

FISCAL YEAR 2021

Town of Amherst

MASSACHUSETTS



PROPOSED MUNICIPAL BUDGET

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THIS BUDGET

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POLICY, THIS BUDGET HAS BEEN PRODUCED ON RECYCLED PAPER)**



To: Town Council

From: Paul Bockelman
Town Manager

Date: Jun 29, 2020

Subject: Town Manager Budget Message: Proposed FY21 Town Budget

In accordance with the Section 5.4 of the Amherst Home Rule Charter, it is my privilege to submit the FY21 budget for the second year of our new form of government. This budget includes all aspects of Town operations including Municipal, Schools, Library, and Capital for the fiscal year July 1, 2020 – June 30, 2021 (FY21). Once adopted, this budget will supplant the one-month budget previously adopted by the Town Council. The five-year Capital Plan is also incorporated as part of this budget submission.

Executive Summary

The Operating Budget and Capital Budget for the Town of Amherst will provide the funds necessary to deliver services as outlined for the year July 1, 2020 – June 30, 2021. This total budget of \$81,333,439 represents a decrease of \$2,339,485 or 2.8% from the FY20 budget. The Capital Plan calls for an investment of \$3,233,939 for FY21, a reduction in capital of \$2,202,351 or 40.5% lower than the FY20 budget.

The general fund budget is balanced using existing revenue streams and does not require the use of reserves or an override. If State Aid is lowered from FY20 levels, reserves will be used to offset the reduction.

The Town of Amherst budget includes five components:

- a. Municipal budget (includes the Town's four enterprise funds);
- b. Elementary School budget;
- c. Library budget;
- d. Amherst-Pelham Regional School District budget; and,
- e. Capital Improvement Program.

Other important budget documents include the:

- a. Community Preservation Act (CPA) budget; and,
- b. Community Development Block Grant (CDBG) budget.

These documents have been submitted to the Town Council on this date and simultaneously filed with the Town Clerk so they can be published on the Town bulletin board. All documents may be found here: www.amherstma.gov/budget.

FY21: A Year Like No Other

The FY21 budget process started off on a positive note. In January and February, the Town's proposed budget was in great shape as we anticipated meeting our goal for funding capital, providing level service funding to departments, and building the Town's reserves. The Town was actively working to address long-needed major capital projects and moving toward making significant investments in the downtown area.

Then we were hit by the COVID-19 pandemic.

The impacts of COVID-19 have caused untold pain and suffering in our community and caused never before seen changes in our society. The physical and emotional toll on residents and businesses in Amherst has been enormous.

This public health crisis spawned an economic crisis as people grappled with lost wages, housing and food insecurity, and an uncertain future. The Town of Amherst's residents have been hit particularly hard by the closure of the Town's largest employers – the two colleges and university - and many of the Town's small businesses and restaurants.

While individuals and business owners have been hit the hardest, these closures have also affected the Town. Town operations were disrupted and its revenues fell. Hotel and meals tax, parking fees, activity fees and many other local receipts have all dropped precipitously. In addition, water consumption and sewer use have declined sharply as students at the colleges and university left the campuses two months early.

Then, George Floyd, an unarmed African American man, was killed on May 25, 2020 by a police officer. This shocking event has reminded us all that structural racism is ever present and active. It brought to the forefront the requirement that committed steps must be taken to address the institutional policies, practices and attitudes that permeate our nation, culture, and our own community.

The work funded in this budget should ensure that all members of our community – no matter their race or color or where they fall on the power spectrum - feel part of Amherst and feel protected, listened to, and served by their public servants.

In this budget, we have added funds to explore, identify, and implement strategies to move toward racial and social justice. Most importantly, these strategies must be developed by working with the Town's residents of color who have historically not been fully represented in these discussions.

FY21: Budget Process

The FY21 budget has been prepared in an era of uncertainty. No one knows how deep or long the negative economic consequences of the COVID-19 pandemic will have on our local economy. There is no clear plan for opening the colleges and university, there is no guidance from the State House on local aid, and there is no prognosis for the future of our institutions of higher education and local businesses. We do know it will be substantially different from previous years.

Preparing a budget is usually an arduous, intense exercise in setting goals, assembling large amounts of information, weighing competing demands, and making difficult decisions about many valued priorities. At the beginning of the budget process, this year was no different.

The budget process for the Town began on November 7, 2019 when we presented financial projections for FY21 to the Budget Coordinating Group. The budget projections included some uncertainty but within

a narrow range. This presentation was followed by a public forum held by the Town Council as required by the Town Charter to gather comments from the public.

On December 16, 2019 the Town Council issued its “FY21 Budget Policy Guidelines” that provided guidance to Town staff as we went through the detailed and deliberate process of meeting with departments and analyzing their budget needs.

With the onset of the COVID-19 pandemic, the Governor of the Commonwealth declared a State of Emergency on March 10, 2020.

The Town Manager declared a State of Emergency in the Town of Amherst on March 16, 2020. These orders are both still in effect.

The disruption to every sector of the economy including the health, education, and government areas created enormous instability. Whole sectors of the economy ceased to operate. Traditional revenue sources for government cratered and any prospect for reliable predictions were useless.

On March 23, 2020, the Town Council granted an exception to the deadlines under Charter Section 5.4(b) for the Town Manager to submit a proposed budget for fiscal year 2021 to the Town Council due to the extra time needed because of the Governor's and Manager's declaration of a state of emergency. This vote was subsequently modified by the Town Council at its meeting on April 27, 2020 so that the deadline for a proposed budget for FY21 was established as June 29, 2020. At that same meeting, the Town Council voted to authorize and direct the Town Manager to submit a one-month proposed budget for July 2020 to the Town Council by June 1, 2020.

Town staff presented an update on the financial condition of the Town to the Budget Coordinating Group which included members of the Town Council, School Committee, and Library Trustees on May 11, 2020.

After deliberation and advice by the Finance Committee, the Town Council provided additional guidance in its May 18, 2020 “FY21 Revised Budget Policy Guidelines” memo.

In these guidelines, the Town Council directed the Town Manager to:

- Fund operating budgets at FY20 levels;
- Fund all legally required obligations including debt service and assessments;
- Reduce cash capital; and
- Reduce the Town's contribution to the OPEB Trust Fund by 50%.

These guidelines recognized first, that the services provided by the Town are important to its residents and businesses and second, that reduced revenues mandated reduced budgets. The guidelines provided for the creation of a budget that met the financial needs of the Town and maintained staffing and services to the extent feasible. Lastly, the plan recognized the broad range of uncertainty in building this budget with the understanding that the Town had to be creative and remain flexible as the future unfolds.

The Council stated, in conclusion: “But this year, the goal is to maintain our current initiatives to the greatest possible extent, adjusting as needed for the reasons that have been stated.”

This budget does that.

On May 29, 2020, the Town Manager submitted a one-month budget to the Town Council which the Council adopted on June 15, 2020.

FY21: Next Steps

This is the second budget to be adopted under the Amherst Home Rule Charter (Charter) that was approved by the voters on March 27th, 2018. Under the Charter, the Town Council is the legislative body that approves the budget. Prior to a vote, the Town Council must complete several steps.

Section 5.3 of the Charter requires that a Public Forum be held prior to March 15th. This forum was held on November 7, 2019 as the budget preparation process was getting underway.

Once the Town Manager submits the budget, the Section 5.5(a) of the Charter states that the Town Council shall immediately refer the budget to the Finance Committee.

The Finance Committee is required to hold a public hearing on the proposed budget. This public hearing is scheduled for Monday, July 13, 2020 at 7:00 p.m. and will be held virtually through the Zoom meeting platform. The Finance Committee is required to “thoroughly review the budget and make a presentation and recommendation to the full Town Council within 30 days of referral.”

Over the course of the next two weeks, the Finance Committee will meet with individual department heads and Finance staff to review the budget. The Finance Committee will then vote a recommendation to the full Town Council. (Note that the Town Council voted to separately consider the Amherst-Pelham Regional School District budget. The Town Council held a public hearing on the Regional School District budget on June 8, 2020 and is scheduled to vote to approve the District budget on June 29, 2020.)

The Town Council shall adopt the budget, with or without amendments, by July 30th, 2020.

Each of the component budgets included in this comprehensive Town budget has gone through a rigorous, thorough review by staff and committees including the:

- Amherst School Committee;
- Board of Library Trustees;
- Amherst-Pelham Regional School Committee;
- Joint Capital Planning Committee;
- Community Preservation Act Committee; and
- Community Development Block Grant Advisory Committee.

The referenced set of budget documents provides a complete financial plan for all Town funds and Town activities for FY21. I have also included supporting documents and historical budgets for your review. The budget documents explain the proposed budgets for all Town agencies in fiscal terms, priorities, and programs. They outline proposed financial policies for FY21, describe important features of the budgets, indicate major variations from FY20, provide reasons for these changes, and provides a summary of the Town's debt position.

Here's how you the public can learn more about this budget:

- All documents can be found on the Town's website here: www.amherstma.gov/budget.
- The Finance Committee will meet twice weekly to review the budget department-by-department. These meetings will be on Tuesdays and Thursdays at 2:30 p.m. on the following dates: June 30th, July 2nd, July 7th, July 9th, and July 14th. All meetings are open to the public.
- The Finance Committee will hold a public hearing on the budget on July 13th. This meeting is open to the public and public comment is invited.

Town staff will continue to make ourselves available to the public, as well:

- The Town Manager and Communications Manager will continue weekly Community Chat “call-in” show on Thursdays at 12:00 noon on July 2nd July 9th with the focus being on the budget.

- The Finance Director will do a live 24-hour AMA (Ask Me Anything) event on July 9th that will be available on all of the Town's social media channels including Reddit, Facebook, and Twitter.
- Public feedback/questions on the budget may also be submitted by using the online form on the budget web page.

FY21: Meeting the Challenge

The FY21 budget is built on a number of assumptions, the most important of which is that residents want the same high level of services that we currently provide. This includes strong schools, comprehensive public safety, full-service public works, extensive municipal services, and a robust library system. In short, this budget sustains core and valued Town services within the revenues available.

The Town has accelerated its efforts to streamline operations and provide additional services online such as online bill paying, expedited online permitting, and virtual public meetings that has extended the transparency of boards and committees with every meeting of every public body being able to be recorded.

The Town has deferred many important decisions about capital, including emergency response vehicles, to the fall when we hope to have more clarity on our financial situation. For now, roads and sidewalks have been prioritized to take advantage of the summer construction season and a capital reserve is in place to address any essential capital needs.

The Town is dedicated to prudent fiscal management to maintain the solid financial foundation established over decades of strong municipal leadership. In fact, it is my belief that it is the Town's strong standing with reserves that will permit it to weather the financial storm over the coming years.

No reserves are utilized to support the budget at this point nor is an override proposed.

I note that the Federal Government has provided some opportunities for local governments to be reimbursed for some of the expenses incurred during this State of Emergency in the form of Federal Emergency Management Agency (FEMA) reimbursements and CARES Act funding. However, these funds cannot be utilized to replace lost revenue, which is our biggest need.

FY21: Revenues

While property taxes are projected to be stable with a moderate increase, the two other largest revenue sources are projected to be level or reduced.

- Property Taxes:
 - Property tax revenues are increasing by 3.4%.
 - Estimates of New Growth have been scaled back significantly. New Growth is anticipated to be lower than in prior years due to the slowed down economy and is estimated to add \$450,000 to the levy. This is significantly less than the \$600,000 originally projected at the beginning of the budget process.
 - What revenues actually look like during the course of the next year is a big unknown.
- Local Receipts:

The COVID-19 pandemic has had, and will continue to have, a significant impact on Local Receipts and we are projecting a staggering 37% decrease, or nearly \$3 million. Local Receipts are projected to decrease as follows:

 - 24% reduction for motor vehicle excise revenues
 - 75% reduction for hotel/motel and meals excise taxes

- 62% reduction in rentals of the Bangs Center
- 73% reduction in LSSE programs (Cherry Hill and recreation camps)
- 37% reduction in licenses and permits.
- The Ambulance Fund, already decreased due to the loss of the contract with the Town of Hadley, is projected to experience additional loss of revenue due to the reduced college population, creating a reduction of revenue of \$620,849. Although ambulance receipts and calls are down, we have maintained current staffing levels in the Fire Department (and even increased staffing with temporary firefighters during the FY20 phase of the pandemic).
- State Aid:
 - We project State Aid to remain flat. We have received little guidance from State officials about all lines of State Aid. We do know that the State projects an estimated at least a 15% reduction in revenues to the State. The most recent decision by the Department of Revenue is that State Aid has been level funded for the first two months of the fiscal year. Our plan is that Town reserves will be used to close revenue gaps if State Aid is reduced whenever the State adopts a FY21 budget.

FY21: Expenditures

My recommended FY21 Town of Amherst Town Budget includes the following:

Budget	Approved FY20	Proposed FY21	Change (\$)	Change (%)
Municipal	\$24,584,061	\$24,584,061	\$0	0.00%
Amherst Schools	\$23,838,855	\$23,912,452	\$73,597	0.30%
Regional Schools	\$16,444,279	\$16,404,120	-\$40,159	-0.24%
Libraries (tax support)	\$2,043,302	\$2,043,302	\$0	0.00%
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Subtotal	\$66,910,497	\$66,943,935	\$33,438	0.05%
Budget	Approved FY20	Proposed FY21	Change (\$)	Change (%)
Capital	\$5,436,290	\$3,233,939	-\$2,202,351	-40.5%
Retirement, OPEB, etc.	\$6,404,775	\$6,478,036	\$73,261	1.1%
Assessments, Other	\$4,791,361	\$4,677,529	-\$113,832	-2.4%
=====	=====	=====	=====	=====
TOTAL	\$83,672,923	\$81,333,439	-\$2,339,485	-2.8%

FY21: Town Council Actions

As part of the FY21 budget process, the Council will be asked to:

- Approve a twelve month budget
- Rescind the previously approved one month budget
- Consider a debt authorization for the Water Enterprise Fund for the Centennial Water Treatment Facility and Well #4 Replace/Repair Projects

- Consider a debt authorization for the Sewer Enterprise Fund for the Gravity Belt Thickener and Reuse Water Projects

Please note that approval of the Capital Improvement Program is typically part of the required actions but that item is being considered separately this fiscal year.

Conclusion

This budget represents my recommendation to the Town for funds needed to deliver superior government services, efficiently and effectively, to the Town's residents, businesses, institutions, and visitors. It incorporates the priorities identified by the Town's elected officials as we move forward.

The budget maintains core services so that we have the talented team in place to have the Town well prepared to recover quickly from this economic downturn.

FY21 brings with it much uncertainty. The Town will remain flexible and nimble as we address other, unknown challenges during the course of the year.

This budget was built for FY21, but we continue to project an uncertain future for FY22 and beyond. We will work to harbor our reserves as much as possible and have retained some fiscal tools to balance the FY22 budget, which we expect will be a greater challenge than this year.

Acknowledgements

The development of the Town's budget plan is a team effort that starts at the very core of our operations – funding basic services delivered by dedicated employees. It is the needs and insights provided at the ground level that informs the decisions made in these budget planning documents.

The budget process starts in November with early financial projections and presentations to the four boards and the public.

The Schools, under the leadership of Superintendent Michael Morris and Finance Director Doug Slaughter, produce a comprehensive budget for both the elementary schools and regional school district. Library Director Sharon Sharry manages a complex budget of which the Town is just one part with the Jones Library Trust providing other resources. I am fortunate to work with such committed and great partners.

The Community Preservation Act Committee reviews every request for funds and makes the difficult recommendations to the Town Council.

The Joint Capital Planning Committee addressed the many capital needs we face as a community and made the hard choices needed to prioritize roads and sidewalks in the coming year.

The municipal budget starts and ends with the Town's department heads. It's a talented group who are able to project the needs of their departments and manage their budgets with great accuracy.

My principal support staff in the production of this budget and, really, the people who sweat the details are Assistant Comptroller Holly Bowser, Comptroller Sonia Aldrich, Finance Director Sean Mangano, and Assistant Town Manager David Ziomek. More than ever, this document is the collective effort by this experienced and talented team.

This year, this team of people have had to come together to build a budget, tear it apart and start over, and continue to make adjustments up until the final hour. A budget is a planning document. We know it will change. I am incredibly proud of the people who worked with me to create this document which presents a solid, no frills plan to secure the future for crucial Town services.

Lastly, I want to thank every Town employee, Town Councilor, committee volunteer, resident, our partners in the business community, and our three world-class higher education institutions who contribute each day to make Amherst such a wonderful place to make a home.

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Office of the Town Manager
(413) 259-3002
townmanager@amherstma.gov

To: Town Council

From: Paul Bockelman
Town Manager

Date: June 29, 2020

Subject: Proposed FY21 Municipal Budget

Attached is the proposed municipal budget for the fiscal year beginning July 1, 2020 (FY21).

