STRUCTURAL REPAIR FUND	0.00	0.00	0.00	0.00	0.00%	0.00
FIRE STATION RENOVATION FUND	55,120.84	125,000.00	(180,478.44)	513.62	0.01%	156.02
FORESTVIEW CEMETERY EXPENDABLE TRUST	0.00	0.00	16,252.66	45.96	1.23%	16,298.62
Amherst School District						
ASD CAPITAL FACILITIES FD	97,576.98	0.00	(50,000.00)	212.10	3.60%	47,789.08
EDU STUDENTS W DISABILITIES FD	100,291.02	50,000.00	0.00	619.02	11.38%	150,910.04
Southagan Co-op School District						
SCHOOL UNFUNDED LIABILITIES	51,515.10	0.00	0.00	219.69	3.90%	51,734.79
SCHOOL MAINTENANCE FUND	109,462.99	65,000.00	0.00	715.53	13.21%	175,178.52
TOTALS	1,336,921.14	465,000.00	(481,680.15)	6,203.34	100.00%	1,326,444.33

**In February, the Forestview Cemetery Design Fd and the Forestview Cemetery Exp Fd were merged to create the Forestview Cemetery Expendable Trust.

REPORT OF TRUST FUNDS, TOWN OF AMHERST NH: JUNE 30, 2017

MS-8 REPORT FOR STATE OF NEW HAMPSHIRE

July 1, 2016 to June 30, 2017

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE	HOW INVESTED	Principal			Income			GRAND TOTAL ASSETS	START OF YEAR (JULY 1, 2016)	END OF YEAR (JUNE 30, 2017)
				BALANCE BEGIN (JULY 1, 2016)	NEW FUNDS CREATED	CASH GAIN OR LOSS	FEES	WITHDRAWALS	BALANCE END (JUNE 30, 2017)			
1327	DAVAL L. CLARK	LIBRARY	Cm Stock, Multi Bds, Money Mkt	8,083.11	-	257.52	(54.22)	-	8,286.41	8,375.04	11,370.48	8,272.86
1345	JAMES J. MCGEE	LIBRARY	Cm Stock, Multi Bds, Money Mkt	15,513.35	-	1,513.87	(108.07)	-	16,919.15	16,919.15	13,652.74	16,919.15
1352	GEORGE W. GEORGE	LIBRARY	Cm Stock, Multi Bds, Money Mkt	8,077.32	-	513.47	(108.07)	-	8,482.72	8,482.72	11,362.40	8,482.72
1328	EDWARD M. PARKER	LIBRARY	Cm Stock, Multi Bds, Money Mkt	18,118.15	-	513.47	(108.07)	-	18,523.55	18,523.55	22,670.04	18,523.55
1357	ANNA H. BORDMAN	LIBRARY	Cm Stock, Multi Bds, Money Mkt	26,827.17	-	1,782.75	(178.27)	-	28,431.65	28,431.65	37,359.50	28,431.65
1358	HONORA SPALDING	LIBRARY	Cm Stock, Multi Bds, Money Mkt	2,941.53	-	91.78	(19.74)	-	3,013.57	3,013.57	4,140.36	3,013.57
1385	LAURA J. JAMES WALKER	LIBRARY	Cm Stock, Multi Bds, Money Mkt	4,064.31	-	129.51	(27.25)	-	4,166.57	4,166.57	5,717.17	4,166.57
1386	HERBERT BOUTILLE	LIBRARY	Cm Stock, Multi Bds, Money Mkt	8,811.10	-	221.45	(25.50)	-	9,006.99	9,006.99	11,362.40	9,006.99
1387	EDWARD M. PARKER	LIBRARY	Cm Stock, Multi Bds, Money Mkt	26,827.17	-	1,782.75	(178.27)	-	28,431.65	28,431.65	37,359.50	28,431.65
1387	AARON LAWRENCE	SCHOOL	Cm Stock, Multi Bds, Money Mkt	24,178.82	-	770.29	(165.15)	-	24,783.96	24,783.96	31,105.14	24,783.96
1387	SARAH L. LAWRENCE	SCHOOL	Cm Stock, Multi Bds, Money Mkt	8,077.32	-	257.52	(54.22)	-	8,286.41	8,286.41	11,370.48	8,286.41
1388	SAAC SPALDING	SCHOOL	Cm Stock, Multi Bds, Money Mkt	14,031.10	-	4,506.89	(959.23)	-	17,578.76	17,578.76	22,670.04	17,578.76
1394	EDWARD A. CONVI MEMORIAL SCHOLARSHIP	SCHOOL	Cm Stock, Multi Bds, Money Mkt	127,096.69	1,643.28	4,093.35	(852.47)	-	132,987.92	132,987.92	167,815.75	132,987.92
1394	JOSEPHINE JARE MEMORIAL	SCHOOL	Cm Stock, Multi Bds, Money Mkt	6,682.47	-	212.80	(44.82)	-	6,850.45	6,850.45	9,271.64	6,850.45
1396	RICHARD W. MERRILL SCHOLARSHIP	SCHOOL	Cm Stock, Multi Bds, Money Mkt	957,102.68	-	31,377.41	(3,395.05)	-	985,085.04	985,085.04	1,275,131.38	985,085.04
1397	GEORGE W. PITHMAN	Cemetery	Cm Stock, Multi Bds, Money Mkt	14,118.15	800.14	513.47	(108.07)	-	15,323.69	15,323.69	20,352.56	15,323.69
1398	ALICE M. WILKINS	Cemetery	Cm Stock, Multi Bds, Money Mkt	32,238.89	-	1,026.81	(214.10)	-	33,051.55	33,051.55	43,883.27	33,051.55
1398	OTHER	Cemetery	Cm Stock, Multi Bds, Money Mkt	108,752.40	-	3,664.22	(792.27)	-	112,624.35	112,624.35	149,548.57	112,624.35
1997	JOHN H. ALLEN CASE	SCHOOL	Cm Stock, Multi Bds, Money Mkt	192,753.54	-	5,941.22	(1,292.78)	-	197,401.98	197,401.98	263,555.82	197,401.98
1993	BERTHA ROGERS FUND	SCHOOL	Cm Stock, Multi Bds, Money Mkt	210,145.68	-	6,982.28	(1,469.78)	-	225,658.18	225,658.18	301,157.44	225,658.18
SUB TOTAL				2,623,792.57	2,473.72	83,683.82	(17,613.82)	-	2,692,361.29	2,692,361.29	3,523,421.49	2,692,361.29
** The Income Balance includes Cash of \$2563,467.36 and a \$158,988.20 Fidelity Conservative Income Bond for a total of \$4683,496.16												
1387	Cemetery Lots	MAINTENANCE	CE, Money Market	107,170.25	-	(104.02)	(761.14)	-	106,305.11	106,305.11	140,721.09	106,305.11
GRAND TOTAL				2,796,972.82	2,473.72	83,559.82	(18,374.16)	-	2,796,566.40	2,796,566.40	3,673,143.52	2,796,566.40



REPORT OF COMMON TRUST FUND INVESTMENTS

Form Due Date: **March 1st (if operating on Calendar Year)**
September 1st (if operating on Fiscal Year)

Instructions

Cover Page

- Select the Municipality name from the pull down menu
- Enter the entities contact information
- Enter the preparer's information

Reporting:

- Please complete all fields as necessary for the *Report of the Common Trust Funds Investments, For the Year Ending, and Principal Only* sections

A hard copy of this form, as well as the signature page, must be sent to:

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5 090

Fax: (603) 230-5 947

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

ENTITY'S INFORMATION

Municipality:

County:

PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



New Hampshire
Department of
Revenue Administration

2016
MS-10

Fiscal year ending
6/30/2017

AMHERST (013)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

John

Haley (c/o Cambridge Trust Company)

Jul 17, 2017

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Services Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

