

APPENDICES

Town of



AMHERST *Massachusetts*

Town Hall
4 Boltwood Avenue
Amherst, MA 01002

SELECT BOARD
Phone: (413) 259-3001
Fax: (413)-259-2405
Email: selectboard@amherstma.gov

To: Larry Shaffer, Town Manager
From: Stephanie O’Keeffe, Select Board Chair
Date: November 3, 2009
Re: FY11 Budget Policy Guidelines

At our Monday, November 2, 2009 meeting, the Select Board approved the following Budget Policy Guidelines for FY11, with a vote of 4 in favor and 1 absent.

OVERALL PHILOSOPHY FOR FY11: The Select Board supports maintaining core services at sustainable levels. We recognize that further reductions in service scope across many or all departments may be necessary to achieve sustainability. We believe that traditional program categories such as recreation and senior services are within that core and should not be eliminated. We consider intense evaluation of the current range of municipal services and their delivery methods to be critical for making decisions with the highest budget impact and lowest citizen impact. We are willing to consider distribution of cuts across the Town, School and Library budgets in other than the traditional “equal” distribution, if we believe the identified gains and losses would better serve the community.

ASKING FOR AN OVERRIDE: The Select Board will prepare a question for the March 23, 2010 Annual Town Election ballot asking voters to consider an override of the Proposition 2 ½ property tax limit. While the size and structure of the override question are not yet known, it is expected to be the smallest dollar amount necessary to maintain core services at sustainable levels in the near-term. We request that the Town Manager’s proposed budget be balanced without using funds from potential passage of an override. Additionally, we request specific details on the cuts made to achieve that balance, and specific details on what the prioritized restorations would be if an override passes.

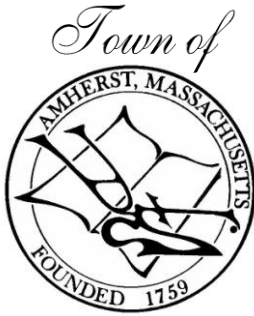
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EXPENSE REDUCTION: The Select Board continues to support regionalization, reorganization and reassigning services outside of the general fund when such initiatives would reduce costs and realize efficiencies. We recognize that without new revenue, broad-based cuts to programs and services are necessary. We consider the negotiation of labor contracts that the Town can afford and sustain to be of highest priority.

NEW REVENUE: We continue to support the pursuit of new revenue through expanded arrangements with the University and Colleges and through new and increased fees. We also continue to support actively pursuing economic development; and advocating for State legislation that improves local taxation options, increases aid to Amherst, or mitigates onerous mandated costs. Additionally, we support advocating for increased State revenues, such as higher income tax, in order to increase funds available for local aid.

CAPITAL: The Select Board recognizes the perils of inadequate investment in capital, and remains committed to Town financial guidelines that seek to incrementally increase the percentage of the budget allocated to capital, to achieve a goal of 10%. But we believe that the extenuating circumstances of the current financial situation will likely not allow for any increase this year. Additionally, we believe prudence requires that there be no decrease from the FY10 percentage. The Select Board continues to support funding capital investments by means other than the capital budget where possible, including through the use of Community Preservation Act funds, through shared purchasing and ownership with other towns or entities, and through bonding or borrowing for large long-term projects.

RESERVES: The Select Board opposes reserve use except as a last resort.



Amherst

Massachusetts

Town Hall
4 Boltwood Avenue
Amherst, MA 01002-2301
www.amherstma.gov

November 3, 2009

To: Select Board, Town Manager
Amherst School Committee, Superintendent of Schools
Jones Library Trustees, Library Director

From: Finance Committee

Re: Preliminary Fiscal Year 2011 Budget Guidelines

In previous years, we established preliminary guidelines for the development of budgets based upon percentage increases from the present year. You responded with preliminary budgets that were consistent with the guidelines and enabled us to develop a budget to propose to the Annual Town Meeting. We are taking a different approach for FY 11.

On October 15 at the Four Board Meeting we learned that, based upon estimates of expenses and income, we confront a deficit exceeding \$4 million to maintain level services unless there is an override of the property tax limit of Proposition 2½. The Select Board intends to place an override proposal on the March 23 town election ballot.

The budgets and additional information that we ask for will enable the Finance Committee, the Budget Coordinating Group, the Select Board, and the community to understand the effect of FY 10 budget decisions on the programs and services provided by our Town, schools and library, and the difficult choices that all of us must make for the coming year.

Preliminary Fiscal Year 2011 Budgets

We ask that the Town Manager and Select Board, the School Committees and Superintendent, and the Library Director and Trustees prepare the following FY 11 budgets by Monday, January 18, 2010:

1. A “level services” budget for FY 11 that would allow you to continue the services that you are providing in FY 10 (except for the operation of the Marks Meadow School).
2. An “estimated available funds” budget for FY 11 based upon funds that are currently projected to be available without an override. This amount is very close to the current year budget, except for the funds from reserves to operate the Marks Meadow School. With this budget, we request that you provide a prioritized list of existing services and programs that would have to be reduced or eliminated, with an indication of the savings for each listed service or program.

3. A budget for FY 11 with a 3% cut in funding from the FY 10 amount, and a prioritized list of services and programs that would have to be reduced or eliminated, with an indication of the savings for each listed service or program.

Additionally, we would like to see:

4. Any other factors that should be considered, such as potential loss of certifications, and an indication of the cost to address this matter, and

5. A concise statement describing the difference in what you are providing to our community, the manner in which you are providing it and the fees charged to users between FY 09 and FY 10.

Massachusetts communities continue to confront exceptional challenges. We need to work together and create consistent information in a uniform format that will

- enable the Finance Committee and Budget Coordinating Group (BCG) to recommend an amount needed for an override to the property tax limits of Proposition 2½;
- help the Select Board determine the amount and form of the override question it anticipates placing on the March 23rd annual election ballot
- allow voters to make knowledgeable choices about Amherst and what they seek for the Town;
- and assist the Finance Committee to develop a budget for Annual Town Meeting consistent with available funds and the budgets and priorities you present to us.

This must happen within the constraints of the calendar discussed at the September 17 BCG meeting.

When Town Meeting in June adopted the FY 10 budget that supports only core services, we hoped to adopt an FY 11 budget that would continue those services. We recognized that we would need to ask voters to pass an override to do so. Voters will expect to have a clear vision of what their town will be without an override, and with overrides at various levels. The Select Board will expect similar information as it determines what to present to voters. Your cooperation with this request is essential.

Revenues

The largest portion of our revenue (59%) is from property taxation. It can grow by only 2.5% annually (plus “new growth,” tax revenue from new construction) unless voters agree to override the limit. New growth decreased from 2009 to the present year because of the economy and the limited amount of space conducive to development. The result is a 3.3% increase in property taxation revenue.

The next largest category of revenue is state aid. We assume a 10% decrease in state aid; that assumption may even be optimistic. The state budget depends upon income, capital gains, and sales taxes as well as federal revenue. The state budget is affected by the economy. Until employment recovers from this recession, income taxes will remain suppressed and consumer confidence and spending will be depressed. While equity markets have recovered from the low of the first calendar quarter of 2009, they remain volatile. Most investors are still recovering from losses, and capital gains taxes will remain below 2008 levels for a while. In addition to income, sales and capital gains tax, the state derives funds from the federal government. There was additional federal funding for 2010 from the American Recovery and Reinvestment Act (ARRA, or the “stimulus bill”). There will be less ARRA funds available in 2011 than used in 2010. Finally, the state’s own reserves will be largely spent by the end of the current fiscal year.

Local receipts and other financing sources constitute 18% of our revenue. Mr. Musante’s estimate increases these income categories by 8.3%. A larger increase is unlikely. Much of this increase is from the newly adopted local option lodging and meals taxes. The estimates for the current year and next year are based upon the state Department of Revenue estimates. That amount could be wrong by some amount, but the variance is unlikely to be large and it could be in either direction. With the state budget cuts to the University of Massachusetts and endowment problems at the colleges, a change in their support or payment for services to the Town is not expected.

Expenses

The October 15 projection made some valid but general presumptions about the cost to continue the current services and programs into FY 11. We are not comfortable with presenting the voters with a request based upon general assumptions. You know the particular needs and costs within your functional areas and can make a more accurate projection of level services costs. We also recognize that some programmatic adjustments may be needed within the meaning of level services. We rely on you to provide us with this information.

Capital expenditures

The Town's Financial Policies and Objectives establish a goal of allocating 10 percent of the annual tax levy to capital expenditures. If Town buildings, facilities and equipment, are not routinely maintained, our operating expenses will increase and a crisis point will be reached as happened before the capital plan and the Joint Capital Planning Committee (JCPC) were established in the early 1990's. Continuing allocations of 6.5% of the tax levy to the capital budget is inadequate to avert the recurrence of the crisis. However, since we are not yet at the lowest point of the recessionary cycle, we must consider short-term policies we would not otherwise contemplate. We will be interested in the Joint Capital Planning Committee's guidance on this issue. We hope that they will catalog the backlog of needed repairs and replacements, the costs and consequences of those delays, and the future cost to correct the growing deficiency. Pending the JCPC recommendation, we are assuming that we will again limit our capital expenditure to 6.5% of the levy for this additional year.

No reserves use in 2011

The Department of Revenue has certified Amherst's reserves after FY 09 at \$4.05 million. It is important to consider the relevant part of the Town's Financial Policies and Objectives, which are available at <http://www.amherstma.gov/DocumentView.aspx?DID=1553>.

The Town endeavors to maintain reserves between 5% and 15% of General Fund operating revenues to maintain its good financial standing and bond rating and to provide a financial cushion against events such as a sudden loss of a revenue source, an economic downturn, an emergency or other unanticipated expenditures, non-recurring capital expenditures, and uneven cash flow.

The current amount of reserves in excess of 5% of operating revenue is \$964,000. A stated purpose for maintaining reserves is to address a sudden loss of revenue after a budget is adopted, as we now are responding to the Governor's "9C" rescissions for FY 10. Consistent with the Financial Policies and Objectives, and considering our experience in FY 09 and FY 10, it would not be wise to budget for the use of any reserves in planning for FY 11.

Conclusions

Revenue from property taxes, when limited to an increase of 2½% plus new growth, is insufficient to maintain programs and services because costs increase at a greater rate. Until this recession, state aid and other sources of support have grown sufficiently to allow the Town to continue and expand its capacity to serve the community. However, state aid is not always stable or predictable. The state tries to build its reserves when the economy is strong to use in more challenging periods and stabilize its support to cities and towns, and other state priorities. Similarly, Amherst maintains reserves for similar purposes. This is the biggest recession since the Great Depression and it has overwhelmed both the state's and the town's reserves.

Based upon the projections Mr. Musante presented October 15 and limiting capital expenditures to the current level of 6.5% of the annual tax levy, without an override Amherst faces a deficit of \$4.06 million in FY 11 which will only grow larger in the two years thereafter.

The 2009 average single family property tax bill was \$5,611. (The assessed value of the average single family property was \$354,647 in that year.) The community will need to consider that for each additional \$1 million in town-wide taxation from an override, that tax bill will increase by \$160. An override sufficient to fill the entire \$4 million gap will result in an 11% increase for this average tax bill. The Select Board will need to consider whether this is a reasonable request, and whether to present an additional alternative in the form of an override

for a lesser amount. This range has two boundaries: (1) no override and (2) one that will close the entire gap between projected revenues and expenses to maintain level services. In summary, we are asking you to confirm the projected expense of a level services budget; describe what the FY 10 core budget provides, explain what the town will have if no override passes, and assist all of us to assess alternatives between the extremes.