Budgets for the Library, Elementary Schools, and Regional School District and the Capital Improvement Program are presented separately.

Summary

The municipal budget includes expenses for all municipal government operations including general government, public safety, public works, planning/conservation/inspections, community services, and four enterprise funds: water, sewer, solid waste, and transportation. The budget to repay the Town's debt and other assessments are also included.

Revised budget policy guidelines adopted by the Town Council on May 18th required a significant review and revamping of the budget that we had previously been prepared to deliver to the Town Council on May 1st. With these revised guidelines, the Town Council directed that budgets be funded at FY20 levels which required a serious reworking of all parts of the budget.

To achieve this goal of a level-funded budget, we incorporated many budget reductions including the elimination of three FTE positions, numerous part-time positions, and savings in vehicle and health insurance. We also reallocated certain expenses to rebalance departmental budgets, reduced budgets that were most impacted by the changes required by the COVID-19 pandemic, and reduced our contribution to OPEB in some lines.

We made one significant addition of an appropriation of \$80,000 to engage the community as we explore, identify, and implement strategies to confront systemic racism. Other increases include additional liability insurance, budgeted software maintenance, additional hours in Conservation, and a budget for Town Council meeting recorders.

It is important to note that the impact of COVID-19 on the operations and finances of the Town continues to be a significant challenge.

FY21: Municipal & Enterprise Fund Budget Requests

My recommended FY21 Town of Amherst Budget includes the following:

	FY21 Recommendation	Dollar Change from FY20	Percent Change from FY20
Municipal Budget	\$24,584,061	\$0	0.0%
Water Fund	\$4,397,503	-\$95,073	-2.1%
Sewer Fund	\$4,328,652	-\$178,926	-4.0%
Solid Waste Fund	\$538,916	\$45,254	9.2%
Transportation Fund	\$838,222	-\$233,395	-21.8%

FY21: Municipal Budget Highlights

All contractual obligations, including all collective bargaining agreements, debt service, and assessments for the retirement system are included in this budget.

To achieve a level funded budget, numerous line items were adjusted, reallocated, or decreased. This included the elimination of three FTE positions that are currently vacant and numerous part-time positions, a reduction in extra time, and savings in vehicle and health insurance.

Reductions/Reallocations:

- **Town Manager**: reallocated the Communications Manager position from 100% in Information Technology to 75% in the Town Manager's budget and 25% in Information Technology to more accurately reflect the position's responsibilities.
- **Conservation and Development**: eliminated a vacant Administrative Assistant position with support now being provided by staff in the Town Manager's office. Reallocated partial FTE from water fund to Conservation.
- **Finance Department**: eliminated two vacant half-time positions.
- **Veterans' Benefits**: adjusted to accurately reflect actual trend. No veterans will be denied approved benefits due to this adjustment.
- **LSSE**: eliminated one vacant program director position. LSSE has seen the most reductions due to the reduced operations of Cherry Hill Golf Course, Pools, Summer Camps, Summer Programs, and After School Care. The reduction in these fee-for-service activities necessitated a reduction in staffing. These cuts were accomplished by not hiring part-time employees and reallocating full-time staff to take on other duties.

Increases:

The budget includes the addition of \$80,000 to engage the community as we explore, identify, and implement strategies to confront systemic racism. Other increases include additional liability insurance, software maintenance, partial FTE increase in Conservation, and compensation for Town Council meeting recorders.

Possible Additions:

If additional funds become available, the Community Services budget may be increased to address the demand for increased programming and services.

FY21: Enterprise Funds Highlights

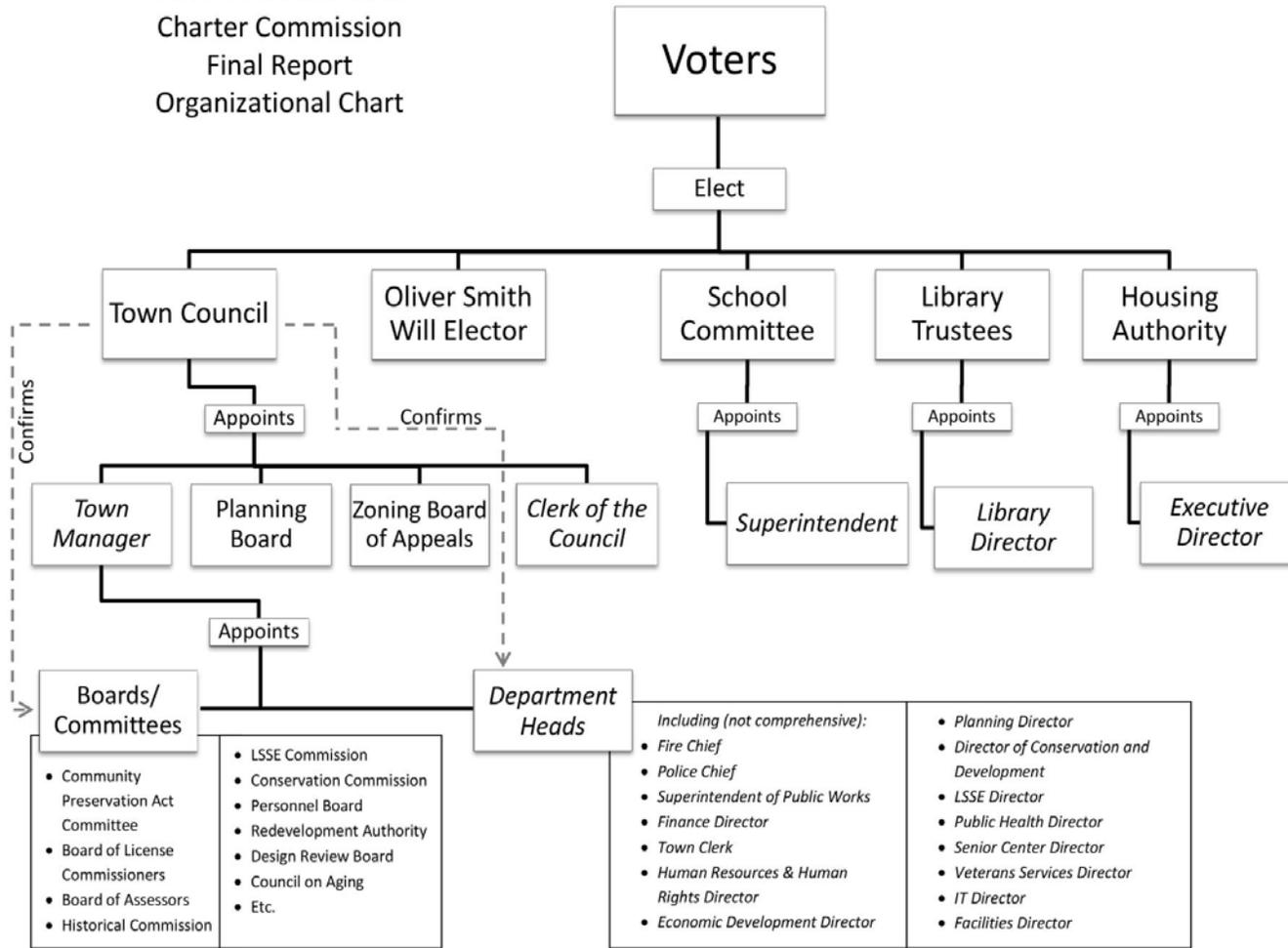
- We project reduced water and sewer usage due to the curtailed operations of the colleges and university. The Town's water and sewer rates continue to be lower than neighboring communities and the state average.
- The Water Fund budget will decrease \$95,073 or a decrease of 2.1% from the FY20 budget.
- The Sewer Fund budget will decrease \$178,926 or a decrease of 4.0% from the FY20 budget.
- The Solid Waste Fund budget is increased by \$45,254, which includes a one-time capital expense of \$40,000 for a grant match, which will leverage \$140,000, for the purchase of a fuel efficient roll-off truck.
- The Transportation budget will decrease by \$233,695 from the FY20 budget. FY 21 revenues are based on a combination of FY19 and FY20 actual and projected receipts and expectations of future parking usage. The COVID-19 pandemic significantly reduced parking revenues in FY20 as many businesses in downtown were closed. This trend is anticipated to continue during the early phases of FY21. The reduction was managed by reducing operating budgets, an expected reduction in debt payments, and reallocating certain expenses to the General Fund which will be reversed once parking revenues return to normal levels. Parking Enforcement Officers have been reassigned to support meal distribution at the Senior Center and managing attendance at Puffers Pond.

Budget-related information will be continuously updated and posted on the Town's website at www.amherstma.gov/budget.

Conclusion

This budget represents my recommendation to the Town for funds needed to deliver superior government services to the Town's residents, businesses, institutions, and visitors. It incorporates the priorities identified by the Town's elected officials.

Town of Amherst
 Charter Commission
 Final Report
 Organizational Chart



Italics = Town employees

CONSOLIDATED RESOURCES/EXPENDITURES SUMMARY

	FY 2021 General Fund	FY 2021 Water Fund	FY 2021 Sewer Fund
REVENUES			
Property Tax	56,787,470	-	-
Local Receipts/User charges	4,918,302	4,397,503	4,170,000
State Aid	16,394,552	-	-
Other Financing Sources	3,233,114		158,652
TOTAL REVENUES	81,333,438	4,397,503	4,328,652
EXPENDITURES			
<u>OPERATING BUDGET</u>			
Town	24,584,061	2,964,644	2,884,336
Elementary Schools	23,912,452	-	-
A-P Regional School District (Assessme	16,404,120	-	-
Jones Library (Tax Support)	2,043,302	-	-
Subtotal OPERATING BUDGET	66,943,935	2,964,644	2,884,336
<u>CAPITAL BUDGET</u>			
Debt Service - Current	1,797,288	460,380	710,979
Debt Service - Projected	30,000		-
Cash Capital (Tax Support)	1,406,651	-	-
Subtotal Tax Funded Capital	3,233,939	460,380	710,979
Cash Capital (Non-Tax Support)	-	83,000	100,000
Subtotal CAPITAL	3,233,939	543,380	810,979
<u>MISCELLANEOUS</u>			
Assessment - Retirement System	6,192,108	314,105	303,252
Assessment - Regional Lockup Facility	35,928	-	-
OPEB	250,000	79,000	50,000
Reserve Fund	-	-	-
Subtotal MISCELLANEOUS	6,478,036	393,105	353,252
Total APPROPRIATIONS	76,655,910	3,901,129	4,048,567
<u>UNAPPROPRIATED USES</u>			
Reserve for Abatements & Exemptions	567,875	-	-
State Assessments (Cherry Sheet)	3,385,974	-	-
Cherry Sheet Offsets	707,424	-	-
Other Amounts to be Raised	16,256	496,374	280,085
Subtotal UNAPPROPRIATED USES	4,677,529	496,374	280,085
TOTAL BUDGET PLAN	81,333,439	4,397,503	4,328,652
\$ Change from Prior year		(95,073)	(178,926)
% Change from Prior Year		-2.1%	-4.0%

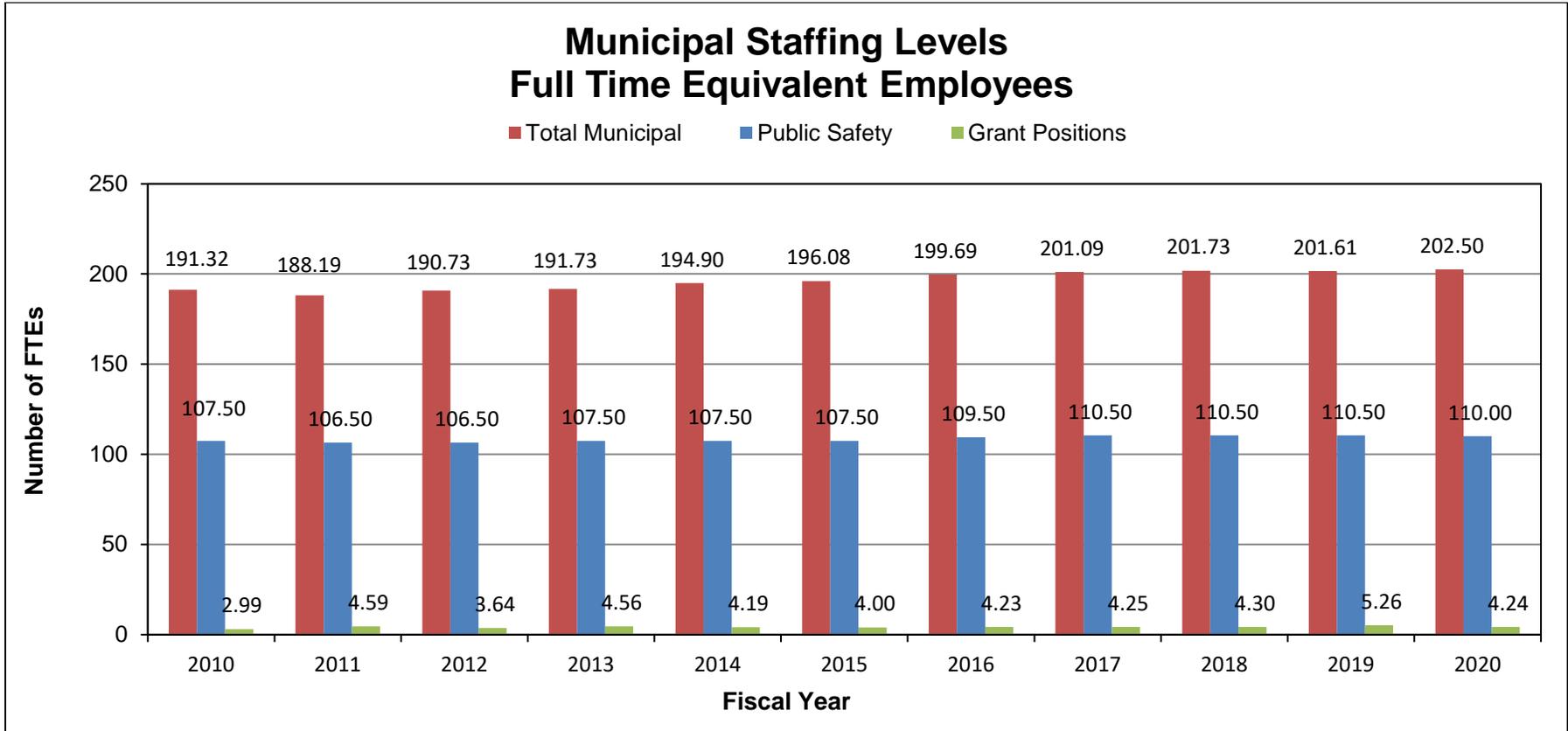
CONSOLIDATED RESOURCES/EXPENDITURES SUMMARY

FY 2021 Solid Waste Fund	FY 2021 Transportation Fund	FY 21 COMBINED FUNDS (memo only)	FY 20 COMBINED FUNDS (memo only)	Change FY 20 - 21	Percent Change
-	-	56,787,470	54,907,326	1,880,144	3.4%
507,770	838,222	14,831,797	18,383,902	(3,552,105)	-19.3%
-	-	16,394,552	16,321,539	73,013	0.4%
31,146	-	3,422,912	4,399,452	(976,540)	-22.2%
538,916	838,222	91,436,731	94,012,219	(2,575,488)	-2.7%
446,998	552,718	31,432,757	31,468,633	(35,876)	-0.1%
-	-	23,912,452	23,838,855	73,597	0.3%
-	-	16,404,120	16,444,279	(40,159)	-0.2%
-	-	2,043,302	2,043,302	-	0.0%
446,998	552,718	73,792,632	73,795,070	(2,438)	0.0%
-	40,800	3,009,447	2,819,315	190,132	6.7%
-	-	30,000	351,102	(321,102)	-91.5%
-	-	1,406,651	3,503,810	(2,097,159)	-59.9%
-	40,800	4,446,098	6,674,227	(2,228,129)	-33.4%
40,000	-	223,000	320,000	(97,000)	-30.3%
40,000	40,800	4,669,098	6,994,227	(2,325,129)	-33.2%
51,918	73,582	6,934,965	6,563,247	371,718	5.7%
-	-	35,928	35,928	-	0.0%
-	26,902	405,902	755,902	(350,000)	-46.3%
-	-	-	0	-	#DIV/0!
51,918	100,484	7,376,795	7,355,077	21,718	0.3%
538,916	694,002	85,838,525	88,144,374	(2,305,849)	-2.6%
-	-	567,875	549,073	18,802	3.4%
-	-	3,385,974	3,455,630	(69,656)	-2.0%
-	-	707,424	674,417	33,007	4.9%
-	144,220	936,935	1,188,726	(251,791)	-21.2%
-	144,220	5,598,208	5,867,846	(269,638)	-4.6%
538,916	838,222	91,436,733	94,012,220	(2,575,488)	-2.7%
45,254	(233,395)				
9.2%	-21.8%				

