



TOWN OF AMHERST, MASSACHUSETTS
FINANCE COMMITTEE REPORT

and

**RECOMMENDATIONS TO THE
246th ANNUAL TOWN MEETING**

PART TWO

APRIL 27, 2005
7:30 O'Clock p.m.
Amherst Regional Middle School Auditorium

2005 TOWN MEETING SCHEDULE

Town Meeting Begins:

WEDNESDAY, APRIL 27, 2005

The following dates are tentative. Town Meeting will decide each night when the next session will be.

MONDAY, MAY 2, 2005

WEDNESDAY, MAY 4, 2005

MONDAY, MAY 23, 2005

WEDNESDAY, MAY 25, 2005

THURSDAY, MAY 26, 2005

WEDNESDAY, JUNE 1, 2005

MONDAY, JUNE 6 2005

WEDNESDAY, JUNE 8, 2005

WEDNESDAY, JUNE 15, 2005

THURSDAY, JUNE 16, 2005

All meetings begin at 7:30 p.m.

Meetings will be held at:

Amherst Regional Middle School Auditorium

THERE ARE ONLY A LIMITED NUMBER
OF REPORTS AVAILABLE.
PLEASE BRING THIS REPORT WITH YOU.

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AMHERST TOWN BYLAWS - ARTICLE 1

RULES OF ORDER FOR TOWN MEETING

1. **CONSENT CALENDAR.** At least five business days prior to the opening of the first session of the Annual Town Meeting or any Special Town Meeting, the moderator shall propose to all members a "Consent Calendar" listing all articles and budget areas which, based on the records of recent town meetings, the moderator deems to be non-controversial. At the first session of the meeting, at the request of any member, any article or budget area shall be removed from the Consent Calendar so that it can be debated and voted upon in accordance with the provisions of these Rules of Order. All items remaining in the Consent Calendar shall then be voted upon by a single vote without debate.
2. Any motions shall be in writing if requested by the moderator.
3. Any question may be divided on call of a member when the sense will admit of such division.
4. **GREEN AND RED CARDS DURING DEBATE.** To assist the moderator in shaping an orderly and equitable debate, green and red cards shall be used by members to indicate a desire to speak for or against the current motion on the floor. A desire to speak without advocacy or to ask a question shall be indicated by raising a hand without a green or red card.
5. When a question is under debate, the moderator shall receive no motion but to adjourn, to dismiss, for the previous question, to postpone for a day certain, to commit, or to amend, which several motions shall have precedence in the order herein mentioned. The meeting shall not vote to dismiss an article without having heard a voter speak in its favor, unless no one seeks to do so.
6. Following a motion under any article, the Moderator shall first recognize the proponent thereof to speak for up to five (5) minutes in favor of the motion, or with leave of Town Meeting, for additional time. Thereafter, and in the absence of leave of Town Meeting granting additional time, each subsequent speaker shall be limited to three (3) minutes. No person shall speak more than twice on the same subject, without leave of the meeting, except to raise a point of order or to answer a question.
7. When two or more motions are made with regard to the same subject relating to sums of money, numbers or times, the question shall first be put upon the largest sum or number, and the longest time.
8. **VOICE VOTES, TALLIED VOTES, AND STANDING VOTES.** All votes unless otherwise provided for by law shall in the first instance be taken by 'ayes' and 'noes' voice vote.

If any member questions the voice vote, or if a four-fifths or nine-tenths vote is required by statute and the vote is not unanimous, the vote shall be taken by counted standing vote. When a two-thirds vote is required by statute, a counted standing vote shall not be taken unless the voice vote is doubted by the moderator or questioned by a member.

If, within a short but reasonable period of time following the voice vote, which period of time shall be fixed by the moderator, any member requests a tally vote and if 14 members manifest their concurrence with that member, the vote of each member shall be tallied by the use of a color-coded (green for aye, red for no) cards. Each such card shall bear the member's name and indicate his/her vote. Each member shall cast his/her own vote only. Such cards shall be collected and counted by the tellers, which count shall be determinative of the question.

9. A vote may be reconsidered only on motion of a member who did not vote with the minority. When a motion for reconsideration is decided that decision shall not be reconsidered, and no question shall be twice reconsidered.
10. A motion to dissolve shall be debatable, but a motion to adjourn to a day certain shall not be debatable.
11. No motion to dissolve a town meeting shall be in order until every article in the warrant therefor has been acted upon.
12. A registered voter of the town who ceased to be an elected town meeting member upon election as chair of the finance committee and who subsequently ceases to be a town meeting member at large upon ceasing to be chair of the finance committee shall be a town meeting member at large for a period ending on the date of the next annual town election.
13. After 10:00 PM, and in the absence of a majority vote of Town Meeting so permitting, no motion under any article other than the article then under debate may be made.

THE FINANCE COMMITTEE AND THE BUDGET PROCESS

Duties of the Finance Committee

The bylaws of the Town of Amherst require the Finance Committee "to investigate all proposals in the articles of the warrant for any town meeting that shall in any way affect the finances of the town and to recommend to the town...a course of action thereon, and in general to make recommendations to the town in regard to any financial business of the town." This report is in partial fulfillment of our responsibility in regard to the 245th Annual Town Meeting.

Budget Process

The budget process takes place throughout the year. It begins in early fall with the development of the Select Board's policy guidelines to the Town Manager, the Amherst School Committee's policy guidelines to the Superintendent of Schools, and the Library Trustees' policy guidelines to the Library Director. The various administrators confer with department heads, boards and committees to develop specific budget proposals which they feel will best meet the needs of the Town, Schools and Libraries for the next fiscal year. The Amherst-Pelham Regional Schools use the same procedure.

Also in the fall, the Town Manager presents financial projections to the other administrators, the elected boards and committees, and the Finance Committee. This provides preliminary guidance on the level of resources that may be available for the coming year.

In January, the budgets are presented to the Finance Committee, whose members spend the next few months reviewing the budgets, asking questions, and hearing comments. In the same period of time, the Joint Capital Planning Committee examines requests for capital spending in the coming year within the context of a five-year capital spending plan; it then makes recommendations to the Finance Committee, the Select Board, the School Committee, and the Library Trustees, all of whom are represented on the Joint Committee.

After much deliberation, the Finance Committee determines its recommendations on the budget to be presented to Annual Town Meeting. The budget, as voted by Town Meeting each spring, then becomes the plan of action for the following fiscal year (July 1 through June 30). Concurrently with this work, and also immediately after the close of the fiscal year, the budget of the present year is monitored and evaluated so that experience with it can guide future budget decisions.

Budget Presentation

Spending articles. The operating budget for the Town as a whole makes up Article 14 of the warrant for this Annual Town Meeting. The budget is divided into sections covering five separate municipal functional areas, the elementary schools, the Regional School assessment, library services, each of four enterprise funds, and debt service. For each section, a motion will be made proposing the total amount to be spent on that section. In all cases, Town Meeting will be able to discuss individual budget lines within the sections and provide advice and direction.

Most capital spending appears in separate articles, as does funding for the various special services the Town provides. The more routine capital spending of the enterprise funds appears in their operating budgets. The same is true of the Regional Schools.

Procedures. Any member of Town Meeting who wishes to propose an amendment to an operating budget motion may do so by moving to increase or reduce the amount of an appropriation that has been moved. Town Meeting members should remember that the subject of these articles is the appropriation of money and not the day-to-day administration of the Town. If an amendment is proposed, it is essential for the Meeting to know what the amendment is intended to accomplish, but it should be kept clearly in mind that responsibility for running the affairs of the Town rests with the Select Board, School Committee, Library Trustees, and appointed officials.

The issues covered under each motion may be complex, especially in sections of the budget that are supported by a variety of revenue sources. Town Meeting members who want to make an alternate motion or amendment are encouraged to seek assistance from the Moderator, a member of the Finance Committee or the Select Board, or an appropriate staff person prior to introducing the amendment.

If a Town Meeting member wishes to propose an increase in the operating budget, he or she should be aware that a source of funding will have to be found to cover the increase. This could be a reduction made elsewhere in the budget, an override or exclusion referendum, or use of reserves.

In general, the amounts of money stated in the separate spending articles cannot be increased significantly on the floor of Town Meeting. If you have questions about this, please consult with the Moderator.

FINANCE COMMITTEE REPORT TO AMHERST CITIZENS

This is Part Two of a two-part report describing the financial condition of Amherst and the Finance Committee's recommendations for balancing the Town's budget for fiscal year 2006. Part One, presented in mid-April, 2005, gave information on the nature and general causes of the current financial distress, and also a description of the extent of the problem as it was understood then. This report describes the situation as of mid-May. In the interim, increases in revenues have been identified and budgets cuts have been proposed. At this time, two significant questions remain unresolved. One is the exact amount of state aid Amherst will receive. The other is the amount of increase in health insurance premiums that will be required in FY 2006. The recommendations in this report are based on current knowledge and informed expectations concerning the unresolved questions.

In April, a deficit of up to \$1.9 million was foreseen. It was revised to \$1.7 million based on a review of revenue estimates. The deficit was based on "needs" budget proposals, a 24 percent increase in health insurance premiums instead of the 18 percent built into the needs budgets, and use of \$1.7 million in reserves. A combination of \$700,000 in new and increased revenues has been identified along with \$1 million in budget reductions. The possibility of a 36 percent health insurance increase is being addressed somewhat differently in budgets of the schools and of municipal services and libraries.

New revenues

The Town Manager recently proposed a list of revenue increases totaling over \$800,000. However, the list includes some contributions that are still being discussed and some fee increases that are not officially set. The Town Manager suggested and the Finance Committee agrees that an estimate of \$700,000 be used in balancing the Town's budget, assuming that most but not all of the money will actually materialize. The largest amounts of money would come from increased ambulance fees (\$100,000), increased parking ticket fines and hourly parking rates (\$200,000), other miscellaneous fee increases (\$76,000), and use of \$285,000 in new revenue and re-appropriation of unspent capital project balances to free up capital plan money for operating budgets. These and other sources of funds would be shared among the municipal, library and school operating budgets.

Budget reductions

It has been clear from the outset that reductions from the needs budgets would be necessary. Not clear at all was how to distribute the \$1 million in reductions among the various budget sections: municipal services, library tax support, elementary schools and regional schools assessment. The Finance Committee preference was to base the shares on the proportion of each section's FY 2005 operating budget to the total of all operating budgets. A group of administrators, finance officers and representatives of the elected committees and Finance Committee considered this and a few other approaches. That group also recommended using proportions of the FY 2005 operating budget, because it is a concrete measure that would not lead to misunderstandings and differing interpretations. This method of sharing budget reductions has been applied by all of the elected committees as they have refined their budgets. The proportions and reduction amounts are as follows:

| | % of FY 2005 | Reduce from 2006 Needs Budgets |
|-----------------------------|--------------|--------------------------------|
| Municipal Services | 35.8 | \$357,535 |
| Library Tax Support | 2.9 | \$ 29,312 |
| Elementary Schools | 39.2 | \$391,814 |
| Regional Schools Assessment | 22.1 | \$221,338 |

These amounts seem to the Finance Committee and others to represent a reasonably fair and balanced sharing of reductions.

State aid

The Governor's budget proposal, released in January, would provide Amherst with a \$640,000 increase in Chapter 70 aid to education, a net increase of \$267,526 in Lottery Aid and a few other small increases. The regional schools would be level-funded. The recently adopted House budget would add \$20,000 for the Town in various accounts and \$98,900 in Chapter 70 aid for the regional schools. It might also add a small amount of transportation aid for the region. A preliminary review of the Senate Ways and Means budget released as this report went to press reveals no additional increases in state aid to Amherst in the major local aid accounts above those provided in the House Budget. The Senate budget recommendation does set aside \$55 million in a reserve account intended to fund amendments to Chapter 70 to make school aid and local contribution requirements more equitable (cities and towns with similar wealth being treated similarly). The Amherst budget does not include any increase that might come from this source. The Legislature is expected to debate a school finance reform bill, perhaps before August 1, but too late to include in our budget planning now. The state process will not be finished until the Senate debates and adopts a budget, the House and Senate reconcile their versions, and any vetoes by the Governor are dealt with. Then, municipalities will be certain of the amounts of aid they will receive.

FINANCE COMMITTEE REPORT TO AMHERST CITIZENS

Health insurance

Necessary increases in health insurance premiums are a large part of the Town's deficit problem. The Town is self-insured, maintaining a health insurance trust fund to manage claims. The fund balance has declined over the past two or three years to a dangerously low level. This was viewed at first as an anomalous situation resulting from a few very large claims. The increasing seriousness of the situation prompted the Town Manager to hire an expert consultant to define the nature of the problem and to propose solutions. The consultant determined that the underlying problem is really a proliferation of moderate-sized claims resulting largely from expensive advances in medical treatments and medications and an increase in the number of people covered because of increased longevity. These are the same problems that exist throughout the nation's health care system. In addition, the consultant determined that premium increases by the Town the past few years did not, in hindsight, keep pace with increasing claims. The consultant has recommended that a 36 percent increase in premiums is required to keep the trust solvent. This is double the increase that had been estimated when operating budgets were originally planned last October. Alternatively, a 24 percent increase in premiums combined with several changes to the insurance plans the Town offers could be substituted. However, the Town cannot by itself put the plan changes into effect, because bargaining with the various unions is required. So far, no agreements have been reached.

The schools have decided to budget for the 36 percent increase, because they must complete staffing plans right away; they cannot wait indefinitely for the outcome of bargaining. Municipal services and library budgets assume that bargaining will produce some accommodations within a few months. Those budgets include a somewhat lesser increase. For all of the budgets, some unspecified cuts are proposed, partly because of the uncertainty of the insurance and aid situations and partly because of time pressure. By the time Town Meeting acts on budgets, there may well be more clarity.

Long term problem remains

There is a characteristic common to all of the recommended budgets: the reductions were achieved by chipping away at personnel and material purchases without terminating significant programs and services. The bright side of this coin is that the services we are accustomed to will not disappear; the dark side is that the Town's structural deficit – the excess of recurring expenditures over recurring revenues – is not being fully addressed.

Transfer of capital plan funds to operating budgets

The Town's capital plan is based on commitment of 10 percent of each year's property and personal property tax levy to capital expenses, including both debt service and outright purchases. Several years' experience with the plan indicates that 10 percent of the levy is just about enough to keep up with maintenance and replacement of existing buildings, facilities and equipment. It does not stretch far enough to cover large new projects. Since capital spending does not always conveniently fit into each year's available funds, any unspent part of 10 percent of the levy is meant to be saved up in the Stabilization Fund to be used in years when annual funding does not cover needed spending. In both FY 2004 and FY 2005, the Town's financial stress led the Joint Capital Planning Committee to squeeze the capital program and make part of its 10 percent available for operating budgets. The total amount in those two years was \$291,000. Also, \$150,000 of the \$1.5 million collected from the FY 2005 override was not committed to capital purposes.

For FY 2006, the diversion of money from the capital plan to operating budgets is even larger: \$285,000 of the recently identified revenue is money drained from capital purposes, and \$200,000 – 10 percent of the \$2 million override – will not be applied to the capital plan.

The JCPC has delayed several items originally scheduled in the capital plan for FY 2006 and pushed some other items out of the plan altogether in order to help with operating expenses. There are some large projects coming up: a new fire station and renovation of two elementary schools. Diversion of capital plan money will make these projects more difficult to fund than they otherwise would have been. The Finance Committee strongly recommends that Town Meeting make no further diversion from capital.

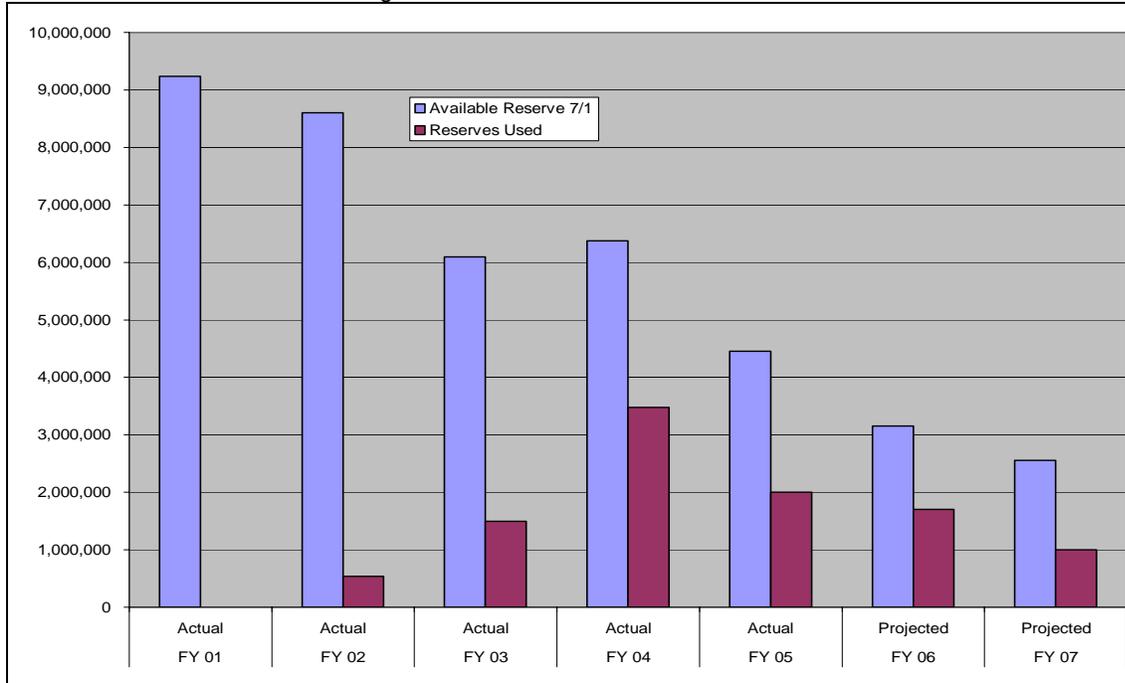
Use of reserves

Our two main savings accounts, the Stabilization Fund and Free Cash, between them hold about \$4.4 million. Of this, \$1 million is set aside for emergencies, according to a policy proposed by the Finance Committee that was accepted by the Select Board, School Committee and Jones Library Trustees and followed by Town Meeting. The Town has been spending its reserves rapidly in the past few years. (See the graph, "Reserves Allocated to Balance Budget). The plan for balancing the FY 2006 budget includes using \$1.7 million of the \$3.4 million in available reserves. We will need to use reserves in FY 2007 to help cover our unresolved structural deficit problem. We will need to borrow money for large capital projects within the next few years. Protecting our good credit rating is important; rating agencies pay attention to management of reserves.

FINANCE COMMITTEE REPORT TO AMHERST CITIZENS

Their opinion will affect the interest we pay on debt issues. In fact, Moody's recently emphasized this to the Town Manager and Finance Director during a review session about our credit rating. The Finance Committee strongly recommends that Town Meeting limit the amount of its appropriations so that no more than \$1.7 million of reserves are used.

Reserves Allocated to Balance Budget



Appreciation

The Finance Committee appreciates very much the support given us by John Musante, who is our staff liaison and the Town's new Finance Director/Treasurer. He has consistently provided us with excellent information, ideas and advice. Maria Racca, a data analyst, has once again worked her magic to produce this report.

Our entire budget review process depends on continuing collaboration with members of the Select Board, Jones Library Trustees and the Amherst and Regional School Committees along with Town Manager Barry Del Castilho, Superintendent of Schools Jere Hochman and Library Director Bonnie Isman. We also depend on other Town staff, committees and citizens for their assistance and insights. We thank the staff in the Town Manager/Select Board office for looking after our day-to-day functioning: Joyce Karpinski, Libby Lass and Gail Weston.