TRUSTEE CERTIFICATION

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

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

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

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

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

Total Disbursed: \$ 178,500.00

Interest rate: 4.06%
Term: 15 Years

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Remaining Balance
		10/2/2007					178,500.00
1	9/30/2008		178,500.00	11,900.00	3,748.50	15,648.50	166,600.00
1	3/31/2009		166,600.00		3,498.60	3,498.60	166,600.00
2	9/30/2009		166,600.00	11,900.00	3,498.60	15,398.60	154,700.00
2	3/31/2010		154,700.00		3,248.70	3,248.70	154,700.00
3	9/30/2010		154,700.00	11,900.00	3,248.70	15,148.70	142,800.00
3	3/31/2011		142,800.00		2,998.80	2,998.80	142,800.00
4	9/30/2011		142,800.00	11,900.00	2,998.80	14,898.80	130,900.00
4	3/31/2012		130,900.00		2,748.90	2,748.90	130,900.00
5	9/30/2012		130,900.00	11,900.00	2,748.90	14,648.90	119,000.00
5	3/31/2013		119,000.00		2,499.00	2,499.00	119,000.00
6	9/30/2013		119,000.00	11,900.00	2,499.00	14,399.00	107,100.00
6	3/31/2001		107,100.00		2,249.10	2,249.10	107,100.00
7	9/30/2014		107,100.00	11,900.00	2,249.10	14,149.10	95,200.00
7	3/31/2015		95,200.00		1,999.20	1,999.20	95,200.00
8	9/30/2015		95,200.00	11,900.00	1,999.20	13,899.20	83,300.00
8	3/31/2016		83,300.00		1,749.30	1,749.30	83,300.00
9	9/30/2016		83,300.00	11,900.00	1,749.30	13,649.30	71,400.00
9	3/31/2017		71,400.00		1,499.40	1,499.40	71,400.00
10	9/30/2017		71,400.00	11,900.00	1,499.40	13,399.40	59,500.00
10	3/31/2018		59,500.00		1,249.50	1,249.50	59,500.00
11	9/30/2018		59,500.00	11,900.00	1,249.50	13,149.50	47,600.00
11	3/31/2019		47,600.00		999.60	999.60	47,600.00
12	9/30/2019		47,600.00	11,900.00	999.60	12,899.60	35,700.00
12	3/31/2020		35,700.00		749.70	749.70	35,700.00
13	9/30/2020		35,700.00	11,900.00	749.70	12,649.70	23,800.00
13	3/31/2021		23,800.00		499.80	499.80	23,800.00
14	9/30/2021		23,800.00	11,900.00	499.80	12,399.80	11,900.00
14	3/31/2022		11,900.00		249.90	249.90	11,900.00
15	9/30/2022		11,900.00	11,900.00	249.90	12,149.90	-
Total				\$ 178,500.00	\$ 56,227.50	\$ 234,727.50	

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

Total Disbursed:			\$	170,699.91	Interest rate:			3.17%	
						Term:			15 Years
Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Remaining Balance		
		8/24/2010	-	-	-	-	170,699.91		
1	8/24/2011		170,699.91	11,379.99	5,411.19	16,791.18	159,319.92		
2	8/24/2012		159,319.92	11,379.99	5,064.28	16,444.27	147,939.93		
3	8/24/2013		147,939.93	11,379.99	4,689.70	16,069.69	136,559.94		
4	8/24/2014		136,559.94	11,379.99	4,328.95	15,708.94	125,179.95		
5	8/24/2015		125,179.95	11,379.99	3,968.20	15,348.19	113,799.96		
6	8/24/2016		113,799.96	11,379.99	3,617.34	14,997.33	102,419.97		
7	8/24/2017		102,419.97	11,379.99	3,246.71	14,626.70	91,039.98		
8	8/24/2018		91,039.98	11,379.99	2,885.97	14,265.96	79,659.99		
9	8/24/2019		79,659.99	11,379.99	2,525.22	13,905.21	68,280.00		
10	8/24/2020		68,280.00	11,379.99	2,170.41	13,550.40	56,900.01		
11	8/24/2021		56,900.01	11,379.99	1,803.73	13,183.72	45,520.02		
12	8/24/2022		45,520.02	11,379.99	1,442.98	12,822.97	34,140.03		
13	8/24/2023		34,140.03	11,379.99	1,082.24	12,462.23	22,760.04		
14	8/24/2024		22,760.04	11,379.99	723.47	12,103.46	11,380.05		
15	8/24/2025		11,380.05	11,380.05	360.75	11,740.80	-		
Total				\$ 170,699.91	\$ 43,321.14	\$ 214,021.05			

TREASURERS' COUPON & NOTE REGISTER
ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION
New Hampshire Department of Environmental Services
Clean Water SRF Loan Schedule
Baboosic Lake Septic System Phase IV

Total Disbursed \$ 256,668.00

Interest rate: 0.91%
Administrative Fee: 2.00%
Term: 15 Years

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Principal Forgiven	Interest Payment	Admin Fees	Total Payment	Remaining Balance
1	4/1/2013	3/20/2012	256,668.00	8,647.00	128,333.83	2,249.43	4,943.80	15,840.23	121,058.07
2	4/1/2013		121,058.07	8,647.01	-	1,101.63	2,421.16	12,169.80	112,411.06
3	4/1/2014		112,411.06	8,647.00	-	1,022.94	2,248.22	11,918.16	103,764.06
4	4/1/2015		103,764.06	8,647.01	-	944.25	2,075.28	11,666.54	95,117.05
5	4/1/2016		95,117.05	8,647.00	-	865.57	1,902.34	11,414.91	86,470.05
6	4/1/2017		86,470.05	8,647.01	-	786.88	1,729.40	11,163.29	77,823.04
7	4/1/2018		77,823.04	8,647.00	-	708.19	1,556.46	10,911.65	69,176.04
8	4/1/2019		69,176.04	8,647.01	-	629.50	1,383.52	10,660.03	60,529.03
9	4/1/2020		60,529.03	8,647.00	-	550.81	1,210.58	10,408.39	51,882.03
10	4/1/2021		51,882.03	8,647.01	-	472.13	1,037.64	10,156.78	43,235.02
11	4/1/2022		43,235.02	8,647.00	-	393.44	864.70	9,905.14	34,588.02
12	4/1/2023		34,588.02	8,647.01	-	314.75	691.76	9,653.52	25,941.01
13	4/1/2024		25,941.01	8,647.00	-	236.06	518.82	9,401.88	17,294.01
14	4/1/2025		17,294.01	8,647.01	-	157.38	345.88	9,150.27	8,647.00
15	4/1/2026		8,647.00	8,647.00	-	78.69	172.94	8,898.63	-
Total				\$ 129,705.07	\$ 128,333.83	\$ 10,511.65	\$ 23,102.50	\$ 163,319.22	

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

Total Disbursed: \$ 500,000.00

Interest rate: 3.02%
Term: 10 Years

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Remaining Balance
		8/24/2010	-	-	-	-	500,000.00
1	8/24/2011		500,000.00	50,000.00	15,100.00	65,100.00	450,000.00
2	8/24/2012		450,000.00	50,000.00	13,590.00	63,590.00	400,000.00
3	8/24/2013		400,000.00	50,000.00	12,080.00	62,080.00	350,000.00
4	8/24/2014		350,000.00	50,000.00	10,570.00	60,570.00	300,000.00
5	8/24/2015		300,000.00	50,000.00	9,060.00	59,060.00	250,000.00
6	8/24/2016		250,000.00	50,000.00	7,573.90	57,573.90	200,000.00
7	8/24/2017		200,000.00	50,000.00	6,040.00	56,040.00	150,000.00
8	8/24/2018		150,000.00	50,000.00	4,530.00	54,530.00	100,000.00
9	8/24/2019		100,000.00	50,000.00	3,020.00	53,020.00	50,000.00
10	8/24/2020		50,000.00	50,000.00	1,510.00	51,510.00	-
Total				\$ 500,000.00	\$ 83,073.90	\$ 583,073.90	