POSITIONS IN FULL TIME EQUIVALENTS

Department	FY 17	FY 18	FY 19	FY 20	FY 21	Change
	Actual	Actual	Actual	Budget	Manager	FY 20 - 21
MUNICIPAL BUDGET						
Town Council	0.0	0.0	0.0	0.0	0.75	0.75
Town Manager	3.50	3.50	3.50	3.40	4.40	1.00
Finance	13.00	13.30	13.30	13.60	12.60	-1.00
Human Resources/Human Rights	1.83	1.50	1.50	2.50	2.50	0.00
Information Technology	4.83	4.83	4.83	5.33	4.58	-0.75
Town Clerk	3.00	3.00	3.00	3.00	3.00	0.00
Elections/Registration	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Maintenance	5.25	5.25	5.25	5.27	5.00	-0.27
TOTAL GENERAL GOVERNMENT	31.41	31.38	31.38	33.10	32.83	-0.27
Police Facility	1.00	1.00	1.00	1.00	1.00	0.00
Police	50.50	50.50	50.50	50.00	50.00	0.00
Fire/EMS	47.00	47.00	47.00	47.00	47.00	0.00
Communications Center	11.00	11.00	11.00	11.00	11.00	0.00
Animal Welfare	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL PUBLIC SAFETY	110.50	110.50	110.50	110.00	110.00	0.00
Public Works Administration	4.04	4.04	4.04	4.04	4.04	0.00
Highway	13.00	13.00	13.00	13.00	13.00	0.00
Street and Traffic Lights		0.34	0.34	0.34	0.34	0.00
Equipment Maintenance	3.00	3.00	3.00	3.00	3.00	0.00
Tree and Ground Maintenance	7.50	7.50	7.50	7.50	7.50	0.00
TOTAL PUBLIC WORKS	27.54	27.88	27.88	27.88	27.88	0.00
Conservation	4.50	4.83	4.83	4.83	5.00	0.17
Planning Department	4.40	4.40	4.40	4.50	4.50	0.00
Inspections	9.00	10.00	10.00	10.00	10.00	0.00
TOTAL CONSERVATION & DEVELOPMENT	17.90	19.23	19.23	19.33	19.50	0.17
Public Health	2.54	1.54	1.34	1.50	1.60	0.10
Senior Center	3.20	3.20	3.28	3.36	3.38	0.02
Leisure Services & Supplemental Education	6.45	6.45	6.45	5.85	4.85	-1.00
Pools	0.20	0.20	0.35	0.35	0.35	0.00
Golf Course	1.35	1.35	1.20	1.20	1.20	0.00
TOTAL COMMUNITY SERVICES	13.74	12.74	12.62	12.26	11.38	-0.88
TOTAL GENERAL FUND	201.09	201.73	201.61	202.57	201.59	(0.98)
Water Supply and Distribution	18.82	18.83	18.83	18.85	18.35	(0.50)
TOTAL WATER FUND	18.82	18.83	18.83	18.85	18.35	(0.50)
Sewer Maintenance	2.00	2.00	2.00	2.00	2.00	0.00
Wastewater Treatment Plant	16.31	16.32	16.32	16.34	16.34	0.00
TOTAL SEWER FUND	18.31	18.32	18.32	18.34	18.34	0.00
Sanitary Facilities	3.00	3.00	3.00	3.00	3.00	0.00
TOTAL SOLID WASTE FUND	3.00	3.00	3.00	3.00	3.00	0.00
Parking Facilities	4.60	4.65	4.65	4.70	4.70	0.00
TOTAL TRANSPORTATION FUND	4.60	4.65	4.65	4.70	4.70	0.00
TOTAL	245.82	246.53	246.41	247.46	245.98	-1.48

POSITIONS IN FULL TIME EQUIVALENTS



Amherst Trend	
Favorable	X
Marginal	
Unfavorable	
Uncertain	

The Town has increased its workforce by 11.18 positions since FY10, or 5.84%.

Although this number may seem high we are still well below 2007 when we peaked at 212.78 FTE's. By 2010 we were down to 191.32, a loss of 21.46 FTE's. This was a 10% reduction in positions during the last recession.



TO: Paul Bockelman, Town Manager
 CC: Michael Morris, Superintendent of Schools
 Amherst and Regional School Committees
 Sharon Sharry, Library Director
 Library Trustees

FROM: Town Council

DATE: December 16, 2019

RE: FY21 Budget Policy Guidelines

The Town Council provides these guidelines to assist you in developing a budget for FY21 to present to the Council on May 1, 2020. This is the first year in which the entire budget process is pursuant to the Charter with guidelines developed by the Town Council. These FY21 guidelines serve the same purposes that were covered by the Select Board and Finance Committee Guidelines presented last year to assist in the development of the FY 20 budget during the transition year. This year's guidelines are presented based upon current information for FY21 projections. The Council may provide subsequent guidance as new information becomes available.

The Guidelines refer to the Town Charter and to the “Town of Amherst Financial Management Policies & Objectives” adopted January 2008 and updated in 2012. These source documents will be cited as “Charter” and “Financial Management Policies”. Another important source document for these Guidelines is the “Preliminary Financial Projections for FY 21 Budget Planning” presented on November 7, 2019 to a joint meeting of the Town Council, School Committee, and Library Trustees, to be cited as “Preliminary Financial Projections”.

I. Overall Philosophy and Key Concerns for FY21

Fiscal sustainability is a primary budget goal, so all revenue and expenditure plans should be viewed in a multi-year context. The services that are provided are important for residents and businesses and a budget must allow for their continuation. Continued evaluation of those services and improvements to enhance efficiency and effectiveness are valued. Intense evaluation of the current range of municipal, library and school services and their delivery methods is critical to ensure that every dollar is spent wisely.

The Council supports maintaining a level services budget while recognizing that there may be opportunities to address additional key priorities. These unmet budget needs, new practices and initiatives to consider, will be suggested later in these Guidelines with the hope there is capacity to consider some of them in FY 21.

If the revenue projection decreases significantly, the Council requests that the Budget Coordinating Group (BCG) provided in Charter Section 5.2 convene and consider an adjustment strategy to recommend to you and the Council. Should additional funds become available, the Council will appreciate a short and prioritized list, with rationales, for budget additions, with review and comments from the BCG. The Council would like you to consider the unmet budget needs presented later in these

Guidelines and the need to increase investments in capital and the Town's long-term retiree health care liability (OPEB).

Growth in state aid and tax receipts continue to be less than needed to support the infrastructure and services the Town needs. As a result, Amherst relies very heavily on residential property taxes as well as on new growth to fund Town services.

The Council supports continuation of the policy that reserve funds must not be used to support recurring expenses which require recurring revenue sources. Because of good planning and fiscal discipline, there has been no need to ask voters to consider a Proposition 2 ½ operating override since 2010. That law, passed by voter initiative in 1980, limits the amount that a city or town can increase total property taxation without an override of the limit passed by voters. Additional information about this law can be found in a Division of Local Services publication found at <https://www.mass.gov/doc/levy-limits-a-primer-on-proposition-2-12-0/download>. Amherst voters approved a \$1.68 million override for FY11 that was phased in over two years. Since then, important economies in providing for health care, reasonable contract renewals, efficiencies in operations, regular "New Growth" that provides new tax revenues in addition to the allowable 2.5% increase in the levy limit, and some growth in state aid have allowed property taxes to remain within the limits of Proposition 2 ½ requirements.

The Council is committed to addressing four major capital investments by renovation and repair or replacement: the Fort River and Wildwood Schools, Jones Library, Central Fire/EMS Station, and Public Works facility, with the hope to begin in FY21 with at least one project. The Council is presently engaged in a process that will do so and hopes it will garner public support. Funding these projects will require the Town to incur long-term debt, which will be repaid from capital budgets in future years. These buildings need significant investment, whether it is as new construction or fixing persistent building challenges like new roofs and HVAC systems.

It is also recognized that there are other significant needs including maintaining and improving Town roads and sidewalks, replacing equipment as needed to continue to provide essential services, and maintaining existing buildings and those to be added in the future. It is clear that the costs of the 4 major capital investments coupled with the ongoing capital needs are such that the Town cannot afford to execute them without the significant support of outside grants such as those of the Massachusetts School Building Authority (MSBA) and the Massachusetts Board of Library Commissioners (MBLC). The Council may also need to ask voters to approve one or two debt exclusion overrides. Funding capital investments is supported by means other than the capital budget, including the use of Community Preservation Act funds, CDBG, the PARC grant program, MassWorks, and other grant opportunities and through shared purchasing and ownership with other towns or entities.

The Council recognizes the perils of inadequate investment in maintaining its physical assets and in capital improvements. In the Preliminary Financial Projections for FY 21 Budget Planning at pages 32, 33, and 41, you propose to increase the percentage of the property tax levy allocated to capital to achieve the goal of 10% and continue to catch up on the backlog of capital infrastructure needs as outlined in Financial Management Policies section C-7.

Other capital needs should be considered including North Amherst Library renovation, park and athletic field improvements, a Community/Senior Center, and a Parking Garage. Except for the North Amherst Library, should the Town receive significant private donations to support that project, these projects must be long-term goals because the priorities are the four identified investments and other essential capital needs.

A strong bond rating allows the Town to borrow funds at favorable rates and is validation of sound financial management. The Council encourages steps that will maintain the Town's present AA+ rating and also improve its rating. That includes managing finances to assure that the Town can continue

to meet immediate obligations, maintain the level of services expected by residents, and meet future financial obligations.

Reserves may be needed as a planned and strategic way to mitigate the large peaks in capital expenditures during the first few years of execution of the 4 large capital investments when debt payments are likely to be greater than in subsequent years. The use of reserves is to allow for effective management but should not become ongoing support for any program or the budget as a whole. It is not prudent to use reserve funds for ongoing expenses. Maintaining a responsible reserve balance is prudent fiscal management and contributes to the Town's strong bond rating, which in turn reduces the cost of borrowing. Reserves may be needed for that "rainy day" when there is a loss of revenue or increase in expenses that could not be anticipated. Careful and strategic reserve use as a source of bridge funding or start-up costs for programs that will generate new revenue or expense reductions is a reasonable use of one-time funds. See Financial Management Policies Section B-3.

The Council supports expense reduction strategies and initiatives including the responsible reassignment of services outside of the General Fund. Other strategies include regionalization and reorganization that reduce costs and create efficiencies; expense reduction via "ordinary" means such as aggressive cost-comparison that reduces waste and seeks greater efficiency; negotiation of fair labor contracts that the Town can afford and sustain; and green initiatives that reduce long-term operating expenses. The benefits of the predictable energy costs provided by comprehensive solar projects is appreciated. These initiatives must only be pursued with due consideration of the implications and mindful of Financial Management Policies Sections B-4 and B-8.

Economic development is an important financial management strategy. Responsible and appropriate expansion of our commercial sector from the current level of about 10% and expansion of the tax base in accordance with the community's goals as expressed in the Master Plan can grow the property tax base in net-positive ways. Pursuing solar power generation and other green initiatives will reduce Greenhouse Gas Emissions, advance the recently adopted Climate Action goals, and are opportunities for economic development to support future budgets.

You are encouraged to continue to work with the three institutions of higher education on strategic partnership agreements and other initiatives that help defray some of the costs the Town incurs from providing the services they require. Robust payments in lieu of taxes (PILOT) are essential for the health of the Town. The UMass Strategic Partnership Agreement provides an important opportunity to ensure that all relevant categories of costs incurred by the Town are included and updated regularly and serves as a model for working with the other two institutions of higher education. The Town should receive financial reimbursement for the cost to educate children in our public schools who live in University-owned housing that does not pay property taxes. Working with the Town's non-profit partners including the University of Massachusetts in a collaboration similar to the University-Town of Amherst Collaborative (UTAC) provides the potential to develop more models for public and private partnerships, especially around the creation of housing and commerce that can generate new revenue.

There are other means to generate new revenue. The Town should regularly evaluate service fees to assure they are in line with costs. Aggressive pursuit of grants to offset costs and expand services produces new revenue. However, when grants involve funding of new personnel there should be a clearly communicated understanding whether those positions will be continued when the grant funding is no longer available. The Town through the Council and the Executive should advocate for State legislation that improves local taxation options, increases aid to Amherst, and mitigates mandated costs. Amherst should also support strong local advocacy for the state-wide effort to increase funding for road and sidewalk work and transportation infrastructure improvements. The Town should continue to advocate for increased State revenues, such as more progressive taxation including higher income tax, in order to increase funds available for local aid to all communities and for funding to offset the financial impact of Charter Schools and School Choice.

II. Revenue

For the purpose of these Guidelines, the Council adopts the revenue projections from the Preliminary Financial Projections (page 40) with an overall revenue increase of 1.7% over FY20 assumed from all sources, which include property tax, local receipts, state aid, and other financing sources.

The largest revenue source is the property tax representing 67% of the total budget. It is expected to increase by 3.6%, reflecting the allowable 2.5% increase plus new growth. This revenue is stable and predictable. The new growth projections presented in the Preliminary Financial Projections for FY 21 are reduced from FY20. Property tax revenues from the new buildings downtown and in North Amherst resulted in significant increases in new growth revenue in the last two years. Those buildings are now part of the total property valuation and continue to provide revenue that would not have been available without those additions. Reducing the new growth projection to the historic average \$600,000 is a conservative approach and makes sense. Projects on University Drive, Spring Street, and South East Street will provide additional revenue, but should not be included in projections until the initial assessment and the date when taxes on those properties will first be paid is known. The projection can be revisited and included as FY21 revenue if warranted.

The second largest source of revenue is state aid. It is 19% of the total FY21 budget proposed in the Preliminary Financial Projections, which is conservatively projected at no dollar increase over FY20. Every year, this is an area of uncertainty. The State budget is developed after the Executive Office of Administration and Finance and the Chairs of the Ways and Means Committees reach consensus on a revenue estimate for the State. That estimate considers revenue history and economic trends that may affect income and sales taxes. Information about the federal budget and state revenue projections will influence the Governor's budget recommendation and legislative decisions. The consensus revenue estimate for FY 20 was released on December 31, 2018. The Governor will propose a State budget in January 2020 for FY21, which will be the first indication of the amount of state aid the Town might actually receive. The projection for State aid to Amherst can be revisited and included as FY21 revenue if warranted.

Other revenue sources, such as local receipts and other financing sources are estimated to decrease. The projection for local receipt revenue is affected by the uncertainty of payments from new marijuana establishments, taxes on short-term rentals, and the University since a new Strategic Partnership Agreement has not been finalized. Last year's revenue for other financing sources was affected by one-time revenues. These projections can be revisited and included as FY21 revenue if warranted.

III. Expenses

The overall budget philosophy of these Guidelines anticipates a final balanced budget, with all sources of revenue providing the funds necessary to meet expense projections. As presented in the Preliminary Financial Projections (page 41), a deficit of \$959,511 is projected in FY21. The Council recognizes that revenues have been projected conservatively and hopes that there will be additional resources to support this budget. Therefore, it adopts the budget recommendations of the Preliminary Financial Projections and suggest that budgets be developed with an overall increase, including capital, of 2.9% over the FY20 budget. That presumes that operating budgets for Town Municipal Services, Elementary Schools, and the Library will have increases in Town support of 2.5%. (The Elementary Schools increase is 2.8%, because it is net of the Charter and School Choice revenues.) It also presumes an increase of 2.5% for the Amherst-Pelham Regional School District assessment. The budget increase for the Regional School District will then be determined by the assessment method. The four Towns are urged to adhere to the agreement that the assessment method will be according to the two-year plan developed by the Assessment Working Group with the Superintendent and the Regional School's Finance Director in 2018.

These targets will be a challenge as operating budgets must also fund health insurance for employees and retirees. These are projected to increase in the 5-6% range and will put pressure on budgets across the board.

The capital budget includes debt service obligations and capital projects funded from current revenues. The Town's Financial Policy specifies that the annual Capital Budget should equal at least 10% of the estimated property tax levy. This policy adopted in 2008, recognizes that it is essential to maintain and improve infrastructure, including streets and sidewalks, Town buildings and the equipment required to provide services, as well as to invest in recreation fields and facilities, open space, and other Town priorities. Starting at 7.2% of the tax levy ten years ago, the Town has purposefully increased the Capital Budget to 9.5% of the Levy for FY20. The Council appreciates and supports the recommendation to appropriate 10% of Levy for capital spending in FY21. This level will be necessary in order to help finance debt service for the four major capital investments being proposed in the near future and address other essential capital needs.