Finance Committee Members:

We invite your questions and views about Town money matters.

| | |
|--------------------------|----------|
| Marilyn Blaustein | 253-5963 |
| Carlton Brose | 256-8425 |
| Alice Carlozzi, Chair | 549-1236 |
| Michael Mascis | 253-9165 |
| Matthieu Massengill | 259-2980 |
| Brian Morton, Vice Chair | 549-4161 |
| Kay Moran | 549-5767 |

FINANCE COMMITTEE REPORT - FY 06

CONSOLIDATED RESOURCES/EXPENDITURES SUMMARY

| | GENERAL FUND FY 06 BUDGET | WATER FUND FY 06 BUDGET | SEWER FUND FY 06 BUDGET | SOLID WASTE FUND FY 06 BUDGET |
|---|------------------------------------|----------------------------------|----------------------------------|--|
| RESOURCES | | | | |
| Revenues: | | | | |
| Taxes | 33,075,681 | 0 | 0 | 0 |
| Charges for Services | 5,943,807 | 2,821,600 | 2,991,376 | 400,000 |
| Earnings on Investments | 210,000 | 16,094 | 58,160 | 10,000 |
| Federal & State Revenue | 15,150,768 | 273,877 | 0 | 0 |
| Subtotal Revenues | 54,380,256 | 3,111,571 | 3,049,536 | 410,000 |
| Other Financing Sources: | | | | |
| Borrowing | 0 | 0 | 0 | 0 |
| Stabilization | 0 | 0 | 0 | 0 |
| Available Funds | 594,632 | 0 | 0 | 0 |
| Free Cash/Retained Earnings | 1,700,000 | 234,621 | 36,171 | 37,021 |
| Other | 0 | 0 | 0 | 0 |
| Enterprise Reimbursements | 638,371 | 0 | 0 | 0 |
| Subtotal Other Financing Sources | 2,933,003 | 234,621 | 36,171 | 37,021 |
| TOTAL RESOURCES | 57,313,259 | 3,346,192 | 3,085,707 | 447,021 |
| EXPENDITURES | | | | |
| State Assessments | 63,181 | 0 | 0 | 0 |
| Council of Governments | 0 | 0 | 0 | 0 |
| PVTA Assessment | 681,240 | 0 | 0 | 0 |
| PVPC Assessment | 5,300 | 0 | 0 | 0 |
| Retirement Assessment | 2,492,946 | 0 | 0 | 0 |
| Subtotal Assessments | 3,242,667 | 0 | 0 | 0 |
| Town Operating Budget | 16,655,936 | 1,998,757 | 2,120,957 | 447,021 |
| Debt Service | 1,032,231 | 498,794 | 365,609 | 0 |
| Capital Program | 2,268,400 | 530,000 | 365,000 | 0 |
| Tax Supported Special Services | 0 | 0 | 0 | 0 |
| Fee & Grant Supported Special Services | 984,424 | 0 | 0 | 0 |
| Subtotal Town Budgets | 20,940,991 | 3,027,551 | 2,851,566 | 447,021 |
| Amherst Elementary School Budget | 18,455,714 | 0 | 0 | 0 |
| Amherst-Pelham Regional School District | 10,508,489 | 0 | 0 | 0 |
| Debt Service | 791,446 | 0 | 0 | 0 |
| Capital Program | 371,400 | 0 | 0 | 0 |
| Grant Funded Special Services | 449,093 | 0 | 0 | 0 |
| Subtotal School Budgets | 30,576,142 | 0 | 0 | 0 |
| Jones Library Operating Budget | 1,921,981 | 0 | 0 | 0 |
| Jones Library Debt | 69,696 | 0 | 0 | 0 |
| Library Capital | 35,000 | 0 | 0 | 0 |
| Subtotal Jones Library | 2,026,677 | 0 | 0 | 0 |
| Reserve Fund | 100,000 | 0 | 0 | 0 |
| Reserve for Abatements & Exemptions | 300,000 | 0 | 0 | 0 |
| Interfund Transfers | 126,782 | 318,641 | 234,141 | 0 |
| TOTAL EXPENDITURES | 57,313,259 | 3,346,192 | 3,085,707 | 447,021 |

FINANCE COMMITTEE REPORT - FY 06

CONSOLIDATED RESOURCES/EXPENDITURES SUMMARY

| GOLF COURSE FUND FY 06 BUDGET | TRANSPORTATION FUND FY 06 BUDGET | TOTAL FY 06 BUDGET | TOTAL FY 05 BUDGET | CHANGE FY 05-06 |
|--|---|--------------------------|--------------------------|--------------------|
| 35,649 | 0 | 33,111,330 | 31,149,118 | 1,962,212 |
| 206,903 | 814,429 | 13,178,115 | 12,302,781 | 875,334 |
| 0 | 2,000 | 296,254 | 292,000 | 4,254 |
| 0 | 0 | 15,424,645 | 14,178,518 | 1,246,127 |
| 242,552 | 816,429 | 62,010,344 | 57,922,417 | 4,087,927 |
| 0 | 0 | 0 | 600,000 | (600,000) |
| 0 | 0 | 0 | 35,000 | (35,000) |
| 0 | 0 | 594,632 | 417,585 | 177,047 |
| 0 | 0 | 2,007,813 | 2,130,910 | (123,097) |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 638,371 | 685,253 | (46,882) |
| 0 | 0 | 3,240,816 | 3,868,748 | (627,932) |
| 242,552 | 816,429 | 65,251,160 | 61,791,165 | 3,459,995 |
| 0 | 0 | 63,181 | 57,464 | 5,717 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 100,000 | 781,240 | 846,183 | (64,943) |
| 0 | 0 | 5,300 | 5,300 | 0 |
| 0 | 0 | 2,492,946 | 2,192,879 | 300,067 |
| 0 | 100,000 | 3,342,667 | 3,101,826 | 240,841 |
| 228,348 | 482,459 | 21,933,478 | 20,737,366 | 1,196,112 |
| 0 | 120,585 | 2,017,219 | 1,968,366 | 48,853 |
| 0 | 42,000 | 3,205,400 | 2,789,500 | 415,900 |
| 0 | 0 | 0 | 4,000 | (4,000) |
| 0 | 0 | 984,424 | 968,236 | 16,188 |
| 228,348 | 645,044 | 28,140,521 | 26,467,468 | 1,673,053 |
| 0 | 0 | 18,455,714 | 17,267,209 | 1,188,505 |
| 0 | 0 | 10,508,489 | 9,754,341 | 754,148 |
| 0 | 0 | 791,446 | 1,040,400 | (248,954) |
| 0 | 0 | 371,400 | 404,400 | (33,000) |
| 0 | 0 | 449,093 | 386,179 | 62,914 |
| 0 | 0 | 30,576,142 | 28,852,529 | 1,723,613 |
| 0 | 0 | 1,921,981 | 1,843,519 | 78,462 |
| 0 | 0 | 69,696 | 71,459 | (1,763) |
| 0 | 0 | 35,000 | 124,500 | (89,500) |
| 0 | 0 | 2,026,677 | 2,039,478 | (12,801) |
| 0 | 0 | 100,000 | 100,000 | 0 |
| 0 | 0 | 300,000 | 302,116 | (2,116) |
| 14,204 | 71,385 | 765,153 | 927,748 | (162,595) |
| 242,552 | 816,429 | 65,251,160 | 61,791,165 | 3,459,995 |

ANNUAL TOWN MEETING WARRANT ARTICLES

ARTICLE 29. Regional School District Agreement (Amherst-Pelham Regional School Committee)

To see if the Town will approve an amendment to the Amherst-Pelham Regional School District agreement reallocating the total amount to be contributed by the member towns to the District for Fiscal Year 2006, as required by the Agreement, so that each town's contribution, including statutorily required district minimum contribution, increases by an equal percentage in proportion to its contribution for Fiscal Year 2005, after which increasing Amherst's contribution by \$100,000 and redistributing the corresponding decrease to Pelham, Leverett and Shutesbury on the basis of each town's region enrollment times a computed biennial equalized valuation (source DOR) per pupil, which amendment shall apply to Fiscal Year 2006 only.

RECOMMENDED by a Finance Committee vote of 7-0. The motion to be made under this article is somewhat different from the article itself. The motion will be:

"To see if the town will vote to approve an amendment to the Amherst-Pelham Regional School District agreement reallocating the total amount to be contributed by the member towns to the District for Fiscal Year 2006, as required by the Agreement, so that each town's contribution, including statutorily required district minimum contribution, increases by an equal percentage in proportion to the contribution for Fiscal Year 2005, after which a \$100,000 reduction is applied to Pelham, Leverett and Shutesbury on the basis of each town's region enrollment times a computed biennial equalized valuation (source DOR) per pupil and with subsequent decreases applied to Amherst's assessment."

A little history may help clarify the meaning and intent of the motion. From the formation of the Region over 50 years ago until the Education Reform Act took in effect in FY 1993, all operating costs of the Region were assessed to the individual towns in proportion to the number of students from each town attending the Regional Schools. Thus, the per-pupil cost was the same for every town. Education Reform introduced a complex formula for calculating a minimum contribution each municipality had to pay in support of schools and for determining the amount of Chapter 70 school aid the Region would receive to be credited against each town's assessment. The minimum contributions and Chapter 70 aid determined how part of the total amount of money to support the budget was assessed to the towns. The remainder of the money was assessed to individual towns according to the Regional Agreement's enrollment standard. As a result of this two-stage computation, some towns paid more in taxation per pupil than others. This difference was intentional; it furthered the Education Reform Act goal of taking account of ability to pay and equalizing effort for financial support of education throughout the Commonwealth. (The Act states two goals. The other is to provide an "adequate" education for all children in the Commonwealth.) In the case of the Amherst-Pelham Region, Amherst has been paying less in taxation per pupil than the other three towns. This has always seemed unfair to the three smaller towns, but Amherst officials have supported the difference because it helps fulfill a legitimate purpose of Education Reform. Of course, each town's financial self-interest is involved as well.

For several years, the towns were required to follow the state's method of calculation. More recently, they have been allowed to use some different method if all of the towns agree to it.

When the Governor's budget for FY 2004 came out, its school aid figures produced assessments with huge increases and widely differing increase levels for the four towns. They were a 19 percent increase for Shutesbury, 20 percent for Amherst, 46 percent for Leverett and 48 percent for Pelham. These shocking figures caused re-examination of the method of calculating assessments.

The House Ways and Means Committee budget proposal that year brought assessments down to a more reasonable level, although still difficult to manage. The range of increase was between 6 and 13 percent (6 percent for Amherst, 13 percent for Pelham, with the other two towns at 11 percent.) Two of the towns expected to hold Proposition 2 1/2 override elections, and officials from those towns said it would be difficult to explain to their voters why their per pupil tax support and rate of increase in assessment would be higher than Amherst's. If three towns approve their assessment, the budget is adopted and all four towns are required to pay. The need for overrides threatened to create a situation in which the Regional Schools' budget might not be adopted without unacceptable consequences for the quality of education.

The school administration suggested two different assessment methods, both based on the enrollment standard of the Regional Agreement and neither making use of the state's minimum contributions. Under either system, Amherst would have paid much more. Under one scenario, Amherst would have had a 12 percent increase and the other towns would have had decreases ranging from minus 5 percent to minus 7 percent. Under the other scenario, the Amherst increase would have been 8.5 percent, with the others increasing by 3.3 to 8.4 percent.

At the fourth joint meeting of Regional officials, Amherst proposed raising each town's assessment by the same percentage for one year only. It provided a simple, easily understood means for coping with a difficult situation. All four Town Meetings voted to approve the temporary change. It was a temporizing measure providing the towns time to work out a long-term agreement.

ANNUAL TOWN MEETING WARRANT ARTICLES

There was also an expectation that the state would soon change its aid formula; the towns were reluctant to make a long-term alteration of the agreement until they knew what a new formula would do. The same circumstances applied for FY 2005.

This year, officials of the schools and the four towns started out thinking the equal increase method of the past two years should be applied again, for one year only. The assessment increase would have been just under 9 percent for all towns, an amount well above what they thought they could afford.

Then the Region's Business Manager suggested an alteration that would add \$100,000 to the Amherst assessment, reducing the other three assessments by that amount. The purpose was to protect the school budget against large cuts in response to the small towns' financial problems. The difficulty for Amherst was that it made our situation that much worse. Our assessment would have increased by 11.65 percent. To ameliorate that problem, the School Committee reduced their budget by \$214,000, so that the increase levels became 10 percent for Amherst and between 5.5 and 6 percent for the other towns. The Regional School Committee presented this altered equal increase method for approval by the town meetings. It is Article 29 as it appears on our warrant.

The next step occurred after the Amherst health insurance problem was fully defined. The School Committee proposed an amendment that did not include an increase of \$100,000 for Amherst. Instead, they reduced their budget by another \$116,000 and applied that entirely to the Amherst assessment, as provided in the motion to be presented for this article. The result is an assessment increase of 8.8 percent. Leverett, Pelham and Shutesbury town meetings have all approved the amendment. If Amherst does, it will take effect for FY 2006 only. If Amherst fails to approve it, some other approach involving special town meetings of the other towns will have to be worked out.

The School Committee is also considering using \$98,900 in new Chapter 70 aid included in the House budget to reduce all of the assessments proportionally, and making a further budget reduction of about \$30,000 to be applied to the Amherst assessment only. After this step, the Amherst assessment would increase by 7.7 percent. Increases for the other towns would range between 4.8 and 5.2 percent. These assessments would support a Regional Schools budget increase of 6.5 percent from the FY 2005 budget. The Finance Committee, in recommending approval of the motion to be offered, is willing to assume this latest reduction will actually happen

This complicated, drawn out process and its conclusion were not foreseen or intended at the beginning. None of the people involved knew in March what they know now. The Finance Committee thinks that approving this article is the best alternative available now for settling the assessment issue this year. The Regional School Committee has asked the towns to choose two representatives each for a new committee to study how the Regional Agreement should be amended to settle the assessment question in a way that all towns can accept as reasonable and fair. This is an appropriate and potentially very useful first step.

ARTICLE 30. FY 2006 Operating Budget (Finance Committee)

To see if the Town will adopt a comprehensive operating budget for the ensuing year and raise and appropriate money therefor.

12
FINANCE COMMITTEE REPORT - FY 06

GENERAL GOVERNMENT

18.3% INCREASE FROM FY 05

11% OF GENERAL FUND OPERATING BUDGETS

| | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|----------------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|
| Select Board/Town Manager | \$ 215,630 | 194,256 | 202,632 | 209,945 | 214,327 | 4,382 | 2.1% |
| Finance Committee | \$ 1,211 | 1,560 | 463 | 1,560 | 560 | (1,000) | -64.1% |
| Finance Department | \$ 736,922 | 783,720 | 737,157 | 718,074 | 744,303 | 26,229 | 3.7% |
| Legal Services | \$ 85,827 | 94,150 | 131,381 | 94,150 | 99,150 | 5,000 | 5.3% |
| Human Resources | \$ 1,547,646 | 1,652,480 | 1,616,459 | 1,773,103 | 2,197,295 | 424,192 | 23.9% |
| Human Rights | \$ 31,735 | 37,116 | 39,236 | 54,033 | 46,798 | (7,235) | -13.4% |
| Information Technology | \$ 400,601 | 374,781 | 374,193 | 397,913 | 419,871 | 21,958 | 5.5% |
| Town Clerk's Office | \$ 144,649 | 132,058 | 129,368 | 143,679 | 146,253 | 2,574 | 1.8% |
| Elections & Registration | \$ 39,905 | 36,125 | 38,554 | 49,885 | 26,650 | (23,235) | -46.6% |
| Facilities Maintenance | \$ 388,922 | 397,639 | 395,431 | 364,912 | 426,484 | 61,572 | 16.9% |
| General Services | \$ 388,784 | 382,965 | 366,124 | 405,005 | 410,053 | 5,048 | 1.2% |
| SUBTOTAL | \$ 3,981,832 | 4,086,851 | 4,030,999 | 4,212,259 | 4,731,744 | 519,485 | 12.3% |
| COLA | | | | 169,420 | 450,000 | | |
| TOTAL APPROPRIATION | \$ 3,981,832 | 4,086,851 | 4,030,999 | 4,381,679 | 5,181,744 | 800,065 | 18.3% |

The General Government functional area is responsible for carrying out activities that underlie and are essential to the performance of all other parts of Town government. These activities include conducting elections, apportioning and collecting taxes, and managing the Town's money. In addition, the General Government operating budget covers all of the general administrative costs of managing and operating municipal functions (except for the five enterprise funds). Included are financial operations and employee benefits (except retirement) for all municipal departments, maintenance of most public facilities (Town Hall, Bangs Community Center, Munson Memorial Library, North Amherst School, Amherst Child Care Facility), legal expenses and insurance costs.

Fixed cost increases in benefits and insurance costs are the primary reasons for the significant increase in this functional area. Health insurance for non-school employees/retirees, included in the Human Resources budget, increases by 29.1%, or \$394,266, to a total of \$1,749,616. See the introduction section of this report for a fuller explanation of the health insurance issue. Health insurance now comprises 10.5% of the entire municipal budget, up from 8.6% in FY 05. Unemployment insurance increases by 33% (\$14,148) as the premium has increased from .2% to .3% of total payroll.

In the Human Rights line, the Director position is increased from 20 to 27.5 hours in order to assume Disability Access Coordinator duties from a part-time staff position that is not funded in FY 06. This budget has been reduced by a total of \$8,192 by cutting \$6,992 of clerical support and \$1,250 for an intern.

The Finance Committee recommends one change from the Select Board's recommendations for General Government services. The Information Technologies budget includes an increase of \$5,000 for staff training, for a total of \$10,000, for the continued professional development of IT staff. The Select Board has recommended a \$2,500 increase. The Finance Committee thinks that the full amount is advisable because of the expanding responsibilities of the IT Department, particularly the new telephone system included in the Capital Plan. Other IT increases include \$6,700 for relicensing agreements (Assessors Vision, DPW Cartegraph) and \$2,852 for wireless communications for police and inspections. Funding support from the Water and Sewer Funds is increased to cover Information Technology support services to those enterprises.

The Elections and Registrations budget decreases because there is only one election, the annual Town election, scheduled for FY 06.

The Facilities Maintenance budget includes \$70,000 for the Town's Maintenance Director. An additional \$45,000 was added to the Town Manager's originally budgeted amount (\$25,000) because the schools' shares of a proposed joint Facilities Director (Elementary: \$28,200; Region: \$32,228) were not included in the final recommended budgets from the school committees. The original concept assumed that the Region would fund 40%, Elementary 35%, and Town 25% of a shared position. The budgeted amount assumes that the Town would not hire such a person until the fall. The Finance Committee continues to endorse the concept of a shared Facilities Director between the Town and schools and hopes such an

GENERAL GOVERNMENT

arrangement can be accommodated in the coming year. Other increases in this line are driven by utilities increases, primarily electricity.

This functional area includes a lump sum of \$450,000 for prospective cost of living adjustments (COLAs) for General Fund Town employees, not just those in the General Government functional area. A transfer will be necessary at the Fall Town Meeting to distribute these funds to the respective functional areas.

Miscellaneous reductions totaling \$7,800 were made to various line items.

The adjustments to this budget reflect an effort to maintain core services as well as possible.

There are 34.87 FTE employees providing services in these budgets.

The Finance Committee unanimously recommends approval of this budget.

14
FINANCE COMMITTEE REPORT - FY 06

PUBLIC SAFETY

1.4% INCREASE FROM FY 05

16% OF GENERAL FUND OPERATING BUDGETS

| | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|----------------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|
| Police Facility | \$ 128,949 | 129,491 | 143,071 | 130,151 | 135,691 | 5,540 | 4.3% |
| Police | \$ 3,322,224 | 3,517,432 | 3,502,731 | 3,704,190 | 3,718,958 | 14,768 | 0.4% |
| Fire/EMS | \$ 2,934,588 | 3,059,132 | 3,026,270 | 3,099,491 | 3,160,092 | 60,601 | 2.0% |
| Communications Center | \$ 441,730 | 433,731 | 440,576 | 454,767 | 475,426 | 20,659 | 4.5% |
| Animal Welfare | \$ 29,411 | 39,523 | 37,565 | 39,417 | 42,876 | 3,459 | 8.8% |
| TOTAL APPROPRIATION | \$ 6,856,903 | 7,179,309 | 7,150,214 | 7,428,016 | 7,533,043 | 105,027 | 1.4% |

Public Safety is the largest segment of the Town's General Fund Operating Budget (45.2% of the five functional areas for FY 06). Services provided include police, fire, ambulance, emergency dispatch (communications center) and animal welfare. There are 107 FTE employees who accomplish the services of this functional area.

The Finance Committee voted unanimously to approve this budget, although regretting the reductions from the Town Manager's proposed needs budget. A \$70,000 reduction in the Police budget anticipates vacancies and turnover in the Department and the hiring of replacement officers at lower salaries. Lost personnel go primarily to the State Police, where pay is higher and, we believe, the workload is less stressful. A new custodian position is not funded, even though the need for it is obvious.

Ambulance fees are to be increased to generate an additional \$100,000 of support to the Fire budget and reduce reliance on taxation. \$20,000 of that increase will be applied to prevent a proposed reduction of \$20,000 in the amount originally budgeted for overtime for Fire/EMS that would have adversely affected the number of personnel on duty. The goal is to have no fewer than eight firefighters on duty on each shift. This is a very modest goal. Increasingly, the number has been only seven. Lower funding would have made the problem worse. This is unfortunate for a number of reasons, not least the well being of the firefighters themselves. Under-staffing is believed to contribute to the high injury rate this department is experiencing.

One emergency dispatcher was added in the Communications Center this year, restoring a cut made in FY 04. This has improved an extremely stressful work situation. Two additional dispatchers are needed but not funded in the FY 06 budget. The Communications Center budget increase will be partially offset by a reimbursement increase of \$10,000 from the Town of Belchertown for services provided, from \$15,000 to \$25,000.

The Animal Welfare funds highly successful and well-regarded services. The small increase in the budget is primarily for supplies and other operating expenses. \$2,000 is reallocated from the Police gasoline budget to Animal Welfare to reflect a more accurate accounting of actual fuel costs in that budget.