TREASURER'S COUPON & NOTE REGISTER
ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION
FY 2014 ROAD NOTE

Total Disbursed: \$ 2,000,000.00		Interest Rate Term		2.25% 10 years	
Ref. Year	Due Date	Principal	Interest	Total Payment	Remaining Balance
1	6/14/2014	200,000.00	24,657.53	224,657.53	2,000,000.00
2	6/14/2015	200,000.00	40,524.66	240,524.66	1,800,000.00
3	6/14/2016	200,000.00	36,203.99	236,203.99	1,600,000.00
4	6/14/2017	200,000.00	31,500.00	231,500.00	1,400,000.00
5	6/14/2018	200,000.00	27,000.00	227,000.00	1,200,000.00
6	6/14/2019	200,000.00	22,500.00	222,500.00	1,000,000.00
7	6/14/2020	200,000.00	18,000.00	218,000.00	800,000.00
8	6/14/2021	200,000.00	13,500.00	213,500.00	600,000.00
9	6/14/2022	200,000.00	9,000.00	209,000.00	400,000.00
10	6/14/2023	200,000.00	4,500.00	204,500.00	200,000.00
Total		2,000,000.00	227,386.18	2,227,386.18	-

TREASURER'S COUPON & NOTE REGISTER
ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION
FY 2015 ROAD NOTE

Total Disbursed:		\$	2,000,000.00			Interest Rate Term	2.30% 10 years
Ref. Year	Due Date	Date Received	Principal	Interest	Total Payment	Remaining Balance	
		6/27/2014	1,000,000.00			1,000,000.00	
		5/29/2015	1,000,000.00			2,000,000.00	
1	9/7/2014		100,000.00	4,536.98	104,536.98	1,900,000.00	
1	3/7/2015		100,000.00	10,296.44	110,296.44	1,800,000.00	
2	9/5/2015		100,000.00	15,829.04	115,829.04	1,700,000.00	
2	3/7/2016		100,000.00	19,482.55	119,482.55	1,600,000.00	
3	9/7/2016		100,000.00	18,500.54	118,500.54	1,500,000.00	
3	3/7/2017		100,000.00	17,250.00	117,250.00	1,400,000.00	
4	9/7/2017		100,000.00	16,100.00	116,100.00	1,300,000.00	
4	3/7/2018		100,000.00	14,950.00	114,950.00	1,200,000.00	
5	9/7/2018		100,000.00	13,800.00	113,800.00	1,100,000.00	
5	3/7/2019		100,000.00	12,650.00	112,650.00	1,000,000.00	
6	9/7/2019		100,000.00	11,500.00	111,500.00	900,000.00	
6	3/7/2020		100,000.00	10,350.00	110,350.00	800,000.00	
7	9/7/2020		100,000.00	9,200.00	109,200.00	700,000.00	
7	3/7/2021		100,000.00	8,050.00	108,050.00	600,000.00	
8	9/7/2021		100,000.00	6,900.00	106,900.00	500,000.00	
8	3/7/2022		100,000.00	5,750.00	105,750.00	400,000.00	
9	9/7/2022		100,000.00	4,600.00	104,600.00	300,000.00	
9	3/7/2023		100,000.00	3,450.00	103,450.00	200,000.00	
10	9/7/2023		100,000.00	2,300.00	102,300.00	100,000.00	
10	3/7/2024		100,000.00	1,150.00	101,150.00	-	
Total			2,000,000.00	206,645.55	2,206,645.55		

TREASURER'S COUPON & NOTE REGISTER
ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION
FY 2015 Refinance of FY11 & FY12 ROAD NOTE

Total Disbursed: \$ 3,059,999.00		Interest Rate		2.39%	
		Term		10 years	
Ref. Year	Due Date	Principal	Interest	Total Payment	Remaining Balance
1	3/10/2016	305,999.90	73,334.34	379,334.24	3,059,999.00
2	3/10/2017	305,999.90	65,820.58	371,820.48	2,753,999.10
3	3/10/2018	305,999.90	58,507.18	364,507.08	2,141,999.30
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
Total		3,059,999.00	402,597.53	3,462,596.53	

**TREASURER'S COUPON & NOTE REGISTER
 ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION
 FY 2016 - 2017 ROAD NOTE - \$4,000,000.00**

Total Disbursed: \$			4,000,000.00	Interest Rate		2.30%
				Term		10 yrs
Ref. Year	Due Date	Date Received	Principal	Interest	Total Payment	Remaining Balance
1	7/29/2016	12/29/2015	2,000,000.00			2,000,000.00
2	7/29/2017	7/1/2016	2,000,000.00			4,000,000.00
3	7/29/2018		400,000.00	30,290.00	430,290.00	3,600,000.00
4	7/29/2019		400,000.00	82,800.00	482,800.00	3,200,000.00
5	7/29/2020		400,000.00	73,600.00	473,600.00	2,800,000.00
6	7/29/2021		400,000.00	64,400.00	464,400.00	2,400,000.00
7	7/29/2022		400,000.00	55,351.23	455,351.23	2,000,000.00
8	7/29/2023		400,000.00	46,000.00	446,000.00	1,600,000.00
9	7/29/2024		400,000.00	36,800.00	436,800.00	1,200,000.00
10	7/29/2025		400,000.00	27,600.00	427,600.00	800,000.00
			400,000.00	18,450.41	418,450.41	400,000.00
			400,000.00	9,200.00	409,200.00	-
Total			3,600,000.00	414,201.64	4,014,201.64	

TOWN OF AMHERST, NEW HAMPSHIRE
Annual Financial Statements
For the Year Ended June 30, 2017

Town of Amherst, New Hampshire

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Amherst, New Hampshire

Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Amherst, New Hampshire, as of June 30, 2017, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Amherst, New Hampshire, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the Pension and OPEB schedules appearing on pages 48 to 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Melanson Heath

January 16, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Amherst, we offer readers this narrative overview and analysis of the financial activities of the Town of Amherst for the year ended June 30, 2017.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities include the Baboosic Lake septic activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial

statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary fund reporting focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise funds.

Enterprise funds are used to report activity for which a fee is charged to external users, and must be used when one of the following criteria are met: (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges, (2) laws or regulations require the activity's costs of providing services be recovered with fees and charges, and (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs such as depreciation or debt service. The primary focus on these criteria is on fees charged to external users. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. Specifically, enterprise funds are used to account for the Baboosic Lake septic operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Baboosic Lake septic operations, which is considered to be a major fund.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is more like that used for proprietary funds.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$26,982,335 (i.e., net position), a change of \$2,304,587 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$10,431,965, a change of \$2,004,092 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$6,137,706, a change of \$918,712 in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior years (in thousands).

	NET POSITION					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 33,207	\$ 30,982	\$ 92	\$ 101	\$ 33,299	\$ 31,083
Capital assets	29,485	27,608	670	773	30,155	28,381
Total assets	62,692	58,590	762	874	63,454	59,464
Deferred outflows	1,477	301	-	-	1,477	301
Long-term liabilities outstanding	13,637	10,911	220	252	13,857	11,163
Other liabilities	2,463	2,377	36	37	2,499	2,414
Total liabilities	16,100	13,288	256	289	16,356	13,577
Deferred inflows	21,593	21,510	-	-	21,593	21,510
Net position:						
Net investment in capital assets	19,217	17,761	418	489	19,635	18,250
Restricted	3,208	3,159	-	-	3,208	3,159
Unrestricted	4,051	3,173	88	96	4,139	3,269
Total net position	\$ 26,476	\$ 24,093	\$ 506	\$ 585	\$ 26,982	\$ 24,678

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$26,982,335, a change of \$2,304,587 from the prior year.

The largest portion of net position \$19,635,231 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$3,207,793 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$4,139,311 may be used to meet the government's ongoing obligations to citizens and creditors.