Based on prudent fiscal management, the Council is concerned about the Other Post-Employment Benefits (OPEB) obligation, principally promises made to provide health insurance after retirement. An allocation of at least \$500,000 to the OPEB Trust Fund in the FY21 budget is recommended. The June 30, 2016, actuary report estimated the Town of Amherst's liability at \$100.5 million. By law, Amherst is required to fund pensions, but as of now, the OPEB obligation is not required. However, the Government Accounting Standards Board (GASB), rules 74 and 75, require that the Town report OPEB liabilities on the Town's Balance Sheet. This will be the final year when there will be Medicare Part D reimbursements to add to the OPEB Trust Fund because of the change in how the Town provides health insurance for employees. It is therefore important that the budget include a significant contribution to the OPEB Trust Fund in the FY21 budget.

Consistent with the Council's overall budget philosophy, if there is a change in revenue or the deficit otherwise remains as you develop the budget to present to the Council on May 1, the Council requests that the Budget Coordinating Group (BCG) convene and consider an adjustment strategy to recommend to you and the Council.

IV. Unmet Budget Needs

The Council recognizes that revenue is insufficient to address all needs of the Town. Finding a way to support something not previously funded requires difficult decisions. As noted in the section on overall budget philosophy, municipal services provided by the Town are valued and the Town has an obligation to address capital needs. The General Funds budget is divided into capital and operating budgets. As explained, it is recommended that the capital budget be increased to 10% of tax revenue. An increase in the proportion of the budget allocated to capital without an increase in the total budget by override, new growth, or an increase in state aid, will decrease the portion available for operating budgets. Regardless of the amount available for capital, the Town Manager and the Council must make difficult decisions about what to fund, and what not to fund.

Nevertheless, the Council would like to work with you to consider the need, cost, other challenges and benefits of addressing some important unmet needs. These needs include:

1. Staffing in our Fire/EMS services.
2. Reviewing the adequacy of compensation and benefits for long-term part-time employees including moving forthrightly to a \$15/hour minimum wage for our lowest paid employees.
3. Funding for sustainability initiatives, including steps needed to meet recently adopted Climate Action goals, reduce Greenhouse Gas Emissions, and eventually make Amherst a carbon neutral community.

4. Initiatives to increase the rate of housing production to meet the high housing demand and adjust to the rising housing costs to assure socio-economic diversity among Amherst residents.
5. Moving forward with the three recommendations of the Downtown Parking Working Group.
6. Assuring that we have adequate staff to advance our economic development needs.

Consistent with the Budget Philosophy discussed above, if additional funds become available the Council will want these issues considered as you develop a short and prioritized list for budget additions.

V. Budget process

With the experience of the FY20 budget process, the Council has the opportunity to consider ways to improve the process as it proceeds through the first budget year fully under the Charter and the Council. The timing with the municipal budget not released until May 1 provides you with the ability to adjust the budget after the House of Representatives completes its budget, including aid to local governments and regional schools. It also provides you with more time to develop a budget. But it reduces the time for Legislative review, which in the past began on January 20, more than three months before Town Meeting would consider the budget. Previously the Finance Committee would meet with the Library Director and Superintendent of Schools after budgets were approved by the Library Trustees and School Committee, usually in March.

In 2019, upon receipt of your proposed budget on May 1, the Finance Committee met twice weekly during May to review the budgets of each department and meet with department staff. The Finance Committee is prepared to do so again in May 2020. It would like to meet with the Library Director and Superintendent in April to review the budgets as approved by Library Trustees and School Committees. If these budgets change prior to your submission on May 1, there could be a second meeting in May.

The Council appreciates having a budget in the format of the FY 20 budget. For each department and function, that included: (1) the department's mission, long-term and short-term goals, basic functions and other relevant data; (2) summary for the next fiscal year, including relevant changes from the current year; (3) staffing for the next fiscal year and change from current year; (4) other information of interest.

The Finance Committee would also appreciate information about services provided by each department for other departments and whether the cost of those services is absorbed by the department providing the service. The Committee would also appreciate multi-year projections from Water and Sewer Enterprise Funds, especially early information on planned capital investments.

The most useful staffing data is "full-time-equivalent" (FTE) employees. It would be helpful if it is presented in a uniform way for all budget areas.

VI. Conclusion

The Council appreciates the collaboration on the budget and Town financial management between you and the Town Council during the first year under the Charter. It also appreciated the efforts of you, Sonia Aldrich and many other members of the staff to inform Councilors about the budget and the challenge to manage Town finances generate revenue to meet expenses and achieve the community's goals. The Council looks forward to continued collaboration as you develop and manage future budgets.



TO: Paul Bockelman, Town Manager
CC: Michael Morris, Superintendent of Schools
Amherst and Regional School Committees
Sharon Sharry, Library Director
Library Trustees
FROM: Town Council
DATE: May 18, 2020
RE: FY21 Revised Budget Policy Guidelines

On December 16, 2019 the Town Council provided guidelines to assist you in developing a budget for FY21. All of the plans for this year were disrupted by the Covid-19 pandemic including the priorities and the nature and location of work assignments for you and all Town, School and Library staff as well as the Town Council, School Committee(s), and Library Trustees. Furthermore, it caused major disruption in the economy that affects the revenue projections that were used to develop the Guidelines. These Guidelines revise the previous guidance.

The first section of the December Guidelines set forth budget overall philosophy and key concerns for FY21. The need to consider budgets in a multi-year context is now more difficult but also more important. The Town's efforts on behalf of those who rely on municipal services, schools, and libraries reinforce the importance for residents and businesses that the budget must allow for their continuation.

The December Budget Policy Guidelines were developed and proposed by the Council following initial projections that you presented to us on November 7, 2019. This revision follows your May 11 revenue projections and budget recommendations to the Town Council, School Committee and Library Trustees (also designated as a Budget Coordinating Group Meeting). The November projections had some uncertainty, but within what were assumed as a narrow range.

There is much greater uncertainty with the May 11 presentation. It is not a single projection and instead describes a range of possible scenarios which were referred to as "bad", "worse", and worst". It was suggested that the Council consider the option from the middle of that range and demonstrated what expenditures it would support, with a more detailed analysis on the following day at a meeting of the Town Council's Finance Committee.

The Council accepts your recommendations and suggests that you use the revised revenue projections and revised expenditures for the one-month (July 2021) and the FY21 budgets you will present to the Council. The FY21 budget would have total expenditures for

operating budgets at the same amount as budgeted for FY20 and would reduce cash capital and OPEB expenditures. The budget would be allocated as follows:

1. Fund operating budgets at FY20 levels;
2. Fund all legally required obligations including debt service and assessments for the Retirement System and Regional Lockup Facility;
3. Reduce cash capital to \$1,390,690; and
4. Allocate \$250,000 to the OPEB Trust – a 50% reduction from the original plan.

This will be a difficult budget to develop and manage. Level funding is not level services, which was the goal for the budget envisioned in the December 2019 Budget Guidelines. The Council then said, “The services that are provided are important for residents and businesses and a budget must allow for their continuation. Continued evaluation of those services and improvements to enhance efficiency and effectiveness are valued. Intense evaluation of the current range of municipal, library and school services and their delivery methods is critical to ensure that every dollar is spent wisely.” That evaluation in the range of services and delivery methods will be more difficult, especially to meet continuing challenges and costs from the Covid-19 pandemic.

Assuming health insurance benefits will be maintained at their current level, health insurance costs in FY21 will increase and thus will consume a larger share of operating budgets that will remain at FY20 total levels. In proposing operating budgets funded at the FY20 dollar level will require consideration of pay freezes (no step increases), pay cuts, and/or staff reduction to stay within the revised budget guidelines.

Capital

The budget achieves balance by substantially reducing projected FY21 capital expenditures. It is difficult to recommend an allocation to capital that is 5% of the estimated tax levy. In 2008, the Town adopted a Financial Policy that included increasing that allocation to 10% of the estimated tax levy. As observed in the December 2019 Budget Guidelines, “Starting at 7.2% of the tax levy ten years ago, the Town has purposefully increased the Capital Budget to 9.5% of the Levy for FY20.” It then was recommended that the Town finally reach the 10% goal in FY21.

The substantial reduction in the capital allocation will mean fewer resources for repairs of roads, sidewalks, maintenance and repair of buildings and equipment. This will require difficult choices among competing high-priority and urgent needs. There may also be a need for departments to augment capital budgets with equipment such as plastic shields to make schools and other public buildings safe once the buildings reopen to the public.

Amherst will continue to need to view capital in a multi-year context. This will require making difficult choices about timing of major investments that would incur debt payments in future years given the backlog that will occur with the austere FY21 budget.

The allocation to capital will need to be reevaluated for FY22 so that the Town does not return to a situation where its capital assets continue to deteriorate and maintenance costs increase. Revised multiyear capital plans that consider annual and future needs will be essential.

As required by Charter Section 5.7, it is suggested that the Joint Capital Planning Committee (JCPC) meet promptly to recommend a capital improvement program with this funding for FY21. In accordance with the revised budget process, JCPC must submit the

capital plan by June 1. It will need to determine the level of specificity required by the Charter. It may need to continue to meet in the Fall to examine multi-year budgets and the early outlook for FY22.

Major Building Projects

The Town and Council have identified the need to replace or substantially renovate the Fort River and Wildwood Schools, the Jones Library, the Department of Public Works facility, and the Central Fire/EMS Station. Given the COVID crisis and consequent decline in Amherst resources and likely need to tap reserves in the coming year, the timeline and scope of that work will need to be carefully determined.

Two projects are eligible for grants and the planning for them is affected by the grant schedule. The needs remain, but the planning process and priorities will need to be re-assessed to accommodate new budget parameters and financial realities.

State Aid

This revised budget plan that you presented on May 11, with flat operating budgets and cuts in allocations to capital and OPEB, balances the budget yet assumes level funding of state aid. At the same time, the proposed budget strategy recognizes that the legislature may need to reduce its support of municipalities and education as it develops and passes an FY21 budget. You recommended the use Stabilization Funds if state aid is less than received in FY20.

The projection could require use of between \$1.5 and \$3.8 million from reserves if state aid is reduced by 10% at the low end or 25% at the high end. The projections use \$2,259,304 if there is a 15% loss in state aid, considered a likely scenario. This strategy would result in a substantial reduction of currently available reserves, \$16.5 million.

The potential use of substantial reserves in FY21 is of concern for at least three reasons.

1. It will have an effect on the capital building plans.
2. The Town may need to draw on reserves for other revenue shortfalls. These Revised Budget Guidelines assumes a 12 months loss of economy-driven revenue and a residual duration of 24 months. We won't know whether that was a reasonable choice from the three options that you presented for FY21 for a while. There is a significant risk that the University of Massachusetts will not bring all students back to the campus next year, that the economy will continue in recession, and that local businesses will not fully recover. The Town may not achieve the revenue estimates for the "worse" option and be required to impose mid-year cuts or use even more reserves.
3. Finally, returning to the policy statement from our December 2019 guidelines, the Council considers budgets in a multi-year context. It is unlikely that the economy will fully recover in FY21. If it doesn't, the Town may not have sufficient reserves available for FY22, FY23 and beyond.

Potential need for further adjustments

The Town Council Finance Committee is expected to scrutinize quarterly reports carefully and to recommend mid-year cuts to operating budgets if necessary. As budgets, service plans, and staffing plans are made are developed for FY21, it is important to consider this uncertainty and the possibility of a midyear budget adjustment. Those are difficult to manage, but decisions should be made now that will enable these adjustments. The Council

realizes that this creates complications when making staffing decisions and entering into other contracts, however there will be more constraints on mid-year adjustments than on decisions made now. Failing to plan for this possibility will lead to deeper reductions and a larger problem in FY22.

The plan to develop an FY21 budget delays that budget by one month to provide more time to make some difficult decisions. The Council is therefore asking for a budget for the entire FY21 year and a one month for July 2020. That will enable the Council to appropriate funds for operations during July, which will be part of the budget for the year. It is not identified it as a one-twelfth budget because there may be management reasons to require more or less funds for that month than one-twelfth of the total.

Amherst's assessment of its share of the Regional School Budget for the middle school and high school may create challenges in meeting timelines and targets. Thus, it will be critical to have contingency plans in setting one month and full year budgets.

Conclusion

The attached table highlights the proposed Budget Guidelines that are summarized in this Report. The table is based on material presented to the Finance Committee by Sonia Aldrich on May 12 and revised by Ms. Aldrich on May 14.

The Council does not know when this crisis will end or what will be the new normal that follows. We need to be creative and remain flexible as the future unfolds. There will be new initiatives that will

be proposed by you, this Council, and future Councils. Future budgets will need the flexibility to consider them. But this year, the goal is to maintain our current initiatives to the greatest possible extent, adjusting as needed for the reasons that have been stated.

The challenge to develop budgets consistent with this Budget Guideline statement will not be easy. The Council appreciates and thanks you, the Superintendent and School Committee, and the Library Director and Trustees for accepting this responsibility and your commitment to Amherst and the people we were elected to serve.



Office of the Town Manager
 Phone: (413) 259-3002
 townmanager@amherstma.gov

To: Town Council
 Town Clerk

Fr: Paul Bockelman, Town Manager

Dt: May 29, 2020

Re: FY21: Proposed One-Month Budget

In accordance with the Section 5.4 of the Amherst Home Rule Charter, I am submitting the attached one-month budget for FY21. This budget is submitted during a State of Emergency related to the pandemic caused by COVID-19.

On March 23, 2020, the Town Council granted an exception to the deadlines under Charter Section 5.4(b) for the Town Manager to submit a proposed budget for fiscal year 2021 to the Town Council due to the extra time needed because of the Governor's and Manager's declaration of a state of emergency related to COVID-19. This vote was subsequently modified by the Town Council at its meeting on April 27, 2020 so that the deadline for a proposed budget for fiscal year 2021 was established as June 29, 2020.

At that same meeting, the Town Council voted to authorize and direct the Town Manager to submit a one-month proposed budget for July 2020 to the Town Council by June 1, 2020.

Attached is a proposed Town Council Order and recommendation from the Town Manager and Finance Director that the Town Council adopt the one month budget in the amount of \$11,570,046 as shown below:

Town Operating Budget	\$ 1,620,000.00
Elementary Schools	\$ 805,000.00
Region Assessment	\$ 1,367,010.00
Library Services	\$ 135,000.00
Retirement Assessments	\$ 6,192,108.00
Regional Lockup Assessment	\$ 35,928.00
Enterprise Funds	
Sewer	\$ 615,000.00
Water	\$ 530,000.00
Solid Waste	\$ 90,000.00
Transportation	\$ 180,000.00
Total	\$11,570,046.00



Office of the Finance Director
 Phone: (413) 259-3022
 manganos@amherstma.gov

To: Paul Bockelman, Town Manager
 Fr: Sean Mangano, Finance Director
 Dt: May 26, 2020
 Re: Proposed One-Month Budget

Recommendation

That the Town Council adopt the one month budget in the amount of \$11,570,046 as shown below:

Town Operating Budget	\$ 1,620,000.00
Elementary Schools	\$ 805,000.00
Region Assessment	\$ 1,367,010.00
Library Services	\$ 135,000.00
Retirement Assessments	\$ 6,192,108.00
Regional Lockup Assessment	\$ 35,928.00
Enterprise Funds	
Sewer	\$ 615,000.00
Water	\$ 530,000.00
Solid Waste	\$ 90,000.00
Transportation	\$ 180,000.00
Total	\$11,570,046.00

Background

COVID-19 has created tremendous uncertainty for the anticipated revenues of the Town. At the present moment, the State has not issued formal guidance on Unrestricted General Government Aid (UGGA) or Chapter 70, the two largest sources of State Aid to the Town. We do know the Mass Taxpayer's Foundation has projected a 14% reduction in FY21 revenues to the State. Local receipts have plummeted as well due to the stay at home orders and the closure of the college and university campuses. The timing of when the stay at home orders are lifted and when campuses reopen will determine when local receipts begin returning to normal levels.

Given the information above, it is advisable to begin FY21 with a one month budget and allow time for more information on State Aid and the reopening of our local economy to materialize.

To develop the one month budget, the finance team reviewed historical levels of spending in July and worked with department heads to come up with a figure.

You may notice that the total amount of the one month budget is greater than 1/12th of the typical annual budget. That is due to the fact that some one-time expenses are paid in July, most notably the Hampshire County pension assessment. The Town receives a significant discount if it pays the full amount on July 1st.

Future Considerations

After the one month budget is approved, the focus will need to turn back to the full twelve month budget for FY21. The finance team will be working on multiyear projections of revenues under different scenarios to aid in the decision making process.