PUBLIC WORKS

3.9% DECREASE FROM FY 05

3% OF GENERAL FUND OPERATING BUDGETS

| | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|--|---------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|
| Public Works Administration | \$ 210,675 | 236,754 | 240,107 | 241,277 | 221,024 | (20,253) | -8.4% |
| Highway | \$ 576,943 | 562,241 | 525,944 | 597,923 | 562,954 | (34,969) | -5.8% |
| Snow & Ice Removal | \$ 243,986 | 145,460 | 160,181 | 145,460 | 145,460 | 0 | 0.0% |
| Street & Traffic Lights | \$ 141,131 | 118,365 | 115,221 | 123,107 | 103,107 | (20,000) | -16.2% |
| Equipment Maintenance | \$ 231,839 | 223,968 | 259,268 | 224,218 | 224,469 | 251 | 0.1% |
| Town Cemeteries | \$ 5,811 | 8,900 | 4,046 | 8,900 | 21,904 | 13,004 | 146.1% |
| Parks, Commons & Downtown Maintenance | \$ 214,866 | 226,666 | 226,429 | 232,553 | 236,491 | 3,938 | 1.7% |
| Tree Care & Pest Control | \$ 137,434 | 132,343 | 137,442 | 125,821 | 117,432 | (8,389) | -6.7% |
| | | | | | | 0 | |
| TOTAL APPROPRIATION | \$ 1,762,685 | 1,654,697 | 1,668,639 | 1,699,259 | 1,632,841 | (66,418) | -3.9% |

This functional area provides maintenance for most of the outdoor facilities of the Town as well as a few buildings. Public Works Administration oversees not only the General Fund public works activities and budgets, but also the activities and budgets of the Water and Sewer Enterprise Funds. The Enterprise Funds make appropriate reimbursements for administrative costs to the General Fund.

In FY 05, Solid Waste appropriations were included in the General Fund budget. For FY 06, the Solid Waste budget is again presented as an Enterprise Fund. For purposes of comparison to FY 06 and prior years, FY 05 solid waste revenues and expenditures are summarized in the Solid Waste Fund section even though for accounting purposes they are treated as General Fund revenues.

The Public Works Administration line is reduced because 22.5 hours (60%) per week of existing clerical support for solid waste activities is charged to the Solid Waste Fund instead of the General Fund.

The Highway budget provides personnel and supplies to maintain our existing roads (including line painting and road patching) and for small construction projects. For FY 06, \$63,286 of personnel costs will be charged to previously authorized capital appropriations. The Highway budget reflects personnel services decreases (\$14,969) due to retirements and other staff turnover. Waste disposal decreases by \$20,000 for the cost for disposal of waste cleaned out of catch basins and street sweepings. The salary for a Cemeteries laborer is split with the Tree Care budget to more accurately reflect actual duties.

The Snow and Ice budget provides overtime pay for plowing and sanding performed outside of the normal work day or beyond the standard 40-hour week. (Plowing and sanding performed during the workday is charged to other Public Works budgets.) This budget also provides funds for various melting agents, sand, vehicle maintenance items such as wiper blades, flashers, beacon lights, etc., and one snowplow setup that is part of the annual replacement schedule. There are no changes to this budget for FY 06.

The Street and Traffic Lights budget provides funding to ensure the safety of those using public ways by maintaining Town owned street lights and pedestrian and traffic signals in operating condition. Funding for an existing electrician position is reduced by \$20,000 as this position will be funded 50% each by Water and Sewer Funds. A total of \$6,000 remains in this line for this purpose to be billed by Water/Sewer as needed. In FY 05, the position was funded 50% by General Fund and 25% each by Water and Sewer Funds.

Equipment Maintenance includes a 3-person crew to maintain and repair all of the vehicles and equipment used by Highway, Parks, and Tree Care personnel as well as those of the Water, Sewer and Solid Waste Enterprise Funds (with appropriate reimbursements to the General Fund by each of the Enterprise Funds). There are no changes to this budget for FY 06.

Parks and Commons provides funding for mowing and maintaining parks, commons and other green spaces around the Town; for maintaining athletic fields (including those at the schools); for maintaining park buildings; and for daily trash collection for the curbside trash receptacles downtown. This line includes an increase of \$5,000 in overtime for weekend maintenance of the Middle School pool for LSSE.

There are 26.00 full-time-equivalent employees who provide services in this functional area, a reduction of 0.54 from FY 05.

The Finance Committee vote to recommend approval of this budget was unanimous.

PLANNING/CONSERVATION/INSPECTIONS

0.0% CHANGE FROM FY 05

2% OF GENERAL FUND OPERATING BUDGETS

| | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|----------------------------|-------------------|-----------------|-----------------|-----------------|-------------------|----------------------|-------------------|
| Conservation | \$ 185,779 | 194,890 | 190,958 | 163,603 | 193,643 | 30,040 | 18.4% |
| Planning | \$ 304,795 | 288,819 | 286,523 | 292,613 | 253,903 | (38,710) | -13.2% |
| Inspection Services | \$ 273,449 | 303,471 | 268,504 | 326,336 | 335,081 | 8,745 | 2.7% |
| TOTAL APPROPRIATION | \$ 764,023 | 787,180 | 745,984 | 782,552 | 782,627 | 75 | 0.0% |

This functional area provides services to monitor, protect, and enhance both the developed and undeveloped environments throughout the Town. This is accomplished through the protection of open space; long range planning for an orderly and appropriate development process; and the application of policies, regulations, state laws and local bylaws enacted to promote these goals.

The Conservation budget increases due to personnel cost increases that reflect full-year funding of the Director position. In FY 05, the position was funded for only six months due to a retirement. Capital outlay includes \$5,000 to repair/replace two trail bridges.

The Planning budget decreases by a total of \$38,710 due to the retirement of the Planning Director and budgeting replacement salary at a lower grade plus other staff turnover. A reduction of \$24,372 results from maintaining part time help for the Zoning Board of Appeals for another year instead of filling the vacant planner position. Committee expenses increase to \$7,000 (from \$4,250) to more closely reflect the most recent actual annual cost (\$7,628 in FY 04) of funding committee travel, training, public hearing advertising, public outreach, etc.

Inspection Services budget increases are attributable to employee step increases and other contractual increases.

There are 14.72 full-time-equivalent employees who provide services in this functional area, a decrease of 0.78 FTEs from FY 05.

The Finance Committee voted unanimously to recommend approval of this budget.

COMMUNITY SERVICES

4.1% INCREASE FROM FY 05

3% OF GENERAL FUND OPERATING BUDGETS

| | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|----------------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|
| Public Health | \$ 224,704 | 238,380 | 235,012 | 268,631 | 264,006 | (4,625) | -1.7% |
| Senior Center | \$ 229,245 | 210,474 | 228,289 | 186,111 | 183,728 | (2,383) | -1.3% |
| Community Services | \$ 206,833 | 207,337 | 54,966 | 212,679 | 203,781 | (8,898) | -4.2% |
| Veterans' Serv. & Benefits | \$ 74,495 | 100,328 | 86,239 | 75,430 | 116,032 | 40,602 | 53.8% |
| Leisure Services & S.E. | \$ 505,970 | 523,256 | 509,587 | 559,106 | 587,791 | 28,685 | 5.1% |
| Pools | \$ 140,413 | 129,399 | 124,900 | 162,195 | 169,468 | 7,273 | 4.5% |
| Town Commemorations | \$ 455 | 875 | 447 | 875 | 875 | 0 | 0.0% |
| TOTAL APPROPRIATION | \$ 1,382,114 | 1,410,049 | 1,239,440 | 1,465,027 | 1,525,681 | 60,654 | 4.1% |

Community Services, with 21.99 full-time-equivalent employees, provides a variety of regulatory and service functions to the community. This broad array of functions includes public health; recreation; supplemental education; specialized services for veterans, seniors and children; and Town commemorations. It also provides oversight of contracted services to individuals provided by outside agencies.

In the Public Health budget, the part time Nurse increases from 20 hours to 26 hours per week. Additional hours are needed to increase supervision of the recently added Senior Nursing Center and handle communicable diseases (tuberculosis, flu) issues and increased emergency medical planning. The part-time environmental health secretary is eliminated. The Health Director is working to identify potential fee and grant revenues to prevent this \$13,000 cut.

In the Senior Center budget, 7.5 hours are added to one support staff position to make it full-time. A "needs" budget recommendation to make the Social Worker full-time is not funded. The Select Board has recommended that \$2,600 be added to the Transportation Fund budget to fund administrative support provided by Senior Center staff for elderly van subsidies. At press time, the Finance Committee had not met to review this recommendation.

Also included in this budget is \$140,983 for Human Service Agency Funding and After-School Tuition Assistance to be distributed according to the recommendations of the Human Service Funding Committee. This amount is a decrease of \$9,000 from FY 05. Their report is available as a separate document. The amounts recommended are:

| | |
|-----------|---|
| \$ 33,450 | Amherst Survival Center |
| 4,975 | Casa Latina |
| 51,930 | Center for Human Development (Big Brother/Big Sister \$24,000, Family Outreach of Amherst |
| 22,000 | Not Bread Alone \$5,930) |
| 4,200 | Center for New Americans |
| 7,840 | Children's Aid and Family Services, Parent Aide Program |
| 1,146 | Commuter Services, Homesharing |
| 2,965 | Everywoman's Center, Counseling |
| 1,990 | Commuter Services, Amherst Family Center |
| 4,975 | Men's Resource Center, Men Overcoming Violence Program |
| 6,875 | Safe Passage, Counseling |
| 4,975 | Service Net, Interfaith Cot Program |
| \$125,321 | Subtotal |
| 15,662 | After-School Tuition Assistance |
| \$140,983 | Total |

The Veterans Services & Benefits budget increases by \$40,000 to reflect the current caseload. The Commonwealth reimburses the Town 75% of the cost of eligible claims as Cherry Sheet aid.

The Finance Committee recommends a reduction of \$15,000 from the "needs" budget for Leisure Services, with specific reductions to be determined by staff and the Town Manager. Both the Finance Committee and Select Board recommend that none of the reduction come from a proposed increase of \$11,000 to cover scholarships for the Outdoor Challenge Camp. Also included is an additional \$7,000 for utilities at the Middle School pool.

The Pools budget increases by \$7,273 to meet equipment and maintenance needs.

Leisure Services staff also manage \$1.4 million of fee based programs that are accounted for as revolving funds and special accounts which do not appear in the budget.

The Finance Committee unanimously recommends approval of this budget.

GENERAL FUND INDEBTEDNESS

| | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Per Cent Change |
|------------------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|--------------------|
| Fort River Renovations 1992 | \$ 25,638 | - | | | | - | 0.0% |
| Fort River Roof 1992 | \$ 51,275 | - | | | | - | 0.0% |
| Middle School Roof | \$ 63,195 | 64,368 | 60,118 | 61,179 | | (61,179) | -100.0% |
| High School Renovations | \$ 574,323 | 534,348 | 534,348 | 494,374 | 230,656 | (263,718) | -53.3% |
| Town Hall | \$ 280,880 | 272,880 | 272,880 | 264,280 | 247,850 | (16,430) | -6.2% |
| Agricultural Pres Rest | \$ 10,560 | 10,382 | 10,382 | 10,192 | 9,289 | (903) | -8.9% |
| Police Facility | \$ 358,339 | 352,187 | 352,187 | 345,651 | 337,460 | (8,191) | -2.4% |
| Jones Library | \$ 73,828 | 72,678 | 72,678 | 71,459 | 69,696 | (1,763) | -2.5% |
| Bangs Community Center | \$ 46,238 | 46,438 | 46,438 | 45,588 | 45,127 | (461) | -1.0% |
| Mapping & Computer Upgrades | \$ 125,995 | 123,010 | 123,010 | | | - | 0.0% |
| Crocker Farm Renovation | \$ | 46,500 | 46,500 | 290,750 | 286,250 | (4,500) | -1.5% |
| Town Center Sidewalks | \$ 116,904 | 70,560 | 70,560 | 69,025 | 67,474 | (1,551) | -2.2% |
| Sidewalks (2005) | \$ | | | | 90,438 | 90,438 | 0.0% |
| Wildwood Roof | \$ 24,618 | 81,999 | 81,999 | 80,488 | 78,960 | (1,528) | -1.9% |
| Street Lights | \$ 36,698 | 38,001 | 38,001 | 37,188 | 36,365 | (823) | -2.2% |
| Landfill Cell III | \$ | 120,735 | 120,735 | 116,645 | 108,028 | (8,617) | -7.4% |
| Interest on Temporary Debt | \$ 9,039 | 20,000 | 1,504 | 20,000 | 20,000 | - | 0.0% |
| Deferred Teachers' Payroll | \$ 56,514 | 56,514 | 56,514 | 56,514 | 56,514 | - | 0.0% |
| Crocker Farm Renovation | \$ 159,255 | 212,024 | 212,024 | 57,095 | 123,863 | 66,768 | 116.9% |
| Plum Brook Recreation Fields | \$ | | | | 70,200 | 70,200 | -- |
| High School Roof | \$ | | | | 15,203 | 15,203 | -- |
| TOTAL APPROPRIATION | \$ 2,014,297 | 2,122,624 | 2,099,878 | 2,020,428 | 1,893,373 | (127,055) | -6.3% |

Payments for the High School addition and renovation project and for the High School roof are made in response to assessments by the Amherst-Pelham Regional Schools. The High School addition and renovation is funded by a Proposition 2 ½ debt exclusion, which means annual debt service payments are added to the tax levy only until the debts are fully paid. The district debt was refinanced in March 2005 resulting in a total savings of over \$800,000. The structure of the refinancing allowed for significant savings to be realized in FY 05, including \$222,943 to Amherst. Because the refinancing occurred after the FY 05 tax rate was set, the resulting FY 05 debt service savings can be applied to reduce the FY 06 total debt assessment. Thus, the FY 06 debt exclusion for this project is only \$230,656 instead of \$453,598. This does not generate savings to be applied to the operating budget, it simply reduces the FY 06 debt exclusion. Final payment will occur in 2018 for the High School project. The Middle School roof, also funded via a debt exclusion, was paid off in FY 05. The High School roof debt service is interest on temporary bonds. The district plans to pay interest only thru FY 08 when it is expected to issue permanent debt concurrent with anticipated reimbursements from the new Massachusetts School Building Authority (MSBA).

The Town refinanced Town Hall bonds, originally issued in 1996, in March 2005 and realized a net present value savings of \$101,904, or just over 6%. Savings will be spread over the remaining eleven years of debt service, including a savings of \$10,926 in FY 06. Included in the same bond issue was \$600,000 for Town Center Improvements/Sidewalks authorized by Town Meeting in 2004.

The Deferred Teachers' Payroll is for elementary school teachers' payroll liability accrued in FY 92 and FY 93 under a state-authorized option to budget for only 10 of the 12 months of the teachers' payroll while continuing to pay them the full amounts earned. The liability is the lingering effect of the economic downturn that occurred in the early 1990's when the town used every means at its disposal to balance budgets. The FY 06 payment is the tenth of fifteen, all in the same amount.

The closure of the landfill and the resultant loss of revenue require that remaining landfill debt be paid from taxation. The last payment of that debt will be in FY 06.

There are two bond issues related to the renovation of Crocker Farm School. One issue, for \$5,505,000, is temporary debt in anticipation of reimbursement from the state through the School Building Assistance Program. The second issue, for \$3 million in permanent debt, is the Town's estimated share of the cost of the project.

FY 06 debt service includes estimated principal and interest of \$70,200 for the Plum Brook Recreation Fields project, the first of 10 years' anticipated debt service on a \$500,000 bond issue previously authorized by Town Meeting for the project. Community Preservation Act funds have been committed to fund 2/3 of the debt service (\$46,322 in FY 06). Taxation funds the remaining 1/3 (\$23,868 in FY 06).

Appendix C provides more detail about Town debt.

The Finance Committee unanimously recommends approval of this budget.

LIBRARY SERVICES

4.6% INCREASE FROM FY 05
6.2% INCREASE IN TAX SUPPORT

4% OF GENERAL FUND OPERATING BUDGETS

| | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Per Cent Change |
|--------------------------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|--------------------|
| Tax Support Appropriation | \$ 1,193,942 | 1,220,654 | 1,214,999 | 1,291,796 | 1,371,327 | 79,531 | 6.2% |
| Town Trust Funds | 1,000 | 1,000 | 519 | 0 | 0 | 0 | -- |
| State Aid to Libraries | \$ 91,586 | 69,200 | 69,200 | 64,463 | 80,314 | 15,851 | 24.6% |
| Jones Library Grant | \$ 52,376 | 96,387 | 95,387 | 66,077 | 44,809 | (21,268) | -32.2% |
| Jones Library Direct Expenditures | \$ 373,103 | 375,977 | 378,598 | 378,763 | 387,531 | 8,768 | 2.3% |
| | \$ 1,712,007 | 1,763,218 | 1,758,703 | 1,801,099 | 1,883,981 | 82,882 | 4.6% |
| Fund Raising | \$ 25,000 | 31,000 | 31,000 | 36,000 | 38,000 | 2,000 | 5.6% |
| TOTAL BUDGET | \$ 1,737,007 | 1,794,218 | 1,789,703 | 1,837,099 | 1,921,981 | 84,882 | 4.6% |

Library services are provided at the Jones Library, the North Amherst Library and the Munson Memorial Library in South Amherst. The mission of the libraries is to provide access to materials, to assist people in their quest for information, to preserve the history of this region and to serve as a meeting place for the community's educational and cultural pursuits. The libraries offer information in the form of print, audiovisual and electronic media. The Jones Library holds collections of historical and literary significance related to the Town and its residents. The libraries offer programs to encourage children to read, to help people whose native language is not English to learn English, and to teach people how to use electronic information resources.

The Finance Committee voted 7-0 to recommend approval of a budget of \$1,921,981 for Library Services and appropriation of \$1,371,327 in tax support.

The Jones Trustees' policy is to use 5 percent of the three-year rolling average value of the endowment to support the libraries. This upper limit was established in order to ensure the endowment's capacity to provide support in future years. This limit has proved hard to observe, particularly since the downturn in financial markets and low return from fixed income investments.

State aid to libraries for FY 06 ends two years of sharply lower aid, but still leaves this account below what it was for FY 03. Fund raising continues to be an important part of library funding.

This is essentially a status quo budget in terms of services offered. Much of the increase for FY 06 is a consequence of rising utility costs and health insurance premiums. Money that might have been used to restore services lost in recent years has had to be spent on these unavoidable costs. Plans to restore a benefited position to the Circulation Department and staff hours for children's activities and computer classes had to be eliminated. Increased hours in the Audiovisual Department to cope with heavy usage of AV materials were not funded.

The FY 06 budget does cover staff cost-of-living increases and health benefits, converting a 25 hours/week information technology position to full time to support computer services expansion, restoring in January at the earliest afternoon hours at branch libraries (cut in 2004) using non-professional staff, adding extra help in Maintenance to allow more deliveries of library materials to the branch libraries, and providing funds for electronic cataloging services from the Online Computer Library Center for online ordering and reserve service.

AMHERST ELEMENTARY SCHOOLS

6.9% INCREASE FROM FY 05

36% OF GENERAL FUND OPERATING BUDGETS

RECOMMENDED: Appropriation of \$18,455,714.

The Finance Committee voted 7-0 to recommend approval of this appropriation for operation of the Town's elementary schools in FY 06. The amount of the appropriation is an increase of 6.9 percent over the current year.

According to information available now (May 18), Chapter 70 state aid for education for FY 06 will increase by about \$641,175 over the FY 05 amount. There may be a further increase after the state legislature considers amending the distribution of Chapter 70 funds this summer, but the availability of any increase is much too tenuous to include in this budget.

Of all the increases in fixed and mandated costs, the most significant this year is health insurance premiums at 36 percent. While negotiations with bargaining units may allow a lower increase at some point during the year, the schools are using the "worst case" estimate because it is essential that they be able to plan staffing arrangements now for the coming school year.

The School Superintendent and Amherst School Committee are most concerned to keep available funding focused on items that directly affect students, particularly classroom size. Their goal is to have no classes with more than 22 pupils. The goal is met in this budget, except where space limitations prevent addition of any classrooms. The only situation of this kind for FY 06 is expected to be one class at Marks Meadow School. Several reductions in support positions have been made, along with reduced funding for many categories of supplies. About \$50,000 in budget reductions have not been specified yet. A special education circuit breaker revolving fund will make up for about \$75,000 of the deficit.