Marilyn Blaustein 253-5963

Philip Jackson 549-2619

Kay Moran, Vice Chair 549-5767

Robert Saul 253-4059

Douglas Slaughter 253-9920

Andrew Steinberg, Chair 549-6826

Marylou Theilman 253-7980

TOWN OF AMHERST, MASSACHUSETTS
FINANCIAL PROJECTIONS - GENERAL FUND

Finance Committee Preliminary Budget Guidelines
3-Nov-2009

	FY 10 Budget	(1) FY 11 Level Services			(2) FY 11 Est Avail Funds			(3) FY 11 3% Cut Budget			
		\$ Chg	% Chg	\$ Chg	\$ Chg	% Chg	\$ Chg	% Chg			
REVENUES											
Property Tax	36,060,960	37,254,092	1,193,132	3.3%	37,254,092	1,193,132	3.3%	37,254,092	1,193,132	3.3%	
Local Receipts	8,200,483	8,782,419	581,937	7.1%	8,782,419	581,937	7.1%	8,782,419	581,937	7.1%	
State Aid	14,281,221	12,780,522	(1,500,699)	-10.5%	12,780,522	(1,500,699)	-10.5%	12,780,522	(1,500,699)	-10.5%	
Other Financing Sources	3,178,016	2,572,964	(605,052)	-19.0%	2,572,964	(605,052)	-19.0%	2,572,964	(605,052)	-19.0%	
TOTAL REVENUES	61,720,680	61,389,998	(330,682)	-0.5%	61,389,998	(330,682)	-0.5%	61,389,998	(330,682)	-0.5%	
EXPENDITURES											
OPERATING BUDGET	% FY 10										
Town	33.3%	18,331,553	19,248,131	916,578	5.0%	17,932,157	(399,396)	-2.2%	17,781,606	(549,947)	-3.0%
Elementary Schools	37.0%	20,381,768	21,167,000	785,232	3.9%	19,448,703	(933,065)	-4.6%	19,295,985	(1,085,783)	-5.3%
A-P Regional School District (Assessment)	22.8%	12,574,043	13,831,447	1,257,404	10.0%	13,025,581	451,538	3.6%	12,852,939	278,896	2.2%
Jones Library (Tax Support)	2.7%	1,468,029	1,541,430	73,401	5.0%	1,436,045	(31,984)	-2.2%	1,423,988	(44,041)	-3.0%
Subtotal OPERATING BUDGET	95.8%	52,755,393	55,788,008	3,032,615	5.7%	51,842,486	(912,907)	-1.7%	51,354,519	(1,400,874)	-2.7%
CAPITAL BUDGET											
Debt Service - Debt Exclusion		400,837	352,466	(48,371)	-12.1%	352,466	(48,371)	-12.1%	352,466	(48,371)	-12.1%
Other Tax Funded Capital	4.2%	2,322,456	2,398,606	76,150	3.3%	2,271,362	(51,094)	-2.2%	2,252,782	(69,674)	-3.0%
% Net Tax Levy		6.51%	6.50%			6.16%			6.10%		
Community Preservation Act (debt service only)		83,774	80,966	(2,808)	-3.4%	80,966	(2,808)	-3.4%	80,966	(2,808)	-3.4%
Cash Capital (Non-Tax Support)		0	277,000	277,000	--	277,000	277,000	--	277,000	277,000	--
Subtotal CAPITAL		2,807,067	3,109,038	301,971	10.8%	2,981,794	174,727	6.2%	2,963,214	156,147	5.6%
Miscellaneous		3,131,975	3,336,998	205,023	6.5%	3,336,998	205,023	6.5%	3,336,998	205,023	6.5%
Total APPROPRIATIONS	100.0%	58,694,435	62,234,044	3,539,609	6.0%	58,161,278	(533,157)	-0.9%	57,654,731	(1,039,704)	-1.8%
Unappropriated Uses		3,026,245	3,223,131	196,886	6.5%	3,223,131	196,886	6.5%	3,223,131	196,886	6.5%
TOTAL BUDGET PLAN		61,720,680	65,457,175	3,736,495	6.1%	61,384,409	(336,271)	-0.5%	60,877,862	(842,818)	-1.4%
SURPLUS / (SHORTFALL)		(0)	(4,067,177)			5,589			512,136		

Reduction from 10/15/2009 FY 11 Level Services Estimate:

OPERATING BUDGET

Town	(1,315,973)	(1,466,524)
Elementary Schools	(1,718,297)	(1,871,015)
A-P Regional School District (Assessment)	(805,866)	(978,508)
Jones Library (Tax Support)	(105,386)	(117,442)
Subtotal OPERATING BUDGET	(3,945,522)	(4,433,490)
Other Tax Funded Capital	(127,244)	(145,823)
TOTAL	(4,072,766)	(4,579,313)

(1) FY 11 Level Services estimates are from the Preliminary Financial Projections dated 10/15/09. Town, Schools, and Library to develop a revised detailed budget proposal for level services.

Regional assessment estimated increase of +10% assumed Chapter 70 Aid -10%, Transportation Aid -50%, and a budget increase of +5%.

Elementary Schools: To calculate FY 11 estimate, the FY 10 approved budget is reduced by \$489,000 (the estimated 1st year savings from closure of Marks Meadow), then increased by 5%.

(2) FY 11 Estimated Available Funds Budget reduces all budgets by 2.2%. Elementary Schools additional reduction from Marks Meadow closure.

(3) FY 11 -3% Cut Budgets. Elementary Schools additional reduction from Marks Meadow closure.

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Appendix B**GRANT FUNDED PROGRAMS AND POSITIONS**

NAME OF GRANT	PURPOSE	STATE OR FEDERAL	AMOUNT REQUESTED	AWARD AMOUNT
CONSERVATION:				
Conservation Reserve Program	To keep 150-foot buffer area next to Cushman Brook out of active production to prevent soil erosion	Federal		\$ 7,401
Clean Energy Choice Matching Grants	Undertake eligible renewable energy projects	Private	\$ 34,380	\$ 34,380
Urban Forestry Grant	to conduct a public shade tree inventory	State	\$ 15,000	\$ 15,000
US Dept of Energy Energy Efficiency and Conservation Block Grant	Energy Efficiency Building Retrofits funded by the American Recovery and Reinvestment Act (ARRA)	Federal	\$ 162,000	\$ 162,000
COUNCIL ON AGING:				
FY10 Formula Grant	The development and implementation of local programs for the elderly	State	\$ 20,874	\$ 20,874
Highland Valley Elder Services Title III Grant-Nutrition Grant	To provide nutrition to every senior who wishes to participate	Federal		\$1.19 per meal
Highland Valley Elder Services Title III Grant- Outreach Grant	A coordinator will work with local elders to match their needs to other volunteers-to provide 75 matches	Federal	\$ 4,250	\$ 4,250
FIRE:				
FY10 Student Awareness of Fire Education (SAFE) Grant	The Student Awareness of Fire Education program is to teach fire safety education in schools	State	\$ 12,500	\$ 16,100
Department of Fire Services Stipend program	DFS will offset the community's costs for participation in pre-approved courses funded through the Homeland Security Program. Payments	State	unknown	unknown
MDU Grant	to ensure the Mass Decontamination Units assigned to AFD will be maintained in a state of readiness in the event of an emergency	State	\$ 3,000	\$ 3,000
FY05 SAFER-Staffing for Adequate Fire and Emergency Response	To increase the on-duty strength of Fire departments by hiring 5 new fire fighters & sharing the cost over the 1st five yrs	Federal	\$ 500,000	\$ 500,000
FY07 SAFER-Staffing for Adequate Fire and Emergency Response	For the recruitment and retention of volunteer and call force fire fighters	Federal	\$ 217,950	\$ 179,450
Massachusetts Fire Services Staffing	To restore some overtime funding lost due to budget constraints, funded by the American Recovery and Reinvestment Act (ARRA)	Federal	\$ 120,000	\$ 36,000
Ambulance Task Force Mobilization & Mass Casualty Incident Planning-	cooperative agreement between MDPH-EOHHS-HRSA to provide EMS in response to mass casualty incidents. The grant includes the placement of a MCI trailer at the North station and the funds are to help support this also.	State	\$2,000.00	\$2,000.00
HEALTH:				
Social Justice Grant	to improve the capacity of local health departments throughout the nation to address health disparities	Private	\$ 281,093	\$ 281,093
Substance Abuse & Early Intervention Services	purchased human and social services for clients, medical or health care related. This funding enables municipalities, in partnership with existing or proposed coalitions/collaboratives, to prevent/reduce substance use/abuse	State	\$ 300,000	\$ 300,000

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Amount of Matching Funds	AGENCY	DURATION	Name of POSITION	FTE
\$ 0	Natural Resources Conservation Service	July 1, 1997 - September 30, 2011		
	Massachusetts Tecchnology Collaborative	April 3, 2008-July 30, 2010		
\$15,000 in kind	Department of Conservation & Recreation	June 19, 2009 - June 30, 2010	N/A	N/A
\$ 0	US Department of Energy (DOE) thru Federal ARRA funds	September 4, 2009 - August 30, 2012	N/A	N/A
\$ 0	Executive Office of Elder Affairs	September 18, 2009 - June 30, 2010	Administrative Assistant	0.45
\$ 0	Highland Valley Elder Services, Inc	October 1, 2009 - September 30, 2010	N/A	N/A
\$ 0	Highland Valley Elder Services, Inc	October 1, 2009 - September 30, 2010	N/A	N/A
\$ 0	Executive Office of Public Safety	Funds must be expended w/in 12 months of receipt	N/A	N/A
	Department of Fire Services	June 22, 2005 - June 30, 2010	N/A	N/A
\$ 0	Department of Public Health	February 1, 2009 - January 31, 2010	N/A	N/A
\$ 866,486	Department of Homeland Security-FEMA	January 28, 2006 - January 27, 2011	Fire Fighter	5
\$ 0	Department of Homeland Security-FEMA	July 4, 2008 - July 3, 2011	Recruiting and Rentention Coordinator	0.15
\$ 0	Executive Office of Public Safety thru Federal ARRA funds	November 23, 2009 - June 30, 2010	N/A	N/A
	Massachusetts Department of Public Health	1-Aug-06		
\$0.00			N/A	N/A
\$ 0	Ingham County Health Department-from WK Kellogg Foundation	September 1, 2006 - December 31, 2010 (extended)	Health Educator	0.80
\$ 0	Department of Public Health, Bureau of Substance Abuse Services	July 1, 2008 - June 30, 2011 (with options to be renewed thru 2	NA	NA

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NAME OF GRANT	PURPOSE	STATE OR FEDERAL	AMOUNT REQUESTED	AWARD AMOUNT
JONES LIBRARY:				
FY09 LSTA Conversation Circles	Will offer informal English Conversation Programs for English Language Learners conducted by trained volunteers at the Jones Library	Federal	\$ 12,500	\$ 12,500
FY10 LSTA Conversation Circles	provide outreach to Spanish-speaking residents, increase partnerships and increase awareness	Federal	\$ 5,000	\$ 5,000
PLANNING:				
CDBG-Community Development Block Grant Program	FFY08 CDBG/Mini-Entitlement grant program-Public facilities improvements (No Amherst School) and social services (tuition assistance and homelessness outreach)	Federal	\$ 799,957	\$ 799,957
CDBG-Community Development Block Grant Program	FFY09 CDBG/Housing acquisition for homeless and social services	Federal	\$ 749,991	\$ 749,991
POLICE:				
2009-2010 EOPS/GHSB Traffic Enforcement and Equipment Grant	To participate in 6 traffic mobilizations @ \$2000 each and purchase \$5000 of traffic enforcement related equipment	State	\$ 17,000	\$ 15,000
FY2009 Recovery Act Justice Assistance Grant Program	Prevention and Education Programs and Technology Improvements	Federal	\$ 40,415	\$ 40,415
FFY 2009-2010 Pedestrian, Bicycle & Moped-type Safety Enforcement and Equipment Grant	To administer enforcement activities and purchase safety equipment under the grant	State	\	\$ 7,500
DISPATCH:				
FY10 State 911 Dept PSAP & RECC Support and Incentive Grant	Personnel costs, environmental control equipment and misc	State	\$ 72,890	\$ 72,890
FY09 EOPSS & State 911 Dept RECC (Regional Emergency Communications Center) Grant	To put out a proposal to study the possibility of creating a Regional Emergency Communications Center	State	\$ 150,000	\$ 125,000
FY10 STATE 911 Dept Training Grant	reimbursement of training-related costs associated with the 9-1-1 system	State	\$ 12,473	\$ 12,473

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AGENCY	DURATION	Name of POSITION	FTE
Massachusetts Board of Library Comissioners	October 1, 2008 - September 30, 2010	na	na
Massachusetts Board of Library Comissioners	October 1, 2009 - September 30, 2010	na	na
Department of Housing & Community Development	September 8, 2008 - June 30, 2011	Community Development Director Administrative Assistant	0.8 0.8
Department of Housing & Community Development	October 5, 2009- June 30, 2012	Administrative Assistant positions	Multiple 1.39
Executive Office of Public Safety- Highway Safety Division	November 12, 2009 - September 30, 2010	N/A	N/A
US Dept of Justice-Edward Byrne Memorial Justice Assistance thru Federal ARRA funds	March 1, 2009 - February 28, 2013	N/A	N/A
Executive Office of Public Safety & Security	August 1, 2009 - June 30, 2010 (in 2 parts)	N/A	N/A
EOPPS- State 911 Dept	November 24, 2009 - June 30, 2010	Dispatcher	1.00
EOPPS- State 911 Dept	March 9, 2009 - June 30, 2010	N/A	N/A
Executive Office of Public Safety/ State 911 Department	July 1, 2009 - June 30, 2010	N/A	N/A

APPENDIX C**MAINTENANCE COSTS BY MUNICIPAL FACILITY**

	Town Hall		Bangs Community Center		Police Facility		Munson Memorial Library		North Amherst School		Amherst Child Care Facility	
	23,000		30,703		24,465		7,520		8,945		5,500	
	75		75		168		50		60		50	
Square Feet	581		4,537		N/A		1,025					
Hours of Operation (weekly)												
Meetings Scheduled												
	FY 09 Actual	FY 11 Manager	FY 09 Actual	FY 11 Manager	FY 09 Actual	FY 11 Manager	FY 09 Actual	FY 11 Manager	FY 09 Actual	FY 11 Manager	FY 09 Actual	FY 11 Manager
Personnel Services	128,561	68,976	121,198	134,192	59,857	63,565	23,443	26,806	0	0	0	0
Operating Expenses												
Fuel	22,742	17,200	20,686	15,400	42,832	32,800	6,931	6,900	0	0	0	0
Electricity	54,085	44,700	47,895	42,700	73,385	65,900	5,422	4,800	0	0	0	0
Refuse Collection	1,200	1,850	1,215	1,500	1,200	1,300	442	450	0	0	0	0
Water/Sewer	727	725	1,628	2,550	2,008	2,625	276	650	0	0	0	0
Building Maintenance & Contracts	4,765	20,200	8,099	7,600	11,555	12,100	1,583	3,950	1,499	3,300	1,436	2,300
Grounds Maintenance	349	250	362	600	349	500	273	100	0	0	0	-
Equipment Maintenance	1,317	1,950	2,862	4,800	3,068	3,830	1,215	525			686	1,000
Supplies	4,261	4,600	4,888	6,275	4,532	4,700	1,530	1,200	250	250	0	-
All Other	98	1,200	1,334	1,950	0	200	0	0	0	0	898	900
Capital	0	0	0	0	0	0	0	0	0	0	0	0
Total	218,105	161,651	210,167	217,567	198,786	187,520	41,115	45,381	1,749	3,550	3,020	4,200

APPENDIX D**FEE-BASED RECREATION PROGRAMS**

Massachusetts General Laws allow fees to be charged and retained separately for certain recreational and adult educational and recreational programs. Revenues generated from these programs may be expended without further appropriation for expenses incurred in operating such programs.