FY21 Budget Projection
Assumes slow recovery during second quarter
6/5/2020

	FY 19	FY 20	FY 21	\$	%	FY 22	%	FY 23	%	
	ACTUAL	BUDGET/RECAP	BUDGET	Chg	Chg	PROJ	Chg	PROJ	Chg	<i>Assumptions</i>
REVENUES										
PROPERTY TAX										
Base Levy	50,700,146	52,787,635	54,963,386	2,175,751	4.1%	56,787,470	3.3%	58,707,157	0	<i>tax to full capacity under prop 2 1/2</i>
2.5% Allowable Increase	1,267,504	1,319,691	1,374,085	54,394	4.1%	1,419,687	3.3%	1,467,679	3.4%	
Estimated New Growth	819,985	856,060	450,000	(406,060)	-47.4%	500,000	11.1%	600,000	20.0%	<i>assumes slow recovery of new growth</i>
General Override	-	-	-	-	-	-	-	-	-	
Levy Limit	52,787,635	54,963,386	56,787,470	1,824,085	3.3%	58,707,157	3.4%	60,774,836	3.5%	
Debt Exclusion	-	-	-	-	-	-	-	-	-	
Maximum Allowable Levy	-	54,963,386	56,787,470	1,824,085	3.3%	58,707,157	3.4%	60,774,836	3.5%	
Excess Levy capacity	(22,531)	(24,002)	-	-	-	-	-	-	-	
Subtotal PROPERTY TAX	52,765,104	54,939,384	56,787,470	1,848,087	3.4%	58,707,157	3.4%	60,774,836	3.5%	
LOCAL RECEIPTS										
Motor Vehicle Excise	1,883,788	1,930,373	1,462,500	(467,873)	-24.2%	1,657,500	13.3%	1,950,000	17.6%	<i>this assumes no new vehicle purchases, however we will collect eventually</i>
Hotel/Motel and Meals Excise	723,498	700,000	175,000	(525,000)	-75.0%	595,000	240.0%	700,000	17.6%	<i>assumptions are -75% M -75% H/M, meals will bounce back quicker than hotels</i>
Penalties and Interest	294,564	232,229	232,229	-	0.0%	232,229	0.0%	232,229	0.0%	<i>no reduction, assumes this will stay the same or perhaps increase which is a normal trend during recessions</i>
PILOT	982,281	951,277	951,277	-	0.0%	951,277	0.0%	951,277	0.0%	<i>assumes no change</i>
Rentals	134,751	135,806	51,005	(84,802)	-62.4%	101,006	98.0%	135,806	34.5%	<i>assumes adjusted agreements keeps JPM HC</i>
Departmental Revenue	3,529,260	1,149,680	308,530	(841,150)	-73.2%	1,077,851	249.4%	1,077,851	0.0%	<i>zero Cherry Hill Rev and LSSE Program support and reduced Inspection Fees</i>
Licenses and Permits	1,360,679	984,344	616,125	(368,219)	-37.4%	931,125	51.1%	984,344	5.7%	<i>assumes slow recovery and construction already in progress</i>
Special Assessments	942,869	974,155	988,937	14,782	1.5%	974,155	-1.5%	974,155	0.0%	<i>PVTA assessment already set based on FY19 audited</i>
Fines and Forfeits	80,917	87,700	37,700	(50,000)	-57.0%	67,700	79.6%	67,700	0.0%	<i>reduced 50% court fines and library fines assumes slow restart</i>
Investment Income	233,387	90,000	35,000	(55,000)	-61.1%	90,000	157.1%	90,000	0.0%	<i>assumes slow restart and counting on funds already invested</i>
Miscellaneous (see notes section)	421,386	575,000	60,000	(515,000)	-89.6%	252,500	320.8%	275,000	8.9%	<i>assumes reduced amount from AC based on prior</i>
Subtotal LOCAL RECEIPTS	10,587,378	7,810,564	4,918,302	(2,892,262)	-37.0%	6,930,343	40.9%	7,438,362	7.3%	
STATE AID										
Chapter 70	6,088,203	6,122,223	6,122,223	(0)	0.0%	6,122,223	0.0%	6,122,223	0.0%	<i>assumes level funded state aid</i>
Charter Assessment Reimbursement	213,479	225,220	225,220	-	0.0%	225,220	0.0%	225,220	0.0%	
Unrestricted General Govt Aid	8,704,774	8,939,803	8,939,803	-	0.0%	8,939,803	0.0%	8,939,803	0.0%	
Veterans Benefits	111,788	162,954	162,954	-	0.0%	162,954	0.0%	162,954	0.0%	
Exempt Vets, Blind, Surv. Spouses, Elderly	31,882	33,388	33,388	-	0.0%	33,388	0.0%	33,388	0.0%	
State Owned Land	185,614	203,540	203,540	-	0.0%	203,540	0.0%	203,540	0.0%	
Offset Receipts	-	-	-	-	-	-	-	-	-	
School Lunch	-	-	-	-	0.0%	-	0.0%	-	0.0%	
School Choice Tuition	-	632,835	619,152	(13,683)	-2.2%	632,835	2.2%	632,835	0.0%	<i>no assumption, this nets to zero at any amount</i>
Public Libraries	-	95,531	88,272	(7,259)	-7.6%	95,531	8.2%	95,531	0.0%	<i>no assumption, this nets to zero at any amount</i>
Subtotal STATE AID	15,335,740	16,415,494	16,394,552	(20,942)	-0.1%	16,415,494	0.1%	16,415,494	0.0%	
OTHER FINANCING SOURCES										
Ambulance Fund	2,800,114	2,483,396	1,862,547	(620,849)	-25.0%	1,909,111	2.5%	1,956,838	2.5%	<i>assumes what has been collected to date, plus the amount owed by UMASS to be appropriated for FY21</i>
Community Preservation Act (debt service only)	320,843	421,465	449,888	28,423	6.7%	328,060	-27.1%	284,320	-13.3%	
Enterprise Fund Reimbursements	1,135,942	1,172,621	920,679	(251,942)	-21.5%	920,679	0.0%	1,172,621	27.4%	<i>Indirect Cost reimbursement to Gen Fund, this is based on last years budget, it will be less in subsequent year</i>
Overlay Surplus	300,000	300,000	-	(300,000)	-100.0%	-	0.0%	-	0.0%	
Miscellaneous	-	130,000	-	(130,000)	-100.0%	-	0.0%	-	0.0%	
Free Cash	515,000	-	-	-	-	-	0.0%	-	0.0%	
Stabilization Fund	-	-	-	-	-	-	0.0%	-	0.0%	
Subtotal OTHER FINANCING SOURCES	5,071,899	4,507,482	3,233,114	(1,274,368)	-28.3%	3,157,850	-2.3%	3,413,779	8.1%	
TOTAL REVENUES	83,760,120	83,672,924	81,333,439	(2,339,485)	-2.8%	85,210,843	4.8%	88,042,471	3.3%	

	FY 19	FY 20	FY 21	\$	%	FY 22	%	FY 23	%	
	ACTUAL	BUDGET/RECAP	BUDGET	Chg	Chg	PROJ	Chg	PROJ	Chg	<i>Assumptions</i>
EXPENDITURES										
OPERATING BUDGET										
Town	23,904,470	24,584,061	24,584,061	-	0.0%	25,198,663	2.5%	25,765,632	2.3%	
Elementary Schools	23,242,365	23,838,855	23,912,452	73,597	0.3%	24,554,251	2.7%	25,146,310	2.4%	
A-P Regional School District (Assessment)	16,045,304	16,444,279	16,404,120	(40,159)	-0.24%	16,774,064	2.3%	17,111,321	2.0%	
Jones Library (Tax Support)	1,993,466	2,043,302	2,043,302	-	0.0%	2,094,385	2.5%	2,141,508	2.3%	
Subtotal OPERATING BUDGET	65,185,605	66,910,497	66,943,935	33,438	0.0%	68,621,362	2.5%	70,164,772	2.2%	
CAPITAL BUDGET										
Debt Service - Debt Exclusion	-	-	-	-	-	-	0.0%	-	0.0%	
Debt Service - OTHER NOT TAX FUNDED (CPA)	320,843	421,465	449,888	28,423	6.7%	328,060	-27.1%	284,320	-13.3%	
Debt Assessment - Region			342,141	342,141	0.0%	395,118	15.5%	475,497	20.3%	
Debt Service - Current	1,603,127	1,159,913	1,005,259	(154,654)	-13.3%	532,252	-47.1%	311,589	-41.5%	
Debt Service - Projected	263,874	351,102	30,000	(321,102)	-91.5%	30,000	0.0%	30,000	0.0%	
Cash Capital (Tax Support)	2,884,789	3,503,810	1,406,651	(2,097,159)	-59.9%	3,439,701	144.5%	4,293,786	24.8%	
Subtotal Tax Funded Capital	5,072,633	5,436,290	3,233,939	(2,202,351)	-40.5%	4,725,131	46.1%	5,395,192	14.2%	
<i>Tax Capital Less Debt Exclusion, CPA, Other</i>	4,751,790	5,014,825	2,784,051			4,397,071	0.0%	5,110,872	0.0%	
<i>% Net Tax Levy</i>	9.0%	9.5%	5%			8%	0.0%	9%	0.0%	
Cash Capital (Prior FY vote in Current FY)		130,000								
Cash Capital (Free Cash)										
Cash Capital (Ambulance Fund)										
Subtotal CAPITAL	5,072,633	5,566,290	3,233,939	(2,332,351)	-41.9%	4,725,131	46.1%	5,395,192	14.2%	
MISCELLANEOUS										
Assessment - Retirement System	5,565,471	5,868,847	6,192,108	323,261	5.5%	6,625,556	7.0%	7,089,344	7.0%	
Assessment - Regional Lockup Facility	35,928	35,928	35,928	-	0.0%	35,928	0.0%	35,928	0.0%	
Other										
OPEB	500,000	500,000	250,000	(250,000)	-50.0%	350,000	40.0%	450,000	28.6%	
Reserve Fund	100,000									
Subtotal MISCELLANEOUS	6,201,399	6,404,775	6,478,036	73,261	1.1%	7,011,484	8.2%	7,575,272	8.0%	
Total APPROPRIATIONS	76,459,637	78,881,562	76,655,910	(2,225,652)	-2.8%	80,357,976	4.8%	83,135,237	3.5%	
UNAPPROPRIATED USES										
Reserve for Abatements & Exemptions	525,280	525,979	567,875	41,896	8.0%	587,072	3.4%	607,748	3.5%	
State Assessments (Cherry Sheet)	3,130,246	3,520,760	3,385,974	(134,786)	-3.8%	3,520,760	4.0%	3,520,760	0.0%	
Cherry Sheet Offsets	729,842	728,366	707,424	(20,942)	-2.9%	728,366	3.0%	728,366	0.0%	
Other Amounts to be Raised	16,104	16,256	16,256	-	0.0%	16,256	0.0%	16,256	0.0%	
Subtotal UNAPPROPRIATED USES	4,401,472	4,791,361	4,677,529	(113,832)	-2.4%	4,852,454	3.7%	4,873,130	0.4%	
TOTAL BUDGET PLAN	80,861,109	83,672,923	81,333,439	(2,339,485)	-2.8%	85,210,430	4.8%	88,008,367	3.3%	
SURPLUS / (SHORTFALL)	2,899,011	0	0			414		34,104		

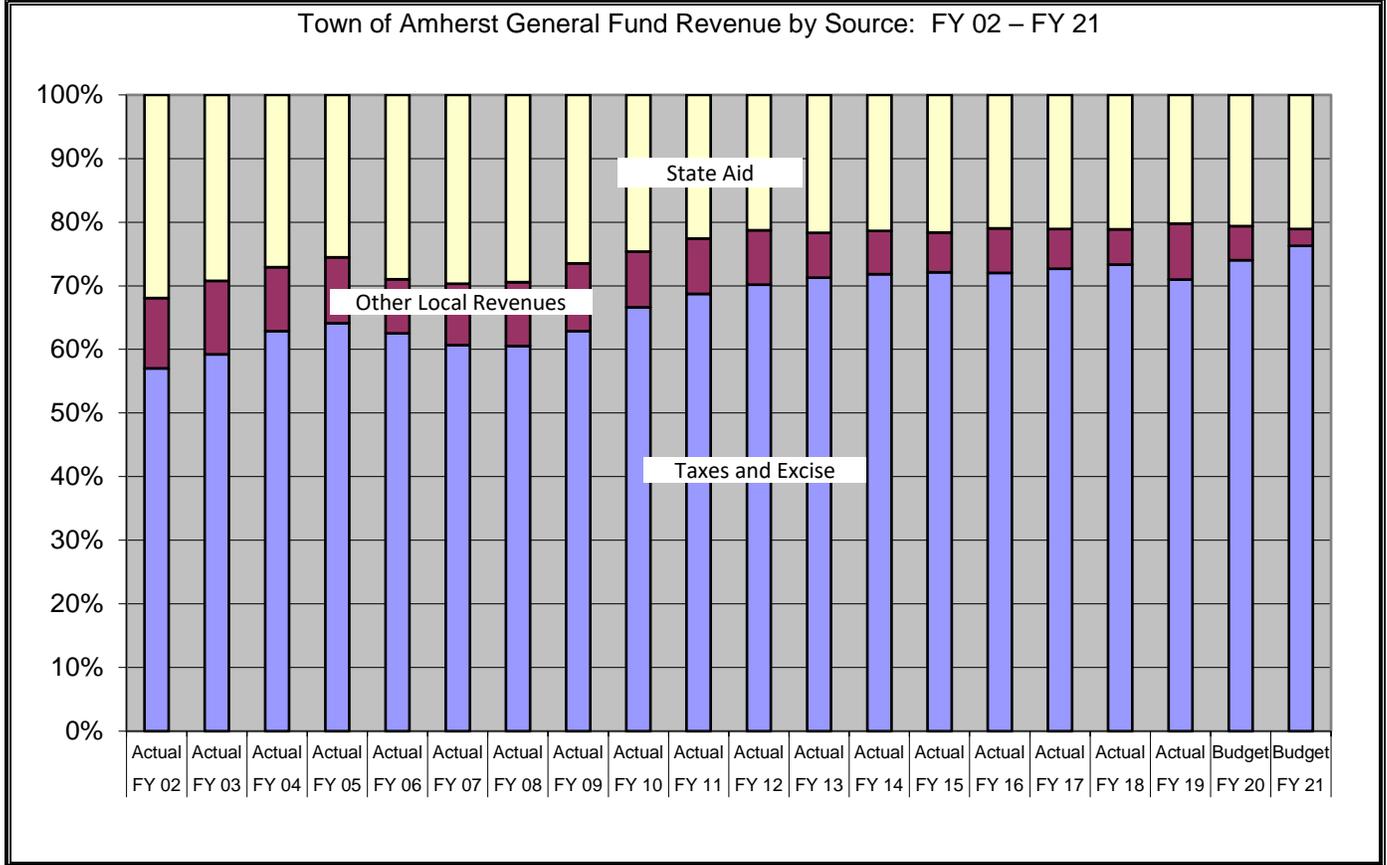
**GENERAL
FUND**

GENERAL FUND RESOURCES SUMMARY

MISSION STATEMENT: To identify funds to support General Fund services.

- CONTINUING OBJECTIVES:**
- To manage and grow the tax levy within the constraints of Proposition 2½.
 - To monitor state aid distributions and formulas.
 - To monitor availability of Federal and State grants.
 - To develop equitable fees, charges, and other local sources of funding wherever possible.

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
<u>As % of Total Resources</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Taxes	63	63	63	62	63
Other Local Source Revenues	10	11	10	10	12
State Revenues	20	20	20	19	19
Other Financing Sources	7	6	7	9	6



GENERAL FUND RESOURCES SUMMARY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Property Tax	48,805,694	50,712,795	52,765,104	54,907,326	56,787,470	1,880,144	3.4%
Local Receipts	7,968,879	7,767,691	10,587,076	7,840,439	4,918,303	(2,922,136)	-37.3%
State Aid	15,180,262	15,666,047	16,066,255	16,321,539	16,394,552	73,013	0.4%
Other Financing Sources	5,230,987	7,276,752	5,071,899	4,377,482	3,233,114	(1,144,368)	-26.1%
	<u>77,185,822</u>	<u>81,423,284</u>	<u>84,490,334</u>	<u>83,446,786</u>	<u>81,333,439</u>	<u>(2,113,347)</u>	<u>-2.5%</u>

MAJOR COMPONENTS:

Revenues include all local sources of taxation and fees that are constitutionally allowed and assessed on an annual basis. Other Financing Sources include funds available for expenditure by the General Fund that are drawn from reserves or represent assessments to other operating funds of the Town. These may be funds available only once, e.g., when an asset is sold, or they may be available each year that the services are provided to other funds.

SIGNIFICANT BUDGET CHANGES:

The COVID-19 pandemic has had, and will continue to have, a significant impact on Local Receipts and a 37.3% decrease, or nearly \$3 million, in Local Receipts is projected for FY21. State aid is level funded as there is no information or guidance from the State government as to if and how much State Aid may be reduced.

MISSION STATEMENT: To provide tax support for General Fund services.