On the Elementary School budget pages that follow, staff salaries are adjusted to include step increases. All of the costs associated with the additions and subtractions of staff positions are included in the Other Programs section of the budget, as is the funding of cost-of-living pay increases.

| Amherst Public Schools | | | | |
|----------------------------|-----------------|--------------|-----------------|---------------------|
| Student Enrollment Summary | | | | |
| Grade | FY 05 Projected | FY 05 Actual | FY 06 Projected | Increase/(Decrease) |
| Pre-School | 65 | 55 | 70 | 15.00 |
| K | 187 | 193 | 203 | 10.00 |
| 1 | 182 | 193 | 196 | 3.00 |
| 2 | 209 | 210 | 193 | (17.00) |
| 3 | 199 | 193 | 215 | 22.00 |
| 4 | 208 | 210 | 194 | (16.00) |
| 5 | 203 | 210 | 212 | 2.00 |
| 6 | 226 | 221 | 212 | (9.00) |
| In-House: | 1479 | 1485 | 1495 | 10.00 |
| Choice, Charter): | 22 | 22 | 21 | (1.00) |
| Totals: | 1501 | 1507 | 1516 | 9.00 |

| Amherst Public Schools | | | | | | |
|-------------------------|---------------|-------|----------------|-------|---------------------|--------|
| Staffing Summary | | | | | | |
| (Full-Time Equivalents) | | | | | | |
| | FY 05 Current | | FY 06 Proposed | | Increase/(Decrease) | |
| | Regular | Grant | Regular | Grant | Regular | Grant |
| Administrators | 12.36 | | 12.96 | | 0.60 | 0.00 |
| Teachers | 164.83 | 2.73 | 165.83 | 1.75 | 1.00 | (0.98) |
| Paraprofessionals | 94.67 | 11.55 | 97.17 | 19.95 | 2.50 | 8.40 |
| Clerical/Media/Other | 22.13 | 0.11 | 22.13 | 0.05 | 0.00 | (0.06) |
| Maint./Cust./Trans. | 14.5 | | 15.00 | | 0.50 | 0.00 |
| Nurses | 2.47 | | 2.47 | | 0.00 | 0.00 |
| Information Systems | 3.13 | | 3.13 | | 0.00 | 0.00 |
| Totals: | 314.09 | 14.39 | 318.69 | 21.75 | 4.60 | 7.36 |

AMHERST ELEMENTARY SCHOOLS

TOTAL INSTRUCTION

3.6% INCREASE FROM FY 05

62% OF AMHERST ELEMENTARY SCHOOL BUDGET

| Instruction | FY03 ACTUAL | FY04 ACTUAL | FY05 ORIG BUD | FY05 Cur CURRENT | FY06 REQUESTED | DIFF | % DIFF |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Regular Instruction | | | | | | | |
| Kindergarten | \$725,091 | \$645,166 | \$737,851 | \$691,414 | \$677,556 | (\$13,858) | -2.0% |
| Art | 205,970 | 201,397 | 211,983 | 209,839 | 230,773 | 20,934 | 10.0% |
| Music | 374,990 | 405,198 | 403,844 | 411,550 | 431,309 | 19,759 | 4.8% |
| Physical Education | 191,953 | 197,534 | 213,171 | 207,944 | 213,591 | 5,647 | 2.7% |
| Reading | 210,875 | 225,386 | 228,229 | 250,125 | 259,697 | 9,572 | 3.8% |
| Computer Instruction | 222,853 | 200,449 | 221,429 | 232,197 | 229,651 | (2,546) | -1.1% |
| Resource Programs | 125,142 | 118,373 | 51,140 | 51,819 | 53,566 | 1,747 | 3.4% |
| World Language | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Reg Ed Classroom Instr | 3,703,786 | 3,926,313 | 3,917,691 | 3,922,466 | 4,015,107 | 92,641 | 2.4% |
| Classroom Prog Support | 126,004 | 41,173 | 83,699 | 75,632 | 90,630 | 14,998 | 19.8% |
| Program Devel/Improv | 53,581 | 28,903 | 33,458 | 33,458 | 16,733 | (16,725) | -50.0% |
| Summer School | 0 | 0 | 28,000 | 24,769 | 23,840 | (929) | -3.8% |
| Other Programs | 0 | 90,000 | 107,593 | 107,593 | 178,709 | 71,116 | 66.1% |
| Total Regular Instruction | \$5,940,244 | \$6,079,893 | \$6,238,088 | \$6,218,806 | \$6,421,162 | \$202,356 | 3.3% |
| Total Bilingual Education | 712,763 | 768,585 | 768,580 | 820,214 | 878,030 | 57,816 | 7.0% |
| Special Education | | | | | | | |
| Sped Administration | \$206,578 | \$212,745 | \$207,713 | \$237,494 | \$262,632 | \$25,138 | 10.6% |
| Pre-School Program | 222,542 | 310,094 | 322,462 | 341,247 | 356,276 | 15,029 | 4.4% |
| Instructional Programs | 1,078,903 | 1,126,605 | 1,134,279 | 1,149,416 | 1,185,931 | 36,515 | 3.2% |
| Psych Services | 129,153 | 138,614 | 140,395 | 189,038 | 184,252 | (4,786) | -2.5% |
| Speech & Hearing | 334,369 | 314,633 | 301,822 | 329,783 | 345,889 | 16,106 | 4.9% |
| Contracted Services | 1,570,571 | 1,549,618 | 1,664,702 | 1,652,728 | 1,687,240 | 34,512 | 2.1% |
| Total Special Education | \$3,542,115 | \$3,652,309 | \$3,771,373 | \$3,899,706 | \$4,022,220 | \$122,514 | 3.1% |
| Total Sub & Temp Staffing | 132,543 | 151,700 | 150,875 | 155,198 | 170,616 | 15,418 | 9.9% |
| Total Other Programs & Services | 12,770 | 11,120 | 11,550 | 7,050 | 11,640 | 4,590 | 65.1% |
| Total Instruction | \$10,340,434 | \$10,663,607 | \$10,940,466 | \$11,100,974 | \$11,503,668 | \$402,694 | 3.6% |

Instruction is the largest section of the Elementary Schools budget. It covers both regular and special education programs at all of the Town's elementary schools as well as special education out-of-district placements. It includes instructional staff, basic instructional supplies, costs associated with program and curriculum review and improvement, and substitute teacher accounts.

This list contains staff reductions from the Superintendent's needs budget and from the current budget:

| | |
|----------|---|
| \$48,904 | Special education IEP team leader, 1 FTE |
| 24,452 | Special education therapeutic teacher, .5 FTE |
| 13,000 | Special education therapeutic paraprofessional, 1 FTE |
| 24,452 | Additional class size teacher not needed, .5 FTE |
| 24,452 | Second kindergarten class teacher position, .5 FTE |
| 19,562 | Reduction from new ELL teacher position, .4 FTE |
| 10,000 | Reduced new paraprofessional hours |
| 12,000 | Teacher leave not covered |
| 25,000 | Wildwood professional staff, below class target |
| 4,000 | Program development supplies |

Classroom support and supply reductions include the following:

| | |
|----------|---|
| \$ 4,000 | Supplies for computer instruction |
| 4,290 | Support for all-town chorus and orchestra |
| 5,000 | Reduction from \$28,000 for Summer School staff |
| 19,919 | Instructional supplies, one-half of the original amount |
| 17,686 | Texts, one-half of the original amount |

AMHERST ELEMENTARY SCHOOLS

INSTRUCTIONAL SUPPORT
1.18% DECREASE FROM FY 05
14% OF AMHERST ELEMENTARY SCHOOL BUDGET

| Instructional Support | FY03 ACTUAL | FY04 ACTUAL | FY05 ORIG BUD | FY05 Cur CURRENT | FY06 REQUESTED | DIFF | % DIFF |
|------------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-------------------|---------------|
| Support Services | | | | | | | |
| Libraries | \$380,897 | \$378,653 | \$375,410 | \$384,489 | \$322,701 | (\$61,788) | -16.07% |
| Production Supp Center | 41,544 | 43,147 | 43,144 | 44,023 | 46,127 | 2,104 | 4.78% |
| Media Support Center | 30,758 | 27,339 | 33,404 | 34,183 | 30,168 | (4,015) | -11.75% |
| Pps Admin | 11,558 | 10,677 | 9,447 | 11,757 | 10,257 | (1,500) | -12.76% |
| Guidance | 267,690 | 278,864 | 288,318 | 280,871 | 281,698 | 827 | 0.29% |
| Health Services | 168,656 | 195,016 | 206,013 | 209,221 | 220,027 | 10,806 | 5.16% |
| Staff Development | 83,424 | 65,352 | 22,048 | 22,088 | 22,410 | 322 | 1.46% |
| Total Support Services | \$984,526 | \$999,048 | \$977,784 | \$986,632 | \$933,388 | (\$53,244) | -5.40% |
| Administrative Services | | | | | | | |
| School Committee | \$25,221 | \$6,602 | \$8,900 | \$8,900 | \$8,950 | 50 | 0.56% |
| Superintendent | 265,873 | 224,683 | 226,180 | 226,347 | 223,302 | (3,045) | -1.35% |
| Human Resources & Diversity | 61,261 | 94,640 | 76,697 | 101,999 | 97,503 | (4,496) | -4.41% |
| Business Office | 145,763 | 146,629 | 149,677 | 158,495 | 165,229 | 6,734 | 4.25% |
| Information Systems | 229,418 | 255,525 | 251,991 | 270,590 | 298,044 | 27,454 | 10.15% |
| CF Admin | 260,864 | 246,115 | 256,669 | 264,809 | 257,439 | (7,370) | -2.78% |
| FR Admin | 261,882 | 241,577 | 249,135 | 221,663 | 246,618 | 24,955 | 11.26% |
| MM Admin | 162,801 | 153,900 | 148,965 | 155,644 | 160,528 | 4,884 | 3.14% |
| WW Admin | 277,680 | 262,181 | 238,838 | 280,541 | 253,016 | (27,525) | -9.81% |
| Total Administrative Services | \$1,690,762 | \$1,631,851 | \$1,607,052 | \$1,688,988 | \$1,710,629 | \$21,641 | 1.28% |
| Total Instructional Support | \$2,675,288 | \$2,630,899 | \$2,584,836 | \$2,675,620 | \$2,644,017 | (\$31,603) | -1.18% |

Major components of Support Services are libraries, production and media support centers, guidance and health services, and staff development. The Administrative Services budget provides funds for the Amherst Schools' portion of the administrative functions shared with the Amherst-Pelham Regional School District and the Town of Pelham.

Reductions to these accounts are:

| | |
|-----------|---|
| \$ 10,885 | Library books, one-half of the original amount |
| 59,588 | 4 library paraprofessionals, one from each school |
| 7,190 | Information Systems supplies and expenses |
| 13,000 | Curriculum Director length of contract |
| 9,096 | Administrative office support, Crocker Farm |
| 13,000 | Administration, length of contract, Fort River |
| 18,000 | Adjustment of percent of a special education administrator in district not funded |

AMHERST ELEMENTARY SCHOOLS

OPERATIONAL SUPPORT

19.53% INCREASE FROM FY 05

23% OF AMHERST ELEMENTARY SCHOOL BUDGET

| Operational Support | FY03 ACTUAL | FY04 ACTUAL | FY05 ORIG BUD | FY05 Cur CURRENT | FY06 REQUESTED | DIFF | % DIFF |
|---|--------------------|--------------------|--------------------|---------------------|--------------------|------------------|---------------|
| Facility Management | | | | | | | |
| Facility Administration | \$81,262 | \$86,978 | \$85,123 | \$89,469 | \$89,390 | (\$79) | -0.09% |
| Custodial Serv | 481,286 | 495,886 | 456,325 | 463,778 | 472,796 | 9,018 | 1.94% |
| Maintenance Services | 187,426 | 220,653 | 215,422 | 217,570 | 226,454 | 8,884 | 4.08% |
| Utilities | 256,687 | 275,536 | 278,917 | 335,241 | 343,255 | 8,014 | 2.39% |
| Total Facilities Management | \$1,006,661 | \$1,079,053 | \$1,035,787 | \$1,106,058 | \$1,131,895 | \$25,837 | 2.34% |
| Total Transportation | 195,340 | 211,702 | 220,950 | 227,400 | 226,760 | (640) | -0.28% |
| Other Support Services | | | | | | | |
| Food Services | \$35,000 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Risk & Benefit Mgmt | 1,781,381 | 1,957,113 | 2,173,482 | 2,168,903 | 2,827,654 | 658,751 | 30.37% |
| Total Other Support Services | \$1,816,381 | \$1,957,113 | \$2,173,482 | \$2,168,903 | \$2,827,654 | \$658,751 | 30.37% |
| Total Operation Support Services | \$3,018,382 | \$3,247,868 | \$3,430,219 | \$3,502,361 | \$4,186,309 | \$683,948 | 19.53% |

Operational Support includes maintenance and custodial services for all elementary schools, utilities, some elementary transportation, insurance and food service. This section was reduced from the needs budget by \$13,000 because a proposed electrician position to be shared with the Regional Schools and the Town is not funded.

The largest increase in the Risk Management line is for health insurance, a 36 percent increase over FY 05. Other substantial increases are for Retirement Incentive, 19 percent; County retirement plan, 25%; and Retired Teachers group insurance, 21 percent.

OTHER PROGRAMS

| Other & Control Accounts | FY03 ACTUAL | FY04 ACTUAL | FY05 ORIG BUD | FY05 Cur CURRENT | FY06 REQUESTED | DIFF | % DIFF |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|
| Control Accts | 13,566 | 24,523 | 311,688 | (11,746) | 121,720 | 133,466 | -1136.27% |
| Fin Comm Reserve Fund Transfer | 0 | 96,261 | 0 | 0 | 0 | 0 | 0.00% |
| Total Other & Control Accts | 13,566 | 120,784 | 311,688 | (11,746) | 121,720 | 133,466 | -1136.27% |
| TOTAL BUDGET REQUEST | \$16,047,670 | \$16,663,158 | \$17,267,209 | \$17,267,209 | \$18,455,714 | \$1,188,505 | 6.88% |

Control Accounts includes the dollar amounts associated with staff changes throughout the budget, as well as funding for cost-of-living increases.

AMHERST-PELHAM REGIONAL SCHOOLS

6.52% INCREASE FROM FY 05
7.73% INCREASE IN ASSESSMENT

22% OF GENERAL FUND OPERATING BUDGETS

RECOMMENDED: Budget approval of \$25,365,747 budget

RECOMMENDED: Appropriation of \$10,508,489 for assessment.

The Finance Committee voted 7-0 to recommend appropriation of \$10,508,489 as Amherst's share of the Regional Schools' \$25,365,747 budget for FY 06. This budget represents an increase in the budget of 6.52 percent over the budget of the current year. The assessment is an increase of 7.73 percent. According to information available now (May 17), Chapter 70 state aid to education for FY 06 will probably exceed the FY 05 amount by \$98,900. Transportation aid may increase by a small amount. Various fixed and mandated cost increases must be covered, most prominent among them health insurance premiums. The budgeted amount for health insurance is 36 percent higher than the current year. While negotiations with bargaining units may allow a lower increase at some point during the year, the schools are using the "worst case" estimate because it is essential that they be able to plan staffing arrangements now for the coming school year. Contracted salary step increases are included in the various budget lines; cost-of-living increases are included in the Control Accounts line at the end of the budget.

This budget is about \$361,000 below the Superintendent's original needs budget. The School Superintendent and Regional School Committee are most concerned to keep the effects of budget cuts as far away as possible from things that directly affect students, particularly in terms of class size and the full array of subject offerings. Two teaching positions at the Middle School and one at the High School were eliminated. Other adjustments were accomplished without further spending cuts. Instead, the budget was balanced with internal transfers from a special education "circuit breaker" revolving fund and downward revisions in anticipated necessary special education spending.

Capital projects. Debt payment by Amherst in FY 06 for the High School renovation project (\$230,656) is funded by a Proposition 2 1/2 debt exclusion. Payment for the High School roof will be for interest only, in anticipation of state reimbursement beginning in FY 08. See the budget section "General Fund Indebtedness" for further details.

| Amherst-Pelham Regional School District Student Enrollment Summary | | | | |
|---|----------------|--------------|----------------|---------------------|
| Grade | FY 05 Proposed | FY 05 Actual | FY 06 Proposed | Increase/(Decrease) |
| 7 | 285 | 288 | 285 | (3.00) |
| 8 | 327 | 318 | 287 | (31.00) |
| 9 | 347 | 334 | 326 | (8.00) |
| 10 | 367 | 358 | 319 | (39.00) |
| 11 | 324 | 310 | 359 | 49.00 |
| 12 | 332 | 341 | 295 | (46.00) |
| In-House: | 1982 | 1949 | 1871 | (78.00) |
| Choice, Charter): | 111 | 129 | 143 | 14.00 |
| Totals: | 2093 | 2078 | 2014 | (64.00) |

| Amherst-Pelham Regional School District Staffing Summary (Full-Time Equivalents) | | | | | | |
|---|---------------|-------|----------------|---------|---------------------|--------|
| | FY 05 Current | | FY 06 Proposed | | Increase/(Decrease) | |
| | Regular | Grant | Regular | Grant | Regular | Grant |
| Administrators | 12.56 | | 13.96 | 0.1 | 1.40 | 0.10 |
| Teachers | 188.11 | 18.79 | 190.11 | 17.34 | 2.00 | (1.45) |
| Paraprofessionals | 59.39 | 18.95 | 61.39 | 23 | 2.00 | 4.05 |
| Clerical/Media/Other | 25.39 | 0.36 | 26.39 | 0.4 | 1.00 | 0.04 |
| Maint./Cust./Trans. | 35.04 | | 35.54 | | 0.50 | 0.00 |
| Nurses | 2.00 | 1.57 | 2.00 | 0.57 | 0.00 | (1.00) |
| Information Systems | 3.25 | | 3.25 | | 0.00 | 0.00 |
| Totals: | 325.74 | 39.67 | 332.64 | 41.4116 | 6.90 | 1.74 |

AMHERST-PELHAM REGIONAL SCHOOLS

TOTAL INSTRUCTION**0.5% INCREASE FROM FY 05****55% OF REGIONAL SCHOOL BUDGET**

| Instruction | FY03 ACTUAL | FY04 ACTUAL | FY05 ORIG BUD | FY05 CUR BUDGET | FY06 EXEC Level | DIFF | % DIFF |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|-------------|
| Regular Education | | | | | | | |
| English | \$991,199 | \$1,023,468 | \$1,056,211 | \$954,128 | \$1,049,004 | \$94,876 | 9.9% |
| Mathematics | 1,039,386 | 1,044,731 | 1,070,001 | 1,034,123 | 1,094,966 | 60,843 | 5.9% |
| Science | 1,051,828 | 1,073,613 | 1,097,244 | 1,025,111 | 1,117,910 | 92,799 | 9.1% |
| Social Studies | 914,606 | 953,962 | 969,521 | 890,887 | 921,621 | 30,734 | 3.4% |
| Health Education | 116,216 | 130,724 | 133,061 | 130,815 | 166,347 | 35,532 | 27.2% |
| Art | 349,342 | 322,540 | 325,985 | 334,115 | 349,541 | 15,426 | 4.6% |
| World Language | 853,210 | 845,047 | 869,210 | 876,081 | 914,277 | 38,196 | 4.4% |
| Music | 254,490 | 226,334 | 209,712 | 209,410 | 220,651 | 11,241 | 5.4% |
| Physical Education | 364,426 | 381,039 | 377,714 | 382,538 | 388,540 | 6,002 | 1.6% |
| Reading | 194,074 | 227,409 | 229,851 | 233,459 | 236,364 | 2,905 | 1.2% |
| Business Education | 99,364 | 87,557 | 86,725 | 64,938 | 68,163 | 3,225 | 5.0% |
| Family & Consumer Educ. | 211,623 | 224,954 | 228,166 | 251,222 | 241,112 | (10,110) | -4.0% |
| Technology Education | 212,062 | 237,336 | 246,009 | 257,292 | 268,382 | 11,090 | 4.3% |
| Computer Instruction | 206,872 | 182,376 | 182,112 | 203,603 | 210,678 | 7,075 | 3.5% |
| Performing Arts | 91,752 | 91,855 | 94,931 | 100,367 | 107,517 | 7,150 | 7.1% |
| Summer/Other Programs | 475,424 | 376,460 | 515,900 | 498,144 | 600,305 | 102,161 | 20.5% |
| Classroom/Prog Support | 171,227 | 159,571 | 143,889 | 144,222 | 158,000 | 13,778 | 9.6% |
| Program Development | 3,373 | 4,140 | 2,500 | 2,500 | 2,600 | 100 | 4.0% |
| Total Regulation Education | 7,600,476 | 7,593,115 | 7,838,742 | 7,592,955 | 8,115,978 | 523,023 | 6.9% |
| Total Bilingual Education | \$256,291 | \$244,810 | \$273,134 | \$309,770 | \$313,187 | \$3,417 | 1.1% |
| Special Education | | | | | | | |
| Sped Admin | \$252,447 | \$245,255 | \$241,280 | \$228,754 | \$251,692 | \$22,938 | 10.0% |
| Sped Instruction | 774,294 | 942,357 | 931,537 | 1,179,775 | 1,232,841 | \$53,066 | 4.5% |
| Psych Services | 86,261 | 101,368 | 113,468 | 124,943 | 142,138 | \$17,195 | 13.8% |
| Speech & Hearing | 47,732 | 50,415 | 53,229 | 64,037 | 69,022 | \$4,985 | 7.8% |
| Contracted Services | 2,311,451 | 2,182,968 | 2,930,407 | 3,045,738 | 2,297,523 | (\$748,215) | -24.6% |
| Alternative Programs | 580,166 | 565,147 | 588,326 | 573,031 | 626,361 | 53,330 | 9.3% |
| Total Special Education | 4,052,351 | 4,087,510 | 4,858,247 | 5,216,278 | 4,619,577 | (\$596,701) | -11.4% |
| Total Subs/Temp Staffing | \$152,665 | \$139,804 | \$119,296 | \$127,620 | \$138,001 | \$10,381 | 8.1% |
| Total Vocational Education | \$306,562 | \$438,729 | \$451,000 | \$480,848 | \$572,880 | \$92,032 | 19.1% |
| Student Programs | | | | | | | |
| Athletics | 319,189 | 292,982 | 234,015 | 236,304 | 242,686 | 6,382 | 2.7% |
| Student Activities | 61,726 | 65,079 | 56,916 | 57,171 | 59,410 | 2,239 | 3.9% |
| Driver Education | | | | | | | |
| Total Student Programs | \$380,915 | \$358,061 | \$290,931 | \$293,475 | \$302,096 | \$8,621 | 2.9% |
| Total Instruction | \$12,749,260 | \$12,862,030 | \$13,831,350 | \$14,020,946 | \$14,061,719 | \$40,773 | 0.5% |

The instruction section of the budget covers regular and special education at the Regional Middle School and High School. It includes costs of instructional staff, basic instructional supplies, special education out-of-district placements, program and curriculum review and improvement, substitute teacher accounts, vocational school tuitions, athletics and various student programs.

