

**TOWN OF AMHERST - FY 10 MUNICIPAL BUDGET
Budget Cuts**

11-May-2009

DRAFT - For Discussion Purposes Only

Department	Description	FTE	\$ Reduction	+ \$ Reduction Benefits	Cut Totals	Cumulative Cut	FY 10 Municipal Budget
Tier 1 Cuts (from 1/16/09 Manager Budget Proposal):							
Town Mgr/Select Board	Admin Assistant to Town Manager	1.00	(41,096)			(41,096)	19,648,218
Human Resources	Human Resources Consultant		(44,200)			(85,296)	+5.7%
Town Clerk/Elections	Elections		(26,300)			(111,596)	
Fire/EMS	Overtime and Extra Help		(65,000)			(176,596)	
Communications Ctr	Director of Communications Center	1.00	(80,277)			(256,873)	
Public Works	Crew Supervisor in Tree Maintenance	1.00	(57,666)			(314,539)	
Inspection Services	Clerical Extra Help		(11,217)			(325,756)	
Health	Outreach Worker (grant offset)	0.09	(9,709)			(335,465)	
Health	Public Health Nurse (grant offset)		(6,000)			(341,465)	
LSSE	Program Coordinator (Aquatics/Sports)	1.00	(41,134)			(382,599)	
Community Dev'p	Human Services Agency Funding		(66,000)			(448,599)	
Community Dev'p	Director (grant offset)	0.20	(15,379)			(463,978)	
SUBTOTAL - TIER 1						(463,978)	(463,978)
							19,184,240
							Manager FY 10
							+3.2%

Tier 2 Additional Cuts:

Employee Benefits	Increase Health Insurance Co-Pays		(85,442)			(549,420)	
Employee Benefits	Life Insurance increase basic to \$10,000		10,110			(539,310)	
Town Mgr/Select Board	Part-Time Clerical		(20,000)			(559,310)	
IT	Staff Reduction/Reorganization	1.00	(64,612)	(11,500)		(635,422)	
IT	Delay Email Outsourcing		(20,000)			(655,422)	
Police	Transfer 50% Info Specialist to IT	(0.50)	30,538			(624,884)	
IT	Transfer 50% Info Specialist to IT	0.50	(30,538)			(655,422)	
Veterans	Regionalization	0.40	(5,000)			(660,422)	
LSSE	Program/Staff Cuts & Increased Fees	1.00	(65,307)	(11,500)		(737,229)	
LSSE	Close War Memorial Pool (net)		(41,840)			(779,069)	
Communications Ctr	Extra Help & OT		(20,000)			(799,069)	
Fire/EMS	Overtime (minimum manning to 7)	3.00	(80,000)			(879,069)	
Police	3 Officers	5.40	(121,145)	(34,500)		(1,034,714)	
SUBTOTAL - TIER 2						(570,736)	(570,736)
TOTAL CUTS - TIER 1 & 2						(1,034,714)	(1,034,714)
Additional Cuts/Revenue to Target CUT TARGET (as of 4/30/09)						(115,286)	(115,286)
						(1,150,000)	18,498,218
							-0.5%
Municipal 33.4% Share of Remaining Gap (No New Revenues or Reserves Used)						(837,214)	(837,214)
TOTAL CUTS						(1,987,214)	17,661,004
							-5.0%

TOWN OF AMHERST, MASSACHUSETTS
 FY 09 and FY 10 State Aid Cuts (projected)
 DRAFT For Discussion Purposes Only
 11-May-2009