REVENUE HISTORY

RECREATION REVOLVING FUND	FY 05 Actual	FY 06 Actual	FY07 Actual	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Budget	FY 11 Proposed
Purchase of Services								
Printing/Advertising	\$19,470	\$23,116	\$18,132	\$21,612	\$20,000	\$13,578	\$25,500	\$23,000
Food Supplies for Resale	\$2,911	\$4,008	\$3,911	\$7,265	\$8,500	\$7,143	\$8,500	\$0
Beverage Supplies for Resale	\$1,129	\$846	\$1,272	\$15,098	\$4,900	\$11,513	\$15,500	\$0
Vending Machines	\$70	\$77	\$122	\$0	\$0	\$311	\$1,000	\$0
Registration Fee	\$29,326	\$35,392	\$57,530	\$62,651	\$57,500	\$0	\$63,000	\$0
Non Res Fee	\$14,805	\$15,907	\$17,013	\$18,370	\$15,000	\$0	\$18,500	\$0
Late Fee	\$9,886	\$4,920	\$6,478	\$8,529	\$6,000	\$0	\$8,500	\$0
Miscellaneous						\$16,230		
Surcharges	\$2,141	\$1,850	\$1,500	\$850	\$1,500	\$0	\$1,500	\$0
Subtotal Purch. of Svcs.	\$79,738	\$86,116	\$105,958	\$134,375	\$113,400	\$48,775	\$142,000	\$23,000
Youth Programs								
Adventure Playground	\$47,047	\$61,351	\$79,082	\$67,018	\$82,146	\$75,866	\$73,076	\$87,200
Early Adventures	\$23,748	\$29,652	\$32,336	\$39,656	\$45,500	\$30,537	\$33,535	\$42,518
Outdoor Challenge	\$47,210	\$51,090	\$59,105	\$43,693	\$40,780	\$57,177	\$45,685	\$0
Youth Soccer	\$92,407	\$100,315	\$111,253	\$124,275	\$108,500	\$70,174	\$110,000	\$0
Sports Camps	\$169,076	\$76,786	\$87,580	\$80,661	\$104,200	\$97,814	\$111,576	\$114,660
Youth Basketball	\$51,922	\$49,267	\$49,205	\$46,666	\$54,000	\$63,273	\$60,500	\$73,625
Downhill Ski	\$38,369	\$47,417	\$40,966	\$35,242	\$42,000	\$39,415	\$43,500	\$59,600
Youth Tennis	\$276	\$981	\$1,162	\$2,341	\$0	\$0	\$0	\$0
Instructional, Yth Arts	\$33,155	\$36,192	\$21,895	\$30,091	\$35,000	\$24,793	\$36,375	\$23,649
After School/Vaca Camps	\$88,082	\$93,800	\$109,695	\$123,402	\$118,730	\$108,684	\$131,720	\$204,750
Girls Softball League	\$8,160	\$7,658	\$6,556	\$5,440	\$11,150	\$7,850	\$9,650	\$7,900
Football League	\$8,169	\$8,803	\$12,816	\$4,925	\$12,000	\$15,527	\$17,500	\$17,550
NUTC	\$0	\$136,065	\$139,555	\$179,520	\$200,000	\$213,218	\$211,500	\$224,525
SULA	\$2,209	\$3,100	\$2,360	\$1,690	\$2,500	\$5,525	\$4,500	\$4,840
Other Sports Activities	\$0	\$4,243	\$4,036	\$0	\$3,750	\$5,688	\$4,250	\$8,300
Subtotal Youth Programs	\$609,830	\$706,720	\$757,602	\$784,621	\$860,256	\$815,541	\$893,367	\$869,117
Adult Programs								
Volleyball Leagues	\$3,310	\$1,000	\$980	\$1,650	\$2,440	\$3,245	\$2,840	\$4,760
Softball Leagues	\$7,600	\$16,875	\$14,495	\$12,620	\$13,000	\$13,450	\$16,220	\$20,300
Open Gyms	\$2,019	\$1,007	\$4,368	\$2,585	\$5,100	\$4,489	\$5,260	\$4,500
SULA	\$4,200	\$4,095	\$4,855	\$4,560	\$4,500	\$16,018	\$7,000	\$11,050
Other Sports	\$812	\$32	\$1,579	\$1,289	\$1,400	\$0	\$1,000	\$0
Boltwood Project	\$818	\$784	\$470	\$415	\$2,200	\$670	\$1,000	\$1,000
VLO Box Office	\$26,742	\$26,993	\$29,847	\$44,801	\$30,000	\$29,359	\$34,000	\$36,000
Subtotal Adult Programs	\$45,501	\$50,786	\$56,594	\$67,920	\$58,640	\$67,231	\$67,320	\$77,610
Family Programs								
Community Theater	\$67,456	\$68,296	\$89,387	\$79,384	\$88,620	\$71,757	\$88,115	\$104,575
Special Events	\$24,745	\$25,455	\$21,202	\$22,400	\$36,000	\$25,111	\$50,000	\$41,925
Miscellaneous Programs	\$943	(\$2,033)	\$302	\$48,255	\$0	\$13,241	\$15,000	\$43,830
Indoor Pool	\$95,864	\$78,531	\$93,210	\$25,065	\$68,500	\$29,921	\$26,500	\$16,800
Trips & Tours								\$10,400
Field & Facility Maintenance				\$5,207		\$250	\$6,000	\$0
Facility Rental				\$7,518		\$9,453	\$8,000	\$9,650
Subtotal Family Programs	\$189,008	\$170,249	\$204,101	\$187,830	\$193,120	\$149,733	\$193,615	\$227,180
Total Rec Revolving Fund	\$924,077	\$1,013,871	\$1,124,255	\$1,174,746	\$1,225,416	\$1,081,280	\$1,296,302	\$1,196,907
ADULT ED. REVOLVING FUND								
Visual Arts	\$25,081	\$19,486	\$24,412	\$14,285	\$25,800	\$12,459	\$23,000	\$10,914
Performing Arts	\$12,337	\$13,199	\$14,680	\$6,830	\$14,100	\$20,974	\$14,500	\$31,415
Hobbies Programs	\$10,035	\$6,745	\$3,955	\$8,709	\$6,500	\$7,626	\$7,000	\$13,953
Health Programs	\$17,324	\$20,647	\$22,963	\$18,202	\$27,000	\$18,479	\$28,000	\$27,904
Sports Programs	\$2,562	\$2,715	\$1,658	\$1,724	\$3,800	\$2,928	\$2,500	\$7,742
Personal Development	\$7,409	\$8,776	\$11,345	\$5,678	\$10,000	\$5,582	\$7,000	\$18,158
Fees	\$12,771	\$16,262	\$22,637	\$19,574	\$19,050	\$0	\$25,500	\$0
TOTAL	\$87,519	\$87,830	\$101,650	\$75,002	\$106,250	\$68,048	\$107,500	\$110,086

APPENDIX D
FEE-BASED RECREATION PROGRAMS
EXPENDITURE HISTORY

RECREATION REVOLVING FUND	FY 05 Actual	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Budget	FY 11 Proposed
Youth Programs								
Instructional Class	\$15,679	\$6,891	\$11,922	\$7,666	\$10,750	\$7,838	\$11,940	\$10,349
Adventure Playground	\$48,370	\$51,754	\$56,522	\$56,531	\$55,300	\$44,307	\$60,000	\$50,153
Early Adventures	\$27,731	\$34,804	\$29,140	\$32,729	\$29,100	\$31,525	\$35,898	\$37,543
Outdoor Challenge	\$51,425	\$54,092	\$48,080	\$33,128	\$41,000	\$44,048	\$36,000	\$0
Youth Soccer	\$86,829	\$101,750	\$98,339	\$112,395	\$98,500	\$61,501	\$67,600	\$0
Sports Camps	\$52,218	\$61,976	\$61,282	\$60,558	\$82,600	\$62,321	\$72,075	\$71,042
Youth Basketball	\$40,884	\$42,705	\$34,065	\$34,903	\$37,000	\$37,264	\$38,550	\$39,488
Downhill Ski	\$35,086	\$38,760	\$32,823	\$33,595	\$33,025	\$31,342	\$33,225	\$42,170
Youth Tennis	\$234	\$0	\$760	\$1,482	\$0	\$0	\$0	\$0
After School/Vaca Camps	\$75,058	\$63,133	\$66,211	\$70,489	\$78,202	\$75,746	\$63,353	\$135,070
Girls Softball League	\$5,887	\$4,782	\$5,745	\$6,567	\$4,400	\$2,819	\$8,100	\$1,870
Football League	\$4,786	\$7,393	\$5,536	\$3,553	\$5,500	\$9,524	\$6,450	\$7,482
NUTC	\$92,095	\$124,525	\$137,142	\$159,529	\$185,000	\$180,700	\$180,000	\$191,895
SULA	\$4,893	\$1,140	\$2,304	\$2,384	\$1,500	\$1,590	\$3,050	\$1,819
Other Activities	\$11,225	\$0	\$1,715	\$1,385	\$1,250	\$352	\$1,600	\$6,039
Subtotal Youth Programs	\$552,400	\$593,705	\$591,585	\$616,894	\$663,127	\$590,877	\$617,841	\$594,920
Adult Programs								
Volleyball Leagues	\$2,746	\$825	\$745	\$788	\$1,000	\$471	\$1,000	\$779
Softball Leagues	\$11,359	\$15,159	\$7,765	\$6,821	\$6,600	\$7,653	\$6,475	\$4,988
Open Gyms	\$1,936	\$660	\$1,858	\$1,108	\$2,000	\$778	\$1,900	\$416
SULA	\$0	\$2,805	\$3,565	\$2,395	\$2,700	\$2,211	\$3,050	\$2,910
Other Sports	\$0	\$1,638	\$0	\$126	\$400	\$0	\$400	\$0
Boltwood Project	\$814	\$148	\$630	\$256	\$700	\$231	\$1,870	\$208
VLO Box Office	\$21,589	\$20,508	\$25,839	\$35,012	\$26,900	\$25,569	\$25,000	\$33,029
Subtotal Adult Programs	\$38,444	\$41,743	\$40,403	\$46,506	\$40,300	\$36,913	\$39,695	\$42,330
Family Programs								
Special Events	\$26,168	\$27,797	\$19,718	\$22,729	\$24,800	\$21,663	\$37,500	\$22,446
Community Theater	\$59,323	\$53,763	\$68,394	\$58,913	\$56,253	\$53,866	\$54,000	\$55,943
Trips and Tours				\$0	\$0	\$0	\$0	\$5,736
Youth/Family Arts	\$9,130	\$9,780	\$44,848	\$13,398	\$23,900	\$7,651	\$19,100	\$25,275
Field/Facility Activities	\$0	\$0	\$9,260	\$8,354	\$10,000	\$10,028	\$8,400	\$104
Miscellaneous Programs	\$896	\$3,121	\$0	\$3,195	\$2,000	\$1,824	\$3,000	\$0
Winterfest	\$0	\$0	\$0	\$2,329	\$0	\$0	\$0	\$0
Indoor Pool	\$110,714	\$96,663	\$86,313	\$42,867	\$69,600	\$23,240	\$33,000	\$9,352
Subtotal Family Programs	\$206,231	\$191,124	\$228,534	\$151,784	\$186,553	\$118,272	\$155,000	\$118,856
Administrative Reimb.	\$127,349	\$159,060	\$240,634	\$267,434	\$284,234	\$292,091	\$410,455	\$407,548
Operating Expenses	\$38,799	\$38,072	\$53,717	\$71,346	\$51,202	\$68,718	\$73,311	\$33,253
TOTAL	\$963,223	\$1,023,704	\$1,154,872	\$1,153,964	\$1,225,416	\$1,106,871	\$1,296,302	\$1,196,907
ADULT ED. REVOLVING FUND								
Credit Card Fees	\$1,053	\$3,241	\$2,759	\$652	\$3,000	\$0	\$1,000	\$0
Office Supplies	\$54	\$74	\$97	\$73	\$100	\$0	\$100	\$0
Art Programs/Visual Arts	\$17,277	\$19,458	\$19,635	\$12,242	\$19,350	\$9,566	\$12,500	\$4,604
Dance Programs/Performing Arts	\$7,966	\$8,275	\$7,941	\$6,142	\$8,000	\$11,891	\$6,500	\$13,720
Hobbies Programs	\$6,707	\$4,010	\$2,559	\$5,591	\$4,000	\$4,054	\$5,700	\$4,654
Health Programs	\$12,379	\$13,967	\$14,004	\$12,777	\$14,000	\$11,645	\$12,000	\$15,130
Sports Programs	\$1,721	\$2,048	\$1,184	\$1,131	\$1,200	\$2,003	\$1,200	\$3,308
Personal Development	\$4,269	\$4,594	\$5,754	\$3,392	\$5,800	\$3,563	\$3,400	\$6,037
Misc. Programs	\$10,232	\$6,051	\$2,336	\$545	\$6,000	\$2,975	\$600	\$6,414
Admin. Reimbursements	\$30,374	\$30,374	\$44,800	\$22,000	\$44,800	\$33,690	\$64,500	\$56,219
TOTAL	\$92,032	\$92,092	\$101,071	\$64,544	\$106,250	\$79,387	\$107,500	\$110,086

APPENDIX D**FEE-BASED RECREATION PROGRAMS**

The Leisure Services Department manages the statutory revolving funds, and through fee-based programming, attempts to provide as many diverse programs as possible. Programs for youth include instructional classes in art, dance, crafts, sports, and drama; summer day camps; sports camps; basketball leagues; downhill ski program; swimming lessons and recreational swimming; tennis lessons; after-school programs; cross-country ski lessons; special events, and other activities. Programs for adults include instructional classes in personal development, sports, health and fitness, hobbies, crafts, dance, art and music; volleyball, basketball and softball leagues; sporting event trips, and open gyms. Approximately 250 programs are offered annually and nearly 800 volunteers are utilized to assist with the preparation and implementation of these activities.