Three classroom teaching positions were not funded: one at the High School which would have helped reduce the number of students in study halls; and two at the Middle School, where there will be three and one-half seventh grade teaching teams and three eighth grade teams.

A large part of the percentage increase in Health Education is due to elimination of Health Protection grants that formerly funded health teachers.

There are shifts in Special Education budget lines partly because the district has been expanding its services and hiring staff in order to replace more expensive outsourcing to consultants. Some of the volatility in the Contracted Services line resulted from changes the needs of specific individuals being served. Use of available funds in the circuit breaker revolving account also affected the amount shown.

The number of students served and rising tuitions drive the increasing cost of Vocational Education.

AMHERST-PELHAM REGIONAL SCHOOLS

INSTRUCTIONAL SUPPORT
8.3% INCREASE FROM FY 05
14% OF REGIONAL SCHOOL BUDGET

| Instructional Support | FY03 ACTUAL | FY04 ACTUAL | FY05 ORIG BUD | FY05 CUR BUDGET | FY06 EXEC Level | DIFF | % DIFF |
|------------------------------------|------------------|------------------|------------------|--------------------|--------------------|----------------|-------------|
| Support Services | | | | | | | |
| Libraries | \$323,743 | \$274,920 | \$263,693 | \$268,466 | \$275,955 | \$7,489 | 2.8% |
| Production Support Center | 52,726 | 56,285 | 56,874 | 57,841 | 63,968 | 6,127 | 10.6% |
| Media Support Center | 29,421 | 25,539 | 29,532 | 29,809 | 31,788 | 1,979 | 6.6% |
| Pupil Personnel (Pps) | 12,323 | 11,864 | 10,050 | 10,911 | 10,911 | 0 | 0.0% |
| Guidance | 669,549 | 639,353 | 661,966 | 657,975 | 752,878 | 94,903 | 14.4% |
| Health Services | 100,956 | 101,917 | 106,487 | 110,934 | 116,657 | 5,723 | 5.2% |
| Staff Development | 77,647 | 49,657 | 50,027 | 53,975 | 50,502 | (3,473) | -6.4% |
| Total Support Services | \$1,266,366 | \$1,159,535 | \$1,178,629 | \$1,189,911 | \$1,302,659 | \$112,748 | 9.5% |
| Administrative Services | | | | | | | |
| School Committee | \$84,053 | \$64,602 | \$55,198 | \$57,065 | \$58,666 | \$1,601 | 2.8% |
| Superintendent | 310,631 | 275,950 | 246,473 | 234,720 | 251,615 | 16,895 | 7.2% |
| Human Resources & Diversity | 73,024 | 117,114 | 82,832 | 102,128 | 119,299 | 17,171 | 16.8% |
| Business Office | 191,883 | 191,558 | 186,832 | 220,781 | 209,695 | (11,086) | -5.0% |
| Information Systems | 317,249 | 335,037 | 386,655 | 410,768 | 441,375 | 30,607 | 7.5% |
| Senior High Administration | 624,125 | 649,767 | 729,120 | 703,274 | 781,159 | 77,885 | 11.1% |
| Middle Sch Administration | 374,142 | 396,782 | 391,855 | 430,741 | 465,169 | 34,428 | 8.0% |
| Other Services | 12,414 | 10,200 | 10,090 | 10,090 | 10,035 | (55) | -0.5% |
| Total Administrative Services | \$1,987,522 | \$2,041,010 | \$2,089,055 | \$2,169,567 | \$2,337,013 | \$167,446 | 7.7% |
| Total Instructional Support | 3,253,888 | 3,200,545 | 3,267,684 | 3,359,478 | 3,639,672 | 280,194 | 8.3% |

The Administrative Services budget provides funds for the Regional Schools' share of Amherst, Pelham and Regional administrative functions and the cost of administration of the Middle and High School building.

AMHERST-PELHAM REGIONAL SCHOOLS

OPERATIONAL SUPPORT 14.8% INCREASE FROM FY 05

29% OF REGIONAL SCHOOL BUDGET

| Operational Support | FY03 ACTUAL | FY04 ACTUAL | FY05 ORIG BUD | FY05 CUR BUDGET | FY06 EXEC Level | DIFF | % DIFF |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------|
| Facility Management | | | | | | | |
| Facility Administration | \$75,483 | \$81,141 | \$76,612 | \$85,336 | \$85,941 | \$605 | 0.7% |
| Custodial Services | 569,994 | 585,554 | 598,049 | 604,550 | 628,086 | 23,536 | 3.9% |
| Maintenance Services | 254,427 | 242,943 | 217,649 | 219,431 | 225,533 | 6,102 | 2.8% |
| Utilities | 512,755 | 525,412 | 538,017 | 685,783 | 657,480 | (28,303) | -4.1% |
| Total Facility Management | 1,412,660 | 1,435,050 | 1,430,327 | 1,595,100 | 1,597,040 | 1,940 | 0.1% |
| Total Transportation Services | \$1,386,607 | \$1,401,265 | \$1,447,079 | \$1,465,199 | \$1,658,178 | \$192,979 | 13.2% |
| Other Support Services | | | | | | | |
| Food Services | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Risk & Benefit Administration | 2,988,988 | 3,123,644 | 3,313,652 | 3,391,713 | 4,152,827 | 761,114 | 22.4% |
| Total Other Support Services | \$3,013,988 | \$3,123,644 | \$3,313,652 | \$3,391,713 | \$4,152,827 | \$761,114 | 22.4% |
| Total Operational Support | \$5,813,254 | \$5,959,959 | \$6,191,058 | \$6,452,012 | \$7,408,045 | \$956,033 | 14.8% |

The Risk and Benefit Administration line covers insurance and retirement costs. The 36 percent increase budgeted for employee health insurance is the driving force behind the change in Risk and Benefit Administration. Retirement costs also increased, but by far lesser amounts.

OTHER PROGRAMS

| Other Programs | FY03 ACTUAL | FY04 ACTUAL | FY05 ORIG BUD | FY05 CUR BUDGET | FY06 EXEC Level | DIFF | % DIFF |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Other Programs | | | | | | | |
| Short Term Debt | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Control Accounts | 4,336 | 19,448 | 523,175 | (19,169) | 256,311 | 275,480 | -1437.1% |
| Total Other & Control | \$4,336 | \$19,448 | \$523,175 | (\$19,169) | \$256,311 | \$275,480 | -1437.1% |
| Total Other Programs | \$4,336 | \$19,448 | \$523,175 | (\$19,169) | \$256,311 | \$275,480 | -1437.1% |
| Total Budget Request | <u>\$21,820,738</u> | <u>\$22,041,982</u> | <u>\$23,813,267</u> | <u>\$23,813,267</u> | <u>\$25,365,747</u> | <u>\$1,552,480</u> | <u>6.52%</u> |

Control Accounts shows the net dollar amount of staff reductions and additions throughout the budget as well as cost-of-living salary adjustments.

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FINANCE COMMITTEE REPORT - FY 06

WATER FUND

| SOURCES OF FUNDS | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|-----------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|
| Operating Revenues | \$ 2,811,112 | 2,880,179 | 2,924,563 | 2,976,492 | 2,821,600 | (154,892) | -5.2% |
| Interest | \$ 39,176 | 94,000 | 34,015 | 40,000 | 16,094 | (23,906) | -59.8% |
| State Grants | \$ 273,877 | 273,877 | 273,877 | 273,877 | 273,877 | 0 | 0.0% |
| Surplus Funds | \$ 0 | 0 | 0 | 95,910 | 234,621 | 138,711 | 144.6% |
| Other Available Funds | \$ 149,808 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 3,273,973 | 3,248,056 | 3,232,454 | 3,386,279 | 3,346,192 | (40,087) | -1.2% |

| EXPENDITURES | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|------------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|
| Operating Budget | \$ 1,789,211 | 1,893,666 | 1,878,064 | 1,931,094 | 1,998,757 | 67,662 | 3.5% |
| General Fund Services | \$ 327,536 | 329,967 | 329,967 | 325,424 | 318,641 | (6,783) | -2.1% |
| Debt Service | \$ 520,226 | 513,423 | 513,423 | 502,761 | 498,794 | (3,967) | -0.8% |
| Capital Program | \$ 637,001 | 511,000 | 511,000 | 627,000 | 530,000 | (97,000) | -15.5% |
| Interfund Transactions | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 3,273,973 | 3,248,056 | 3,232,454 | 3,386,279 | 3,346,192 | (40,088) | -1.2% |

This budget provides funds for the development, treatment, and distribution of the potable water supply for the Town. It is a completely self-supporting enterprise fund. No rate increase is necessary for FY 06.

The increase in the operating budget results primarily from the following. An additional electrician is funded at a cost of \$48,572. This position is to be shared with Water and Sewer Funds contributing 25% each (\$12,190) and Schools 50% (\$24,380). Funding for an existing electrician position will be funded 50% each by Water and Sewer Funds. In FY 05, the position was funded 50% by General Fund and 25% each by Water and Sewer Funds. Other increases are for employee benefits, insurance, electricity, and fuel.

There are 14.50 FTE positions providing services in this Fund, an increase of 0.50 FTEs from FY 05.

Debt Service covers principal and interest payments for the Atkins Treatment Facility (\$432,609), and the South East Street Water Main Project (\$66,185).

Capital Program expenditures are:

| | |
|-----------|---------------------------------|
| \$360,000 | Repaint Village Park Water Tank |
| 125,000 | Atkins Treatment Plant Updates |
| 40,000 | Security System |
| 5,000 | DPW Facility Improvements |

The Finance Committee unanimously recommends approval of this budget.

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FINANCE COMMITTEE REPORT - FY 06

SEWER FUND

| SOURCES OF FUNDS | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|-----------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|
| Operating Revenues | \$ 2,606,090 | 2,631,348 | 2,606,900 | 2,919,447 | 2,991,376 | 71,929 | 2.5% |
| Interest | \$ 52,797 | 97,000 | 34,754 | 60,000 | 58,160 | (1,840) | -3.1% |
| Surplus Funds | \$ 0 | 0 | 0 | 0 | 36,171 | 36,171 | -- |
| Other Available Funds | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 2,658,887 | 2,728,348 | 2,641,654 | 2,979,447 | 3,085,707 | 106,260 | 3.6% |

| EXPENDITURES | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|--------------------------|---------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|
| Operating Budget | \$ 1,840,812 | 1,950,384 | 1,848,190 | 2,043,395 | 2,120,957 | 77,562 | 3.8% |
| General Fund Services | \$ 238,358 | 247,991 | 247,991 | 235,384 | 234,141 | (1,243) | -0.5% |
| Transfers to Trust Funds | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Debt Service | \$ 54,717 | 249,973 | 265,473 | 371,668 | 365,609 | (6,059) | -1.6% |
| Capital Program | \$ 525,000 | 280,000 | 280,000 | 329,000 | 365,000 | 36,000 | 10.9% |
| TOTAL | \$ 2,658,887 | 2,728,348 | 2,641,654 | 2,979,447 | 3,085,707 | 106,260 | 3.6% |

The budget for this enterprise fund pays for the collection, treatment and discharge of the Town's wastewater. It is a completely self-supporting enterprise fund. A 23% sewer rate increase (\$.45) is needed for the 2006 fiscal year.

The increase in the operating budget results primarily from the following. An additional electrician is funded at a cost of \$48,572. This position is to be shared with Water and Sewer Funds contributing 25% each (\$12,190) and Schools 50% (\$24,380). Funding for an existing electrician position will be funded 50% each by Water and Sewer Funds. In FY 05, the position was funded 50% by General Fund and 25% each by Water and Sewer Funds. Other increases are for employee benefits, insurance, electricity, fuel, and sludge disposal.

There are 17.75 FTE positions providing services in this Fund, an increase of 0.50 FTEs from FY 05.

Debt service is for the Middle Street sewer extension project, \$236,859, and for the Chapel Road/Mechanic Street sewer extension, \$128,750.

Capital expenditures are as follows:

| | |
|-----------|--------------------------------|
| \$ 55,000 | Dump Truck |
| 30,000 | Flow Meter |
| 40,000 | Security System |
| 35,000 | Sewer Rodder |
| 200,000 | Collection System Improvements |
| 5,000 | DPW Facility Improvements |

The Finance Committee unanimously recommends approval of this budget.

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FINANCE COMMITTEE REPORT - FY 06

SOLID WASTE FUND

| SOURCES OF FUNDS | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|--------------------------|-------------------|-----------------|-----------------|-----------------|-------------------|----------------------|-------------------|
| Operating Revenues | \$ 455,422 | 331,884 | 303,185 | 404,476 | 400,000 | (4,476) | -1.1% |
| Interest | \$ 50,569 | 30,000 | 20,401 | 0 | 10,000 | 10,000 | -- |
| Borrowing Authorizations | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Taxation | 0 | 120,735 | 120,735 | 0 | 0 | 0 | 0.0% |
| Other Available Funds | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Surplus Funds | \$ 0 | 0 | 0 | 0 | 37,021 | 37,021 | 0.0% |
| TOTAL | \$ 505,991 | 482,619 | 444,321 | 404,476 | 447,021 | 42,545 | 10.5% |

| EXPENDITURES | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|-------------------------|-------------------|-----------------|-----------------|-----------------|-------------------|----------------------|-------------------|
| Operating Expenditures | \$ 255,276 | 334,963 | 335,642 | 404,476 | 447,021 | 42,545 | 10.5% |
| General Fund Services | \$ 183,853 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Debt Service | \$ 225,498 | 120,735 | 120,735 | 0 | 0 | 0 | 0.0% |
| Capital Program | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Transfer to Trust Funds | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 664,627 | 455,698 | 456,377 | 404,476 | 447,021 | 42,545 | 10.5% |

This budget funds the costs of solid waste management facilities and activities of the Town. These include monitoring landfills, managing the recycling and transfer facility, monitoring of Town-wide solid waste and recycling collection and disposition, and special activities such as hazardous waste collection and disposal.

In FY 05, Solid Waste appropriations were included in the General Fund budget. For FY 06, the Solid Waste budget is again presented as an Enterprise Fund. For purposes of comparison to FY 06 and prior years, FY 05 solid waste revenues and expenditures are summarized in the Solid Waste Fund section even though for accounting purposes they are treated as General Fund revenues. The landfill remains a significant capital asset, the Fund has a substantial fund balance, and the Town has long term obligations to cap and perform environmental monitoring of the landfill site. While the landfill has closed, a solid waste transfer and recycling operation continues to operate. For FY 06, as in FY 05, operating revenues are not sufficient to fund the last debt service payment to open Cell 3 (\$108,028) and to reimburse the General Fund for services provided. Cell 3 debt will be paid from General Fund taxes allocated for the Town's Capital Plan. All wages and benefits payable to the employees performing the services in this Fund continue to be paid from the Fund.

The increase in the operating budget results primarily from increases in employee benefits costs, including employee health insurance and retirement assessments. For FY 06, 22.5 hours (60%) per week of existing clerical support for solid waste activities is charged to the Solid Waste Fund instead of the General Fund. No increase to the budget is necessary. This has been made possible because the Recycling Coordinator's hours have been reduced to no more than 21 hours per week.

There are 4.00 FTE positions providing services in this Fund.

The Finance Committee unanimously recommends approval of this budget.

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FINANCE COMMITTEE REPORT - FY 06

GOLF COURSE FUND

| SOURCES OF FUNDS | | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|--------------------------|-----------|-----------------|-----------------|-----------------|-----------------|-------------------|----------------------|-------------------|
| Operating Revenues | \$ | 229,238 | 267,307 | 220,124 | 197,050 | 206,903 | 9,853 | 5.0% |
| Interest | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Borrowing Authorizations | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Taxation | \$ | 79,900 | 82,201 | 127,201 | 109,781 | 35,649 | (74,132) | -67.5% |
| Surplus Funds | \$ | 28,667 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Sale of Real Estate Fund | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ | 337,805 | 349,508 | 347,325 | 306,831 | 242,552 | (64,279) | -20.9% |

| EXPENDITURES | | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|--------------------------------|-----------|-----------------|-----------------|-----------------|-----------------|-------------------|----------------------|-------------------|
| Operating Budget | \$ | 260,200 | 269,110 | 270,445 | 233,069 | 228,348 | (4,720) | -2.0% |
| General Fund Services | \$ | 16,912 | 18,197 | 18,197 | 14,767 | 14,204 | (563) | -3.8% |
| Repayment of General Fund Loan | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Debt Service | \$ | 60,694 | 62,201 | 58,683 | 58,995 | 0 | (58,995) | -100.0% |
| Capital Program | \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ | 337,805 | 349,508 | 347,325 | 306,831 | 242,552 | (64,278) | -20.9% |

This budget funds the operation of the Cherry Hill Golf Course. The course has not generated enough operating revenue to fully fund its operations for most of the years the Town has owned it (since 1989). A new clubhouse and irrigation system, as well as some improvements to the course itself, have not stimulated enough new revenue to reverse the situation. However, a substantial part of the shortfall of revenue resulted from the very short period of debt service for the clubhouse and irrigation system. Now that the debt is paid off, the deficit is much reduced.

A request for proposals for private management of the course was issued last fall. No one submitted a proposal. This repeated a similar exercise a few years earlier. The choice of whether the Town should continue operating the course or use it for some other recreation purpose is still unsettled. A separate memorandum to Town Meeting from the Finance Committee contains a more thorough discussion of the issues involved in this fundamental question. If golf operations were to cease in FY 06, estimated expenses related to minimal maintenance of the course, mothballing the clubhouse, paying insurance and meeting payroll obligations would require as much or more estimated taxation than keeping the course open for the year. The Finance Committee recommends unanimously that the course continue to be operated by the Town with the budget shown above.

The budget is a modification of the Town Manager's original proposal. Operating revenues are estimated to increase by 5 percent over the current year, instead of the 10 percent in the Manager's budget. Two additions were made to expenditures: 1) \$9,000 to cover recently identified increases in the cost of insurance and course supplies (spray materials and fertilizer) and for equipment repairs/rental/replacement; and 2) \$2,000 to provide for some advertising in an attempt to boost rounds played.

Weather can never be ignored, but it seems operating revenues may be improving; they increased by 12.5 percent in the first half of FY 05. Operating expenses were reduced by elimination of one FTE. The one remaining FTE plus seasonal help will operate the course.

FINANCE COMMITTEE REPORT - FY 06

TRANSPORTATION FUND

| SOURCES OF FUNDS | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|--------------------|-------------------|-----------------|-----------------|-----------------|-------------------|----------------------|-------------------|
| Operating Revenues | \$ 505,674 | 531,000 | 525,865 | 602,850 | 814,429 | 211,579 | 35.1% |
| Interest | \$ 2,174 | 1,000 | 2,153 | 2,000 | 2,000 | 0 | 0.0% |
| Surplus Funds | \$ 0 | 56,527 | 56,527 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 507,848 | 588,527 | 584,546 | 604,850 | 816,429 | 211,579 | 35.0% |

| EXPENDITURES | FY 03 Actual | FY 04 Budget | FY 04 Actual | FY 05 Budget | FY 06 Proposed | Change FY 05 - 06 | Percent Change |
|-----------------------------|-------------------|-----------------|-----------------|-----------------|-------------------|----------------------|-------------------|
| Operating Budget | \$ 299,383 | 299,529 | 295,548 | 368,799 | 582,459 | 213,660 | 57.9% |
| General Fund Services | \$ 34,406 | 37,435 | 37,435 | 39,633 | 71,385 | 31,752 | 80.1% |
| General Fund Loan Repayment | 100,000 | 102,000 | 102,000 | 70,045 | 0 | (70,045) | -100.0% |
| Debt Service | \$ 74,059 | 129,563 | 129,562 | 126,373 | 120,585 | (5,788) | -4.6% |
| Capital Program | \$ 0 | 20,000 | 20,000 | 0 | 42,000 | 42,000 | -- |
| TOTAL | \$ 507,848 | 588,527 | 584,545 | 604,850 | 816,429 | 211,579 | 35.0% |

This budget funds activities related to the parking and transportation system. Operating revenues include income from parking violations, parking fines, parking meter fees and parking permit fees. This fund is fully self-supporting.

There are several significant changes from FY 05 in this budget. The Select Board has given preliminary support to an increase in hourly parking rates, permit parking rates, and parking violations that is estimated to generate an increase of at least \$200,000 in new parking revenues in FY 06. Increased parking revenues, particularly from violations, allow for the possibility of the Transportation Fund to fund additional transportation-related services heretofore funded via taxation in the General Fund, an approach endorsed back in 2001 as a long-term goal upon the creation of the Transportation Fund. Transportation subsidies for the so-called "pretzel run" outreach routes providing afternoon/evening bus service to the Orchard Valley/West Street, Echo Hill/Gatehouse Road and Cushman/Mill Hollow areas are funded at \$91,000. These routes are not part of PVRTA service and are provided via a direct contract between the Town and UMass Transit. The Finance Committee recommends funding of the outreach routes despite continuing concerns about their cost-effectiveness given consistently low ridership (on average in the low single digits) per run. Transportation subsidies for seniors for PVRTA and van service totaling \$12,000 would replenish funds from a special article funded at the 2003 Annual Town Meeting. These two items were previously funded as special services articles in the General Fund. Because funding for the outreach routes and elderly van subsidies are recommended to be funded within the Transportation Fund, the Finance Committee has recommended that Article 32 be dismissed. The increase in overall revenue to this Fund also allows the Transportation Fund to support for the first time \$100,000 of the Town's \$185,000 share of the estimated \$806,000 PVRTA assessment, with the other \$85,000 coming from taxation. UMass and Five College, Inc. reimburse the Town for the remaining portion (\$621,000) of this assessment.