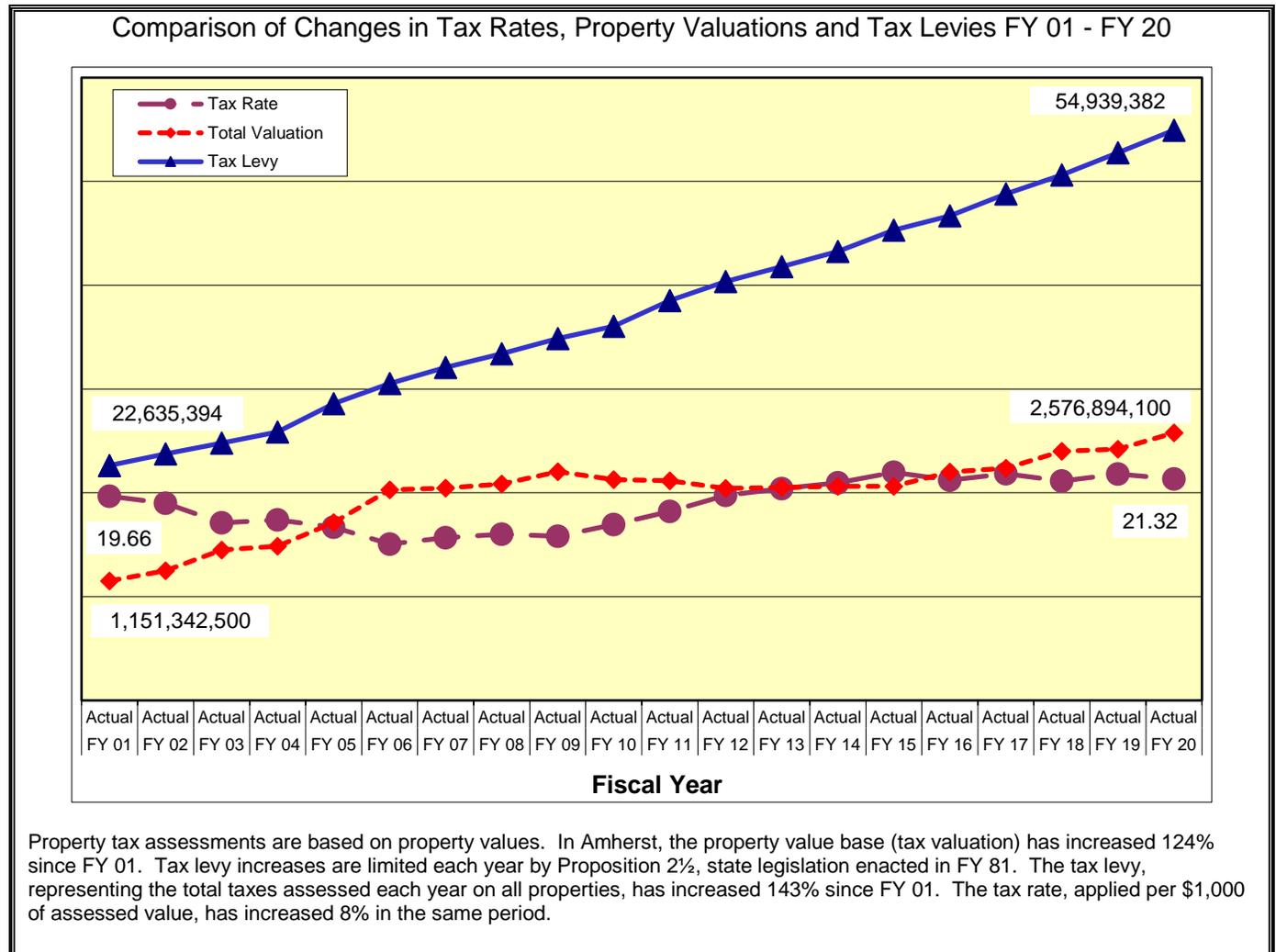
CONTINUING OBJECTIVES:

- To manage and grow the tax levy within constraints of Proposition 2½.

FY 21 OBJECTIVES:

- To accurately estimate the property tax levy capacity, including new growth, in order to provide the resources necessary to support the Town's programs and services.

SERVICE LEVELS:	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual
Taxes as % of Total Resources					
Real and Personal Property Taxes	63	63	63	62	63



RESOURCES

PROPERTY TAX

	FY 17	FY 18	FY 19	FY 20	FY 21	Change	Percent
	Actual	Actual	Actual	Budget	Manager	FY 20 - 21	Change
Base Levy	46,573,832	48,750,452	50,700,146	52,787,635	54,963,386	2,175,751	4.1%
2.5% Allowable Increase	1,164,346	1,218,761	1,267,504	1,319,691	1,374,084	54,393	4.1%
New Growth	1,012,274	730,933	819,985	800,000	450,000	(350,000)	-43.8%
Levy Limit	48,750,452	50,700,146	52,787,635	54,907,326	56,787,470	1,880,144	3.4%
Debt Exclusion	76,709	32,250	0	0	0	0	0.0%
Maximum Allowable Levy	48,827,161	50,732,396	52,787,635	54,907,326	56,787,470	1,880,144	3.4%
Excess Levy Capacity	(21,467)	(19,601)	(22,531)	0	0	0	0.0%
Subtotal PROPERTY TAX	48,805,694	50,712,795	52,765,104	54,907,326	56,787,470	1,880,144	3.4%

MAJOR COMPONENTS:

Real and Personal Property Taxes are the Town's largest source of revenue. This budget assumes that the Town will use its full tax levy capacity in FY 21. Property taxes will increase at the allowable 2.5% limit per year (+\$1,374,084). New growth added to property tax is estimated at \$450,000.

SIGNIFICANT BUDGET CHANGES:

New Growth estimate is significantly lower than previous years due to projected impact on new construction with COVID-19.

RESOURCES

LOCAL RECEIPTS

MISSION STATEMENT: To provide revenues to support General Fund services.

FY 21 OBJECTIVES:

- To review current fee levels in relation to FY 21 costs of services.

SERVICE LEVELS:

	<u>FY 15</u> <u>Actual</u>	<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Actual</u>	<u>FY 18</u> <u>Actual</u>	<u>FY 19</u> <u>Actual</u>
Revenues as % of Local Source Revenues					
Other Taxes	44	42	44	47	34
Departmental Revenue	19	19	18	16	33
Rentals	1	1	2	2	1
Licenses and Permits	18	18	15	12	13
Special Assessments	10	9	11	12	9
Fines and Forfeits	2	2	1	1	1
Penalties and Interest	3	2	3	4	3
Investment Income	1	1	1	1	2
Miscellaneous	2	6	5	5	4

MAJOR COMPONENTS:

Departmental Revenue

General Government	
Certificate of Municipal Lien	\$ 12,500
Collector's Fees	15,000
Certified Copy Fees	22,000
Passport Application Fees	12,000
Other Departmental Fees	30,193
Public Safety	
Police Off Duty Service	15,000
Fire Department Inspections	50,000
Other Departmental Fees	6,900
Public Works	6,500
Conservation, Planning, Inspections	
Planning Board Fees	14,000
Certificates of Inspections	30,000
Other Departmental Fees	29,300
Community Services	
LSSE	0
Pools	0
Cherry Hill	0
Medicaid Reimbursement	65,137
Total Departmental Revenues	\$ 308,530

Special Assessments

UMass PVTA Assessment	\$ 724,004
Five College PVTA Assessment	264,933
Total Special Revenue Funds	\$ 988,937

Licenses & Permits

General Government	
CATV License	\$ 3,600
Town Clerk Licenses	6,500
Public Safety	
Dog Licenses	8,000
Other Permits	16,000
Public Works	9,500
Inspection Services and Health	
Alcohol Licenses	84,500
Building Permits	200,000
Electrical Permits	80,000
Rental Registration	110,000
Other Licenses and Permits	98,025
Total Licenses & Permits	\$ 616,125

Miscellaneous

Amherst College	\$ 60,000
UMass Strategic Partnership	0
UMass Hotel/Motel Occupancy	0
Hopkinton Bill Revenue	0
Total Miscellaneous	\$ 60,000

RESOURCES

LOCAL RECEIPTS

	FY 17	FY 18	FY 19	FY 20	FY 21	Change	Percent
	Actual	Actual	Actual	Budget	Manager	FY 20 - 21	Change
Motor Vehicle Excise	1,833,759	1,916,204	1,883,788	1,973,859	1,462,500	(511,359)	-25.9%
Hotel/Motel and Meals Excise	708,601	745,742	723,498	687,000	175,000	(512,000)	-74.5%
Penalties and Interest	260,469	330,465	294,564	197,229	232,229	35,000	17.7%
PILOT	950,525	977,397	982,281	951,277	951,277	(0)	0.0%
Rentals	131,392	137,726	134,751	155,195	51,005	(104,190)	-67.1%
Departmental Revenue	1,531,291	1,221,496	3,483,606	1,149,680	308,530	(841,150)	-73.2%
Fees	0	0	45,353	0	0	0	0.0%
Licenses and Permits	1,078,556	926,576	1,360,679	984,344	616,125	(368,219)	-37.4%
Special Assessments	878,930	913,056	942,869	974,155	988,937	14,782	1.5%
Fines and Forfeits	101,928	127,331	80,917	97,700	37,700	(60,000)	-61.4%
Investment Income	90,117	101,309	233,387	80,000	35,000	(45,000)	-56.3%
Miscellaneous	403,311	370,391	421,386	590,000	60,000	(530,000)	-89.8%
Subtotal LOCAL RECEIPTS	7,968,879	7,767,691	10,587,076	7,840,439	4,918,303	(2,922,136)	-37.3%

SIGNIFICANT BUDGET CHANGES:**Most Local Receipts have been significantly impacted by the COVID-19 Pandemic.**

Motor vehicle excise revenues decrease by (\$511,359), or -25.9% from the FY 20 budget. We assume new vehicle purchases will decline.

Hotel/Motel and Meals Excise decrease by (\$512,000), or -75.5% due to the shutdown of local businesses, colleges, and the university.

Rentals decreased by (\$104,190), or -67.1% due to the closure of the Bangs Center.

Departmental revenue decreased by (\$841,150), or -73.2% mostly due to the elimination of recreational camps and the reductions of Cherry Hill revenues.

Licenses and permits decreased by (\$368,219) or -37.4%. Due to an uncertain economy, new construction and remodels are less likely.

Special assessments increased by \$14,782. These payments are made by UMass and Five Colleges, Inc. to reimburse the Town for their share of the Pioneer Valley Transit Authority (PVTA) annual assessments. The assessments and the reimbursement amounts change year-to-year based on PVTA's costs and on the ridership from the Five Colleges and the Town. This is expected to decrease in FY22 as assessments are based on prior year's ridership.

Miscellaneous receipts decreased by (\$530,000), or -89.8%. Part of this is due to the reduction of a one-time revenue source from last year (supplemental taxes) and the remainder is a reduction in the amounts paid by the University and Amherst College, based on prior year usage of town services, along with uncertainty of reopening in the fall.

RESOURCES

STATE AID

MISSION STATEMENT: To administer state revenues received for general purposes and purposes related to specific grants.

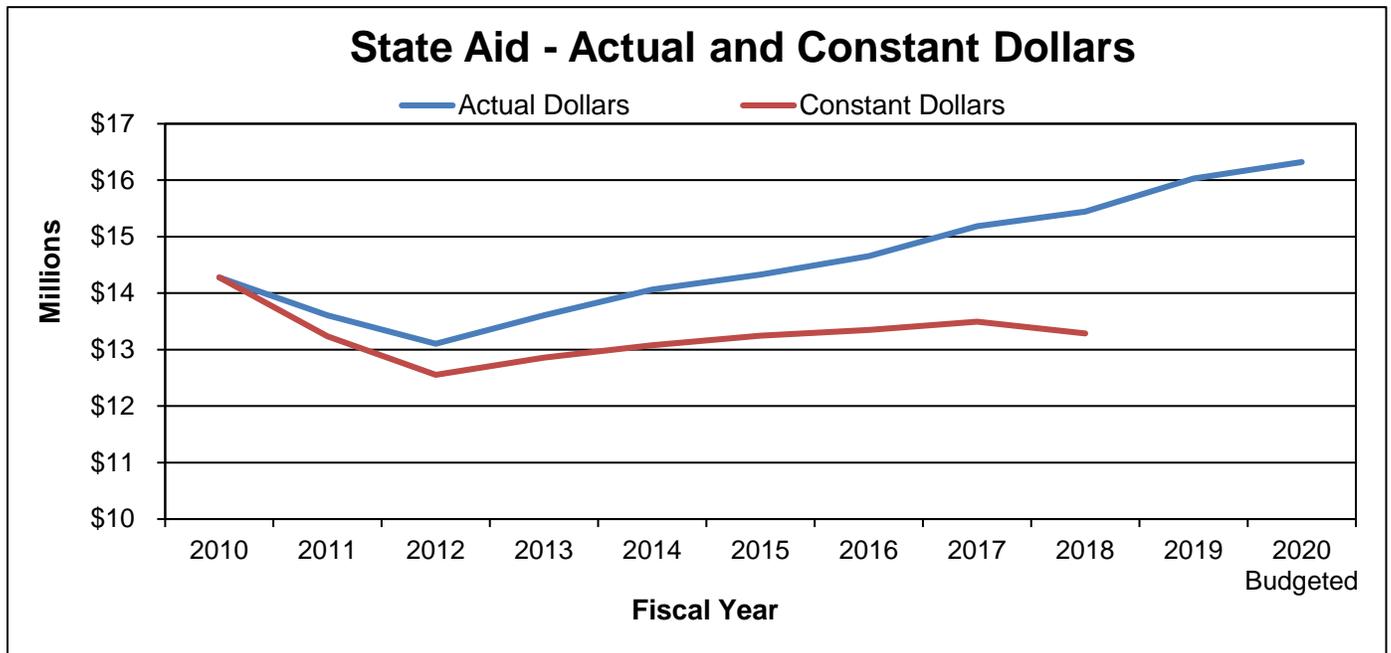
CONTINUING OBJECTIVES:

- To review and monitor State Aid distributions, the availability of other State and Federal funds, and the State Aid and Education Reform formulas.

SERVICE LEVELS:	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual
State revenues as a % of Total Resources	20	20	20	19	19

State Aid - Actual and Constant Dollars

Reductions in State Aid are considered a warning indicator, particularly if the Town does not have adequate reserves or other revenues to offset cuts.



Amherst Trend	
Favorable	
Marginal	X
Unfavorable	
Uncertain	X

Reliance on State Aid for funding has both an upside and a downside. While increases in State Aid may permit additional services, increased state aid as a percentage of operating revenue may be difficult to manage when there is a reduction in this funding.

State Aid to the Town has consistently increased since 2012 and in FY20 we have almost reached pre-recession levels..

RESOURCES

STATE AID

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Chapter 70	6,020,943	6,055,023	6,088,203	6,122,223	6,122,223	0	0.0%
Charter Tuition Assessment							
Reimbursement	271,611	113,706	213,479	194,217	225,220	31,003	16.0%
Unrestricted General Govt Aid	8,094,716	8,410,410	8,704,774	8,939,803	8,939,803	0	0.0%
Veterans Benefits	170,455	152,080	111,788	162,954	162,954	0	0.0%
Exempt: Vets, Blind, Surv. Spouses, Elderly	16,242	32,723	31,882	33,388	33,388	0	0.0%
State Owned Land	164,892	164,735	185,614	194,537	203,540	9,003	4.6%
Offset Receipts							
School Lunch	6,334	6,788	6,260	0		0	0.0%
School Tuition	344,496	637,683	632,835	581,299	619,152	37,853	0.0%
Public Libraries	90,574	92,899	91,419	93,118	88,272	(4,846)	0.0%
Subtotal STATE AID	<u>15,180,262</u>	<u>15,666,047</u>	<u>16,066,255</u>	<u>16,321,539</u>	<u>16,394,552</u>	<u>73,013</u>	<u>0.4%</u>

SIGNIFICANT BUDGET CHANGES:

In an effort to move the FY21 budget forward, the budget was balanced assuming level funded state aid. If state aid is reduced, reserves will be appropriated to rebalance the budget.

RESOURCES

OTHER FINANCING SOURCES

MISSION STATEMENT: To make use of sources other than recurring revenues to finance government services and specific major capital projects.

CONTINUING OBJECTIVES:

- To transfer appropriate amounts from Enterprise Funds for services provided by General Fund departments.
- To manage debt financing in accordance with the Capital Improvement Program.

FY 21 OBJECTIVES:

- To use reserves (Free Cash and/or Stabilization Fund) to balance the FY 21 budget, if state aid goes below level funding.