REGISTRATION HISTORY

RECREATION REVOLVING FUN	FY 05 Actual	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Budget	FY 11 Estimated
Youth Programs							
Instructional Classes	192	166	246	260	190	275	187
Day Camps	694	841	802	729	615	740	576
Sports Camps	785	841	880	882	866	705	835
Yth Basketball League	660	652	653	615	624	672	560
Downhill Skiing	176	184	144	123	126	150	205
Other Yth Sports					49		20
SULA	222	206	236	139	102	150	120
Sugarloaf Track	-	-	-	-	113	-	150
Youth Soccer	1,546	1,440	1,504	1,555	907	975	-
Girls Softball	177	149	106	102	88	130	90
Yth Visual Arts	172	132	112	138	79	125	124
Yth Performing Arts	87	86	235	45	48	60	114
Yth Football	79	77	76	62	86	100	70
After School, Vacation Camps	187	166	167	168	149	135	150
Subtotal Youth Programs	4,977	4,940	5,161	4,818	4,042	4,217	3,201
Adult Programs							
Volleyball Leagues	110	40	60	60	81	60	72
SULA	428	382	361	303	245	250	275
Softball Leagues	726	726	480	420	460	700	460
Open Gyms	471	226	750	750	897	900	900
Subtotal Adult Programs	1,735	1,374	1,651	1,533	1,683	1,910	1,707
Family Programs							
Community Theater	4,078	4,307	4,543	4,629	3,623	4,700	4,065
Hot Summer Nights	800	-	-	-	-	-	-
4th of July	20,000	20,000	20,000	4,000	20,000	20,000	20,000
Halloween	446	406	450	450	500	450	500
Trips & Tours	-	-	-	-	-	-	160
Winterfest	-	-	-	-	3,000	-	3,000
VLO Box Office	1,794	1,824	2,304	2,396	1,618	2,400	1,800
Indoor Pool	5,005	2,404	4,028	946	650	1,500	225
Open Arms	296	160	98	35	-	25	-
Boltwood Project	24	25	17	14	14	18	20
Subtotal Family Programs	32,443	29,126	31,440	12,470	29,405	29,093	29,770
TOTAL	39,155	35,440	36,601	18,821	35,130	35,220	34,678
ADULT ED. REVOLVING FUND							
Visual Art Programs	176	171	165	98	71	155	79
Performing Arts Programs	309	261	236	170	269	245	288
Hobbies Programs	140	73	66	95	82	100	129
Health Programs	199	217	265	197	126	265	120
Sports Programs	40	23	18	20	23	30	54
Personal Development	96	106	173	99	100	150	174
Total Adult Ed. Registrations	960	851	923	679	671	945	844

APPENDIX D
FEE-BASED RECREATION PROGRAMS
LSSE TAX SUPPORT

Department	FY 02 Actual	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Manager	FY 10 Revised	FY 11 Proposed
Expenditures											
6630 LEISURE SERVICES & SUPPLEMENTAL EDU	497,352	505,970	509,587	571,143	593,551	587,540	589,862	571,827	622,402	568,488	456,440
2002 RECREATION REVOLVING FUND	729,296	816,389	938,649	929,374	1,018,786	1,145,612	1,154,071	1,106,985	1,328,302	1,278,918	1,196,907
2001 ADULT ED./CONTINUING ED. REVOLVING	125,640	128,026	110,499	92,031	92,092	101,071	64,544	79,388	107,500	106,507	110,086
TOTAL RECREATION BUDGET	1,352,288	1,450,385	1,558,735	1,592,549	1,704,428	1,834,223	1,808,477	1,758,199	2,058,204	1,953,913	1,763,433
Revenues											
6630 LEISURE SERVICES & SUPPLEMENTAL EDU	166,099	166,099	166,099	184,438	189,434	285,434	289,434	325,781	506,955	518,348	463,767
2002 RECREATION REVOLVING FUND	745,127	817,886	936,518	928,029	1,017,675	1,145,891	1,174,746	1,081,394	1,328,302	1,278,918	1,196,907
2001 ADULT ED./CONTINUING ED. REVOLVING	112,205	114,017	103,027	91,227	92,022	101,068	75,002	68,048	107,500	106,507	110,086
TOTAL RECREATION RESOURCES excluding Taxation	1,023,431	1,098,002	1,205,644	1,203,694	1,299,131	1,532,393	1,539,182	1,475,222	1,942,757	1,903,773	1,770,760
Tax Support - Operating Budget	328,857	352,383	353,091	388,854	405,297	301,830	269,295	282,977	115,447	50,140	(7,327)
% of Total Recreation Operating Budget from Tax Support	24%	24%	23%	24%	24%	16%	15%	16%	6%	3%	0%
Employee Benefits	83,082	94,519	95,734	102,166	138,285	166,081	175,148	175,918	214,513	206,513	197,708
Tax Support - Operating Budget plus Employee Benefits	411,939	446,902	448,825	491,020	543,582	467,911	444,443	458,895	329,960	256,653	190,381
% of Total Recreation Budget from Tax Support	29%	29%	27%	29%	29%	23%	22%	24%	15%	12%	10%
PROGRAM SUBSIDIES	64,035	60,538	63,627	62,415	68,650	85,150	80,250	80,250	80,250	82,091	46,539
SPECIAL ACTIVITIES	35,787	28,975	33,188	29,000	32,474	39,498	28,463	28,000	28,000		
TOTAL	99,822	89,513	96,815	91,415	101,124	124,648	108,713	108,250	108,250	82,091	46,539
% of Tax Support for Subsidies and Special Activities	30%	25%	27%	24%	25%	41%	40%	38%	94%	100%	0%
% of Total Recreation Budget for Subsidies and Special Activities	7%	6%	6%	6%	6%	7%	6%	6%	5%	4%	3%
Operating Tax Support less Subsidies and Special Activities	229,035	262,870	256,276	297,440	304,173	177,183	160,582	174,727	7,197	(31,951)	(53,866)
% of Total Recreation Budget from Tax Support	17%	18%	16%	19%	18%	10%	9%	10%	0%	-2%	-3%
CAPITAL EXPENDITURES	14,000	-					19,000	22,000	25,000	25,000	57,000
Operating Tax Support less Subsidies with Capital	243,035	262,870	256,276	297,440	304,173	177,183	179,582	196,727	32,197	(6,951)	3,134
% of Total Recreation Budget and Capital from Tax Support	18%	18%	16%	19%	18%	10%	10%	11%	2%	0%	0%
Tax Support including Subsidies and Capital	342,857	352,383	353,091	388,854	405,297	301,830	288,295	304,977	140,447	75,140	49,673
% of Total Recreation Budget and Capital from Tax Support	25%	24%	23%	24%	24%	16%	16%	17%	7%	4%	3%

APPENDIX E**CURRENT LONG-TERM DEBT OBLIGATIONS**

Issue	Interest Rate	Amount Issued	Interest	Total Issue Cost	Beginning Balance		Budgeted FY 11		Outstanding Balance		Total Outstanding 6/30/2011
					Principal	Interest	Principal	Interest	Principal	Interest	
General Fund Debt											
Town Hall Refunding	3.47%	1,690,000	405,439	2,095,439	955,000	130,775	170,000	32,375	785,000	98,400	883,400
Jones Library Refunding				47,179	46,450	729	46,450	729	0	0	0
Crocker Farm	3.30%	3,000,000	809,875	3,809,875	1,800,000	289,188	200,000	66,000	1,600,000	223,188	1,823,188
Wildwood Roof Project	2.73%	630,000	102,633	732,633	180,000	8,841	60,000	4,905	120,000	3,936	123,936
Sidewalks (2005)	3.47%	600,000	111,328	711,328	260,000	25,673	65,000	10,075	195,000	15,598	210,598
Plum Brook Recreation Area		240,000	19,640	259,640	240,000	19,640	48,000	7,520	192,000	12,120	204,120
Town Hall Exterior (General Fund)		280,000	44,080	324,080	280,000	44,080	28,000	9,045	252,000	35,035	287,035
Town Hall Exterior (CPA)		225,000	35,425	260,425	225,000	35,425	22,500	7,268	202,500	28,157	230,657
Bangs Community Center Roof/HVAC		420,000	71,369	491,369	420,000	71,369	36,500	13,614	383,500	57,755	441,255
Total General Fund Debt		7,085,000	1,599,789	8,731,968	4,406,450	625,720	676,450	151,531	3,730,000	474,189	4,204,189
Regional School Debt											
Regional High School Renovations		17,019,678	9,108,003	26,127,681	1,255,629	292,845	265,562	86,904	990,067	205,941	1,196,008
High School Roof		1,000,000	178,438	1,178,438	474,313	43,777	94,263	16,731	380,050	27,046	407,096
Total Regional School Debt		18,019,678	9,286,441	27,306,119	11,227,533	4,292,598	359,825	103,635	1,370,117	232,987	1,603,104
Water Fund Debt											
Atkins Treatment Refunding		1,368,550	38,854	1,407,404	1,368,550	38,854	673,550	30,166	695,000	8,688	703,688
Total Water Debt		1,368,550	38,854	1,407,404	1,335,161	97,654	673,550	30,166	695,000	8,688	703,688
Sewer Fund Debt											
Chapel Road	3.30%	1,000,000	236,627	1,236,627	400,000	61,564	100,000	19,751	300,000	41,813	341,813
Middle Street Extension	2.73%	1,920,000	317,248	2,237,248	570,000	28,000	190,000	15,533	380,000	12,467	392,467
Total Sewer Debt		2,920,000	553,875	3,473,875	970,000	89,564	290,000	35,284	680,000	54,280	734,280
Transportation Fund Debt											
Parking Garage Refunding		450,000	125,158	575,158	450,000	125,158	55,000	16,032	395,000	109,126	504,126
Total Transportation Debt		450,000	125,158	575,158	500,000	142,038	55,000	16,032	395,000	109,126	504,126
TOTAL DEBT		29,843,228	11,604,116	41,494,524	17,272,531	5,078,483	2,054,825	336,648	6,870,117	879,270	7,749,386
(0)											