For FY 06 only, \$15,000 is needed for extra help to complete a conversion to new MUNIS parking ticket billing software. Professional/technical services decreases by \$25,000 due to this billing software conversion and elimination of deputy collector fees to process late billing.

There are 4.00 FTE positions providing services in this Fund.

The General Fund Services portion of this budget is increased to include a \$31,902 reimbursement for Public Works Construction and Maintenance services provided to support the parking system. The repayment of a General Fund Loan totaling \$70,045 for Registry of Motor Vehicle fees that should have been paid by the Transportation Fund for FY 03 and FY 04 was completed in FY 05.

Debt Service is for the CVS parking lot (\$35,797) and for the parking garage (\$86,788).

The capital budget includes the purchase of four handheld electronic violation writing devices for \$12,000 and \$30,000 for repaving the Pray Street parking lot.

The Finance Committee voted unanimously to recommend approval of this budget.

ANNUAL TOWN MEETING WARRANT ARTICLES

**ARTICLE 31. Reserve Fund
(Finance Committee)**

To see if the Town will raise and appropriate \$100,000 for the Reserve Fund for FY 2006.

RECOMMENDED by a Finance Committee vote of 7-0. The Reserve Fund is used by the Finance Committee to pay for extraordinary or unforeseen expenses that may occur during a fiscal year. Any unspent money in the fund after the fiscal year ends becomes Free Cash. The requested \$100,000 for FY 2006 is the same amount as for FY 2005.

**ARTICLE 32. Special Services – Transportation Subsidies
(Select Board and Public Transportation Committee)**

A. To see if the Town will raise and appropriate \$90,207 to fund outreach bus routes to the Orchard Valley/West Street, Echo Hill/Gatehouse Road and Cushman/Mill Hollow areas to be provided by contract between the Town and UMass Transit.

B. To see if the Town will raise and appropriate \$12,000 to subsidize fares of users of bus, van, and/or special transit services for the elderly, disabled, and others demonstrating a hardship.

RECOMMEND DISMISSAL by a Finance Committee vote of 7-0. The money for van subsidies and bus service is included in the Transportation Fund operating budget.

**ARTICLE 33. Capital Program - Chapter 90
(Joint Capital Planning Committee)**

To see if the Town will authorize the expenditure of \$575,000 of Chapter 90 funds for qualifying purposes and further authorize the Treasurer to borrow in anticipation of reimbursement of these funds from the Commonwealth of Massachusetts.

RECOMMENDED by a Finance Committee vote of 7-0. This is the first of four articles dealing with capital spending as recommended by the Joint Capital Planning Committee. Their report and the General Fund Capital Plan appears as Appendix A of this report.

Chapter 90 funds reimburse the Town for the cost of qualifying road projects and equipment. These funds contribute significantly to the Town's ability to pay for essential parts of the capital program. The Town undertakes Chapter 90 projects only when reimbursement funds are known to be available.

There are two expenditures proposed this year. One is \$125,000 for a replacement heavy dump/sander truck. The full cost is \$180,000, with \$55,000 to be paid from taxation. This heavy truck will be essential when the Town assumes responsibility from the state for snow plowing on South Pleasant Street in the winter of 2006-2007. The truck itself is eligible for Chapter 90 reimbursement, but not its sanding and plowing equipment. Funding for the related equipment appears in Article 34. The second expenditure is \$450,000 for road maintenance and repairs. Roadwork is done on a continuing basis. This year, identification of roads to be improved is assisted by the Public Works Department's new pavement management system, a computerized road condition and maintenance tracking system.

**ARTICLE 34. Capital Program - Equipment
(Joint Capital Planning Committee)**

To see if the Town will appropriate \$831,400 to purchase, repair, and/or install new or replacement equipment and determine whether such appropriation shall be met by taxation, by the transfer of available funds, or otherwise and further to authorize the application for and acceptance of any gifts, bequests, or grants.

ANNUAL TOWN MEETING WARRANT ARTICLES

RECOMMENDED by a Finance Committee vote of 7-0. The total cost of the items in this list of equipment is \$757,157, with \$615,400 to be paid from taxation, \$91,000 from Ambulance Receipts and \$50,757 for the Communications Center microwave improvements to be funded by the Police budget of FY 2005. The difference in funding stated in this report and in the JCPC report is the result of a mathematical error. Money to correct the situation is available in the FY 2005 Police budget because of staff turnover. The amount spent will not exceed the total appropriation, but there may be some minor shifting of funds among items.

| | |
|---------------|---|
| \$137,000 | Town information systems; replace/upgrade computers and network equipment |
| 17,000 | Geographic Information Systems (GIS) database development |
| 120,000 | Four police cruisers |
| 50,757 | Public Safety Communications Center communications microwave system upgrade/replacement |
| 25,000 | Assistant Fire Chief's vehicle (EMS) |
| 20,000 | Fire pumper rehabilitation |
| 66,000 | Ambulance patient care/billing software |
| 55,000 | Public Works dump/sander truck equipment |
| 25,000 | Library computers and copier/printer/scanner |
| 60,000 | School bus |
| 171,400 | Elementary Schools; computers and related equipment |
| <u>10,000</u> | Elementary Schools; maintenance equipment |
| \$757,157 | TOTAL |

This list contain \$416,400 in computer and related equipment needed to replace, upgrade or add to existing equipment of the Town, Libraries and Elementary Schools. Included in the total are \$17,000 for GIS database development that will increase usefulness of this application and \$66,000 for ambulance software to improve patient care and billing processes and allow more efficient record keeping. The ambulance software is to be bought with Ambulance Receipts. The police cruisers are scheduled, annual replacements. The Communications Center microwave equipment will improve and increase the reliability of the primary Police/Fire/EMS communications capability. Ambulance receipts will pay the \$25,000 for the vehicle for an Assistant Fire Chief assigned primarily to EMS duties. The \$20,000 for rehabilitation of a pumper is the first stage of a two-year project. The Public Works truck equipment is for the truck bought with Chapter 90 funds (see Article 33). The school bus is a scheduled replacement. The \$10,000 Elementary Schools maintenance equipment will buy several pieces of small equipment.

ARTICLE 35. Capital Program - Buildings and Facilities (Joint Capital Planning Committee)

To see if the Town will appropriate \$787,600 to repair and/or improve buildings and facilities and determine whether such appropriation shall be met by taxation, by the transfer of available funds, or otherwise and further to authorize the application for and acceptance of any gifts, bequests, or grants.

RECOMMENDED by a Finance Committee vote of 7-0. The Finance Committee supports the following list of JCPC approved building and facilities repair and improvement projects. The amount spent will not exceed the total appropriation, but there may be some minor shifting of funds among items. The cost is \$522,600, to be funded entirely from taxation.

| | |
|---------------|---|
| \$ 25,000 | Bangs Community Center partial roof replacement |
| 14,600 | Fire Station generators and upgrades |
| 172,000 | Police Station HVAC improvements |
| 5,000 | Public Works Facility renovations |
| 25,000 | Public Works security system |
| 10,000 | Jones Library HVAC improvements |
| 10,000 | Elementary Schools asbestos removal |
| 20,000 | East Street School handicapped access |
| 10,000 | Crocker Farm School energy management system |
| 10,000 | Fort River School boiler repair |
| 80,000 | Marks Meadow School portable classrooms |
| 4,000 | Groff Park and War Memorial Pool playground equipment |
| 5,000 | South Amherst Village/Common research and road improvements |
| 82,000 | Commercial appraisals |
| <u>50,000</u> | Personal property appraisals |

ANNUAL TOWN MEETING WARRANT ARTICLES

\$522,600 TOTAL

The worst section of roof at the Bangs Community Center, over the LSSE offices, is to be repaired with \$25,000 in this article. Replacement of the rest of the roof is recommended in FY 2007 (\$200,000). The \$14,600 item is a 10 percent match for a \$146,000 FEMA grant to replace emergency generators at both fire stations and the communications tower in Pelham (for Fire and Police Department use), to install sprinklers in the first floor of the North Station and to complete the fire alarm system at the Central Station. The grant has been approved. Renovation of the Police Station HVAC system is needed to solve air quality and other issues. The project is to be done over two years, spending \$172,000 in FY 2006 and \$150,000 in FY 2007. It has an estimated payback period of five years because more energy-efficient equipment is to be installed.

The Public Works Facility renovations are ongoing, requiring annual appropriations; the security system is to be applied at several locations. The Water and Sewer Funds will each contribute amounts equal to the taxation provided in this article for both purposes.

Money for the Jones Library will pay for an HVAC engineering study. The East Street School needs improved handicapped access. The building is used by the Regional Schools, but the Town will pay for the improvements because it owns the building. Marks Meadow School needs \$80,000 for portable classrooms because enrollment is at the point of exceeding the building's capacity; no other classrooms are available for additional classes. New fall-safe material needs to be installed beneath playground equipment at Groff Park and the War Memorial Pool. National Historic Register research costing \$5,000 is related to proposed road improvements at South Amherst Village/Common.

The \$82,000 for commercial appraisals will assist with the scheduled FY 2006 revaluation of all property in the Town. The work involves analysis and development of commercial values and upgrades to the assessors' database software. The project would generate new growth and make it possible for the assessors to spend more time on other work. The \$50,000 for personal property appraisals involves complete discovery, listing and valuation of all personal property for the first time in 20 years. Comparable projects done in other communities suggest the potential to generate \$200,000 in new growth to the FY 2006 tax base.

JCPC recommends "placeholder" amounts for two other projects that are not ready for presentation at this Annual Town Meeting. Once planning for a new fire station is better developed, Town Meeting will be asked to appropriate \$200,000 from Ambulance Receipts for site selection and design services. The project is not ready yet, but money for it should be reserved. Also, the Comprehensive Plan Commission may be prepared in the fall to present its proposal for creating a comprehensive plan. The Commission is currently working on a scope of services using \$20,000 provided last year. The Capital Plan includes \$65,000 for a comprehensive plan in FY 2006 and \$85,000 in FY 2007.

Several building and facility projects concerned with historic preservation that were proposed by the Community Preservation Act Committee appear in Article 10 of this warrant.

ARTICLE 36. Capital Program and Community Preservation Act – Plum Brook (LSSE Commission and Community Preservation Act Committee)

To see if the Town will appropriate \$107,500 for athletic fields at Plum Brook and to meet such appropriation, transfer \$57,500 from the Brickyard Conservation Area Grant balance and appropriate \$50,000 from Community Preservation Fund annual revenues or available funds.

RECOMMENDED: Approval of as much as is need up to \$107,500, by a Finance Committee vote of 7-0. The original borrowing authorization for construction of athletic fields at the Plum Brook site is believed to be inadequate now that changes have been made to meet wetlands regulations and the passing of time has resulted in inflationary cost increases. The additional money in this article would come from Community Preservation Act funds and the remainder of an earlier grant to be used for recreation purposes. Bids for construction include one that is lower than expected. If that low bid is accepted after it is reviewed, the amount of money in this article may be a little more than is needed for the project.

Use of these two sources of funds does not diminish the amount of money the Town has available for operating budgets. When completed, the new facility is expected to require only a modest amount of additional maintenance effort, since the location is already used for games. Having the new facility, with much more reliable availability of playing fields, is expected to decrease somewhat the amount of time LSSE staff members spend scheduling and rescheduling use of fields. The Finance Committee finds no financial reasons why the project should not be supported.

ANNUAL TOWN MEETING WARRANT ARTICLES

**ARTICLE 37. Community Preservation Act - Agricultural Preservation Restriction
(Community Preservation Act Committee and Select Board)**

A. To see if the Town will appropriate \$100,800 from the Community Preservation Fund annual revenues or available funds for the purchase of an Agricultural Preservation Restriction in North Amherst (Map 5C, Parcels 22 and 48).

B. To see if the Town will rescind the action taken under Article 38 of the 2000 Annual Town Meeting (Land Acquisition – Meadow Street).

C. To see if the Town will appropriate \$403,200 for the purchase of an Agricultural Preservation Restriction in North Amherst (Map 5C, Parcels 22 and 48) and to meet such appropriation accept gifts, bequests, and grants from individuals, groups, corporations and, further, authorize the Treasurer to borrow in anticipation of any grant from the Commonwealth of Massachusetts.

D. To see if the Town will authorize the Select Board to acquire an Agricultural Preservation Restriction in North Amherst (Map 5C, Parcels 22 and 48) and, upon the tender of a grant from the Commonwealth of Massachusetts under the Agricultural Preservation Program, to authorize the Select Board to convey an interest in such Agricultural Preservation Restriction to the Commonwealth of Massachusetts to be held in common with the town.

RECOMMENDATION DEFERRED UNTIL TOWN MEETING. Part A of the article provides Community Preservation Act funds to pay the expected Town share of acquiring an Agricultural Preservation Restriction over farmland off Pine Street that a group of citizens wishes to buy and retain as an active farm. Part C would appropriate and authorize borrowing money that, together with any other available funds, would cover the amount of a state grant to complete purchase of the APR. Doing so would help the citizens complete their purchase of the property right away. When (if?) the grant materializes, the Town would use it to repay the borrowed money. Part D would complete the arrangements for the APR purchase.

Part B is not directly connected to the APR purchase. It simply removes from the Town's books a prior \$200,000 borrowing authorization that was intended to fund a different APR purchase; no money was ever borrowed and the purchase was not made. Rescinding the 2000 Annual Town Meeting action cleans up the Town's books a bit, but it does not make any money available.

The Finance Committee needs more information about Part C before it makes a recommendation.

**ARTICLE 38. Stabilization Fund
(Finance Committee)**

To see if the Town will appropriate and transfer a sum of money from the Stabilization Fund to balance the 2006 Fiscal Year.

RECOMMENDATION DEFERRED UNTIL TOWN MEETING.

**ARTICLE 39. Free Cash
(Finance Committee)**

To see if the Town will appropriate and transfer a sum of money from Free Cash in the Undesignated Fund Balance of the General Fund to balance the 2006 Fiscal Year.

RECOMMENDATION DEFERRED UNTIL TOWN MEETING. This article and Article 38 are used to complete the process of balancing Town expenditures with expected revenues after Town Meeting has completed action on all other financial articles. The Finance Committee expects that up to \$1.7 million will be needed to support spending in FY 2006, with the money coming about half each from these two articles.

ANNUAL TOWN MEETING WARRANT ARTICLES

ARTICLE 40. Resolution – Iraq War (Select Board)

To see if the Town will adopt the following resolution:

RESOLUTION for the TOWN of AMHERST CONCERNING THE IRAQ WAR

Whereas, in October 2002 the United States Congress, relying on statements that were not true, adopted a Joint Resolution to Authorize the Use of United States Armed Forces against Iraq when in fact:

- the United States was not threatened with attack by Iraq,
- Neither Saddam Hussein nor Iraq had any weapons of mass destruction,
- Neither Saddam Hussein nor Iraq had any role in the attacks of 9/11;

Whereas, in going to war, the President did not meet the conditions imposed by Congress when he failed to show that diplomatic or peaceful means alone would not protect the national security of the United States or lead to enforcement of Security Council resolutions on Iraq;

Whereas, this war, undertaken under false pretenses, is in reality a war of aggression that is in violation of Article VI of our Constitution as well as several international treaties including the Charter of the United Nations which states in Article 2 (4):

• *“All members shall refrain in their international relations from the threat or use of force against the territorial integrity or political independence of any state or in any other manner inconsistent with the Purposes of the United Nations.”;*

Whereas, we as citizens of the United States are obligated under our Constitution and by international law to do all in our power to prevent our government from committing crimes of war and crimes against humanity, such as the occupation itself, the killing of innocent people, the use of torture, the use of chemical weapons, and the destruction of a nation's infrastructure,

Whereas, this unwarranted assault on the people of Iraq has resulted in the deaths of an estimated 100,000 Iraqi men, women, and children and inflicted grief and suffering in the Middle East,

Whereas, this war has resulted in the loss of over 1500 of our own military personnel, the wounding of an estimated 20,000 more; is causing emotional traumas and suicides; and is imposing untold hardships here at home because of a shortage of revenues to our communities and the drain of personnel from town police and fire departments due to personnel in reserve units called to active duty,

Whereas, be it understood that we would stand behind our military personnel who were called up to defeat an enemy invading the territory of the United States or who were being asked to carry out an international and constitutional mandate,

Therefore, it is hereby:

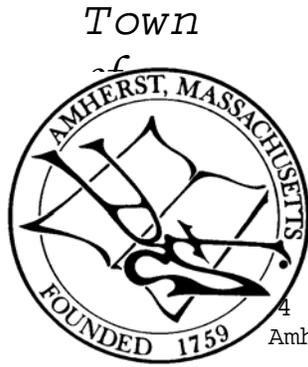
Resolved, that the Amherst Town Meeting urge that the Massachusetts Congressional Delegation recognize the illegality of this war and the crimes against humanity that have been perpetrated because of it and work to declare a halt to hostilities and to withdraw our troops from Iraq, consistent with the mandate of international humanitarian law, before further irreparable damage can be done to either side, and to publicly renounce all plans for a permanent United States presence in Iraq;

And that the Town Clerk forward a copy of this resolution to each member of the Massachusetts Congressional Delegation.

NO RECOMMENDATION.

APPENDICES

**JOINT CAPITAL PLANNING COMMITTEE REPORT
AND
GENERAL FUND CAPITAL PLAN**



AMHERST

Massachusetts

TOWN HALL
4 Boltwood Avenue
Amherst, MA 01002-
2351

REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE APRIL 7, 2005

Why Capital Planning?

The Joint Capital Planning Committee (JCPC), comprised of two representatives each from the Select Board, School Committee, Jones Library Board of Trustees, and Finance Committee, advises the Town Manager, Finance Committee, and Town Meeting on the capital needs of the Town. It was organized in 1992 as the Town began to recover from the fiscal crisis of the early 1990s. At the same time that the state was experiencing that recession and cutting aid to cities and towns, the Town of Amherst reached its levy limit under Proposition 2 1/2. That milestone meant that the Town no longer had the option of raising whatever taxes were necessary to meet expenditure demands. With state aid reduced and growth of property taxes limited, the Town used reserves and unexpended capital appropriations totaling nearly \$15 million to balance three years of operating budgets. Capital needs were so neglected that departments had equipment that did not work; building maintenance and repairs fell far behind. It has taken over ten years of careful planning and management to get equipment on regular replacement schedules and buildings free of some of the health and safety problems that arose from failure to keep up those facilities during that period.

The last several years have been a reminder that there are economic ups and downs. Many cities and towns, including Amherst, are now faced with the need to meet increasing operating expenses, satisfy capital needs, and rebuild reserves. These three objectives can conflict.

Sources of Funds

Funds for the recommended Five Year Capital Plan will come from the same sources as before: property taxes, enterprise and other special purpose funds of the Town, and grant or aid funds from the federal and state governments. The plan assumes commitment of 10% of the local property tax levy each year, as have earlier capital plans. Use of this portion of the levy along with the other resources has proved to be enough, or almost enough, to keep up with renovation and maintenance of existing buildings, and also equipment replacement, but not enough to cover significant new projects. In FY 05, JCPC agreed to reallocate \$166,509 of property tax support from the capital plan and to forego use of any money from the \$2 million override for capital in order to increase support of operating budgets. In the previous year, FY 04, JCPC also agreed to reallocate money for operating purposes. In this case, \$124,467 went to the elementary schools budget.

For development of the updated capital plan, JCPC recommends that funding targets should be established as follows:

- FY 06: No capital funds should be reallocated to operating budgets except for the 10% of the \$2 million override that would normally be used for capital spending.

REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE

- FY 07 – 09: Beginning in FY 07, 10% (\$200,000) of the \$2 million general override approved by voters in 2004 (phased in during FY 05 and FY 06) should be available for capital spending.

Prioritization of Capital Needs

Successful capital planning facilitates postponing some capital expenditures in favor of others as part of the planning process. In March 2005, JCPC voted unanimously to adopt the following guidelines for prioritizing capital projects. The guidelines themselves are not necessarily listed in priority order:

- Imminent threat to health and safety of citizens, employees or property (police cruisers and radios, SCBA self contained breathing apparatus);
- Maintenance and improvement of capital assets (major repairs of buildings, replacement of vehicles and equipment, park and play area renovations);
- Requirement of state or federal law (asbestos cleanup program mandated by federal law in 1986, removal of gas tanks, etc);
- Improvement of the infrastructure (streets and sidewalks, water and sewer programs);
- Improvement/maintenance of productivity (equipment replacement, computer hardware / software);
- Improvement of an overburdened situation (Town Hall renovations, cemetery expansion program);
- Newly identified need (recreation fields); and
- Priority assigned by Department (Very High, High, Medium, Low).