SERVICE LEVELS:

	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Actual</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>
% of Total Resources					
Special Revenue Funds	4	4	3	3	3
Overlay Reserve Account	0	0	0	0	0
Surplus Funds:					
Free Cash	2	1	2	4	1
Stabilization	0	0	0	0	0
Other Interfund Transactions	2	1	2	1	1

RESOURCES

OTHER FINANCING SOURCES

	FY 17	FY 18	FY 19	FY 20	FY 21	Change	Percent
	Actual	Actual	Actual	Budget	Manager	FY 20 - 21	Change
Ambulance Fund	2,594,380	2,599,780	2,800,114	2,483,396	1,862,547	(620,849)	-25.0%
Community Preservation							
Act (debt service only)			320,843	421,465	449,888	28,423	6.7%
Enterprise Fund Reimbursements	1,192,643	1,115,339	1,135,942	1,172,621	920,679	(251,942)	-21.5%
Overlay Surplus	115,000	0	300,000	300,000	0	(300,000)	-100.0%
Free Cash	1,328,964	3,561,633	515,000	0	0	0	0.0%
Stabilization Fund	0	0	0	0	0	0	0.0%
Subtotal OTHER							
FINANCING SOURCES	5,230,987	7,276,752	5,071,899	4,377,482	3,233,114	(1,144,368)	-26.1%

SIGNIFICANT BUDGET CHANGES:

A total of \$1,862,547 in support from the Ambulance Fund is allocated to the Fire Department operating budget and other administrative support costs (billing, IT, and the Communications Center). This was a significant decrease due to the loss of a contract with the Town of Hadley to provide emergency medical services for the FY20 budget. We estimate another decrease of (\$620,849) or -25% due to the COVID-19 pandemic. There have been no cuts in the Fire/EMS services budget.

Consistent with Finance Committee budget guidelines, no contribution from Free Cash/Stabilization Fund reserves is included to balance the FY 21 budget. However, if state aid goes below the FY 20 funding level we will request an appropriation from reserves to cover any deficits.

In FY 17, \$1,498,964 of Free Cash was appropriated: \$202,802 was transferred to OPEB, \$1,086,162 was transferred to the stabilization fund, \$150,000 to Special Education Reserve Fund, and \$60,000 to Community Services Budget. In FY 18, \$3,561,633 of Free Cash was appropriated: \$1,301,633 was transferred to the stabilization fund, \$15,000 to Elementary School Budget, \$60,000 to Community Services Budget, and \$2,000,000 to the Health Claims Trust Fund which was subsequently repaid. In FY 19 \$440,000 of Free Cash was appropriated for Station road temporary bridge

GENERAL FUND EXPENDITURES SUMMARY

	FY 17	FY 18	FY 19	FY 20	FY 21	Change	%
	Actual	Actual	Actual	Budget	Manager	FY 20-21	Change
General Government	\$ 6,356,383	7,282,011	6,920,029	8,010,791	7,921,389	(89,402)	-1.1%
Public Safety	\$ 10,057,411	10,221,788	10,397,937	10,881,989	11,084,475	202,486	1.9%
Public Works	\$ 2,364,678	2,379,343	2,424,505	2,401,666	2,460,278	58,612	2.4%
Conservation & Development	\$ 1,318,526	1,402,003	1,434,697	1,522,077	1,572,009	49,932	3.3%
Community Services	\$ 1,753,155	1,664,381	1,658,794	1,767,538	1,545,910	(221,628)	-12.5%
TOTAL APPROPRIATION	\$ 21,850,154	22,949,526	22,835,960	24,584,061	24,584,061	0	0.0%

SIGNIFICANT BUDGET CHANGES:

RECOMMENDED BUDGET:

The Town Manager's proposed FY 21 municipal budget is a level funded budget that includes increases necessary to fund contractual costs. The budget is funded at \$24,584,061, which meets the Town Council's amended guideline of a level funded budget which results in cuts equaling (\$312,021), and equates to a 0% increase, from FY 20.

The general government section of the budget has a 1.1% decrease. Line item decreases include the elimination of several vacant positions, reduction in extra time, reduction in vehicle insurance, and savings in health insurance. It includes an addition of \$80,000 to explore, identify and implement strategies to confront systematic racism. It also includes additions for liability insurance, software maintenance, and compensation for a Town Council meeting recorder.

Public Safety is increasing 1.9% due to contracted steps and cost-of-living adjustments. There are no programmatic additions.

Public Works is increasing 2.4% due to contracted steps and cost-of-living adjustments. There are no programmatic additions.

Conservation & Development is increasing 3.3% due to contract steps and cost of living adjustments. There is a proposed shift in a few positions that has no impact on overall costs.

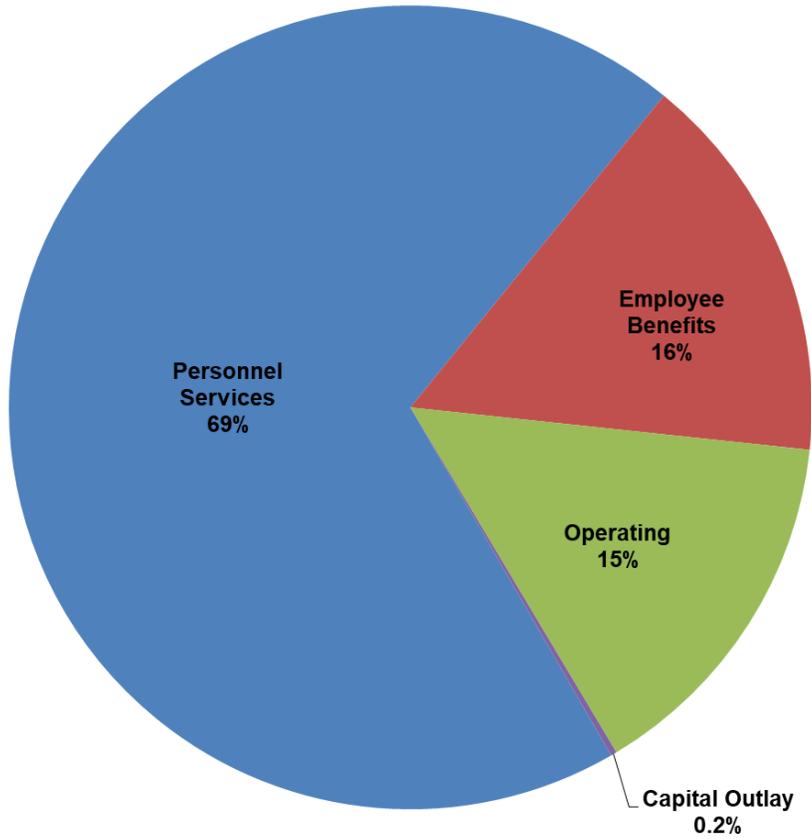
Community Services is decreasing 12.5% due to a reduction in anticipated service levels, partially caused by the COVID-19 pandemic. Budget decreases include an alignment of veterans benefit assistance with historical usage, elimination of a vacant program director position, and reductions in extra help funds at the outdoor pools and Cherry Hill. Please note that veterans will receive any benefits awarded regardless of the budget reduction.

POSSIBLE BUDGET RESTORATIONS AND ADDITIONS IF ADDITIONAL FUNDS AVAILABLE:

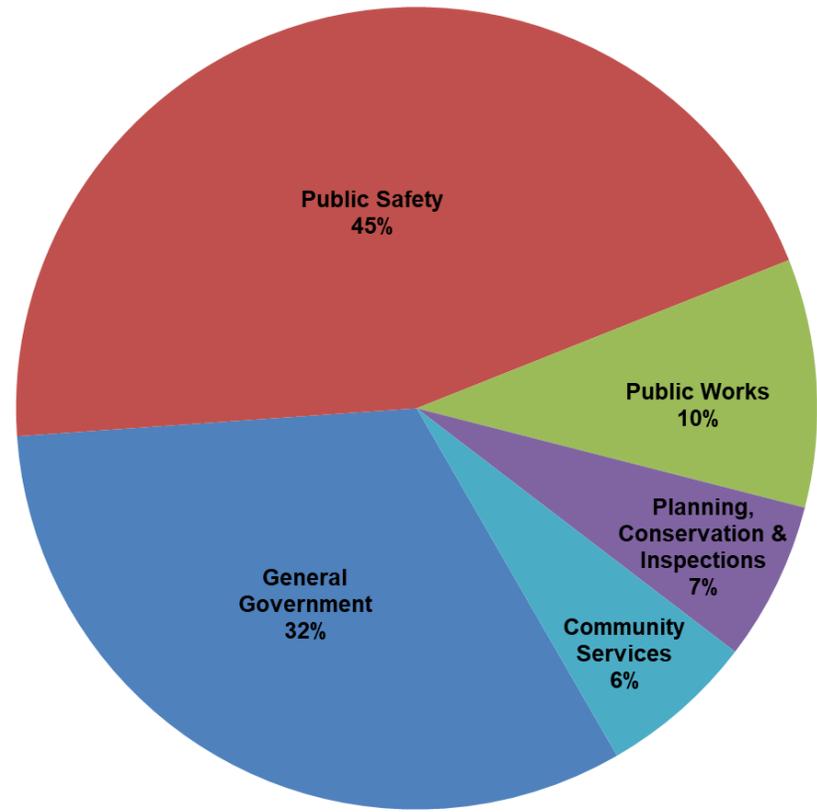
The Community Services budget may be increased if demand for programming is greater than currently anticipated. A key variable in this consideration will be CDC guidance and how it evolves over the course of FY21.

GENERAL FUND EXPENDITURES SUMMARY

**FY 21 Expenditures
by Type**



**FY 21 Expenditures
by Functional Area**



GENERAL GOVERNMENT SUMMARY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20-21	% Change
Town Council			48,991	100,000	158,247	58,247	58.2%
Town Manager *	\$ 372,888	399,437	370,979	369,179	448,410	79,231	21.5%
Finance Department	\$ 916,356	966,974	984,852	1,181,416	1,093,670	(87,746)	-7.4%
Legal Services	\$ 116,995	69,507	91,924	110,000	-	(110,000)	-100.0%
Human Resources/ Human Rights	\$ 196,836	185,866	263,341	280,352	280,190	(162)	-0.1%
Information Technology	\$ 522,224	526,607	583,350	662,526	696,895	34,369	5.2%
Town Clerk's Office	\$ 196,646	206,598	209,666	227,015	202,672	(24,343)	-10.7%
Elections & Registration	\$ 79,684	33,327	68,289	67,828	67,828	0	0.0%
Facilities Maintenance	\$ 495,788	491,860	548,977	521,927	535,198	13,271	2.5%
General Services	\$ 341,119	499,025	302,541	415,692	552,500	136,808	32.9%
SUBTOTAL	\$ 3,238,535	3,379,201	3,472,907	3,935,935	4,035,610	99,675	2.5%
Employee Pay/Benefits	\$ 3,117,848	3,902,810	3,447,122	4,074,856	3,885,779	(189,077)	-4.6%
TOTAL APPROPRIATION	\$ 6,356,383	7,282,011	6,920,029	8,010,791	7,921,389	(89,402)	-1.1%

* FY 17-FY 19 Actuals include the prior Selectboard/Town Meeting/Finance Committee expenses

GENERAL GOVERNMENT SUMMARY

General Government includes all of the general administrative costs of managing and operating the Town (except Enterprise Funds) including Town Executive Management and Legislative expenses, financial operations, employee benefits for all General Fund departments (except retirement benefits), maintenance of public facilities (except police, fire and public works facilities), legal expenses, and insurance costs.

	Percent of General Government			Percent of Total Operating Budget		
	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>
Employee Benefits*	54%	51%	49%	18%	17%	16%
Financial Operations	14%	15%	14%	4%	5%	4%
Information Technology	8%	8%	9%	2%	3%	3%
Maintenance of Public Facilities	7%	7%	7%	2%	2%	2%
Select Board/Town Manager**	5%	5%	6%	2%	2%	2%
Elections/Town Clerk	5%	4%	3%	1%	1%	1%
Human Resources/Human Rights	3%	4%	4%	1%	1%	1%
General Services	3%	3%	4%	1%	1%	1%
Insurance	3%	3%	3%	1%	1%	1%
Legal Expenses	1%	1%	---	1%	0.5%	---
Town Council	---	1%	2%	---	0.5%	1%

*Not including retirement

** For FY 20, Town Manager only

RECOMMENDED BUDGET:

The overall General Government functional area reflects a decrease of -1.1%. This budget includes cost-of-living adjustments and step increases. There is a net reduction of .98 of an FTE, this is a combination of changes which will be detailed below and within the departmental budgets.

The Town Council budget continues to provide compensation for 13 elected members of the Town Council and a modest training and travel budget. Added this year is .75 FTE, which is a reallocation of the already existing position, Clerk to the Council. This is not a new position. The remaining .25 FTE will be allocated to the Town Manager budget. Also added is an amount to fund staff to take minutes of Council committee meetings.

The Town Manager budget increase is due to the reallocation of budgeted staff positions to align the staff work with the budget category. It shows an increase of 1.0 FTE which is due to reallocation of .25 FTE is the Clerk of the Council position which also has duties assigned to the Town Manager's office. The additional .75 FTE is reallocating the Communications Manager position, which was fully funded in the IT budget, to 75% Town Manager and 25% IT.

The Finance department budget includes reduction of 1.0 FTE. This is the elimination of the .5 FTE Budget Analyst and .5 FTE Administrative Assistant in the Assessor's office.

The Human Resources/Human Rights budget salary reflects a small decrease due to timing of staff turnover.

The Employee Benefits budget decrease is the result of lower than anticipated health insurance changes and a decrease in the salary reserve due to successfully settling all collective bargaining contracts for FY 21.

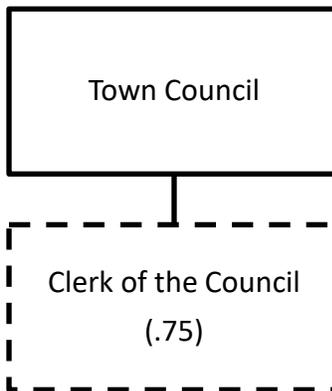
The Information Technology budget increase is the net of the decrease of .75 FTE and increase in software support.

The Town Clerk budget decrease is due to realigning the Clerk to the Council position.

The Elections and Registrations budget is level funded.

The Facilities Maintenance budget operations increased due to reorganization.

The General Services budget increase is the net result of changes in the cost of property and casualty insurance and adjustments in other liability coverages.



MISSION STATEMENT: Legislative authority of the Town rests with the Town Council. The Town Council provides policy leadership, approves the annual operating budget and capital funding, and appoints the Town Manager.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Adopted the Climate Action Goals recommended by the Energy and Climate Action Committee.
- Improved upon the process and approved Town Council and Town Manager appointments to boards and committees.
- Approved the funds for the MSBA feasibility study for the elementary school application and recommended two Town Councilors to sit on the Elementary School Building Committee.
- Convened public forums on the Master Plan and the FY 21 budget.
- Adopted the Amherst-Pelham Regional School District assessment plan and budget for FY 21.
- Toward the end of FY19, held a Meeting of Residents regarding 132 Northampton Road and approved \$500K of Community Preservation Act funds for the proposed Single Room Occupancy (SRO) Supportive Housing.
- Hosted the first "State of the Town Address".
- Held four Capital Investment Listening Sessions.
- Worked with the Town Manager who managed the Town's response to the COVID-19 Pandemic and supported measures to encourage economic recovery.
- Re-organized standing committees and committee charges to support the work of the Council.
- Conducted extensive outreach through office hours, district meetings, and one-on-one meetings.
- Continued to make significant strides toward establishing the new form of legislative body of the Town.
- Rescinded and replaced General and Zoning Bylaws, fully updating them to reflect the change to a Council-Manager government.

Challenges

- Achieving a manageable and sustainable workload of Town Council meetings, committee assignments, and outreach activities.
- Creating the online structure necessary during the COVID-19 Pandemic to remain transparent to the public.
- Engaging broad resident participation in Town affairs.
- Adopting the Master Plan and revising the Zoning bylaws
- Continuing to plan how to fund four major capital investments (DPW, Central Fire Station, Elementary School and Jones Library Renovations).

GENERAL GOVERNMENT

1111: TOWN COUNCIL

LONG RANGE OBJECTIVES:

- To adopt an updated Master Plan.
- To revise Zoning bylaws to make them consistent with the Master Plan.
- To adopt a comprehensive housing plan and priorities.
- To review and adopt the recommendation of the Ranked Choice Voting Commission.
- To act on the recommendation of the Participatory Budgeting Commission.
- To improve engagement by residents in Council affairs.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To establish the Town Council as the legislative body for the Town working through its four standing committees.

ACCOMPLISHED

- To evaluate the Town Manager. **ACCOMPLISHED**
- To develop guidelines for the FY 21 budget and adopt the FY 21 budget. **ONGOING**
- To adopt a comprehensive capital plan. **ACCOMPLISHED**
- To adopt revised General and Zoning bylaws to ensure conformity with the Charter. **ACCOMPLISHED**
- To begin the review of the Master Plan, the Zoning bylaws, housing plan, transportation plan, and parking plan. **ACCOMPLISHED**
- To investigate the feasibility of (a) creating the position of Americans with Disability Act coordinator; (b) permitting non-citizens to vote in Town election and to see and hold Town elective office; and (c) lowering the voting age for Town elections. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To solicit community feedback by continuing district meetings and listening sessions.
- To evaluate the Town Manager.
- To highlight and implement initiatives for sustainability and net zero policies.
- To develop guidelines for the FY 22 budget and adopt the FY 22 budget.
- To adopt a comprehensive capital plan.
- To complete the review of the Master Plan, the Zoning bylaws, housing plan, and parking plan and begin implementation.