	CHANGES IN NET POSITION					
	Governmental		Business-Type			
	Activities		Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 1,087	\$ 986	\$ 64	\$ 77	\$ 1,151	\$ 1,063
Operating grants	418	985	-	-	418	985
Capital grants and contributions	-	-	3	3	3	3
General revenues:						
Property taxes	8,297	8,034	-	-	8,297	8,034
Penalties and interest on taxes	273	306	-	-	273	306
Licenses and permits	3,086	2,965	-	-	3,086	2,965
Investment income	135	86	-	-	135	86
Intergovernmental	584	543	-	-	584	543
Other	319	186	-	-	319	186
Total revenues	14,199	14,091	67	80	14,266	14,171
Expenses:						
General government	2,543	1,984	-	-	2,543	1,984
Public safety	3,393	3,703	-	-	3,393	3,703
Highways and streets	2,419	2,266	-	-	2,419	2,266
Sanitation	604	609	-	-	604	609
Health and welfare	53	83	-	-	53	83
Culture and recreation	2,043	1,748	-	-	2,043	1,748
Conservation	14	8	-	-	14	8
Capital outlay	-	68	-	-	-	68
Interest on long-term debt	227	181	-	-	227	181
Baboosic lake septic fund	-	-	146	136	146	136
Miscellaneous	520	-	-	-	520	-
Total expenses	11,816	10,650	146	136	11,962	10,786
Change in net position	2,383	3,441	(79)	(56)	2,304	3,385
Net position - beginning of year	24,093	20,652	585	641	24,678	21,293
Net position - end of year	\$ 26,476	\$ 24,093	\$ 506	\$ 585	\$ 26,982	\$ 24,678

Governmental activities. Governmental activities for the year resulted in a change in net position of \$2,383,249. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 628,934
Road construction fund - accrual basis	(319,336)
Non-major funds - accrual basis	449,901
Principal debt service in excess of depreciation expense	186,122
General fund capital asset additions	1,771,867
Change in long-term liabilities	<u>(334,239)</u>
Total	<u>\$ 2,383,249</u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$(78,662). Key elements of this change are as follows:

Baboosic Lake septic operations	\$ <u>(78,662)</u>
Total	<u>\$ (78,662)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$10,431,965, a change of \$2,004,092 in comparison to the prior year. Key elements of this change are as follows:

General fund operating results	\$ 628,934
Road construction fund operating results	1,091,825
Non-major funds operating results	<u>283,333</u>
Total	<u>\$ 2,004,092</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$6,137,706, while total fund balance was \$7,733,710. As a measure of the general fund's liquidity, it may be useful to

compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 6,137,706	\$ 5,218,994	\$ 918,712	48.6%
Total fund balance	\$ 7,733,710	\$ 7,104,776	\$ 628,934	61.3%

The total fund balance of the general fund changed by \$628,934 during the current year. Key factors in this change are as follows:

State and local revenues surplus	\$ 339,501
Budgetary appropriations turnbacks by departments	343,225
Tax collections excess compared to budget	(225,563)
Current year encumbrances to be spent in the subsequent year in excess of prior year encumbrances to be spent in the current year	532,676
Change in capital reserve fund balance	(78,069)
Change in land use change tax fund balance	(42,785)
Use of fund balance	(100,000)
Other timing issues	<u>(140,051)</u>
Total	<u>\$ 628,934</u>

Included in the total general fund balance are the Town’s capital reserve accounts with the following balances:

	<u>06/30/17</u>	<u>6/30/16</u>	<u>Change</u>
Capital reserve fund	\$ <u>900,462</u>	\$ <u>978,531</u>	\$ <u>(78,069)</u>
Total	\$ <u>900,462</u>	\$ <u>978,531</u>	\$ <u>(78,069)</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$88,339, a change of \$(7,182) in comparison to the prior year.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no overall change in the total appropriation, however there were certain reclassifications as a result of reserve fund transfers and special town meeting transfers. Major reasons for these amendments include:

- \$230,277 - General Government
- \$(130,894) - Public Safety

- \$(59,173) - Highways and Streets
- \$11,618 - Sanitation
- \$(16,400) - Health and Welfare
- \$20,622 - Culture and Recreation
- \$(56,000) - Debt Service

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$30,154,229 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital events during the current year included the following:

- \$1,538,474 increase in road construction and road resurfacing
- \$399,725 relating to renovation of fire station
- \$177,240 relating to the purchase of a new ambulance
- \$627,493 relating to the purchase of new dump trucks

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-term debt. At the end of the current fiscal year, total debt outstanding was \$9,418,978, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

REQUESTS FOR INFORMATION

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

Town of Amherst
Department of Finance
2 Main Street
P.O. Box 960
Amherst, New Hampshire 03031

TOWN OF AMHERST, NEW HAMPSHIRE

STATEMENT OF NET POSITION

JUNE 30, 2017

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
ASSETS			
Current:			
Cash and short-term investments	\$ 18,894,258	\$ -	\$ 18,894,258
Investments	9,006,278	-	9,006,278
Receivables, net of allowance for uncollectibles:			
Taxes	5,011,227	-	5,011,227
Departmental and other	77,545	-	77,545
User fees, net of allowance for uncollectibles	106,905	19,470	126,375
Intergovernmental	137	161,290	161,427
Other assets	22,648	-	22,648
Internal balances	88,595	(88,595)	-
Noncurrent:			
Capital assets:			
Land and construction in progress	8,667,085	-	8,667,085
Other capital assets, net of accumulated depreciation	20,817,538	669,606	21,487,144
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	1,476,663	-	1,476,663
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
	64,168,879	761,771	64,930,650
LIABILITIES			
Current:			
Accounts payable	535,608	142	535,750
Retainage payable	50,057	-	50,057
Accrued liabilities	120,765	3,685	124,450
Tax refunds payable	181,734	-	181,734
Due to other governments	2,321	-	2,321
Other liabilities	82,269	-	82,269
Current portion of long-term liabilities:			
Notes payable	1,296,017	31,927	1,327,944
Capital lease payable	179,311	-	179,311
Compensated absence	14,597	-	14,597
Noncurrent:			
Notes payable, net of current portion	7,871,318	219,716	8,091,034
Capital lease payable, net of current portion	424,295	-	424,295
Compensated absence, net of current portion	277,345	-	277,345
Accrued other post-employment benefits	341,397	-	341,397
Net pension liability	4,722,645	-	4,722,645
Net OPEB obligation			
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	367,454	-	367,454
Deferred revenues	4,314,583	-	4,314,583
Taxes paid in advance	16,911,129	-	16,911,129
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
	37,692,845	255,470	37,948,315
NET POSITION			
Net investment in capital assets	19,217,269	417,962	19,635,231
Restricted for:			
Grants and other statutory restrictions	999,908	-	999,908
Permanent funds:			
Nonexpendable	1,576,451	-	1,576,451
Expendable	631,434	-	631,434
Unrestricted	4,050,972	88,339	4,139,311
TOTAL NET POSITION			
	<u>\$ 26,476,034</u>	<u>\$ 506,301</u>	<u>\$ 26,982,335</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

				Net (Expenses) Revenues and Changes in Net Position		
	Program Revenues			Governmental Activities	Business- Type Activities	Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions			
Governmental Activities:						
General government	\$ 2,543,245	\$ 5,115	\$ -	\$ (2,538,130)	\$ -	\$ (2,538,130)
Public safety	3,393,347	456,032	-	(2,851,318)	-	(2,851,318)
Highways and streets	2,418,929	7,900	-	(2,087,533)	-	(2,087,533)
Sanitation	603,954	85,900	-	(518,054)	-	(518,054)
Health and welfare	52,892	-	-	(52,892)	-	(52,892)
Culture and recreation	2,042,627	532,107	-	(1,510,520)	-	(1,510,520)
Conservation	13,925	-	-	(5,407)	-	(5,407)
Interest	226,580	-	-	(226,580)	-	(226,580)
Miscellaneous	519,829	-	-	(519,829)	-	(519,829)
Total Governmental Activities	11,815,328	1,087,054	-	(10,310,263)	-	(10,310,263)
Business-Type Activities:						
Babooisc Septic Fund	146,138	64,453	3,023	-	(78,662)	(78,662)
Total Business-Type Activities	146,138	64,453	3,023	-	(78,662)	(78,662)
Total	\$ 11,961,466	\$ 1,151,507	\$ 3,023	(10,310,263)	(78,662)	(10,388,925)
General Revenues and Contributions:						
Taxes				8,296,628	-	8,296,628
Penalties, interest and other taxes				273,308	-	273,308
Licenses and permits				3,085,829	-	3,085,829
Investment income				134,570	-	134,570
Intergovernmental				583,898	-	583,898
Miscellaneous				319,279	-	319,279
Total general revenues				12,693,512	-	12,693,512
Change in net position				2,383,249	(78,662)	2,304,587
Net Position:						
Beginning of year				24,092,785	584,963	24,677,748
End of year				\$ 26,476,034	\$ 506,301	\$ 26,982,335