APPENDIX E**CURRENT LONG-TERM DEBT OBLIGATIONS FY 11 - FY 18**

Issue	Maturity Date	Total Issue Cost	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	Future Periods
General Fund Debt:											
Municipal:											
Town Hall Refunding	FY 16	2,095,439	202,375	196,600	185,000	178,600	167,200	156,000			0
Jones Library Refunding	FY 11		47,179								0
Wildwood School Roof	FY 13	732,633	64,905	62,925	61,013						0
Crocker Farm School	FY 19	3,809,875	266,000	259,500	252,000	244,000	236,000	228,000	220,000	212,000	204,000
Sidewalks (2005)	FY 14	711,328	75,075	72,800	70,200	67,600					0
Plum Brook Recreation Area	FY 15		55,520	53,400	51,840	50,160	48,720				0
Town Hall Exterior (General Fund)	FY 20		37,045	35,280	34,370	33,390	32,550	31,815	31,150	30,380	58,100
Town Hall Exterior (CPA)	FY 20		29,768	28,350	27,619	26,832	26,157	25,566	25,032	24,413	46,688
Bangs Community Center Roof/HVAC	FY 20		50,114	47,608	46,421	40,219	39,274	56,244	55,069	53,708	102,713
Subtotal Municipal Debt		18,441,783	827,981	756,463	728,463	640,801	549,901	497,625	331,251	320,501	411,501
Regional School District Debt (Amherst Share):											
High School Renovations & Additions **	FY 18	6,872,094	352,466	305,688	259,373	213,522	171,480	125,377	83,238	37,329	
High School Roof	FY 15	1,178,438	110,994	107,341	103,689	99,918	96,148				
Subtotal Regional School District Debt		8,050,532	463,460	413,029	363,062	313,440	267,628	125,377	83,238	37,329	
TOTAL GENERAL FUND DEBT			1,291,441	1,169,492	1,091,525	954,241	817,529	623,003	414,489	357,830	411,501
CPA 66% Plum Brook			(36,643)	(35,244)	(34,214)	(33,106)	(32,155)				
CPA \$225k Town Hall			(29,768)	(28,350)	(27,619)	(26,832)	(26,157)	(25,566)	(25,032)	(24,413)	
Water Fund Debt											
Atkins Treatment Facility Refunding	FY 12		703,716	703,688							0
TOTAL WATER FUND DEBT			12,863,918	703,716	703,688						0
Sewer Fund Debt											
Chapel Road Sewer Extension	FY 14	1,236,627	119,751	117,313	114,500	111,500					0
Middle Street Sewer Extension	FY 13	2,237,248	205,533	199,263	193,206						0
TOTAL SEWER FUND DEBT			3,473,875	325,284	316,576	307,706	111,500	0	0	0	0
Transportation Fund Debt											
Boltwood Parking Garage Refunding	FY 20		71,032	67,763	65,975	59,125	57,625	56,313	55,125	48,825	56,313
TOTAL TRANSPORTATION FUND DEBT			2,395,435	71,032	67,763	65,975	59,125	57,625	56,313	55,125	48,825
TOTAL ENTERPRISE FUND DEBT			18,733,228	1,100,032	1,088,027	373,681	170,625	57,625	56,313	55,125	48,825
TOTAL DEBT (ALL FUNDS)			45,225,543	2,391,473	2,257,518	1,465,207	1,124,866	875,154	679,316	469,614	406,655
** Funded via temporary property tax increase from Proposition 2 1/2 Debt Exclusion.											

APPENDIX F**TRANSPORTATION FUND DATA**

ROUTE	Summary					
	FY 2006	FY 2007	FY 2008	Diff	FY 2009	Diff
Route 30 (North Amherst)	375,930	399,101	412,322	13,221	437,138	24,816
Route 30 (Old Belchertown Rd)	354,876	376,751	389,229	12,478	412,658	23,429
Route 31 (Sunderland)	376,493	384,690	400,940	16,250	431,756	30,816
Route 31 (South Amherst)	357,262	365,040	380,461	15,421	409,702	29,241
Route 32 (Atkins/Puffers)	17,569	22,694	30,634	7,940	36,769	6,135
Route 33 (Pine St)	6,454	2,817				-
Route 34 (Orchard Hill)	172,288	184,633	186,983	2,350	195,593	8,610
Route 35 (Mullins Center)	257,294	254,450	249,576	(4,874)	270,994	21,418
Route 36 (Gatehouse)	11,832	15,118	4,709	#####	5,184	475
Route 37 (Amity Shuttle)	114,313	114,280	119,346	5,066	124,114	4,768
Route 38 (MHC)	245,569	247,360	274,973	27,613	290,836	15,863
Route 39 (Smith/Hampshire)	86,441	91,425	92,158	733	101,156	8,998
Route 45 (B'town)	42,538	42,845	50,455	7,610	55,544	5,089
Route 46 (S. Drfld)	12,706	12,798	12,108	(690)	13,331	1,223
SN/SD (S.Deerfield Combo)	5,918	6,046	6,301	255	6,786	485
BR/BN (B'town Combo)	21,052	22,350	23,091	741	24,480	1,389
Trippers	11,452	10,961	13,860	2,899	12,725	(1,135)
TOTALS	2,469,989	2,553,359	2,647,146	96,604	2,828,766	181,620

APPENDIX F**TRANSPORTATION FUND DATA**

UMASS TRANSIT PVTA PASSENGERS BY ROUTE FY07													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst)	12,169	14,612	47,658	49,798	44,203	31,564	18,564	44,009	39,554	45,512	37,319	14,142	399,101
Route 30 (Old Belchertown l	11,487	13,794	44,989	47,009	41,727	29,796	17,524	41,544	37,339	42,963	35,229	13,350	376,751
Route 31 (Sunderland)	13,850	14,914	46,203	47,767	42,252	30,868	18,663	39,766	38,038	41,254	36,604	14,510	384,690
Route 31 (South Amherst)	13,142	14,152	43,843	45,327	40,094	29,292	17,710	37,735	36,095	39,147	34,734	13,768	365,040
Route 32 (Atkins/Puffers)	893	945	1,917	2,049	1,865	1,633	1,227	2,322	2,398	2,459	2,629	2,357	22,694
Route 33 (Pine St)	328	347	704	753	685								2,817
Route 34 (Orchard Hill)	-	-	22,168	24,190	22,382	16,226	4,396	27,345	23,063	26,970	17,893	-	184,633
Route 35 (Mullins Center)	-	-	29,124	32,835	32,005	23,180	5,384	36,643	33,420	36,401	25,458	-	254,450
Route 36 (Gatehouse)	601	636	1,291	1,380	1,256	1,438	1,010	1,861	1,759	1,934	1,409	544	15,118
Route 37 (Amity Shuttle)	7,942	8,751	12,519	11,168	10,017	8,672	7,699	9,650	10,016	10,290	10,120	7,436	114,280
Route 38 (MHC)	-	-	35,939	36,341	30,732	17,921	12,639	31,828	28,057	33,654	20,249	-	247,360
Route 39 (Smith/Hampshire	-	-	13,022	12,818	11,181	6,190	6,706	13,039	9,928	12,925	5,616	-	91,425
Route 45 (B'town)	2,007	2,505	4,934	4,545	4,167	3,012	2,583	4,198	3,842	4,661	4,144	2,246	42,845
Route 46 (S. Drfld)	599	748	1,474	1,358	1,245	900	772	1,254	1,148	1,392	1,238	671	12,798
SN/SD (S.Deerfield Combo)	218	234	726	751	664	485	293	625	598	648	575	228	6,046
BR/BN (B'town Combo)	681	818	2,669	2,789	2,475	1,768	1,040	2,465	2,215	2,549	2,090	792	22,350
Trippers	-	-	1,630	1,740	1,338	637	423	1,804	1,238	1,437	714	-	10,961
TOTALS	63,917	72,457	310,811	322,616	288,288	203,582	#####	296,088	#####	304,197	#####	70,043	#####
UMASS TRANSIT PVTA PASSENGERS PER HOUR FY07													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst)	53.84	59.80	99.49	112.60	109.24	84.81	70.50	109.76	98.65	107.38	92.45	61.21	88.31
Route 30 (Old Belchertown l	28.51	31.27	45.30	51.43	49.47	39.19	35.61	50.15	45.73	49.13	42.34	32.28	41.70
Route 31 (Sunderland)	38.26	37.40	52.42	58.77	56.50	45.55	42.38	53.88	52.03	53.02	49.45	38.91	48.21
Route 31 (South Amherst)	42.60	42.07	55.37	62.17	59.69	48.47	46.79	57.01	55.32	56.08	52.61	43.46	51.80
Route 32 (Atkins/Puffers)	16.23	14.94	29.04	33.86	33.91	12.56	8.58	17.86	16.77	18.02	16.26	14.06	19.34
Route 33 (Pine St)	9.82	9.04	17.57	20.48	20.51								15.48
Route 34 (Orchard Hill)	0.00	0.00	27.94	33.39	32.44	29.39	42.47	41.72	39.32	39.09	28.81	0.00	34.95
Route 35 (Mullins Center)	0.00	0.00	31.35	37.21	39.20	35.28	47.86	45.92	48.12	43.08	34.78	0.00	40.31
Route 36 (Gatehouse)	12.03	11.07	21.52	25.09	25.12	28.77	18.36	37.21	31.98	36.83	25.62	10.36	23.66
Route 37 (Amity Shuttle)	24.07	25.15	33.74	32.56	33.28	26.60	22.91	30.93	28.86	31.09	31.14	22.20	28.54
Route 38 (MHC)	0.00	0.00	27.53	28.19	28.14	18.74	17.91	27.03	27.76	27.11	19.69	0.00	24.68
Route 39 (Smith/Hampshire	0.00	0.00	18.37	20.36	17.81	12.08	13.64	20.17	18.45	18.83	16.10	0.00	17.31
Route 45 (B'town)	14.75	16.02	25.95	26.10	26.14	19.47	16.87	26.53	22.67	28.04	24.28	15.73	21.88
Route 46 (S. Drfld)	8.89	9.65	18.22	18.31	18.47	13.35	10.41	18.60	15.48	19.67	16.70	9.48	14.77
SN/SD (S.Deerfield Combo)	4.96	5.74	15.09	16.16	17.29	10.82	7.33	14.85	13.40	14.20	14.70	5.32	11.65
BR/BN (B'town Combo)	8.28	10.56	29.66	32.74	34.98	23.10	16.14	31.73	26.44	30.52	28.74	9.76	23.55
Trippers	0.00	0.00	49.62	58.41	47.05	27.94	98.60	66.89	51.26	50.53	28.00	0.00	53.14
HOURS	2335.5	2546.91	8388.88	7817.59	7145.51	6378.69	4281.6	7197.4	6793.05	7600.85	6757.9	2479.14	69723.02
miles	32780.4	#####	100715.22	110922.3	101465.77	91124.95	65075.96	#####	97580.2	#####	#####	#####	#####

APPENDIX F**TRANSPORTATION FUND DATA**

UMASS TRANSIT PVTA PASSENGERS BY ROUTE FY08													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst)	13649	15423	50209	52003	42672	32868	21752	47242	38951	47369	35757	14427	412322
Route 30 (Old Belchertown F	12885	14559	47397	49090	40282	31027	20534	44596	36769	44716	33755	13619	389229
Route 31 (Sunderland)	14056	15745	47145	50056	41439	32227	21081	44594	37556	46071	35704	15266	400940
Route 31 (South Amherst)	13338	14941	44737	47499	39322	30581	20004	42316	35637	43718	33881	14487	380461
Route 32 (Atkins/Puffers)	1960	2038	2868	3051	2710	2175	1689	3148	2705	3093	2616	2581	30634
Route 34 (Orchard Hill)	0	0	23886	27050	21654	16737	5157	28360	21810	26476	15853	0	186983
Route 35 (Mullins Center)	0	0	28974	34363	29561	22236	6767	37977	29722	37655	22321	0	249576
Route 36 (Gatehouse)	224	267	490	507	426	340	322	506	423	525	395	284	4709
Route 37 (Amity Shuttle)	7699	8160	11681	11702	9700	9089	7851	11300	11150	12417	10769	7828	119346
Route 38 (MHC)	0	0	39583	39758	32325	18821	15689	39013	28691	40059	21034	0	274973
Route 39 (Smith/Hampshire)	0	0	12781	12573	12137	6175	6970	13454	9899	14019	4150	0	92158
Route 45 (B'town)	2399	2864	5252	5434	4568	3644	3449	5424	4527	5622	4237	3035	50455
Route 46 (S. Drfld)	576	687	1261	1304	1096	874	828	1302	1086	1349	1017	728	12108
SN/SD (S.Deerfield Combo)	221	247	741	787	651	507	331	701	590	724	561	240	6301
BR/BN (B'town Combo)	764	864	2812	2912	2390	1841	1218	2646	2181	2653	2002	808	23091
Trippers	0	0	2682	2235	1812	1041	801	1721	1461	1592	515	0	13860
TOTALS	67771	75795	322499	340324	282745	210183	134443	324300	263158	328058	224567	73303	2647146
UMASS TRANSIT PVTA PASSENGERS PER HOUR FY08													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst)	59.28	63.12	125.29	113.99	107.86	90.92	79.69	112.56	100.81	108.20	93.91	62.66	93.19
Route 30 (Old Belchertown F	31.16	33.00	57.51	51.82	49.04	42.14	39.84	51.34	47.03	49.26	43.49	32.93	44.05
Route 31 (Sunderland)	37.76	39.48	64.37	59.44	56.76	49.13	45.75	57.61	53.72	57.06	51.61	41.01	51.14
Route 31 (South Amherst)	42.30	44.41	67.82	62.89	60.08	52.42	50.28	60.97	57.08	60.37	54.93	45.95	54.96
Route 32 (Atkins/Puffers)	12.55	12.08	22.95	21.22	21.68	17.40	12.28	23.98	20.61	22.49	19.03	16.52	18.57
Route 34 (Orchard Hill)	0.00	0.00	36.44	35.64	33.03	32.34	37.37	41.10	39.51	36.54	28.72	0.00	35.63
Route 35 (Mullins Center)	0.00	0.00	36.75	37.74	37.49	35.89	45.11	45.45	44.59	43.13	33.97	0.00	40.02
Route 36 (Gatehouse)	5.33	5.80	11.05	9.51	9.19	7.56	7.10	10.40	8.94	10.29	8.35	6.76	8.36
Route 37 (Amity Shuttle)	23.26	23.45	36.73	33.63	32.23	27.97	23.37	34.88	32.60	36.96	33.24	23.65	30.16
Route 38 (MHC)	0.00	0.00	35.05	30.09	28.26	20.69	21.43	31.74	29.47	31.46	22.56	0.00	27.86
Route 39 (Smith/Hampshire)	0.00	0.00	20.59	19.63	19.28	12.74	13.90	19.96	18.86	20.09	13.95	0.00	17.67
Route 45 (B'town)	16.80	18.31	49.04	42.30	40.95	34.09	33.50	46.28	40.23	45.77	37.66	32.36	36.44
Route 46 (S. Drfld)	8.14	8.86	19.69	16.82	16.26	12.97	11.17	18.40	15.35	18.20	14.37	10.29	14.21
SN/SD (S.Deerfield Combo)	5.38	6.05	15.85	17.67	16.95	11.31	8.27	16.34	12.67	16.56	13.36	5.85	12.19
BR/BN (B'town Combo)	9.93	11.15	32.78	35.22	33.78	24.59	18.91	33.35	25.28	32.75	25.65	10.50	24.49
Trippers	0.00	0.00	99.44	71.50	67.19	48.80	142.02	60.51	64.08	53.44	22.71	0.00	69.97
HOURS	2431.59	2577.13	7061.76	8046.61	7048.49	6080.95	4418.99	7495.5	6491.1	7810.33	6150.52	2366.92	67979.89
miles	33823.97	36075.94	101104.40	115096	100785.15	86151.83	66215.57	106933.47	92391.36	111226.01	86292.79	33581.30	969677.79