The Recommended Capital Plan – A One Year Budget, A Five Year Plan

The General Fund Five Year Capital Plan for FY 05 – 09 includes voted appropriations from FY 05, a proposed budget for FY 06, and a prioritized plan of capital investment possible with projected available revenues for the period FY 07 – 09. The total capital budget in any fiscal year is comprised of direct cash expenditures for capital items, debt service (interest and principal) on all prior bonded expenditures, and debt service on any new authorized and issued bonds, if any. The plan is organized into three categories of projects: major equipment (vehicles, technology, etc.), building needs, and facilities needs (road maintenance, parks, open space, etc.). It incorporates recommendations developed by the Community Preservation Act (CPA) Committee for eligible community housing, open space, historic preservation, and recreation projects funded from the local voter-approved 1% property tax CPA surcharge and matching state funds. JCPC appreciates the CPA Committee's cooperation and coordination of their recommendations to allow presentation of the entire Capital Plan at the Annual Town Meeting.

Proposals for capital plan funding exceeded available revenues by over \$1 million. In order to construct a capital plan balanced with projected revenues, some capital recommendations were reduced in amount, many were deferred to later years, and many were eliminated altogether and placed onto an "unfunded" list for reconsideration in future years. Recommendations for FY 06 funding total \$2,674,800 from all funding sources and include the following:

REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE

Equipment

JCPC recommends a total \$831,400 for equipment items. Of this total, Chapter 90 state grants will fund \$125,000, ambulance receipts would fund \$91,000 and taxation would fund the remaining \$615,400. Town and library computer equipment replacement is recommended for \$162,000. Other technology-related items recommended include new ambulance patient care and billing software for \$66,000 funded by ambulance receipts and \$17,000 for Geographic Information Systems (GIS) database development.

JCPC recommends \$120,000 for the annual replacement of four police cruisers. The fleet totals 18 vehicles, including 12 marked units. Replacement of 4 vehicles per year has been the practice for approximately the past 15 years. \$50,757 is recommended to purchase and upgrade the Public Safety Communications Center's microwave system that functions as the primary Police / Fire / EMS communications frequency. This would replace 10-12 year old equipment at the end of its useful life. Fire equipment includes \$25,000 for a V-6 automobile for an assistant chief primarily assigned to EMS duties with recommended funding to come from ambulance receipts and \$20,000 for the first of two stages of rehab/repair of a 1995 pumper used by the volunteer force. The FY 07 schedule includes an additional \$20,000 to complete the rehab of the pumper.

A replacement 18-yard dump/sander truck is recommended for Public Works for \$180,000, funded with a combination of \$125,000 from Chapter 90 and \$55,000 from taxation. This larger truck will be needed when the Town assumes plowing responsibilities from the state on South Pleasant Street beginning in the winter of 2006-2007.

Recommended School equipment items total \$241,400, including \$171,400 for computer equipment, \$60,000 for a bus, and \$10,000 for maintenance equipment.

Buildings

JCPC recommends a total of \$786,600 for building repairs and renovations. Community Preservation Act (CPA) receipts support \$50,000 for engineering services related to masonry restoration at Town Hall and \$155,000 for an affordable housing project in coordination with the Amherst Housing Authority for acquisition of property and/or site development costs (architectural/engineering/legal) for a property on Main Street. This property would be developed to create 10-14 units of affordable rental housing. Both of these projects were recommended by the CPA Committee. \$25,000 is recommended to repair the worst section of roof at the Bangs Community Center above the LSSE offices. Replacement of the remainder of the roof (\$200,000) is requested in FY 07.

\$14,600 is recommended for a 10% local match for facility improvements to the Central and North Fire Stations to be funded with a pending \$146,000 FEMA grant. \$200,000 from ambulance receipts for design services related to construction of a new Fire Station is also recommended. Fire station design funding is requested as a "placeholder" from FY 06 funds, but JCPC does not recommend an appropriation be voted until this fall, pending submittal of recommendations to the Select Board later this year from the Fire Station Study Committee.

JCPC recommends \$341,000 to repair/upgrade the HVAC system at the Police Station. This project is critical for air quality and other reasons and has an estimated five year payback due to installation of more energy-efficient equipment. The work could be staggered and funds authorized over a two year period (FY 06 and FY 07), with \$172,000 requested for FY 06. Public Works recommendations include \$5,000 for ongoing facility improvements at the Garage and \$25,000 for installation of a security system for their facilities (coordinated with additional funding from Water and Sewer Funds). \$10,000 is recommended for an HVAC engineering study for Jones Library. School building projects recommended include \$10,000 for ongoing asbestos removal at all schools, \$20,000 for handicapped access improvements at the East Street School, \$10,000 for an energy management system at Crocker Farm School, \$10,000 for boiler repairs at Fort River School, and \$80,000 for portable classrooms at Marks Meadow School. School officials say enrollment is at a point of exceeding building capacity.

REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE

Facilities

A total of \$1,056,800 is recommended for facilities needs, but only \$263,500 is funded via taxation. \$450,000 for road maintenance and repairs is funded by state Chapter 90 funds.

CPA funds are recommended as follows: \$150,000 for West Cemetery historic restoration, \$20,000 for archive/record restoration for Jones Library special collections and the Town Clerk, \$15,000 to support research, planning, and design work necessary to begin the historically-appropriate restoration of the landscape of the Dickinson Museum properties, and \$7,500 for interpretive brochures about people and places in Amherst's history. \$100,800 is recommended in the open space category for the Town's 20% estimated match to acquire with the state an Agricultural Preservation Restriction (APR) for an approximate 36-acre parcel, mostly farmland, for sale in North Amherst near Pine Street and North Pleasant Street. The CPA Committee also recommends \$50,000 in additional funding to complete the Plum Brook Recreation Fields project plus the CPA's 2/3 share for the first of 10 years' anticipated debt service (\$46,332) on a \$500,000 bond issue previously authorized by Town Meeting for the project. JCPC also recommends appropriation of the remaining \$57,500 balance of the Brickyard Conservation Area state grant to complete the Plum Brook Recreation Fields project.

Taxation-funded recommendations include the following: \$2,000 each for replacement of playground fall-safe material underneath equipment at Groff Park and War Memorial play structures, \$5,000 for National Historic register research related to proposed road improvements at South Amherst Village/Common, \$50,000 for an assessors project for a complete discovery, listing, and valuation of all personal property. This would be done for the first time in over 20 years and has the potential to generate over \$200,000 in new growth to the FY 06 tax levy based upon comparable projects done in other communities. A related project totals \$82,000 to assist with the triennial revaluation of all property scheduled for FY 06 and involves analysis work and development of commercial values and upgrades to the assessors database software. New growth would also be generated from this project and free the assessors to spend sufficient time on inspections, building permit updates, sales analysis, and land analysis. JCPC recommends \$65,000 for "placeholder" funds for partial costs for preparing a Master Plan, but does not recommend an appropriation be voted until this fall after cost estimates are received. A scope of services for a Master Plan is under development funded by \$20,000 voted at the November 2004 special town meeting and will provide guidance on the ultimate scope and cost of preparing a Master Plan.

Key Capital Planning Issues Going Forward

The Town faces a number of fiscal challenges in the years ahead. Double-digit annual growth in employee health insurance costs, state aid increases likely to be much more modest than those received by the Town in the 1990's, and caps on local revenue threaten the ability of the Town to sustain both the operating and capital budgets. While striving to adequately fund Town, School, and Library services, the Town must eliminate its reliance on dwindling reserves to balance the budget. The FY 05 budget relied on over a \$2 million drawdown of reserves. The Five Year Capital Plan identifies several major projects on the horizon. As early as next spring, a recommendation to authorize borrowing for a new Fire Station may be brought forward. A Fire Station Study Committee will be forwarding options and recommendations to the Select Board later this year. Major renovations are needed at both Wildwood and Fort River Schools as both buildings approach their 40th year of use. A new Massachusetts School Building Authority (MSBA) has been created and will be providing financing for new projects as early as FY 08, albeit at reduced levels from the old school construction program. Many other projects large and small will compete for scarce resources.

JOINT CAPITAL PLANNING COMMITTEE

Robie Hubley, Select Board
Gerald Weiss, Select Board
Elaine Brighty, School Committee
Alisa Brewer, School Committee
Alice Carlozzi, Finance Committee
Kay Moran, Finance Committee
Anita Page, Jones Library Trustees
Molly Turner, Jones Library Trustees

A7
FINANCE COMMITTEE REPORT - FY 06

Staff Liaison: John Musante, Finance Director/Treasurer

REPORT OF THE JOINT CAPITAL PLANNING COMMITTEE

General Fund Five Year Capital Plan Fiscal Years 2005 – 2009

| | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | Total | Unfunded List |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|----------------|
| 10% of Levy | 2,666,366 | 3,029,554 | 3,140,293 | 3,253,800 | 3,370,145 | 15,460,158 | |
| Less Current Debt | (1,383,650) | (1,376,937) | (1,173,636) | (889,326) | (701,601) | (5,525,150) | |
| Less Proposed Debt | (57,095) | (296,097) | (222,602) | (303,870) | (631,125) | (1,510,789) | |
| Total Taxes Available | 1,225,621 | 1,356,520 | 1,744,055 | 2,060,605 | 2,037,419 | 8,424,219 | |
| CPAC Funds | 145,000 | 594,632 | 334,999 | 321,166 | 342,332 | 1,738,129 | |
| Other Available Funds | | | | | | - | |
| Grants | - | 57,500 | - | - | - | 57,500 | |
| Borrowing | 600,000 | - | 4,700,000 | 4,500,000 | 750,000 | 10,550,000 | |
| Chapter 90 | 400,000 | 575,000 | 545,000 | 545,000 | 545,000 | 2,610,000 | |
| Ambulance | 130,000 | 291,000 | 240,500 | 236,469 | 410,521 | 1,308,490 | |
| Total Available For Capital | 2,500,621 | 2,874,652 | 7,564,554 | 7,663,239 | 4,085,272 | 24,688,337 | |
| | | | | | | | |
| Total Equipment | 944,400 | 831,400 | 1,458,700 | 1,654,000 | 1,657,000 | 6,545,500 | |
| Total Buildings | 293,000 | 786,600 | 5,268,000 | 4,992,500 | 401,500 | 11,741,600 | |
| Total Facilities | 1,125,000 | 1,056,800 | 876,000 | 997,000 | 2,063,500 | 6,118,300 | |
| Total Grant Funded Projects | 40,000 | - | - | - | - | 40,000 | |
| Total Before Reimbursement | 2,402,400 | 2,674,800 | 7,602,700 | 7,643,500 | 4,122,000 | 24,445,400 | |
| Less Grant Funded Projects | (40,000) | - | - | - | - | (40,000) | |
| Total Requests | 2,362,400 | 2,674,800 | 7,602,700 | 7,643,500 | 4,122,000 | 24,405,400 | |
| | | | | | | | |
| Requests (over) / under available capital funds | 138,221 | 199,852 | (38,146) | 19,739 | (36,728) | 282,937 | |
| | | - | - | - | - | - | |
| Less: to Operating Budget | (166,408) | 0 | 0 | 0 | 0 | (166,408) | |
| Less: 10% \$2M Override | 0 | (200,000) | 0 | 0 | 0 | (200,000) | |
| Recommendations (over) / under available capital funds | (28,188) | (148) | (38,146) | 19,739 | (36,728) | (83,471) | 880,300 |

GENERAL FUND CAPITAL PROGRAM - EQUIPMENT Fiscal Years 2005 – 2009

| | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | TOTAL | Unfunded List |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|---------------|
| EQUIPMENT: | | | | | | | |
| General Government | | | | | | | |
| Photocopiers | | | 17,700 | 12,000 | 45,000 | 74,700 | |
| Information Systems | 131,000 | 220,000 | 139,000 | 137,000 | 123,000 | 750,000 | |
| Information Systems | | | 63,000 | 70,000 | | | |
| Internal Vault Reconstruction | | | | 300,000 | | 300,000 | |
| Electronic Voting Machines | | | 80,000 | | | 80,000 | |
| Postage Machine | | | 30,000 | | | 30,000 | |
| Total | 131,000 | 220,000 | 329,700 | 519,000 | 168,000 | 1,234,700 | |
| Police | | | | | | | |
| Cruisers | 116,000 | 120,000 | 120,000 | 124,000 | 124,000 | 604,000 | |
| Transport Vehicle | | | | 50,000 | | 50,000 | |
| Total | 116,000 | 120,000 | 120,000 | 174,000 | 124,000 | 654,000 | |
| Communications Center | | | | | | | |
| Communications System | | | 200,000 | | | 200,000 | |
| Microwave System Upgrade/Replace | | 50,757 | | | | 50,757 | |
| Fire | | | | | | | |
| Ambulance | | | 170,000 | | 180,000 | 350,000 | |
| Chiefs' Vehicles(4WD) | 25,000 | 25,000 | | 25,000 | 25,000 | 100,000 | |
| Shift Supervisor Vehicle (new) | | | 35,000 | | | 35,000 | |
| Breathing Apparatus | | | | 156,000 | | 156,000 | |
| Pumper | | | | | 310,000 | 310,000 | |
| Pumper Rehab | | 20,000 | 20,000 | | | 40,000 | |
| Aerial Ladder Refurbish | | | | 50,000 | | 50,000 | |
| Pickup Truck | | | | | 35,000 | 35,000 | |
| Van (Used) | | | | | 18,000 | 18,000 | |
| Building Furnishings | | | | 15,000 | 15,000 | 30,000 | |
| Protective Gear | | | 15,000 | 44,000 | 86,000 | 145,000 | |
| Heavy Rescue Truck | 110,000 | | | | | 110,000 | |
| Total | 135,000 | 45,000 | 240,000 | 290,000 | 669,000 | 1,379,000 | |
| Public Works | | | | | | | |
| Dump Truck | 55,000 | | | 55,000 | | 110,000 | |
| Backhoe/Front End Loader | | | | | 95,000 | 95,000 | |
| Pickup Trucks | 45,000 | | 45,000 | 90,000 | 45,000 | 225,000 | |
| Sidewalk Snow Plow | | | | | 85,000 | 85,000 | |
| Riding Mowers | 9,000 | | 12,000 | | | 21,000 | |
| One Ton Dump 4x4 Plow | | | 78,000 | | | 78,000 | |
| Small Bucket Truck | | | | | 65,000 | 65,000 | |
| Test Equipment & Welder | 10,000 | | | | | 10,000 | |
| 2 Ton Roller | | | 20,000 | | | 20,000 | |
| Dump/Sander Truck | | 180,000 | 95,000 | 95,000 | | 370,000 | |
| Vehicle Washer | 90,000 | | | | | 90,000 | |
| Total | 209,000 | 180,000 | 250,000 | 240,000 | 290,000 | 1,169,000 | |

**B10
FINANCE COMMITTEE REPORT - FY 06**

**GENERAL FUND CAPITAL PROGRAM - EQUIPMENT
Fiscal Years 2005 – 2009**

| | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | TOTAL | Unfunded List |
|--------------------------------------|---------|---------|-----------|-----------|-----------|-----------|------------------|
| EQUIPMENT: | | | | | | | |
| Conservation | | | | | | | |
| Pickup Truck | | | | 25,000 | | 25,000 | |
| Mower Deck/Brush Hog/Wood Chipper | | | | 10,000 | | 10,000 | |
| Total | - | - | - | 35,000 | - | 35,000 | |
| Building Maintenance | | | | | | | |
| Maintenance used pickup | | | | 5,000 | 5,000 | 10,000 | |
| Total | - | - | - | 5,000 | 5,000 | 10,000 | |
| Library | | | | | | | |
| Delivery Van | | | | 25,000 | | 25,000 | |
| Computers | 20,000 | 20,000 | 23,000 | 25,000 | 25,000 | 113,000 | |
| Information Technology Upgrade | 50,000 | | | | | 50,000 | |
| C/W MARS Upgrade | | | | | | - | |
| Computer Catalog and Internet Access | | | | | | - | |
| LAN Expansion | | | | | | - | |
| Copier/printer/scanner | 5,000 | 5,000 | | | | 10,000 | |
| New Phone System | | | | | | - | |
| Total | 75,000 | 25,000 | 23,000 | 50,000 | 25,000 | 198,000 | |
| | | | | | | - | |
| Schools | | 10,000 | | | | 10,000 | 31,800 |
| Buses | | 60,000 | 63,000 | 66,000 | 69,000 | 258,000 | |
| SPED Vans | 40,000 | | | 60,000 | 64,000 | 164,000 | |
| Dump Truck | | | | | | - | |
| Pickup Truck | | | 40,000 | | 30,000 | 40,000 | |
| Furniture | 25,000 | | | | 20,000 | 45,000 | |
| Backup Generators (FR & WW) | | | | 40,000 | | 40,000 | |
| Phone Upgrade | | | | | | - | |
| Copiers | 18,000 | | 18,000 | | 18,000 | 54,000 | |
| Lawn Mowers | | | | | | - | |
| Computers | 195,400 | 171,400 | 175,000 | 175,000 | 175,000 | 891,800 | |
| Total | 278,400 | 241,400 | 296,000 | 341,000 | 376,000 | 1,502,800 | |
| | | | | | | - | |
| TOTAL EQUIPMENT | 944,400 | 831,400 | 1,458,700 | 1,654,000 | 1,657,000 | 6,545,500 | 31,800 |
| Less Chapter 90 | | 125,000 | 95,000 | 95,000 | 95,000 | 410,000 | |
| Less Grants | | | | | | - | |
| Less Ambulance | 130,000 | 91,000 | 170,000 | | 180,000 | 571,000 | |
| TOTAL TAX SUPPORTED EQUIPME | 814,400 | 615,400 | 1,193,700 | 1,559,000 | 1,382,000 | 5,564,500 | |

A11
FINANCE COMMITTEE REPORT - FY 06

GENERAL FUND CAPITAL PROGRAM - BUILDINGS
Fiscal Years 2005 – 2009

| | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | TOTAL | Unfunded List |
|---|--------|---------|-----------|---------|---------|-----------|---------------|
| MUNICIPAL BUILDINGS: | | | | | | | |
| Town Hall | | | | | | | |
| Roof Repair | | | | | | - | |
| Resurface Parking Lot | | | | | 35,000 | 35,000 | |
| Exterior Maintenance | | 50,000 | | 275,000 | | 325,000 | |
| Interior Maintenance | | | | | 25,000 | 25,000 | |
| Bangs Community Center | | | | | | | |
| HVAC (computerized) | | | | | 200,000 | 200,000 | |
| Roof Replacement | | 25,000 | 200,000 | | | 225,000 | |
| Interior Maintenance | | | | 25,000 | 55,000 | 80,000 | |
| North Amherst School | | | | | | | |
| Exterior Maintenance | | | | | | - | |
| Interior Maintenance | | | 19,000 | | | 19,000 | |
| Paving | | | | 8,500 | | 8,500 | |
| Child Care Facility | | | | | | | |
| Interior Maintenance | 13,500 | | | 14,500 | | 28,000 | |
| Exterior Maintenance | | | 7,500 | | | 7,500 | |
| Paving | | | | 9,500 | | 9,500 | |
| Munson Library | | | | | | | |
| HVAC | 19,000 | | | | | 19,000 | |
| Windows | | | | 40,000 | | 40,000 | |
| Exterior Maintenance | | | 5,000 | | | 5,000 | |
| North Amherst Library/Village Center | | | | | 30,000 | 30,000 | 350,000 |
| Fire Stations | | | | | | | |
| Design/Construction-South | | 200,000 | 4,700,000 | | | 4,900,000 | |
| North Station Repairs | | | 20,000 | | | 20,000 | 100,000 |
| Generators & Station Upgrades | | 14,600 | | | | 14,600 | |
| Police Station | | | | | | | |
| Interior Maintenance | | | | 35,000 | | 35,000 | |
| HVAC | 30,000 | 172,000 | 150,000 | | | 352,000 | |
| Exterior Maintenance | | | | 35,000 | | 35,000 | |
| Electrical | | | 15,000 | | | 15,000 | |
| Public Works Facility | | | | | | | |
| Renovations | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 | |
| Security System | | 25,000 | | | | 25,000 | |
| Conservation Building | | | | | | | |
| Hitchcock Center | | | 15,000 | | | 15,000 | 40,000 |
| Affordable Housing | 50,000 | 155,000 | | | | 205,000 | |

B12
FINANCE COMMITTEE REPORT - FY 06

GENERAL FUND CAPITAL PROGRAM - BUILDINGS
Fiscal Years 2005 – 2009

| | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | TOTAL | Unfunded List |
|--------------------------------------|---------|---------|-----------|-----------|---------|------------|------------------|
| MUNICIPAL BUILDINGS: | | | | | | | |
| Jones Library | | | | | | | |
| Roof Repairs | 5,000 | | 21,500 | | 18,500 | 45,000 | |
| Exterior Painting | 32,000 | | | | | 32,000 | |
| Window Replacement | | | | 20,000 | | 20,000 | |
| HVAC improvements | | 10,000 | 25,000 | | | 35,000 | |
| Carpet | 7,500 | | | | 15,000 | 22,500 | |
| Book Drops | 5,000 | | | | | 5,000 | |
| Audiovisual Shelving | | | | | 8,000 | 8,000 | |
| Replacement Chairs / Tables | | | | 15,000 | | 15,000 | |
| SCHOOL BUILDINGS: | | | | | | | |
| Asbestos Removal all Schools | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 | |
| Feasibility study - district | | | | | | - | 20,000 |
| East Street School | | 20,000 | | | | 20,000 | |
| Crocker Farm | | | | | | - | |
| Energy Management System | | 10,000 | | | | 10,000 | |
| Fort River | | | | | | | |
| Renovations | | 10,000 | 75,000 | 2,250,000 | | 2,335,000 | |
| Mark's Meadow | | | | | | | |
| Renovations | 41,000 | | | | | 41,000 | |
| Portable Classrooms | | 80,000 | | | | 80,000 | |
| Wildwood | | | | | | | |
| Repave lot | | | | | | - | 35,000 |
| Renovations | 75,000 | | | 2,250,000 | | 2,325,000 | |
| TOTAL BUILDINGS | 293,000 | 786,600 | 5,268,000 | 4,992,500 | 401,500 | 11,741,600 | 545,000 |
| Less CPAC | 50,000 | 205,000 | | | | 255,000 | |
| Less Grants | | | | | | - | |
| Less Ambulance | | 200,000 | | | | 200,000 | |
| Less Borrowing | | | 4,700,000 | 4,500,000 | | 9,200,000 | |
| Total Tax Supported Buildings | 243,000 | 381,600 | 568,000 | 492,500 | 401,500 | 2,086,600 | |