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2017

	<u>General</u>	<u>Road Construction Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and short-term investments	\$ 18,298,871	\$ -	\$ 595,387	\$ 18,894,258
Investments	6,680,633	-	2,325,645	9,006,278
Receivables:				
Property taxes	5,063,931	-	-	5,063,931
Departmental and other	77,545	-	-	77,545
User fees	216,734	-	-	216,734
Intergovernmental	137	-	-	137
Other assets	22,648	-	-	22,648
Due from other funds	278,222	-	283,071	561,293
TOTAL ASSETS	\$ 30,638,721	\$ -	\$ 3,204,103	\$ 33,842,824
LIABILITIES				
Accounts payable	\$ 529,192	\$ -	\$ 6,416	\$ 535,608
Retainage payable	26,343	23,714	-	50,057
Accrued liabilities	-	-	3,020	3,020
Taxes refunds payable	181,734	-	-	181,734
Due to other funds	-	313,785	158,913	472,698
Due to other governments	2,321	-	-	2,321
Other liabilities	82,269	-	-	82,269
TOTAL LIABILITIES	821,859	337,499	168,349	1,327,707
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	22,083,152	-	-	22,083,152
FUND BALANCES				
Nonspendable	-	-	1,576,451	1,576,451
Restricted	-	-	1,618,216	1,618,216
Committed	900,462	-	-	900,462
Assigned	695,542	-	-	695,542
Unassigned	6,137,706	(337,499)	(158,913)	5,641,294
TOTAL FUND BALANCES	7,733,710	(337,499)	3,035,754	10,431,965
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 30,638,721	\$ -	\$ 3,204,103	\$ 33,842,824

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2017

Total governmental fund balances	\$ 10,431,965
<ul style="list-style-type: none"> Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 	29,484,623
<ul style="list-style-type: none"> Revenues are reported on the accrual basis of accounting and are not deferred until collection. 	694,906
<ul style="list-style-type: none"> In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	(117,744)
<ul style="list-style-type: none"> Long-term liabilities, (net of prepaid debt service) including notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds. 	(10,404,280)
<ul style="list-style-type: none"> Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds. 	<u>(3,613,436)</u>
Net position of governmental activities	<u><u>\$ 26,476,034</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2017

	<u>General</u>	<u>Road Construction Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property taxes	\$ 8,290,530	\$ -	\$ -	\$ 8,290,530
Penalties, interest and other taxes	239,008	-	-	239,008
Licenses and permits	3,085,829	-	-	3,085,829
Intergovernmental	991,880	-	1,511	993,391
Charges for services	399,157	-	469,437	868,594
Investment income	108,879	-	130,959	239,838
Contributions	-	-	8,518	8,518
Miscellaneous	<u>68,658</u>	<u>-</u>	<u>256,908</u>	<u>325,566</u>
Total Revenues	13,183,941	-	867,333	14,051,274
Expenditures:				
Current:				
General government	2,392,728	-	30,172	2,422,900
Public safety	3,812,591	-	31,710	3,844,301
Highways and streets	2,658,493	908,175	72,119	3,638,787
Sanitation	602,605	-	-	602,605
Health and welfare	52,892	-	-	52,892
Culture and recreation	1,243,306	-	698,981	1,942,287
Conservation	13,925	-	-	13,925
Miscellaneous	519,829	-	-	519,829
Capital outlay	827	-	-	827
Debt service	<u>1,328,165</u>	<u>-</u>	<u>-</u>	<u>1,328,165</u>
Total Expenditures	<u>12,625,361</u>	<u>908,175</u>	<u>832,982</u>	<u>14,366,518</u>
Excess (deficiency) of revenues over expenditures	558,580	(908,175)	34,351	(315,244)
Other Financing Sources (Uses):				
Issuance of bonds	-	2,000,000	319,336	2,319,336
Transfers in	437,569	-	17,215	454,784
Transfers out	<u>(367,215)</u>	<u>-</u>	<u>(87,569)</u>	<u>(454,784)</u>
Total Other Financing Sources (Uses)	<u>70,354</u>	<u>2,000,000</u>	<u>248,982</u>	<u>2,319,336</u>
Changes in Fund Balance	628,934	1,091,825	283,333	2,004,092
Fund Balance, at Beginning of Year, as restated	<u>7,104,776</u>	<u>(1,429,324)</u>	<u>2,752,421</u>	<u>8,427,873</u>
Fund Balance, at End of Year	<u>\$ 7,733,710</u>	<u>\$ (337,499)</u>	<u>\$ 3,035,754</u>	<u>\$ 10,431,965</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE
RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Net changes in fund balances - total governmental funds	\$ 2,004,092																						
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table> <tr> <td>Capital outlay</td><td style="text-align: right;">2,846,610</td></tr> <tr> <td>Depreciation</td><td style="text-align: right;">(969,878)</td></tr> </table> The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table> <tr> <td>Issuance of debt</td><td style="text-align: right;">(2,319,336)</td></tr> <tr> <td>Repayments of debt</td><td style="text-align: right;">1,156,000</td></tr> <tr> <td>Capital lease additions</td><td style="text-align: right;">(445,423)</td></tr> <tr> <td>Capital lease repayments</td><td style="text-align: right;">220,133</td></tr> </table> Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue. <table> <tr> <td></td><td style="text-align: right;">147,303</td></tr> </table> In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due <table> <tr> <td></td><td style="text-align: right;">(54,415)</td></tr> </table> Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. <table> <tr> <td>Compensated absences</td><td style="text-align: right;">(29,900)</td></tr> <tr> <td>Accrued other post-employment benefits</td><td style="text-align: right;">(35,030)</td></tr> </table> Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds. <table> <tr> <td></td><td style="text-align: right;">(136,907)</td></tr> </table> 	Capital outlay	2,846,610	Depreciation	(969,878)	Issuance of debt	(2,319,336)	Repayments of debt	1,156,000	Capital lease additions	(445,423)	Capital lease repayments	220,133		147,303		(54,415)	Compensated absences	(29,900)	Accrued other post-employment benefits	(35,030)		(136,907)	
Capital outlay	2,846,610																						
Depreciation	(969,878)																						
Issuance of debt	(2,319,336)																						
Repayments of debt	1,156,000																						
Capital lease additions	(445,423)																						
Capital lease repayments	220,133																						
	147,303																						
	(54,415)																						
Compensated absences	(29,900)																						
Accrued other post-employment benefits	(35,030)																						
	(136,907)																						
Change in net position of governmental activities	\$ <u>2,383,249</u>																						

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2017

	Original <u>Budget</u>	Final <u>Budget</u>	Actual Amounts (Budgetary <u>Basis</u>)	Variance with Final Budget Positive (Negative)
Revenues and other sources:				
Property taxes	\$ 8,516,093	\$ 8,516,093	\$ 8,516,093	\$ -
Penalties, interest and other taxes	153,431	153,431	204,578	51,147
Licenses and permits	2,895,000	2,895,000	3,085,829	190,829
Intergovernmental	990,085	990,085	991,880	1,795
Charges for services	520,000	520,000	532,998	12,998
Investment income	78,000	78,000	105,268	27,268
Miscellaneous	13,500	13,500	68,658	55,158
Transfers in	80,000	80,000	80,306	306
Use of fund balance	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total Revenues and Other Sources	13,346,109	13,346,109	13,685,610	339,501
Expenditures and other uses:				
Current:				
General government	2,377,881	2,608,108	2,406,026	202,082
Public safety	3,985,060	3,854,166	3,810,743	43,423
Highways and streets	3,340,425	3,281,252	3,173,509	107,743
Sanitation	591,689	603,307	602,605	702
Health and welfare	72,759	56,359	52,892	3,467
Culture and recreation	1,230,735	1,251,357	1,243,306	8,051
Conservation	14,150	14,150	13,925	225
Transfers out	350,000	350,000	350,000	-
Capital outlay	-	-	21,713	(21,713)
Debt service	<u>1,383,410</u>	<u>1,327,410</u>	<u>1,328,165</u>	<u>(755)</u>
Total Expenditures and Other Uses	<u>13,346,109</u>	<u>13,346,109</u>	<u>13,002,884</u>	<u>343,225</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>682,726</u>	\$ <u>682,726</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