APPENDIX F**TRANSPORTATION FUND DATA**

UMASS TRANSIT PVTA PASSENGERS BY ROUTE FY09													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst)	14930	14546	54686	54958	43178	35569	21947	49868	42713	53720	36257	14769	437138
Route 30 (Old Belchertown Rd)	14093	13731	51623	51880	40760	33577	20718	47075	40321	50712	34227	13941	412658
Route 31 (Sunderland)	16500	16017	55666	54980	41722	34528	21824	46428	42089	49759	36466	15777	431756
Route 31 (South Amherst)	15657	15199	52822	52172	39591	32764	20710	44057	39939	47218	34603	14972	409702
Route 32 (Atkins/Puffers)	2719	2054	4128	3626	2775	2659	2258	4053	3441	3781	2767	2508	36769
Route 34 (Orchard Hill)	0	0	26648	28792	21076	17883	6872	29263	22795	27774	14490	0	195593
Route 35 (Mullins Center)	0	0	34086	37752	30771	25107	8457	39778	32844	40067	22132	0	270994
Route 36 (Gatehouse)	320	272	603	595	463	409	300	573	480	517	374	279	5184
Route 37 (Amity Shuttle)	8849	8425	13678	13045	10375	9376	8906	11651	10779	11667	9190	8173	124114
Route 38 (MHC)	0	0	49486	43114	34670	21423	16533	39090	29890	38364	18266	0	290836
Route 39 (Smith/Hampshire)	0	0	15558	14566	11830	6582	8350	14132	10781	14906	4451	0	101156
Route 45 (B'town)	3425	2914	6460	6371	4964	4385	3213	6140	5139	5537	4008	2990	55544
Route 46 (S. Drfld)	822	699	1550	1529	1191	1052	771	1474	1233	1329	962	717	13331
SN/SD (S. Deerfield Combo)	259	252	875	864	656	543	343	730	662	782	573	248	6786
BR/BN (B'town Combo)	836	815	3062	3078	2418	1992	1229	2793	2392	3008	2030	827	24480
Trippers	0	0	2498	2002	1167	824	541	2114	1309	1507	763	0	12725
TOTALS	78410	74923	373429	369322	287606	228672	142972	339219	286806	350647	221559	75201	2828766
UMASS TRANSIT PVTA PASSENGERS PER HOUR FY09													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst)	63.45	61.88	127.56	120.29	117.36	96.70	78.69	124.38	106.93	122.71	99.06	62.77	98.48
Route 30 (Old Belchertown Rd)	33.22	32.70	57.96	54.69	54.04	44.43	39.19	56.82	49.50	55.87	46.12	32.87	46.45
Route 31 (Sunderland)	43.06	42.42	70.30	65.09	62.14	51.44	46.09	62.91	57.99	61.63	55.21	41.17	54.95
Route 31 (South Amherst)	48.38	47.30	74.26	68.89	65.69	55.21	50.28	66.56	61.65	65.21	58.73	46.27	59.04
Route 32 (Atkins/Puffers)	16.73	12.64	31.45	25.22	24.67	19.34	17.20	32.42	25.03	27.50	21.08	15.43	22.39
Route 34 (Orchard Hill)	0.00	0.00	36.78	37.93	35.94	34.56	39.84	44.64	38.87	38.34	28.00	0.00	37.21
Route 35 (Mullins Center)	0.00	0.00	39.47	41.46	42.01	41.81	42.93	49.85	47.29	45.90	35.73	0.00	42.94
Route 36 (Gatehouse)	7.27	6.48	12.30	11.15	11.12	8.35	6.87	12.37	9.66	10.13	8.31	6.34	9.20
Route 37 (Amity Shuttle)	26.34	24.63	42.22	37.49	35.17	28.50	26.59	37.34	31.43	34.72	28.81	24.32	31.46
Route 38 (MHC)	0.00	0.00	40.39	32.50	31.74	24.60	21.41	33.20	30.25	30.19	20.69	0.00	29.44
Route 39 (Smith/Hampshire)	0.00	0.00	23.15	22.67	20.32	14.52	16.24	21.86	20.20	21.42	18.20	0.00	19.84
Route 45 (B'town)	34.86	31.06	54.57	49.59	49.49	37.86	32.24	55.04	43.49	45.07	37.50	30.42	41.77
Route 46 (S. Drfld)	11.09	9.88	21.91	19.73	19.64	14.20	10.90	21.86	16.64	17.92	14.27	9.68	15.64
SN/SD (S. Deerfield Combo)	6.48	5.63	20.39	19.40	15.18	13.55	8.00	17.34	15.13	17.89	13.33	6.19	13.21
BR/BN (B'town Combo)	11.03	9.71	38.59	37.22	30.81	31.22	17.64	35.95	29.53	37.13	25.65	10.91	26.28
Trippers	0.00	0.00	83.85	64.04	48.08	38.63	76.09	78.38	54.20	50.59	35.77	0.00	58.85
HOURS	2428.71	2419.51	7624.07	8060.40	6552.47	6078.93	4584.19	7162.4	6701.17	7805.83	5827.59	2428.71	67673.98
miles	#####	#####	#####	114357.1	93706.06	85562.3	#####	#####	95013.9	#####	#####	#####	#####

APPENDIX G**TOWN OF AMHERST HISTORICAL FINANCIAL DATA**

The information on the following pages reflects the beginnings of a historical database from which analysis can be performed and trends monitored. Reserves, and capital expenditures as well as pertinent demographic information need to be added before this database can be used effectively.

Over the years differing accounting and/or budgeting processes have been used making it difficult to classify information consistently. For that reason the revenue, expenditure, tax rate and property valuation information provided on the following pages begins in different fiscal years.

**SUMMARY OF RECURRING REVENUE
FY 92 – FY 00**

	FY 92 Actual	FY 93 Actual	FY 94 Actual	FY 95 Actual	FY 96 Actual	FY 97 Actual	FY 98 Actual	FY 99 Actual	FY 00 Actual	
Taxes:										
Real & Personal	14,467,551 (4)	15,335,481	16,137,825	16,615,584 (5)	17,595,611	18,317,838	19,803,585	21,630,892	22,785,176	
General Fund										
Total General Government	112,579	110,774	127,473	108,834	117,091	101,235	109,760	74,033	92,454	
Total Miscellaneous	41,197	34,623	34,028	59,341	42,100	45,093	74,030	26,268	30,692	
Total Public Safety	100,530	136,991	148,405	76,398	161,827	58,128	89,567	77,971	80,054	
Total Public Works	4,610	11,100	5,910	13,323	7,650	9,225	6,475	8,760	9,715	
Total Health	126,601 (1)	81,167	13,050	12,447	8,417	5,460	5,799	6,319	5,913	
Total Human Services	380	1,015	160	2,264	1,550	1,200	-	-	-	
Total Library	4,511	5,817	6,215	4,634	5,288	5,153	7,147	6,383	4,778	
Total LSSE/Cherry Hill	28,318	42,043	58,443	61,679	57,119	59,002	55,573	59,458	73,257	
Total Conservation	1,861	6,403	3,817	7,026	6,018	3,616	10,543	13,416	6,688	
Total Veteran Services							1,200	2,437	2,039	
Total School	13,129	3,617	3,600	-	-	-	-	-	-	
Total Rent	28,686	15,073	21,567	32,069	39,159	32,248	56,595	47,627	50,971	
Departmental Revenue	462,402	448,623	422,667	378,016	446,220	320,360	415,489	322,672	356,560	
Special Revenue Fund Service Fees:										
Parking Meter Fees	121,791	127,072	128,901	149,177	143,993	161,075	165,300	196,583	-	
Ambulance Service	259,317	288,300	388,549	475,008 (2)	549,069	752,869	832,424	892,228	947,713	
Sale of Cemetery Lots	1,780	1,920	2,188	2,033	3,163	2,016	3,190	4,310	525	
Sale of Real Estate Fund	-	-	220,000	180,000	-	-	-	-	-	
TOTAL SPECIAL REVENUES	382,888	417,292	739,638	806,217	696,224	915,960	1,000,914	1,093,121	948,238	
All Licenses & Permits	312,200	417,483	501,152	510,184	454,108	618,686	601,913	521,790	497,490	
Other Excises & Taxes	1,038,710	1,151,303	1,145,505	1,368,942	1,358,546	2,205,998 (6)	2,444,675 (6)	2,274,878	2,496,783	
Miscellaneous:										
UMASS/Five College	461,857	461,780	469,237	569,935	598,206	489,613	503,777	567,829	609,231	
Earnings on Investments	323,822	278,947	178,496	237,124	327,404	349,245	312,437	318,709	522,283	
Contrib & Donat	234,999	328,000	340,000	355,671	327,177	327,177	318,776	435,280	485,639	
Fines	245,457	255,165	295,027	290,067	325,927	358,154	390,307	223,467	260,951	
Miscellaneous	-	-	-	56,742	43,845	61,628	69,277	50,600	37,318	
LSSE Reimbursement	90,233	106,473	133,144	133,494	151,099	169,030	151,099	151,099	151,099	
TOTAL MISCELLANEOUS	1,310,090	1,359,504	1,334,906	1,565,197	1,694,291	1,601,039	1,580,247	1,746,984	2,066,521	
TOTAL LOCAL REVENUES	17,973,841	19,129,686	20,281,693	21,244,139	22,245,000	23,979,880	25,846,824	27,590,336	29,150,768	
State Aid:										
Local Aid Fund	280,503	280,503	280,503	280,503	280,503	280,503	280,503	280,503	280,503	
School Aid	2,183,026	2,183,026	2,809,278	3,363,921	4,026,802	4,406,656	4,886,950	5,327,314	5,470,017	
Public Libraries	45,926	55,032	48,617	73,489	71,041	73,103	73,657	70,076	95,464	
Lottery	3,211,807	3,453,217	3,453,217	4,129,838	4,650,071	5,091,299	6,138,431	6,874,609	7,811,116	
Other Cherry Sheet	607,171	433,772	709,458	484,444	639,999	509,535	587,596	620,599	650,643	
TOTAL STATE AID	6,328,433	6,405,550	7,301,073	8,332,195	9,668,417	10,361,095	11,967,137	13,173,101	14,307,742	
TOTAL REVENUES	24,302,274	25,535,236	27,582,766	29,576,334	31,913,417	34,340,976	37,813,961	40,763,436	43,458,511	