GENERAL FUND CAPITAL PROGRAM - FACILITIES Fiscal Years 2005 – 2009

| | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | TOTAL | Unfunded List |
|---|---------|---------|---------|---------|---------|-----------|---------------|
| MUNICIPAL FACILITIES: | | | | | | | |
| Downtown Improvements | | | | | | | |
| Downtown Improvements(unspecified) | | | | | 10,000 | 10,000 | 10,000 |
| Shade Trees | | | | 22,500 | 12,500 | 35,000 | 12,500 |
| Downtown Wayfinding Sign System | | | | 20,000 | 20,000 | 40,000 | 20,000 |
| Village Center Design/Improvements | | | | 5,000 | 15,000 | 20,000 | |
| Village Commons | | 5,000 | | | | 5,000 | |
| Street Furniture | | | | | 15,000 | 15,000 | 6,000 |
| National Register Districts | | | 10,000 | 10,000 | 10,000 | 30,000 | |
| Historic Landscape Survey | | 15,000 | | | | 15,000 | |
| Other Historic Preservation Projects | | 27,500 | | | | 27,500 | |
| Sidewalks/ADA Improvements | 600,000 | | | | 750,000 | 1,350,000 | |
| Sidewalks | | | 30,000 | 30,000 | 30,000 | 90,000 | |
| Purchase Streetlights | | | 6,000 | 6,000 | 6,000 | 18,000 | |
| Intersection Improvements | 10,000 | | | | | 10,000 | |
| Road Maintenance/Improvements | 400,000 | 450,000 | 450,000 | 450,000 | 450,000 | 2,200,000 | |
| Land Acquisition | | | | | | - | |
| APR | 95,000 | 100,800 | 100,000 | 100,000 | 100,000 | 495,800 | |
| Open Space | | | 50,000 | 50,000 | 50,000 | 150,000 | |
| Cemetery Improvements | | | | | | - | |
| West Cemetery | - | 150,000 | 125,000 | 87,500 | 50,000 | 412,500 | |
| North and South Cemeteries | | | | 20,000 | 75,000 | 95,000 | |
| Parks & Commons | | | | | | - | |
| Groff Park | | | | | | - | |
| Improvements | | | | | 225,000 | 225,000 | 2,000 |
| Playground Equipment | | 2,000 | | | | 2,000 | |
| Set Shop/Pavilion | | | | 125,000 | | 125,000 | |
| War Memorial | | | | | | - | |
| Playground Equipment/Pathways | | 2,000 | | | | 2,000 | |
| Water Fountains - Pool | | | | | | - | 7,000 |
| Mill River | | | | | | - | |
| Bath House Roofs & Park Areas | | | | | 25,000 | 25,000 | |
| Playground | | | | | | - | 3,000 |
| Resurfacing | | | | 26,000 | 45,000 | 71,000 | |
| Water Fountains/improve parking signage | | | | | | - | 2,000 |
| Kiwanis Park | | | | | | - | |
| Comfort Station (ADA) | | | | | 130,000 | 130,000 | |
| | | | | | | - | |

GENERAL FUND CAPITAL PROGRAM - FACILITIES
Fiscal Years 2005 – 2009

| | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | TOTAL | Unfunded List |
|---------------------------------------|-----------|-----------|---------|---------|-----------|-----------|------------------|
| MUNICIPAL FACILITIES: | | | | | | | |
| Plum Brook Recreation Area | | 57,500 | | | | 57,500 | |
| Field Development | | 50,000 | | | | 50,000 | |
| | | | | | | - | |
| Sweetser Park | | | | 15,000 | | 15,000 | |
| | | | | | | - | |
| Town Commons Improvements | | | | | | - | |
| Town Common | | | 5,000 | 25,000 | | 30,000 | 200,000 |
| | | | | | | - | |
| Miscellaneous | | | | | | - | |
| Master Plan | 20,000 | 65,000 | 85,000 | | | 170,000 | |
| Commercial appraisals | | 82,000 | | | | 82,000 | |
| Personal Property appraisals | | 50,000 | | | | 50,000 | |
| | | | | | | - | |
| Conservation | | | | | | - | |
| Paving Parking Lots | | | 15,000 | | | 15,000 | |
| Puffer's Pond Dredging | | | | | 25,000 | 25,000 | |
| Pathway accessibility | | | | | 20,000 | 20,000 | 25,000 |
| Trail Bridges | | | | 5,000 | | 5,000 | |
| | | | | | | - | |
| TOTAL FACILITIES | 1,125,000 | 1,056,800 | 876,000 | 997,000 | 2,063,500 | 6,118,300 | 287,500 |
| Less Chapter 90 | 400,000 | 450,000 | 450,000 | 450,000 | 450,000 | 2,200,000 | |
| Less CPAC | 95,000 | 343,300 | 290,000 | 277,500 | 300,000 | 1,305,800 | |
| Less Grants | | 57,500 | | | | 57,500 | |
| Less Borrowing | 600,000 | - | - | - | 750,000 | 1,350,000 | |
| Total Tax Supported Facilities | 30,000 | 206,000 | 136,000 | 269,500 | 563,500 | 1,205,000 | |

APPENDIX B

GLOSSARY

These definitions explain the meaning of some terms frequently used at Amherst Town Meeting as the terms apply to Amherst government.

Appropriation - The authorization by Town Meeting of an expenditure for a specified purpose using money from one or more specified sources (taxation, borrowing, grants, etc.). In most cases, a simple majority vote is required; authorization to borrow and appropriations from the Stabilization Fund require a two-thirds vote.

If the expenditure turns out to be less than the appropriation, the remainder is called an appropriation balance. An appropriation balance from a specific project or use can be made available for similar or related purposes by subsequent votes of appropriation transfers. Appropriation balances in the General Fund which stem from the Town's operating budget revert to Free Cash at the end of the fiscal year.

Capital expenditure exclusion - See "Exclusions".

Capital plan - A list of proposed expenditures and funding sources for needs such as land acquisition, construction, major equipment and maintenance, and other special projects that add to the value of the Town's assets.

Cherry Sheet – The official notification from the State of the amounts and types of aid the State will provide to each municipality in a fiscal year, and the amounts each municipality must pay the State and regional entities for a variety of services provided. The document is called a "cherry sheet" because it comes on pink paper.

Contingent appropriation - An appropriation voted by Town Meeting that becomes effective only if the amount is approved in a Proposition 2 1/2 override election.

Debt exclusion - See "Exclusions".

Enterprise fund - A fund established to provide specific services. The state allows enterprise funds only for water, sewer, solid waste, hospital, recreation services, and transportation. Amherst has five: water, sewer, solid waste, golf course, and transportation. Both the costs and the revenues of the enterprise are segregated from other finances of the Town. The costs of the operation are intended to be financed totally or primarily from user charges. Surplus funds, called unreserved retained earnings, may accumulate in the fund for future use by the enterprise. Surpluses result primarily from revenues in excess of estimates and from unexpended appropriations.

Excess taxing capacity - The difference between actual real and personal property taxes levied in any given year and the amount authorized to be assessed under Proposition 2 1/2.

Exclusions - Exclusions allow, by referendum, an increase in the amount of property taxes which a community may levy, for a limited period of time, and only for capital purposes. The revenue is in addition to the levy limit, but it neither increases the levy limit nor becomes part of the base for calculating levy limits of future years. "Capital purposes," in this context, are those for which the Town is authorized to borrow under Massachusetts General Laws, Chapter. 44, sections 7 and 8. Generally, this includes public building and public works projects and land and equipment acquisitions.

The money to pay for these projects is authorized by Town Meeting, but only the Select Board, by a two-thirds majority, can place exclusion questions on the ballot to raise money by increasing the levy.

Capital expenditure exclusion - A one-year increase in the levy limit approved by the voters in a referendum for the purpose of funding a capital project. The referendum question defines the project, states the maximum amount of the exclusion, and specifies the fiscal year in which the payment will occur.

Debt exclusion - A temporary increase in the levy limit approved by the voters in a referendum for the purpose of funding a capital project by means of debt. Both principal and interest are excluded from the levy limit until the debt is retired. The referendum question defines the project, but it does not state the amount of money to be excluded or the years of debt payments. (Estimated amounts are publicized prior to the referendum.)

APPENDIX B

GLOSSARY

Free Cash - The unreserved, undesignated fund balance of the General Fund that accumulates from revenues collected in excess of estimates and from unexpended appropriation balances. These are the only sources of Free Cash; money cannot be appropriated to Free Cash. The amount is calculated and certified by the state's Department of Revenue each year as of July 1, the first day of the fiscal year. Free Cash may be spent by Town Meeting appropriation only, by majority vote.

General Fund - The general operating fund of the Town. It includes revenues from taxation, general state aid, school aid, and all other financial resources that are not held for specific purposes. Expenditures from this fund may be for any purpose for which a municipality may legally appropriate funds. Enterprise Fund money is not part of the General Fund.

Levy - *Verb*: To impose a tax. *Noun*: The total amount of real and personal property taxes assessed in any given year, referred to as "the levy".

Levy ceiling - The limit imposed by Proposition 2 1/2 which equals 2 1/2% of the total full and fair cash value of all property in the Town. The levy may not exceed this amount; taxpayers may not vote a higher amount in an override. The levy ceiling is equal to a tax rate of \$25 per \$1,000 of valuation.

Levy limit - The amount that a town may raise in taxes each year without approval by the voters in a referendum. The levy limit is the prior year's limit plus 2 1/2% of that amount plus an amount approved by the state that resulted from "new growth".

Referenda of two types may be used to increase the limit: override and exclusion.
These are defined elsewhere in this list.

New growth - The increased value in a given year of new development and other growth in the tax base that is not the result of revaluation. Included are physical additions or improvements to taxable property, exempt real property returned to the tax roll, new personal property, and new subdivision parcels and condominium conversions. New growth of one year becomes part of the base for calculating the next year's levy limit.

Overlay / reserve for abatements and exemptions - Tax abatements and exemptions are allowed for a variety of reasons specified in the Massachusetts General Laws. At the time the levy is assessed, the amount of qualifying abatements that will be granted is not determinable; therefore an amount of money must be set aside to provide for these abatements. If at the end of a fiscal year a balance remains in the reserve and the Assessors determine that no further claims are pending, the amount remaining may be reappropriated for other purposes or closed to Free Cash.

Override - A permanent increase in the levy limit approved by the voters in a referendum. The increase becomes part of the base for calculating levy limits of future years.

An override ballot question requests funding for expenses that are expected to continue into the future. The purpose stated in the question may be broad (for example, "general operating expenses") or narrow (for example, "two fire fighters"). The amount of money is also stated in the question, along with the fiscal year in which the increase is to become effective. Money from an override is earmarked for the purpose stated in the ballot question in the first year the override is in effect. Funding for this purpose can be expected to continue, even though, in subsequent years, the money is considered to be an undifferentiated part of the General Fund.

Overrides may be structured in any of three forms: a single ballot question stating a single purpose and related amount of money; a "pyramid" consisting of two or more separate ballot questions stating the same purpose but different amounts of money in each question; or a "menu" of separate questions, each stating a different purpose along with its related amount of money.

Override questions can be put on the ballot only by majority vote of the Select Board. The form of the override and the wording of the question or questions is also determined by the Select Board.

Reserve Fund - An account voted annually by Town Meeting to be used for extraordinary and unforeseen expenses that may occur during a fiscal year. The appropriation may not exceed 5% of the previous year's tax levy. Transfers from this fund are made by vote of a majority of the Finance Committee.

APPENDIX B

GLOSSARY

Reserves - Money accumulated for future expenditure. Free Cash and the Stabilization Fund are general reserves that may be used for a wide variety of purposes. Some reserves are available only for restricted purposes, for example, the Ambulance Account, the Conservation Fund, the Parking Meter Receipt Account, and the Sale of Real Estate Account.

Revolving Fund - A special purpose account that accumulates revenues based on charges for services and from which expenditures are made without Town Meeting appropriation for uses for which the revenue was collected. The purposes for which the Massachusetts General Laws authorize such accounts to be established are recreation, adult education, and school lunch. These funds differ from enterprise funds in that they do not accumulate and capitalize assets, there are restrictions on the size of fund balances they may retain from year to year, and some restrictions are placed on the purposes for which funds may be expended.

Stabilization Fund - An account established to save funds for future needs. Town Meeting may appropriate funds to the account, subject to limits imposed by state law. Transfers from the account may be made at Annual or Special Town Meetings for any lawful purposes. A two-thirds vote of Town Meeting is required to transfer money out of the fund.

The state originally limited use of this fund to capital purposes only, a restriction that no longer exists. Amherst has continued to appropriate from this fund according to the former restriction.

APPENDIX C

LONG TERM DEBT OBLIGATIONS FY 2005 - FY 2009

| | <u>Last Payment</u> | <u>Total Principal</u> | <u>Total Interest</u> | <u>Total Cost</u> |
|---------------------------------------|-------------------------|----------------------------|---------------------------|-----------------------|
| GENERAL FUND | | | | |
| LONG TERM DEBT | | | | |
| Town Hall Renovations | FY 16 | 3,223,000 | 1,631,722 | 4,854,722 |
| Police Facility | FY 08 | 5,104,591 | 2,731,473 | 7,836,064 |
| Bangs Community Center | FY 08 | 685,181 | 373,228 | 1,058,409 |
| Land Purchases | FY 08 | 152,025 | 84,370 | 236,395 |
| Jones Library | FY 11 | 1,025,731 | 539,032 | 1,564,763 |
| Wildwood School Roof | FY 13 | 630,000 | 102,633 | 732,633 |
| Sidewalks (2 projects) | FY 07 | 224,000 | 12,067 | 236,067 |
| Streetlights | FY 07 | 140,000 | 8,733 | 148,733 |
| Crocker Farm (1) | FY 19 | 3,000,000 | 809,875 | 3,809,875 |
| Landfill Cell III | FY 06 | 1,616,919 | 639,874 | 2,256,793 |
| Sidewalks (2005) | FY 14 | 600,000 | 111,327 | 711,327 |
| | | <u>16,401,447</u> | <u>7,044,334</u> | <u>23,445,781</u> |
| SHORT TERM DEBT | | | | |
| Crocker Farm (2) | | 5,505,000 | | |
| Plum Brook Recreation Fields | | 500,000 | | |
| High School Roof | | 1,000,000 | | |
| | | <u>1,000,000</u> | - | - |
| DEBT PAID BY OVERRIDES | | | | |
| Middle School Roof | FY 05 | 579,900 | 133,691 | 713,591 |
| Regional High School Renovations ** | FY 18 | 17,019,678 | 9,108,003 | 26,127,681 |
| | | <u>17,599,578</u> | <u>9,241,694</u> | <u>26,841,272</u> |
| MISCELLANEOUS DEBT OBLIGATIONS | | | | |
| Temp. Interest/Borrowing costs | | | | |
| Deferred Teachers Payroll | | | | |
| | | | | |
| | | | | |
| TOTAL GENERAL FUND DEBT | | 35,001,025 | 16,286,028 | 50,287,053 |
| ENTERPRISE FUNDS | | | | |
| LONG TERM DEBT | | | | |
| WATER FUND | | | | |
| Atkins Treatment Facility | FY 10 | 6,994,929 | 4,699,651 | 11,694,580 |
| South East St. Water Main | FY 12 | 724,969 | 444,369 | 1,169,338 |
| | | <u>7,719,898</u> | <u>5,144,020</u> | <u>12,863,918</u> |
| SEWER FUND | | | | |
| Chapel Road Sewer Ext. | FY 14 | 1,000,000 | 236,627 | 1,236,627 |
| Middle Street Extension | FY 13 | 1,920,000 | 317,248 | 2,237,248 |
| | | <u>2,920,000</u> | <u>553,875</u> | <u>3,473,875</u> |
| TRANSPORTATION FUND | | | | |
| Parking Lot | FY 08 | 555,655 | 304,955 | 860,610 |
| Parking Garage | FY 20 | 1,000,000 | 534,825 | 1,534,825 |
| | | <u>1,555,655</u> | <u>839,780</u> | <u>2,395,435</u> |
| SHORT TERM DEBT | | | | |
| GOLF FUND | | | | |
| Irrigation Improvements and Clubhouse | FY 05 | 250,000 | | |
| | | <u>250,000</u> | | |
| TOTAL ENTERPRISE FUNDS DEBT | | <u>12,195,553</u> | <u>6,537,675</u> | <u>18,733,228</u> |
| TOTAL DEBT | | <u>47,196,578</u> | <u>22,823,703</u> | <u>69,020,281</u> |

** Regional High School Renovations: Please note that the Senior High School Addition/Renovation Debt was refinanced by the district in March 2005 resulting in a savings of over \$800,000. The structure of the refinancing allowed for significant savings to be realized in FY 05, which resulted in one time FY 05 savings to the member towns, including \$222,943 to Amherst. Amherst will reserve the FY 05 savings, which it has already raised and appropriated, to be applied against the FY 06 total debt assessment, thereby reducing the amount to be raised in FY 06.

B3
FINANCE COMMITTEE REPORT - FY 06

APPENDIX C

LONG TERM DEBT OBLIGATIONS FY 2005 - FY 2009

| <u>FY 05</u> <u>Payments</u> | <u>FY 06</u> <u>Payments</u> | <u>FY 07</u> <u>Payments</u> | <u>FY 08</u> <u>Payments</u> | <u>FY 09</u> <u>Payments</u> | <u>Future</u> <u>Periods</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 253,354 | 247,850 | 238,650 | 228,250 | 218,000 | 1,298,675 |
| 345,651 | 337,460 | 299,596 | 130,298 | - | - |
| 45,588 | 45,127 | 51,007 | 21,413 | - | - |
| 10,192 | 9,289 | 9,515 | 8,003 | - | - |
| 71,459 | 69,696 | 65,622 | 62,326 | 58,547 | 102,538 |
| 80,488 | 78,960 | 77,319 | 75,548 | 73,728 | 255,728 |
| 69,025 | 67,474 | 26,358 | | | - |
| 37,188 | 36,365 | 35,481 | | | - |
| 290,750 | 286,250 | 281,750 | 277,250 | 272,188 | 2,355,188 |
| 116,645 | 108,028 | | | | |
| 4,315 | 90,438 | 88,338 | 86,238 | 79,138 | 362,863 |
| 1,324,655 | 1,376,937 | 1,173,636 | 889,326 | 701,601 | 4,374,992 |
| | | | | | |
| 57,095 | 123,863 | 55,050 | | | - |
| | 70,200 | 68,180 | 66,160 | 64,140 | 342,420 |
| | 15,203 | 15,203 | 96,710 | 94,047 | 508,371 |
| - | 15,203 | 15,203 | 96,710 | 94,047 | 508,371 |
| | | | | | |
| 61,179 | | | | | - |
| 494,374 | 230,656 | 382,217 | 340,425 | 301,108 | 687,389 |
| 555,553 | 230,656 | 382,217 | 340,425 | 301,108 | 687,389 |
| | | | | | |
| 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | |
| 56,514 | 56,514 | 56,514 | 56,514 | 56,514 | 113,028 |
| 76,514 | 76,514 | 76,514 | 76,514 | 76,514 | 113,028 |
| 1,956,722 | 1,699,310 | 1,647,570 | 1,402,975 | 1,173,270 | 5,683,780 |
| | | | | | |
| 445,360 | 432,609 | 479,431 | 647,220 | 802,081 | 2,171,689 |
| 57,400 | 66,184 | 113,556 | 77,771 | 73,480 | 73,115 |
| 502,760 | 498,793 | 592,987 | 724,991 | 875,561 | 2,244,804 |
| | | | | | |
| 130,250 | 128,750 | 127,250 | 125,750 | 124,063 | 585,065 |
| 241,418 | 236,859 | 231,960 | 222,728 | 217,408 | 809,804 |
| 371,668 | 365,609 | 359,210 | 348,478 | 341,471 | 1,394,869 |
| | | | | | |
| 37,085 | 33,797 | 47,903 | 17,086 | 0 | 0 |
| 89,288 | 86,788 | 84,288 | 81,788 | 79,288 | 705,973 |
| 126,373 | 120,585 | 132,191 | 98,874 | 79,288 | 705,973 |
| | | | | | |
| 58,995 | | | | | |
| 1,059,796 | 984,986 | 1,084,388 | 1,172,343 | 1,296,320 | 4,345,646 |
| 3,016,518 | 2,684,296 | 2,731,958 | 2,575,318 | 2,469,590 | 10,029,426 |