JUNE 30, 2017

Business-Type Activities
Enterprise Funds
 Baboosic Septic
Fund

ASSETS

Current:

User fees, net of allowance for uncollectibles	\$ 19,470
Intergovernmental receivables	<u>161,290</u>
Total current assets	180,760

Noncurrent:

Capital assets	
Other capital assets, net of accumulated depreciation	<u>669,606</u>
Total noncurrent assets	<u>669,606</u>

TOTAL ASSETS

850,366

LIABILITIES

Current:

Accounts payable	142
Accrued liabilities	3,685
Due to other funds	88,595
Notes payable	<u>31,927</u>
Total current liabilities	124,349

Noncurrent:

Notes payable, net of current portion	<u>219,716</u>
Total noncurrent liabilities	<u>219,716</u>

TOTAL LIABILITIES

344,065

NET POSITION

Net investment in capital assets	417,962
Unrestricted	<u>88,339</u>
TOTAL NET POSITION	<u><u>\$ 506,301</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2017

	Business-Type Activities <u>Enterprise Funds</u> Baboosic Septic <u>Fund</u>
Operating Revenues:	
Charges for services	\$ 64,453
Total Operating Revenues	64,453
Operating Expenses:	
Operating expenses	35,321
Depreciation	<u>103,406</u>
Total Operating Expenses	<u>138,727</u>
Operating Income (Loss)	(74,274)
Nonoperating Revenues (Expenses):	
Intergovernmental	3,023
Interest expense	<u>(7,411)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(4,388)</u>
Change in Net Position	(78,662)
Net Position at Beginning of Year	<u>584,963</u>
Net Position at End of Year	<u>\$ 506,301</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2017

	Business-Type Activities Enterprise Funds Baboosic Septic Fund
<u>Cash Flows From Operating Activities:</u>	
Receipts from customers and users	\$ 68,202
Payments to vendors and employees	<u>(36,622)</u>
Net Cash Provided By (Used For) Operating Activities	31,580
<u>Cash Flows From Capital and Related Financing Activities:</u>	
Principal payments on notes	(31,927)
Intergovernmental revenue	26,793
Interest expense	<u>(7,411)</u>
Net Cash Provided By (Used For) Capital and Related Financing Activities	<u>(12,545)</u>
Net Change in Cash and Short-Term Investments	19,035
Cash and Cash Equivalents (Deficiency), Beginning of Year	<u>(107,630)</u>
Cash and Cash Equivalents (Deficiency), End of Year	<u><u>\$ (88,595)</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:</u>	
Operating income	\$ (74,274)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	103,406
Changes in assets, liabilities, and deferred outflows/inflows:	
User fees	3,749
Accounts payable	(841)
Accrued liabilities	<u>(460)</u>
Net Cash Provided By Operating Activities	<u><u>\$ 31,580</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2017

	Private Purpose Trust <u>Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and short-term investments	\$ -	\$ 73,753
Investments	<u>1,248,282</u>	<u>747,521</u>
Total Assets	1,248,282	821,274
 LIABILITIES		
Due to other governments	<u>-</u>	<u>821,274</u>
Total Liabilities	<u>-</u>	<u>821,274</u>
 NET POSITION		
Total net position held in trust	\$ <u><u>1,248,282</u></u>	\$ <u><u>-</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2017

	Private Purpose Trust Funds
Additions:	
Contributions	\$ 2,474
Investment income	<u>95,832</u>
Total additions	98,306
Deductions:	
Education	<u>40,326</u>
Total deductions	<u>40,326</u>
Net increase	57,980
Net position:	
Beginning of year	<u>1,190,302</u>
End of year	<u><u>\$ 1,248,282</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Amherst (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The Town was incorporated in 1760 and is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In year 2017, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-

wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *road construction fund* accounts for the financial transactions related to the reconstruction of Town roads.

The proprietary fund financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Town reports the following major proprietary funds:

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

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary funds:

- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The Town's *agency funds* are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds account for the capital reserve funds of the Amherst School District, Souhegan Cooperative School District, and the SAU 39 Capital Facilities Fund, which are held by the Town as required by State law. Other agency funds consist of escrow and developer's performance bonds.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general

fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in governmental activities in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	15 – 20
Infrastructure	40
Vehicles and equipment	5 – 10
Library media	10

H. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused sick/vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for this amount is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between the current assets/deferred outflows and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling

legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town Meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 13,183,941	\$ 12,625,361
Other financing sources/uses (GAAP basis)	<u>437,569</u>	<u>367,215</u>
Subtotal (GAAP Basis)	13,621,510	12,992,576
Adjust tax revenue to accrual basis	225,563	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(125,804)
Add end-of-year appropriation carryforwards from expenditures	-	658,480
To remove capital reserve funds	77,242	(827)
To remove land use change tax fund	25,570	(17,215)
To record use of fund balance	100,000	-
Other timing issues	<u>(364,275)</u>	<u>(504,326)</u>
Budgetary basis	<u>\$ 13,685,610</u>	<u>\$ 13,002,884</u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." In accordance with the Town's investment policy for its governmental funds, all security transactions must be secured by collateral having a value at least equal to the amount of funds in excess of the FDIC deposit limits. Such collateral shall be segregated for the exclusive benefit of the Town and may consist of obligations of the United States government, United States government agencies or obligations of the State of New Hampshire.

As of June 30, 2017, none of the Town's bank balances of \$19,109,875 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Presented below (in thousands) is the actual rating as of year-end for each investment of the Town. (All federal agency securities have an implied credit rating of AAA):

<u>Investment Type</u>	<u>Amount</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year End</u>				
			<u>A1</u>	<u>A3</u>	<u>Baa1</u>	<u>Baa2</u>	<u>Baa3</u>
Certificates of deposit	\$ 6,410	\$ 6,410	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate bonds	599	-	102	127	208	109	53
Corporate equities	2,002	2,002	-	-	-	-	-
Mutual funds	1,991	1,991	-	-	-	-	-
Total investments	<u>\$ 11,002</u>	<u>\$ 10,403</u>	<u>\$ 102</u>	<u>\$ 127</u>	<u>\$ 208</u>	<u>\$ 109</u>	<u>\$ 53</u>

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Trustees of Trust Funds and the Library Trustees have no policy regarding custodial credit risk.

The Town's investments are subject to custodial credit risk exposure because the related securities are uninsured, unregistered, and/or held by the Town's brokerage firm, which is also the Counterparty to these securities. The Town manages this custodial credit risk with SIPC and excess SIPC.

C. Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer. The Town does not have an investment in one issuer greater than 5% of total investments.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of

an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Town’s investments to market interest rate fluctuations is as follows (in thousands):

<u>Investment Type</u>	<u>Amount</u>	<u>Investment Maturities (in Years)</u>			
		Less Than 1	1-5	6-10	N/A
Certificates of deposit	\$ 6,410	\$ 630	\$ 5,780	\$ -	\$ -
Corporate bonds	599	205	212	182	-
Corporate equities	2,002	-	-	-	2,002
Mutual funds	<u>1,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,991</u>
Total	<u>\$ 11,002</u>	<u>\$ 835</u>	<u>\$ 5,992</u>	<u>\$ 182</u>	<u>\$ 3,993</u>

E. Fair Value

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 *Fair Value Measurement and Application* (GASB 72). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Town’s investments are classified as Level 1 except Certificates of Deposit which are reported at cost.