**SUMMARY OF RECURRING REVENUE
FY 01 – FY 09**

	FY 01 Actual	FY 02 Actual	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Actual	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual
Taxes and Excise:										
Real & Personal	23,247,375	23,699,571	24,579,780	25,676,547	28,602,603	30,535,984	30,535,984	32,080,051	33,251,759	34,471,642
Payments in Lieu of Taxes	995,799	953,927	965,793	994,497	943,838	931,778	931,778	919,723	924,380	924,112
Excise Taxes	<u>1,448,984</u>	<u>1,527,427</u>	<u>1,532,925</u>	<u>1,581,819</u>	<u>1,557,233</u>	<u>1,622,107</u>	<u>1,622,107</u>	<u>1,535,254</u>	<u>1,631,329</u>	<u>1,503,164</u>
Total	25,692,158	26,180,925	27,078,498	28,252,863	31,103,674	33,089,869	33,089,869	34,535,028	35,807,468	36,898,918
Other Local Source Revenues										
Charges for Services	782,694	770,092	717,312	735,590	685,253	638,372	638,372	781,147	771,091	777,492
Departmental Revenue	471,316	440,899	456,299	619,438	703,234	1,008,709	1,008,709	1,848,826	1,653,953	1,420,447
Rentals	50,238	54,615	48,288	39,849	47,017	58,092	58,092	57,899	56,856	62,665
Licenses and Permits	683,305	670,934	796,181	743,422	919,639	1,042,982	1,042,982	792,491	888,616	841,873
Special Assessments	659,045	695,350	635,471	592,149	596,669	606,549	606,549	611,263	644,640	644,640
Fines and Forfeits	83,312	130,976	123,099	143,973	158,188	167,568	167,568	190,056	151,062	174,287
Penalties and Interest	148,583	152,534	198,706	156,612	213,031	152,312	152,312	187,490	150,439	186,444
Investment Income	428,153	464,029	314,818	190,541	222,019	330,494	330,494	439,706	431,421	262,531
Miscellaneous	56,105	29,400	72,088	100,695	95,024	126,641	126,641	572,774	1,201,665	1,877,982
Total	<u>3,362,751</u>	<u>3,408,829</u>	<u>3,362,262</u>	<u>3,322,269</u>	<u>3,640,074</u>	<u>4,131,719</u>	<u>4,131,719</u>	<u>5,481,653</u>	<u>5,949,743</u>	<u>6,248,361</u>
TOTAL LOCAL REVENUES	29,054,909	29,589,754	30,440,760	31,575,132	34,743,748	37,221,588	37,221,588	40,016,681	41,757,211	43,147,279
State Aid:										
Chapter 70	5,699,400	5,762,747	5,584,709	4,763,773	4,931,612	5,572,787	5,572,787	5,933,998	6,158,796	5,607,673
Lottery	8,943,450	8,097,758	7,340,618	6,883,094	6,883,094	7,967,674	7,967,674	9,665,752	9,816,456	8,859,880
Additional Assistance	280,503	280,503	237,727	222,910	222,910	222,910	222,910	222,910	222,910	201,188
Other Cherry Sheet Revenues	747,912	488,933	214,405	291,092	335,248	394,231	394,231	377,357	626,473	781,358
Other State Revenues	102,050	99,544	192,170	881,842	489,018	663,048	663,048	695,156	592,553	92,136
Total	<u>15,773,315</u>	<u>14,729,485</u>	<u>13,569,629</u>	<u>13,042,711</u>	<u>12,861,882</u>	<u>14,820,650</u>	<u>14,820,650</u>	<u>16,895,173</u>	<u>17,417,188</u>	<u>15,542,235</u>
Other Financing Sources										
Borrowing Authorization	0	0	0	0	600,000	0	0	0	0	0
Special Revenue Funds	1,066,080	844,038	982,000	1,203,375	1,369,000	1,435,890	1,435,890	1,771,375	1,619,611	2,068,818
Available Funds	0	0	0	0	0	594,632	594,632	380,000	43,666	86,582
Surplus Funds:										
Free Cash	0	16,880	1,298,263	3,476,000	60,000	1,555,443	1,555,443	216,087	831,423	991,243
Stabilization Fund	0	0	0	0	2,000,000	850,000	850,000	1,000,000	0	0
Overlay Surplus										153,975
Miscellaneous										40,778
Jones Inc	<u>541,718</u>	<u>549,533</u>	<u>496,723</u>	<u>478,798</u>	<u>476,226</u>	<u>505,845</u>	<u>505,845</u>	<u>534,867</u>	<u>107,922</u>	<u>NA</u>
Total	1,607,798	1,410,451	2,776,986	5,158,173	4,505,226	4,941,810	4,941,810	3,902,329	2,602,622	3,341,396
TOTAL REVENUES	<u>46,436,022</u>	<u>45,729,690</u>	<u>46,787,375</u>	<u>49,776,016</u>	<u>52,110,856</u>	<u>56,984,048</u>	<u>56,984,048</u>	<u>60,814,183</u>	<u>61,777,021</u>	<u>62,030,910</u>
	46,436,022	45,729,690	46,787,374	49,776,017	52,110,857	56,984,050	56,984,050	56,984,050	56,984,050	56,984,051

In FY 01 the accounting method for categorizing revenues changed to be consistent with Department of Revenue categories.

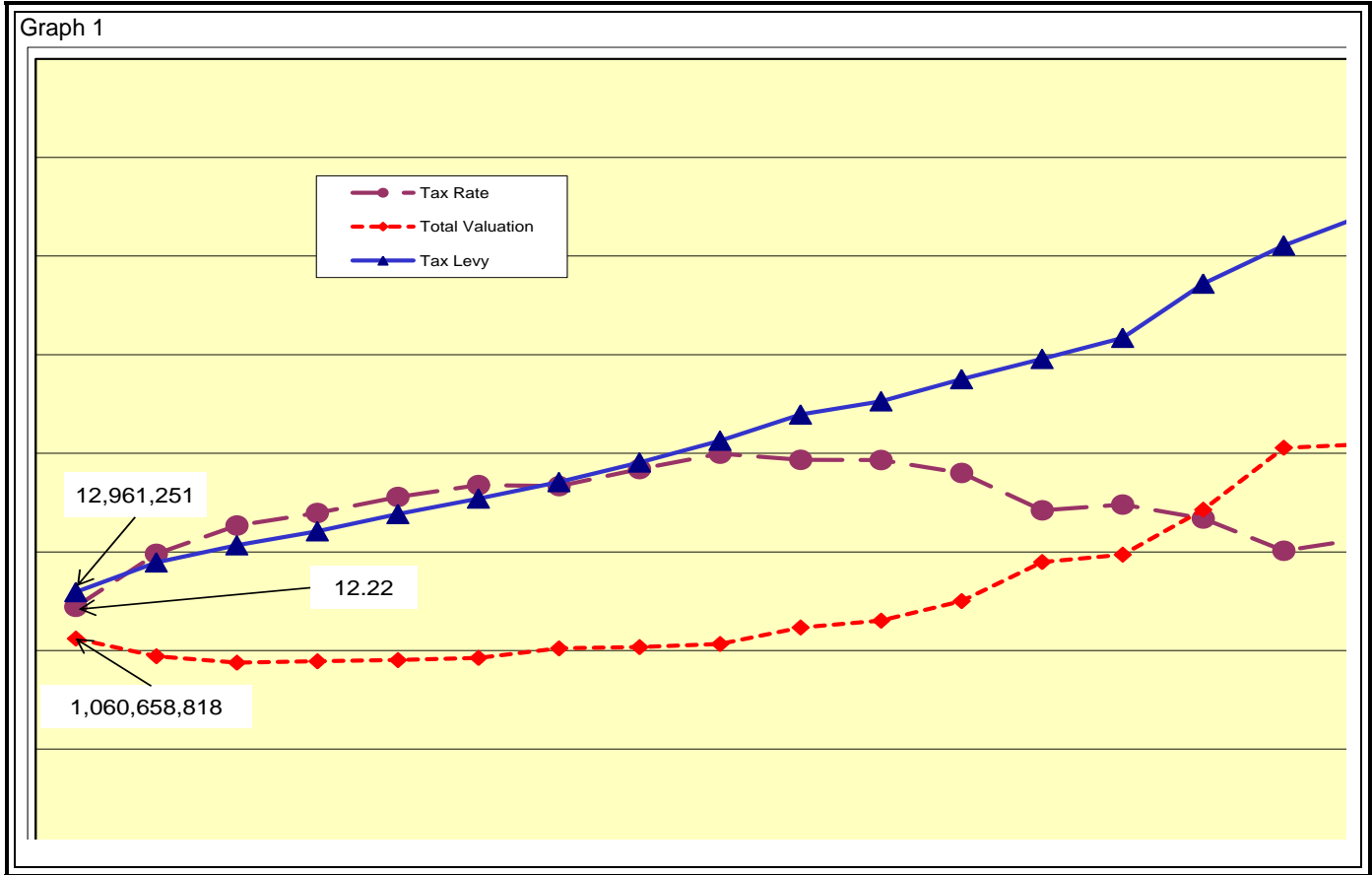
SUMMARY OF RECURRING EXPENDITURE

	1993	1994	1995	1996	1997	1998	1999
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
GENERAL GOVERNMENT:							
Select Board/Town Mgr	170,469	158,361	166,941	182,826	187,632	192,889	201,324
Fin Comm & Res Fund	200,245	51,396	88,397	205,018	131,959	1,152	2,314
Elect & Regis	40,124	28,277	43,429	23,603	31,024	33,823	32,434
Finance Department	537,104	495,046	522,655	567,221	577,168	601,232	656,688
Town Clerk's Office	106,895	111,307	101,263	97,641	119,405	135,235	105,014
Legal Services	73,153	61,935	83,885	45,621	70,196	77,297	105,580
Human Resources/Human Rights	829,118	788,790	931,636	1,026,854	957,789	1,022,687	1,131,699
Employee Pay and Benefits							
Information Technology					151,074	181,721	207,686
Facilities Maintenance	178,168	177,803	210,019	254,726	255,594	325,184	338,291
General Services	381,229	356,859	384,798	403,471	452,085	433,916	468,017
Total	2,516,505	2,229,775	2,533,022	2,806,981	2,933,924	3,005,136	3,249,047
PUBLIC SAFETY:							
Police	1,672,430	1,742,749	1,982,852	2,136,263	2,270,615	2,383,421	2,622,080
Police Facility	122,490	130,060	110,544	95,381	97,248	104,269	106,079
Fire/EMS	1,636,524	1,759,649	1,864,083	2,035,168	2,081,336	2,220,082	2,321,905
Communications Center	311,016	298,018	280,987	326,999	363,791	364,906	369,597
Animal Welfare	19,099	19,424	20,203	21,267	21,155	22,727	24,380
Total	3,761,559	3,949,900	4,258,669	4,615,077	4,834,144	5,095,405	5,444,040
PUBLIC WORKS:							
Public Works Administration	165,812	155,613	159,497	163,816	171,078	177,843	172,115
Highway	430,390	469,677	465,535	486,943	507,940	492,330	536,143
Snow and Ice Removal	97,366	158,134	73,730	194,536	147,187	108,715	164,402
Street and Traffic Lights	156,922	158,210	154,549	152,106	143,347	155,799	139,883
Equipment Maintenance	138,195	139,968	148,452	173,903	184,295	181,585	185,654
Tree Care & Pest Co.	78,432	86,982	96,686	97,101	105,623	108,178	114,130
Town Cemeteries	12,504	10,346	25,286	9,480	15,761	2,971	7,559
Parks, Commons & Downtown Maintenance	101,048	119,118	130,458	127,943	147,761	153,012	156,876
Total	1,180,669	1,298,049	1,254,191	1,405,827	1,422,991	1,380,432	1,476,762
PLANNING, CONSERVATION, INSPECTIONS:							
Planning Department	184,842	193,915	210,468	213,237	256,368	280,139	290,208
Conservation Commission	112,044	118,382	122,182	124,896	138,326	149,612	160,945
Inspection Services	200,157	216,297	265,151	247,890	286,612	310,231	341,759
Total	497,043	528,595	597,800	586,022	681,306	739,982	792,911
COMMUNITY SERVICES:							
Public Health	326,914	113,974	123,545	84,192	76,700	95,651	104,924
Community Development	33,113	26,547	29,068	39,831	43,450	45,823	47,112
Senior Center	140,361	144,700	164,191	161,969	165,156	177,853	199,878
Veterans' Services and Benefits	158,686	139,008	104,428	116,223	148,512	121,917	138,004
Town Commemorations	1,301	1,323	1,128	890	1,058	772	1,171
Leisure Serv. & S.E.	218,058	238,005	231,352	270,811	288,359	336,366	368,154
Pools	59,265	65,330	81,696	93,408	94,622	105,832	111,942
Golf Course							
Total	937,698	728,887	735,409	767,325	817,857	884,213	971,184
DEBT SERVICE:							
	733,126	761,716	734,675	738,884	951,888	933,960	877,347
Total Town Budget	9,626,600	9,496,922	10,113,767	10,920,117	11,642,111	12,039,129	12,811,292
SCHOOL BUDGET:							
Amherst Elementary School	9,442,441	9,809,404	10,369,699	10,904,385	11,601,148	12,312,326	12,886,130
Amherst-Pelham Regional School District	5,508,846	5,320,977	5,579,035	6,023,169	6,190,305	7,238,821	7,919,553
Debt Service	143,165	112,825	103,950	100,575	296,393	94,500	147,789
Total School Budget	15,094,452	15,243,206	16,052,684	17,028,129	18,087,846	19,645,647	20,953,472
Jones Library	906,813	970,178	957,752	1,256,099	1,256,099	1,308,664	1,405,261
Debt Service	110,983	116,828	112,157	101,720	98,825	96,194	93,457
Total Library Budget (excluding direct expen	1,017,796	1,087,006	1,069,909	1,357,819	1,354,924	1,404,858	1,498,718