	FY 09 Budget	FY 09 Mid-Year Reductions	FY 10 Level Services	% Chg	FY 10 FC Guideline Nov 2008	% Chg	FY 10 Revised 5.11.09	% Chg	FY 10 Revised ??????	% Chg
REVENUES:										
Taxes	37,239,884		38,409,418	3.1%	38,409,418	3.1%				
Other Local Revenues	5,311,090		5,414,792	2.0%	5,667,956	6.7%				
State Revenues	17,129,832	(978,298)	13,736,908	-19.8%	13,736,908	-19.8%				
Other Financing Sources	2,521,580		2,473,373	-1.9%	2,683,817	6.4%				
Reserves (Free Cash + Stabilization)	425,000		0	-100.0%	0	-100.0%				
Total Revenues	62,627,386	(978,298)	60,034,491	-4.1%	60,498,099	-3.4%				
EXPENDITURES:										
Capital Plan - Debt Exclusion	441,321		400,837	-9.2%	400,837	-9.2%				
Capital Plan - Tax Funded	2,547,958		2,586,084	1.5%	2,586,084	1.5%	2,455,981	-3.6%	2,455,981	-3.6%
Other Govt Assessments	5,246,418		5,582,969	6.4%	5,582,969	6.4%				
Miscellaneous	587,274		530,857	-9.6%	530,857	-9.6%				
Subtotal Other Expenditures	8,822,871	0	9,100,747	3.1%	9,100,747	3.1%				
Town	18,591,563		19,648,218	5.7%	19,184,240	3.2%	18,498,218	-0.5%	18,498,218	-0.5%
Elementary Schools	20,869,430		21,761,191	5.2%	21,103,219	2.0%	20,614,366	-0.4%	20,614,366	-0.4%
Amherst Pelham RSD Assessment	12,395,375		13,878,957	12.0%	12,829,213	3.5%	12,829,213	3.5%	12,829,213	3.5%
Amherst Pelham RSD Budget	28,120,995		29,817,119	6.0%	28,636,214	1.8%	28,636,214	1.8%	28,636,214	1.8%
Jones Library	2,128,147		2,218,399	4.2%	2,109,748	-0.9%	2,092,288	-1.7%	2,092,288	-1.7%
Jones Library (Tax Support)	1,490,385		1,628,844	9.3%	1,520,193	2.0%	1,502,733	0.8%	1,502,733	0.8%
Subtotal Operating Budgets	55,714,611	0	57,566,765	6.9%	55,226,420	2.6%	54,034,085	0.4%	54,034,085	0.4%
Total Expenditures	62,627,386	0	66,607,512	6.4%	64,327,166	2.7%				
SURPLUS / (SHORTFALL):	(0)	(978,298)	(6,573,021)		(3,829,068)		0		0	

		A	B	E	E
Estimated Structural Budget Gap	(425,000)	(6,148,021)	(6,148,021)	(6,148,021)	(6,148,021)
Structural Deficit Remaining from Prior Year	0	(425,000)	(425,000)	(425,000)	(425,000)
Current Year Budget Gap	(425,000)	(6,573,021)	(6,573,021)	(6,573,021)	(6,573,021)
Operating Budgets					
	% Share				
	FY 09 Budget				
Town	33.4%	(223,317)	(463,978)	(1,150,000)	(1,150,000)
Elementary Schools	37.1%	(221,749)	(657,972)	(1,146,825)	(1,146,825)
Amherst Pelham RSD Assessment	22.2%		(1,049,744)	(1,049,744)	(1,049,744)
Jones Library Tax Support	2.7%	(17,059)	(108,651)	(126,111)	(126,111)
Subtotal Operating Budgets		(462,125)	(2,280,345)	(3,472,680)	(3,472,680)
Capital Budget - Tax Funded	4.6%		38,226	(130,103)	(130,103)
TOTAL EXPENDITURE REDUCTIONS	100.0%	0	(2,242,119)	(3,602,783)	(3,602,783)
				total net cut:	total net cut:

REVENUES:										
State										
Unrestricted Gen Govt Aid (Lottery/AA)										1,612,958
ARRA \$50/per pupil										70,250
Police Career Incentive (Quinn Bill)										83,369
Meals Tax +2% (Local Option)										930,000
Hotel/Motel Tax (+2% Local Option)										46,000
Close Telecommunications Tax Loophole										250,000
Subtotal State Revenues	0	0	0	0	0	0	0	0	0	2,992,577
Federal (Economic Stimulus Legislation)										
Capital										
School Grants (Title 1, IDEA)										0
Subtotal Federal Revenues	0	0	0	0	0	0	0	0	0	0
Local										
State Grant - Wildwood Roof Project		362,198			49,990		49,990			49,990
Overlay Surplus		153,975								
New / Increased Revenue - Town					413,618		413,618			413,618
New / Increased Revenue - Schools										
New / Increased Revenue - Library										
Reserves	425,000									
Property Tax Override										
Subtotal Local Revenues	425,000	516,173	0	0	463,608	0	463,608	0	0	463,608
TOTAL REVENUE ADJUSTMENTS	425,000	516,173	0	0	463,608	0	463,608	0	0	3,456,185
SURPLUS / (SHORTFALL) REMAINING	0	0	(6,573,021)		(3,867,294)		(2,506,630)		0	485,947