<u>Description</u>	<u>Fair Value Measurements Using:</u>	
	<u>Quoted prices in active markets for identical assets (Level 1)</u>	
Investments by fair value level:		
Debt securities		
Corporate bonds	\$ 599	\$ 599
Equity securities	2,002	2,002
Mutual funds	<u>1,991</u>	<u>1,991</u>
Total	<u>\$ 4,592</u>	

5. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at June 30, 2017 consist of the following (in thousands):

<u>Receivables:</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Real estate taxes	\$ 4,457,625	\$ (44,009)	\$ 4,413,616
Tax liens	434,747	(8,695)	426,052
Welfare and elderly liens	<u>171,559</u>	<u>-</u>	<u>171,559</u>
Total property taxes	<u>5,063,931</u>	<u>(52,704)</u>	<u>5,011,227</u>
Grand total	<u>\$ 5,063,931</u>	<u>\$ (52,704)</u>	<u>\$ 5,011,227</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Amherst School District, Souhegan Cooperative School District, and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. User Fee Receivables

Receivables for user charges and betterments for governmental activities at June 30, 2017 consist of the following:

<u>Receivables:</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Ambulance	\$ <u>216,734</u>	\$ <u>(109,829)</u>	\$ <u>106,905</u>
Total	<u>\$ 216,734</u>	<u>\$ (109,829)</u>	<u>\$ 106,905</u>

7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2017.

8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2017 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 278,222	\$ -
Road Construction Fund	-	313,785
Nonmajor Governmental Funds	124,158	-
Enterprise Funds:		
Baboosic Lake septic fund	-	88,595
Total	<u>\$ 402,380</u>	<u>\$ 402,380</u>

9. Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is an analysis of major interfund transfers.

<u>Governmental Funds:</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 437,569	\$ (367,215)
Nonmajor Governmental Funds	<u>17,215</u>	<u>(87,569)</u>
Grand Total	<u>\$ 454,784</u>	<u>\$ (454,784)</u>

Of the transfer into the general fund, \$87,569 was transferred from the permanent trust fund. Of the transfer out of the general fund, \$17,215 was transferred to the conservation fund for. The Government's other routine transfers include transfers made to move (1) unrestricted revenues or balances that have been collected or accumulated in the general fund to other funds based on budgetary authorization, and (2) revenues from a fund that by statute or budgetary authority must collect them to funds that are required by statute or budgetary authority to expend them.

10. Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 4,092	\$ 419	\$ -	\$ 4,511
Machinery, equipment, and furnishings	10,505	891	(472)	10,924
Infrastructure	<u>15,481</u>	<u>1,535</u>	<u>-</u>	<u>17,016</u>
Total capital assets, being depreciated	30,078	2,845	(472)	32,451
Less accumulated depreciation for:				
Buildings and improvements	(1,660)	(134)	-	(1,794)
Machinery, equipment, and furnishings	(8,618)	(443)	472	(8,589)
Infrastructure	<u>(857)</u>	<u>(393)</u>	<u>-</u>	<u>(1,250)</u>
Total accumulated depreciation	<u>(11,135)</u>	<u>(970)</u>	<u>472</u>	<u>(11,633)</u>
Total capital assets, being depreciated, net	18,943	1,875	-	20,818
Capital assets, not being depreciated:				
Land	8,046	-	-	8,046
Works of art	22	-	-	22
Construction in progress	<u>597</u>	<u>2</u>	<u>-</u>	<u>599</u>
Total capital assets, not being depreciated	<u>8,665</u>	<u>2</u>	<u>-</u>	<u>8,667</u>
Governmental activities capital assets, net	<u>\$ 27,608</u>	<u>\$ 1,877</u>	<u>\$ -</u>	<u>\$ 29,485</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ <u>1,552</u>	\$ -	\$ -	\$ <u>1,552</u>
Total capital assets, being depreciated	1,552	-	-	1,552
Less accumulated depreciation for:				
Buildings and improvements	<u>(779)</u>	<u>(103)</u>	<u>-</u>	<u>(882)</u>
Total accumulated depreciation	<u>(779)</u>	<u>(103)</u>	<u>-</u>	<u>(882)</u>
Total capital assets, being depreciated, net	<u>773</u>	<u>(103)</u>	<u>-</u>	<u>670</u>
Business-type activities capital assets, net	<u>\$ 773</u>	<u>\$ (103)</u>	<u>\$ -</u>	<u>\$ 670</u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 63
Public safety	176
Highway	571
Culture and recreation	147
Conservation	<u>13</u>
Total depreciation expense - governmental activities	\$ <u>970</u>
Business-Type Activities:	
Baboosic lake septic	\$ <u>103</u>
Total depreciation expense - business-type activities	\$ <u>103</u>

11. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions, in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions, are more fully discussed in Note 19.

12. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses represent 2017 expenditures paid in fiscal 2018.

13. Tax Refunds Payable

This balance consists of an estimate of refunds due to property taxpayers for potential abatements. These cases are currently pending with the state Board of Tax and Land Appeals.

14. Capital Lease Obligations

The Town is the lessee of certain equipment under capital leases expiring in various years through 2021. Future minimum lease payments under the capital leases consisted of the following as of June 30, 2017:

<u>Year</u>	<u>Capital Leases</u>
2018	\$ 191,719
2019	191,721
2020	164,079
2021	<u>84,161</u>
Total payments	631,680
Less amounts representing interest	<u>(28,074)</u>
Present Value of Minimum Lease Payments	<u>\$ 603,606</u>

15. Long-Term Debt

A. Notes Payable

The Town issues notes payable to provide funds for the acquisition and construction of major capital facilities. Notes payable have been issued for governmental and business-type activities. Notes payable currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/17</u>
Bridge Loan	07/13/19	2.50%	\$ 319,336
Spring Road	08/01/20	3.02%	200,000
Road Reconstruction	06/07/23	2.25%	1,200,000
Road Reconstruction	03/10/24	2.30%	1,400,000
Refunding	03/10/25	2.39%	2,447,999
LBS Loan	07/29/25	2.30%	<u>3,600,000</u>
Total Governmental Activities:			<u>\$ 9,167,335</u>

<u>Business-Type Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/17</u>
Baboosic Lake Septic - phase 2	09/30/22	4.20%	\$ 71,400
Baboosic Lake Septic	08/01/25	3.17%	102,420
Baboosic Lake Septic	04/01/26	2.91%	<u>77,823</u>
Total Business-Type Activities:			<u>\$ 251,643</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2017 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 1,296,017	\$ 206,866	\$ 1,502,883
2019	1,296,017	183,468	1,479,485
2020	1,195,302	152,771	1,348,073
2021	1,156,000	124,669	1,280,669
2022	1,106,000	97,310	1,203,310
2023 - 2026	<u>3,117,999</u>	<u>152,540</u>	<u>3,270,539</u>
Total	<u>\$ 9,167,335</u>	<u>\$ 917,624</u>	<u>\$ 10,084,959</u>

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 31,927	\$ 6,704	\$ 38,631
2019	31,927	5,766	37,693
2020	31,927	4,825	36,752
2021	31,927	3,893	35,820
2022	31,927	2,947	34,874
2023 - 2026	<u>92,008</u>	<u>4,646</u>	<u>96,654</u>
Total	<u>\$ 251,643</u>	<u>\$ 28,781</u>	<u>\$ 280,424</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2017, the following changes occurred in long-term liabilities:

	Total Balance <u>7/1/16</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/17</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/17</u>
<u>Governmental Activities</u>						
Notes payable	\$ 8,004	\$ 2,319	\$ (1,156)	\$ 9,167	\$ (1,296)	\$ 7,871
Capital lease payable	378	446	(220)	604	(179)	425
Compensated absences	262	30	-	292	(15)	277
Accrued other post-employment benefits	306	35	-	341	-	341
Net pension liability	<u>3,221</u>	<u>1,502</u>	<u>-</u>	<u>4,723</u>	<u>-</u>	<u>4,723</u>
Subtotal - other	<u>4,167</u>	<u>2,013</u>	<u>(220)</u>	<u>5,960</u>	<u>(194)</u>	<u>5,766</u>
Totals	<u>\$ 12,171</u>	<u>\$ 4,332</u>	<u>\$ (1,376)</u>	<u>\$ 15,127</u>	<u>\$ (1,490)</u>	<u>\$ 13,637</u>
<u>Business-Type Activities</u>						
Notes payable	\$ 284	\$ -	\$ (32)	\$ 252	\$ (32)	\$ 220
Totals	<u>\$ 284</u>	<u>\$ -</u>	<u>\$ (32)</u>	<u>\$ 252</u>	<u>\$ (32)</u>	<u>\$ 220</u>