SUMMARY OF RECURRING EXPENDITURE

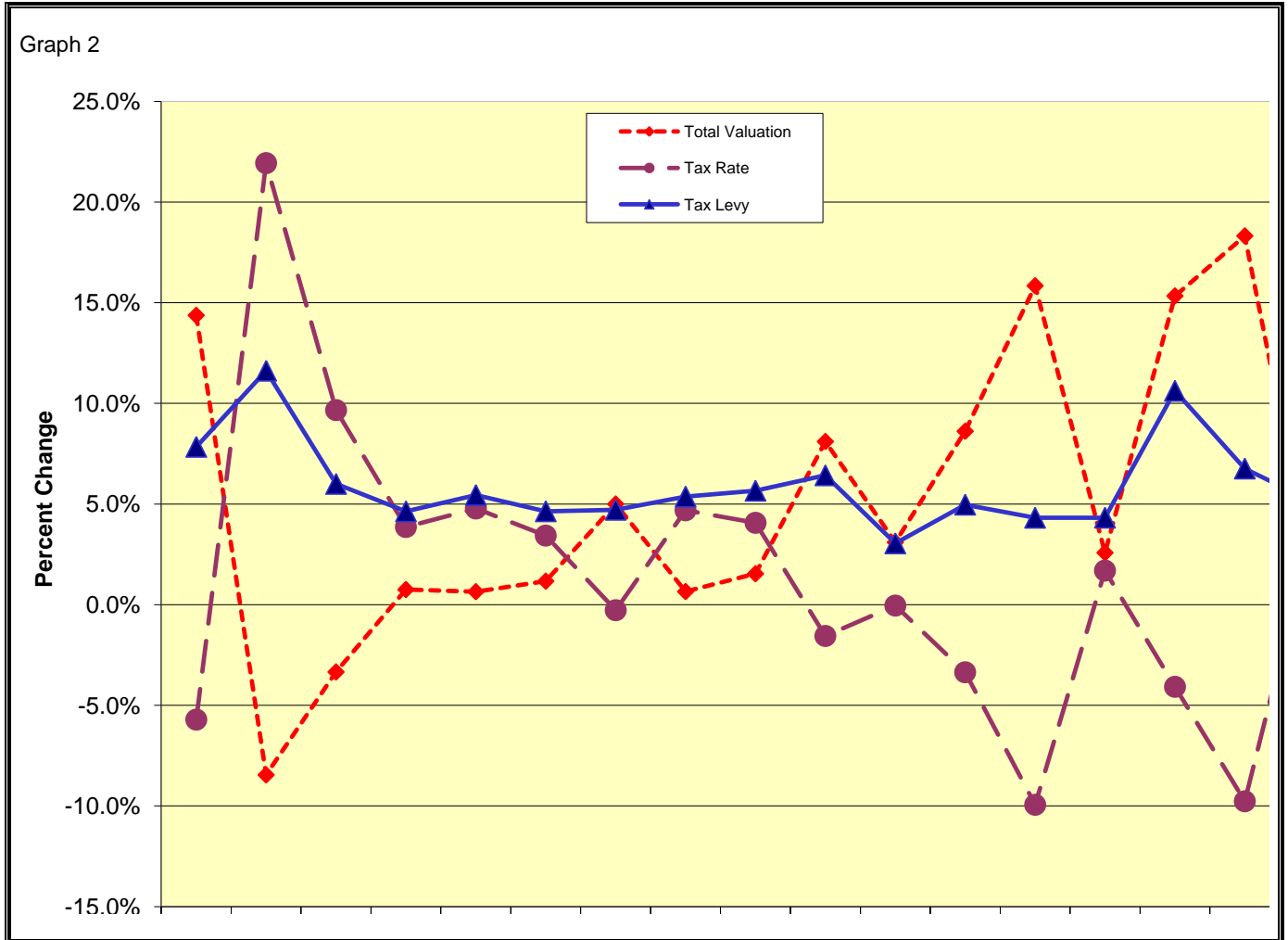
2000 ACTUAL	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL
214,889	240,791	252,626	215,630	202,632	220,010	226,378	226,894	227,745	245,255
1,050	1,560	1,560	1,211	463	460	472	886	628	448
29,588	42,325	36,225	39,905	38,554	47,985	34,906	58,691	35,046	71,510
668,135	781,706	767,563	736,922	737,157	726,802	762,781	771,128	775,145	798,993
108,212	132,370	154,142	144,649	129,368	142,365	135,323	141,237	147,262	158,551
111,957	100,150	94,150	85,827	131,381	105,347	168,515	144,164	171,414	142,307
1,296,591	1,587,369	1,670,534	1,570,788	1,655,695	1,809,088	160,235	180,759	201,115	186,551
						2,222,022	2,588,620	2,812,123	2,764,584
221,126	380,771	406,034	400,601	374,193	402,628	429,638	450,823	452,116	491,576
371,954	391,672	397,639	388,922	395,431	357,067	409,209	429,353	436,354	474,154
763,751	362,550	387,965	388,784	366,124	405,324	398,266	431,146	368,733	374,468
3,787,252	4,021,264	4,168,439	3,973,239	4,030,999	4,217,076	4,947,745	5,423,701	5,627,681	5,708,397
2,747,410	3,432,624	3,548,532	3,322,224	3,502,731	3,689,964	3,700,058	3,863,415	3,863,252	3,904,939
106,895	125,969	129,491	128,949	143,071	144,095	164,666	185,231	197,894	198,787
2,531,953	2,941,456	3,022,312	2,934,588	3,026,270	3,136,505	3,277,095	3,392,809	3,430,105	3,613,303
397,836	434,393	461,977	441,730	440,576	468,211	479,923	541,488	528,339	588,458
25,601	35,977	39,523	29,411	37,565	32,490	39,579	37,379	43,682	47,013
5,809,695	6,970,419	7,201,835	6,856,903	7,150,214	7,471,265	7,661,321	8,020,322	8,063,272	8,352,500
183,851	217,088	236,904	210,675	240,107	238,713	205,007	218,094	238,588	251,731
538,723	637,108	580,979	576,943	525,944	574,243	552,691	551,910	542,838	524,374
101,730	145,460	145,460	243,986	160,181	282,334	231,120	161,930	286,777	285,733
130,164	122,210	118,365	141,131	115,221	115,461	112,248	103,679	101,915	110,564
191,129	220,123	223,968	231,839	259,268	240,626	263,349	260,501	271,245	248,467
125,875	195,725	226,666	137,434	137,442	146,369	128,177	147,552	136,917	116,292
5,815	8,900	8,900	5,811	4,046	4,849	24,155	19,378	17,250	15,571
167,678	198,778	140,414	214,866	226,429	251,315	249,991	272,212	263,893	267,473
1,444,965	1,745,392	1,681,657	1,762,685	1,668,639	1,853,909	1,766,738	1,735,256	1,859,423	1,820,205
304,843	331,982	328,477	305,378	286,523	248,612	252,952	275,678	286,381	295,471
174,892	180,979	185,311	185,779	190,958	191,149	192,006	209,996	217,021	216,596
344,548	402,554	319,832	273,449	268,504	298,715	325,397	351,732	299,021	346,937
824,283	915,514	833,620	764,607	745,984	738,476	770,355	837,406	802,423	859,004
107,438	109,698	217,793	224,704	235,012	270,268	294,418	297,678	254,667	272,335
47,900	49,947	203,171	206,833	54,966	211,049	198,604	177,315	89,514	77,613
212,461	218,988	219,689	229,245	228,289	178,638	193,749	206,650	192,519	189,615
117,981	114,918	108,582	74,495	86,239	122,156	165,208	188,401	193,139	215,455
1,033	940	2,374	455	447	0	1,651	1,116	1,405	1,156
395,088	124,312	111,103	505,970	509,587	571,143	593,550	587,540	589,862	571,827
118,060	509,520	540,987	140,413	124,900	154,801	171,872	187,243	151,472	193,193
						241,765	215,696	207,910	212,540
999,963	1,128,323	1,403,699	1,382,114	1,239,440	1,508,056	1,860,817	1,861,639	1,680,488	1,733,734
245,619	311,364	1,039,509	976,613	914,962	881,956	1,136,094	865,887	539,099	400,928
13,111,777	15,092,276	16,328,758	15,716,161	15,750,238	16,670,738	18,143,070	18,744,211	18,572,386	18,874,768
13,435,356	14,674,014	15,811,614	16,048,524	16,566,897	17,357,837	18,441,851	19,141,347	19,455,755	19,549,757
7,977,198	7,656,829	7,820,306	8,005,669	8,707,273	9,754,341	10,508,489	11,904,067	12,385,188	12,385,189
857,820	884,737	841,851	954,817	991,503	1,037,978	649,421	821,480	888,153	967,598
22,270,374	23,215,580	24,473,770	25,009,010	26,265,673	28,150,155	29,599,760	31,866,894	32,729,096	32,902,544
1,314,105	1,178,213	1,297,869	1,329,571	1,382,665	1,416,852	1,811,314	1,574,396	1,563,910	1,587,673
93,457	85,906	82,807	73,828	72,678	71,459	69,696	65,622	62,326	58,547
1,407,562	1,264,119	1,380,676	1,403,399	1,455,343	1,488,311	1,881,010	1,640,018	1,626,237	1,646,221

SUMMARY OF TAX RATES AND PROPERTY VALUATIONS



Graph 1:
 This graph illustrates growth in property values, tax levies and the effect of these two factors on the tax rate. Property values have increased by 101%, the tax levy by 178% and the tax rate has increased by 39% over the same period FY 91 – FY 10.

SUMMARY OF TAX RATES AND PROPERTY VALUATIONS



Graph2:

This graph shows annual percentage changes in the tax rate, tax levy and total property valuation since FY 91.

In FY 80 and FY 81 two significant legislative changes occurred. The Court in the "Sudbury Decision" ordered that property valuations be based on full and fair cash values. Therefore, every property, not just those sold during the prior fiscal period, were required to be valued based on current arms-length sales. The effect of this decision was to raise property values in all cities and towns, thereby redistributing the tax burden between individual properties and lowering tax rates.

The second significant change was the passage of the referendum called Proposition 2 ½ which limited the annual increase in property taxes to 2 ½% over the prior year. Throughout most of the 1980s the Town used reserves to balance budgets rather than using its allowable taxing capacity under Proposition 2 ½. By FY 88 the Town was taxing up to its limit and the only significant increases after that period resulted from Proposition 2 ½ override referendums in 1992 and 2004. For FY 92, voters approved raising taxes by more than \$1 million over the limit and by \$2 million in 2004.

This graph illustrates the relationship between property values, tax rates and the tax levy. Generally, as long as the levy is stable, values and rates mirror each other; as values increase, rates decrease. If the levy increases and values decrease, the rate increases. If the levy and values increase, the rate will increase or decrease depending on the amount of increase in the other two variables.

Only a levy increase causes taxes to increase. Valuation changes cause the tax burden to be redistributed. The rate results from changes in the other two variables.

SUMMARY OF TAX RATES AND PROPERTY VALUATIONS

	FY 01 Actual	FY 02 Actual	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Actual
Tax Rate	19.66	19.00	17.11	17.40	16.69	15.06	15.68	16.02	15.82	16.95
Total Valuation	1,151,342,500	1,250,511,300	1,448,569,000	1,485,946,000	1,713,756,900	2,027,621,762	2,045,921,630	2,084,591,660	2,204,262,100	2,127,375,010
Residential Valuation	988,736,000	1,078,564,605	1,269,406,690	1,307,490,907	1,536,352,054	1,832,502,365	1,848,463,295	1,886,900,759	2,000,917,881	1,918,464,577
Residential Valuation %	85.88%	86.25%	87.63%	87.99%	89.65%	90.38%	90.35%	90.52%	90.77%	90.18%
Commercial Valuation	121,283,900	125,424,195	133,142,710	131,439,493	136,041,446	147,780,235	147,436,305	142,799,941	147,637,219	154,294,823
Commercial Valuation %	10.53%	10.03%	9.19%	8.85%	7.94%	7.29%	7.21%	6.85%	6.70%	7.25%
Industrial Valuation	2,994,500	3,156,400	4,628,100	4,029,700	4,473,700	4,900,800	4,811,600	4,811,600	4,563,700	4,563,700
Industrial Valuation %	0.26%	0.25%	0.32%	0.27%	0.26%	0.24%	0.24%	0.23%	0.21%	0.21%
Personal Property Valuation	38,328,100	43,366,100	41,391,500	42,985,900	36,889,700	42,438,362	45,210,430	50,079,360	51,143,300	50,051,910
Personal Property Valuation %	3.33%	3.47%	2.86%	2.89%	2.15%	2.09%	2.21%	2.40%	2.32%	2.35%
Open Space Valuation	-	-	-	-	-	-	-	-	-	-
Open Space Valuation %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tax Levy	22,635,394	23,759,715	24,785,016	25,855,460	28,602,603	30,535,984	32,080,051	33,395,158	34,871,426	36,059,006
Total Real Estate Parcels	7,197	7,089	7,091	7,160	7,181	7,446	7,611	6,777	6,717	6,816
Total Residential	6,138	6,018	6,052	6,083	6,257	6,691	6,235	6,175	6,161	6,190
Total Open Space	-	-	-	-	-	-	-	-	-	-
Total Commerical	489	493	489	527	389	512	512	512	526	586
Total Industrial	27	27	28	28	29	28	29	31	30	30
Total Personal Property	543	551	569	534	506	755	835	861	283	269
New Growth (Dollars)	498,191	512,715	527,857	519,989	732,617	962,674	636,907	560,794	545,780	366,366
New Growth (Values)	25,327,500	26,079,085	28,036,975	30,390,951	42,104,400	57,679,736	42,291,340	35,764,893	34,068,640	36,059,006