16. **Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. The Town reports two items as deferred inflows of resources: one which is attributable to changes in the net pension liability, and the other which arises from the current financial resources measurement focus and the modified accrual basis of accounting in governmental funds. Deferred inflows of resources related to pension will be recognized in pension expense in future years and is more fully described in Note 19. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

17. **Governmental Funds - Balances**

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at June 30, 2017:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements, and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at June 30, 2017:

	General Fund	Road Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable				
Nonexpendable permanent funds	\$ -	\$ -	\$ 1,576,451	\$ 1,576,451
Total Nonexpendable	-	-	1,576,451	1,576,451
Restricted				
Special revenue fund	-	-	1,067,923	1,067,923
Expendable permanent funds	-	-	550,293	550,293
Total Restricted	-	-	1,618,216	1,618,216
Committed				
Capital reserve funds	900,462	-	-	900,462
Total Committed	900,462	-	-	900,462
Assigned				
For encumbrances:				
General government	23,170	-	-	23,170
Public safety	2,125	-	-	2,125
Highway	633,158	-	-	633,158
Reserved for other purposes:				
Land use change tax fund	37,089	-	-	37,089
Total Assigned	695,542	-	-	695,542
Unassigned				
Capital project fund	-	(337,499)	(158,913)	(496,412)
Unassigned	6,137,706	-	-	6,137,706
Total Unassigned	6,137,706	(337,499)	(158,913)	5,641,294
Total Fund Balance	\$ 7,733,710	\$ (337,499)	\$ 3,035,754	\$ 10,431,965

18. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 6,137,706
Tax refund estimate	181,734
Adjust deferred revenue	206,437
Other	<u>74,170</u>
Tax Rate Setting Balance	<u>\$ 6,600,047</u>

19. Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

A. Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount

is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.86% to 25.32% of covered compensation. The Town's contribution to NHRS for the year ended June 30, 2017 was \$318,016.

D. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

At June 30, 2017, the Town reported a liability of \$4,722,645 for its proportionate share of the net pension liability. The net pension liability was measured

as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. 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 employers, actuarially determined. At the most recent measurement date June 30, 2016, the Town's proportion was .0889 percent.

For the year ended June 30, 2017, the Town recognized pension expense of \$489,850. In addition, 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
Differences between expected and actual experience	\$ 13,124	\$ 59,635
Net difference between projected and actual earnings on pension plan investments	295,473	-
Changes in assumptions	581,208	-
Changes in proportion	250,798	307,819
Contributions subsequent to the	<u>336,060</u>	<u>-</u>
Total	<u>\$ 1,476,663</u>	<u>\$ 367,454</u>

The \$336,060 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	\$ 131,839
2019	131,839
2020	241,795
2021	252,123
2022	<u>15,553</u>
Total	<u>\$ 773,149</u>

F. Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent per year
Salary increases	5.6 percent average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using scale MP-2015.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long-Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	4.25%
Small/Mid Cap Equities	7.50	4.50%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.75%
Emerging Int'l Equities	7.00	6.25%
Total international equities	20.00	
Core Bonds	5.00	0.64%
Short Duration	2.00	-0.25%
Global Multi-Sector Fixed Income	11.00	1.71%
Unconstrained Fixed Income	7.00	1.08%
Total fixed income	25.00	
Private equity	5.00	6.25%
Private debt	5.00	4.75%
Real estate	5.00	3.68%
Opportunistic	10.00	3.25%
Total alternative investments	25.00	
Total	100.00 %	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the 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 7.25 percent, 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 1 percentage-point lower (6.25%) or 1 percentage-point higher (8.25%) than the current rate:

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
\$ 6,068,277	\$ 4,722,645	\$ 3,606,657

I. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

20. Other Post-Employment Benefits – OPEB (GASB 45)

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund

their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of June 30, 2016, the actuarial valuation date, approximately 3 retirees and 64 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The Town provides dental, medical, and pharmacy benefits to eligible retirees. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute 100% of the cost of the health plan, as determined by the Town.

D. Annual OPEB Costs and Net OPEB Obligation

The Town's fiscal 2017 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2017, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of June 30, 2016.

Annual Required Contribution (ARC)	\$ 87,235
Interest on net OPEB obligation	12,255
Adjustment to ARC	<u>(12,175)</u>
Annual OPEB cost	87,315
Contributions made	<u>(52,285)</u>
Increase in net OPEB obligation	35,030
Net OPEB obligation - beginning of year	<u>306,367</u>
Net OPEB obligation - end of year	<u>\$ 341,397</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2017	\$ 87,315	60%	\$ 341,397
2016	\$ 87,304	55%	\$ 306,367
2015	\$ 109,905	69%	\$ 267,031

E. Funded Status and Funding Progress

The funded status of the plan as of June 30, 2016 the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 765,168
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 765,168</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 3,737,219</u>
UAAL as a percentage of covered payroll	<u>20.5%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of OPEB Funding Progress, presented as required supplementary information following the Notes to the Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and

the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2016 actuarial valuation, the projected unit credit cost method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4% investment rate of return and an initial annual healthcare cost trend rate of 9%, which decreases to a 5% long-term rate for all healthcare benefits after 9 years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on an open group basis. This has been calculated assuming the amortization payment increases at a rate of 3%.

21. **Commitments and Contingencies**

Outstanding Legal Issues - On an ongoing basis, there are typically pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

22. **Beginning Fund Balance Restatement**

The beginning (July 1, 2016) fund balance/net position of the Town has been restated as follows:

Fund Basis Financial Statements:

	General <u>Fund</u>	Road Construction <u>Fund</u>	Nonmajor <u>Funds</u>	<u>Total</u>
As previously reported	\$ 6,520,191	\$ (1,251,031)	\$ 3,158,713	\$ 8,427,873
To reclass bridge funds to bridge capital project fund	<u>584,585</u>	<u>(178,293)</u>	<u>(406,292)</u>	<u>-</u>
As restated	<u><u>\$ 7,104,776</u></u>	<u><u>\$ (1,429,324)</u></u>	<u><u>\$ 2,752,421</u></u>	<u><u>\$ 8,427,873</u></u>

23. Implementation of New GASB Standard

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, replacing requirements of Statements No. 45 and 57, effective for the Town beginning with its year ending June 30, 2018. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specific criteria and for employers whose employees are provided with defined contribution OPEB.

TOWN OF AMHERST, NEW HAMPSHIRE
SCHEDULE OF PROPORTIONATE SHARE (GASB 68)
OF THE NET PENSION LIABILITY

JUNE 30, 2017
(Unaudited)

New Hampshire Retirement System						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2017	June 30, 2016	0.089%	\$4,722,645	\$ 1,464,927	322%	58.30%
June 30, 2016	June 30, 2015	0.081%	\$3,220,451	\$ 1,324,835	243%	65.50%
June 30, 2015	June 30, 2014	0.092%	\$3,454,042	\$ 1,266,132	273%	66.30%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF AMHERST, NEW HAMPSHIRE

SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)

JUNE 30, 2017
(Unaudited)

New Hampshire Retirement System					
<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as Covered Payroll</u>
June 30, 2017	\$ 318,016	\$ 318,016	\$ 636,032	\$ 1,464,927	22%
June 30, 2016	\$ 301,135	\$ 301,135	\$ 602,270	\$ 1,324,835	23%
June 30, 2015	\$ 272,727	\$ 272,727	\$ 545,454	\$ 1,266,132	22%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF AMHERST, NEW HAMPSHIRE
SCHEDULE OF OPEB FUNDING PROGRESS (GASB 45)
JUNE 30, 2017
(Unaudited)

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
06/30/16	\$ -	\$ 765,168	\$ 765,168	0.0%	\$ 3,737,219	20.5%
07/01/12	\$ -	\$ 1,212,589	\$ 1,212,589	0.0%	\$ 3,192,264	38.0%
07/01/09	\$ -	\$ 1,255,353	\$ 1,255,353	0.0%	\$ 3,265,756	38.4%

See Independent Auditors' Report.