SERVICE LEVELS:

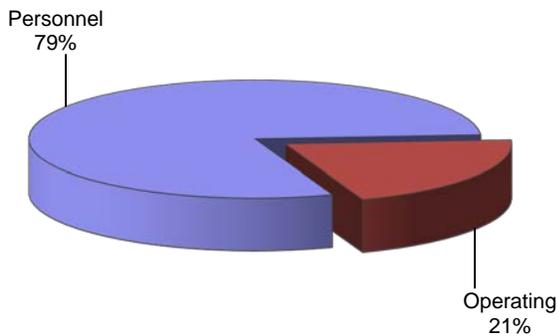
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<u>TOWN COUNCIL</u>					
Regular Meetings					15
Special Meetings					26
Town Council Orders					86
Confirmation of Town Manager					115
Committee Appointments					
Long Term Use & Permanent					2
Changes to Public Ways					
Open Meeting of the Residents					1
Proclamations/Resolutions/Commemorations					15
Forums					3
Finance Meetings					13
Community Resource Committee Meetings					7
Outreach, Communication, Appointments Mtgs					9
Governance, Organization & Legislation					
Committee Meetings					11
Free Petitions					0
Initiative Measures					0
Voter Veto					0

GENERAL GOVERNMENT

1111: TOWN COUNCIL

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$		33,750	67,500	125,747	58,247	86.3%
Operating Expenses	\$		15,240	32,500	32,500	0	0.0%
Capital Outlay	\$		0	0		0	0.0%
TOTAL APPROPRIATION	\$	0	0	48,991	100,000	158,247	58.2%
POSITIONS							
Full Time				0.00	0.75	0.75	
Part Time With Benefits				0.00	0.00	0.00	
Full Time Equivalents				0.00	0.75	0.75	

MAJOR COMPONENTS:



Personnel Services include stipends for a 13 member Council at \$5,000 each and \$7,500 for the Council President, totaling \$67,500. Also included is 75% of the Clerk of the Council's salary.

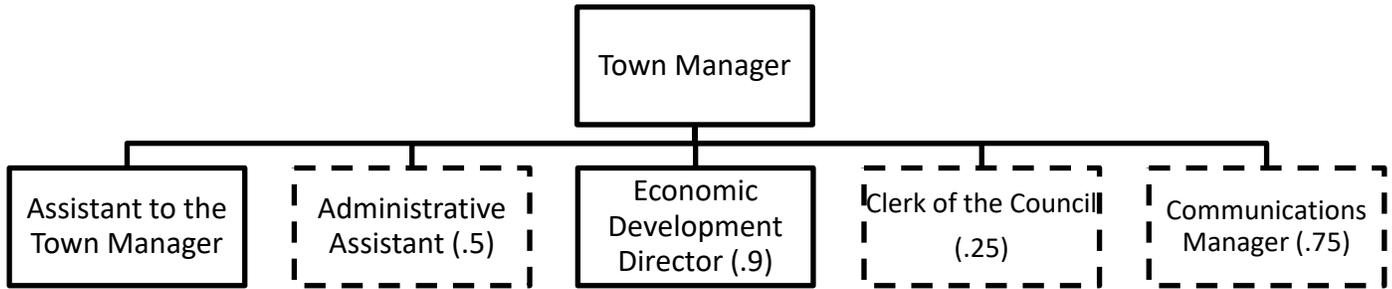
Operating costs are set at \$32,500 for training, travel expenses, and other miscellaneous items. We will adjust this in future years as we get more trend data.

SIGNIFICANT BUDGET CHANGES:

The reallocation of 75% of the Clerk of the Council's position from the Town Clerk's budget to the Town Council budget.

GENERAL GOVERNMENT

1124: TOWN MANAGER'S OFFICE

**MISSION STATEMENT:**

The Town Manager serves as the chief executive officer of the Town and is responsible to the Town Council for the proper operation of Town affairs for which the Town Manager is given responsibility under the Amherst Home Rule Charter.

The Town Manager heads the executive branch and is responsible for the administration of all Town fiscal, prudential, and municipal affairs.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Worked with the Town Council to transition to and implement the new Amherst Home Rule Charter. Supported the Council infrastructure organization and supported new legislation.
- Organized personnel and assigned duties to accommodate the needs of the Town Council and the new form of government.
- Hired a new Human Resources Director, Town Clerk, and Assessor.
- Maintained strong budgetary performance and management of the Town's financial planning and budget as recognized by Standard and Poor's continued bond rating of AA+ with a Stable Outlook.
- Continued extensive and expanded outreach efforts to the public through Capital Investment listening sessions, State of the Town Address, "Cup of Joe with Paul" coffees, and social media.
- Appointed the Board of License Commissioners. Oversaw the opening of a retail marijuana dispensary co-located with medical dispensary.
- Supported the Amherst Elementary Schools in their application for an MSBA grant to fund a better learning environment for Amherst children.
- Celebrated a full year of a 'new' Town of Amherst government (Town Manager/Town Council structure).

Challenges

- Take next steps in process towards breaking ground on several of the Capital Investment Projects (New DPW, new Central Fire Station, elementary school(s), and renovation/reconstruction of the Jones Library).
- Using a lens of Climate Action, prioritize and begin to implement regulatory, fiscal, and other actions to meet energy, sustainability, and resilience goals.
- Bring a more diverse population 'to the table' and engage all facets of our population in the boards/committees/commissions that help inform policy changes in our Town.
- Address staffing challenges and address the four-year vacancy of the Finance Director position.
- Report the quarterly and annual revenues from medical and adult use Marijuana, Airbnb/short term rentals, and the recommended application of those funds to costs and to short-term or long-term goals.
- Continue to work with the Town Council to establish protocols for areas that require Town Council action.
- Improve relationships with Higher Education Institutions through specific Strategic Partnership Agreements.

GENERAL GOVERNMENT

1124: TOWN MANAGER'S OFFICE

LONG RANGE OBJECTIVES:

- To achieve the appropriate balance between sustainable economic development, diverse affordable housing, and the preservation of the Town's character including open space and the historical built environment.
- To maintain and improve the Town's strong fiscal and general government management and provide timely service delivery to residents.
- To support and develop a strong, dedicated staff at all levels of the organization and provide them with the tools and support needed to do their jobs effectively.
- To take action on the long-term capital needs and minimize the burden on the tax base.
- To strengthen the relationships with UMass, Amherst College, and Hampshire College.
- To develop a long-term plan for information management and infrastructure for Town departments.
- To promote sustainable initiatives such as renewable energy and energy conservation.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To establish an efficient and effective working relationship with the 13-member Town Council. **ACCOMPLISHED**
- To work with the Town Council, Finance Committee, and Joint Capital Planning Committee to take action on the plans for large capital projects and to develop a strategy to finance these projects that will gain the support of the public.
ONGOING
- To review the operations of Town departments to refine operations to make them more efficient and effective. **ONGOING**
- To work with UMass, Amherst College, and Hampshire College on specific initiatives. **ONGOING**
- To continue to review and refine downtown parking issues and work towards a comprehensive future parking strategy/plan.
ONGOING
- To establish achievable goals on climate action and implement strategies to meet those goals. **ONGOING**

FY 21 OBJECTIVES:

- To continue efficient and effective work with the 13-member Town Council.
- To work with the Town Council, Finance Committee, and Joint Capital Planning Committee to implement plans for large capital projects and to develop a strategy to finance these projects that will gain the support of the public.
- To use the lens of climate action, to help prioritize and begin to implement regulatory, fiscal, and other actions to meet energy, sustainability, and resilience benchmarks.
- To determine financially sustainable strategies to meet core service needs in all departments.
- To recruit and retain highly qualified staff for whom excellent customer service remains a top priority.
- To work with Higher Education Institutions in Town to increase revenue through economic development and remuneration for their impact on Town resources (as enumerated in 2020 Strategic Partnership Agreements).
- To continue to review and refine downtown parking issues and work towards a comprehensive future parking strategy/plan.
- To expand community outreach through a revamped Town website, social media and existing boards/committees/commissions.
- To facilitate the continued revision of the Master Plan and Zoning Bylaws, as needed.

SERVICE LEVELS:

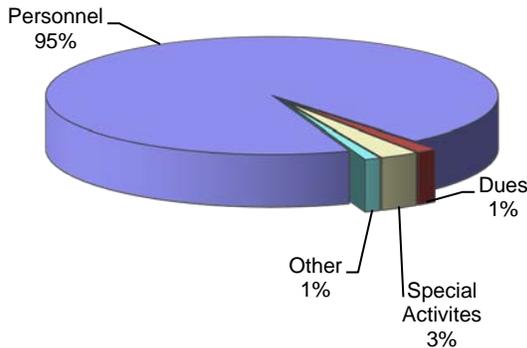
	FY 15	FY 16	FY 17	FY 18	FY 19
	Actual	Actual	Actual	Actual	Actual
SELECT BOARD					
Special & Regular Meetings	32	48	51	42	15
Town Meetings	11	11	12	7	0
Business Licenses	359	373	425	415	8*
Town Meeting Warrant Preparations	3	2	3	3	0
Committee Appointments	95	52	53	60	2
Town Way Reservations	12	10	2	5	4
Kendrick & Sweetser Park Reservations	13	13	8	9	0
Liaison Assignments	37	38	38	38	38
TOWN MANAGER'S OFFICE					
Collective Bargaining Agreements/Amendments	5	6	6	6	5
Committee Appointments	95	90	79	95	115
Committees Staffed	5	5	5	5	7
Rental License Agreements	5	5	5	5	7
Town Way Reservations (short term)					28
Kendrick & Sweetser Park Reservations					5
* Business Licenses (moved to Inspections 12/3/2018)					

GENERAL GOVERNMENT

1124: TOWN MANAGER'S OFFICE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 335,061	365,302	354,859	346,679	424,410	77,731	22.4%
Operating Expenses	\$ 29,818	31,763	15,774	22,500	24,000	1,500	6.7%
Capital Outlay	\$ 4,510	0	0	0		0	0.0%
TOTAL APPROPRIATION	\$ 369,389	397,065	370,634	369,179	448,410	79,231	21.5%
POSITIONS							
Full Time	3.50	3.50	3.50	3.40	4.40	1.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	3.50	3.50	3.50	3.40	4.40	1.00	

MAJOR COMPONENTS:



Personnel Services include \$20 for Elector of the Oliver Smith Will and salaries for the Town Manager, Assistant to the Town Manager, Economic Development Director, one Administrative Assistant who is shared 50/50 with Human Resources and Human Rights Department, Clerk of the Council who is shared 25/75 with the Town Council Department, and the Communications Manager who is shared 75/25 with the Information Technology Department.

Dues, \$6,500, for the Town's membership in the Massachusetts Municipal Association which includes the Massachusetts Municipal Councilors Association, and the Town Manager's membership in the Massachusetts Municipal Management Association, International City/County Finance Officers Association, Massachusetts Government and Small Town Administrators of Massachusetts.

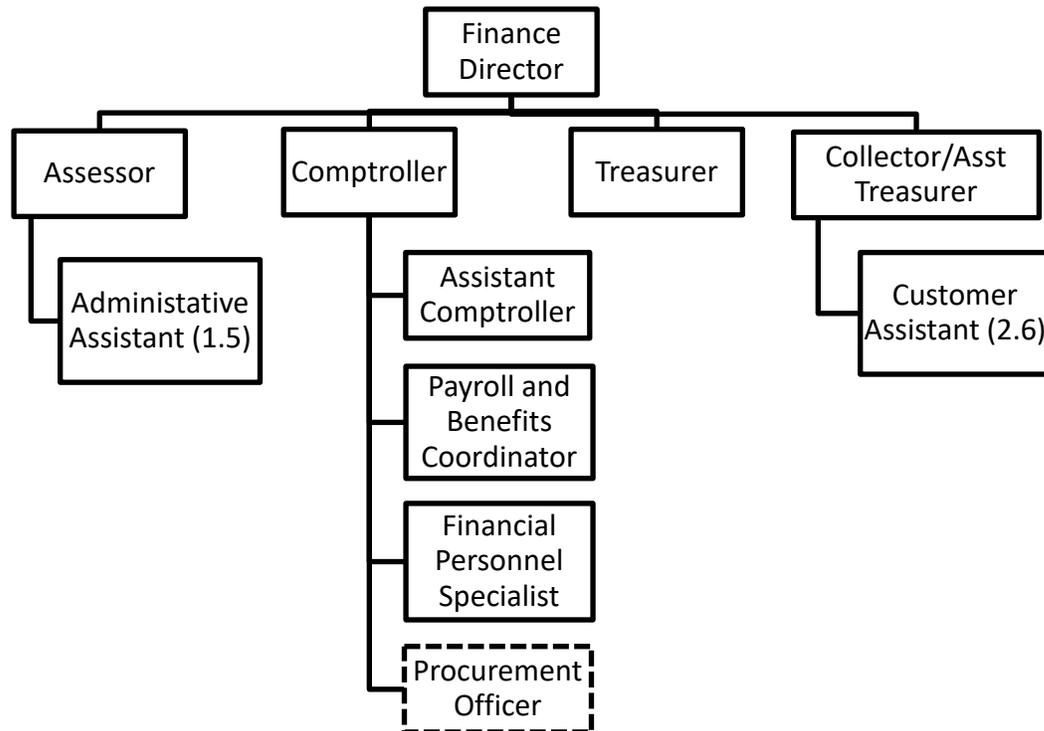
\$12,460 for Special Activities.

Other includes: advertising for publication of legal advertisements, regulation changes, etc.; general shared supplies, purchased for all of the offices located on the mezzanine including Economic Development and Town Manager's Office; and training.

SIGNIFICANT BUDGET CHANGES:

Personnel increases are mostly due to the reallocation of the Clerk of the Council position 25% and the Communications Officer 75%. The small operating budget increase is a reallocation from the salary line.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146:
FINANCE DEPARTMENT

MISSION STATEMENT: To assure the continuous, reliable delivery of Town services through effective management of financial resources and courteous, comprehensive service to the public and internal departments. Each department furthers this mission:

FINANCE DIRECTOR: through the development and coordination of policies and processes that identify, evaluate, develop, and facilitate the efficient allocation of resources.

ACCOUNTING: through maintenance of appropriate records and financial reports and through monitoring of all financial activity for accountability and legal compliance, including procurement, centralized purchasing, property and liability insurance management, payroll and benefits.

ASSESSING: through the fair and equitable distribution of property taxes and motor vehicle excise taxes via an open process that makes information available to residents and professionals in a timely and efficient manner.

COLLECTION: through timely, accurate billing and collection of revenue and a central point of services across traditional departmental functions.

TREASURY: through effective investment and management of Town funds and the effective use of debt financing where appropriate.

GENERAL GOVERNMENT

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Continued to fulfill the duties of Finance Director through collaborative effort of Comptroller and Finance team providing staff liaison to Finance Committee, Budget Coordinating Group, Joint Capital Planning Committee, and the Town Manager. Successfully delivered balanced plans for budget and capital for Fiscal Year 2020 and maintained excellent operations to ensure the successful management of the Town's finances.
- Presented a 10-Year Financial Trend Monitoring Report in November 2019.
- Continued to provide community access to budget and financial information via the Town's website and other media.
- Completed FY20 update of valuations for all residential property.
- Received Federal grant funding for the Town for the fifth year for ambulance service.
- Accomplished tax collections in excess of 98% by fiscal year end.
- Secured external billing services for ambulance services.
- Continued to update all procurement forms, including bid forms, contracts, and record-keeping forms, to bring into line with changes in State law, Town government, and modern document formats.

Challenges

- To continue to refine the budget cycle and process under the new form of government.
- Succession planning for multiple retirements and staff turnover to include cross training and organizational efficiency.

LONG RANGE OBJECTIVES:

- To enhance all departments' understanding and use of the Town's financial software, through training, discussions, and decentralization of routine data input and retrieval activities.
- To expand internal audit and analysis capacities within the Finance Department and operational departments to enhance internal controls.
- To use the Benefits Administration module in Munis for health insurance and benefits management.
- To refine a long range strategic financial plan for the Town in collaboration with residents and community leaders.
- To expand the Town's comprehensive set of financial management policy guidelines by creating a policy for appropriate enterprise fund reserves.
- To begin a program to review and establish property value of all the real estate at the University of Massachusetts at Amherst to comply with Department of Revenue regulations.

GENERAL GOVERNMENT

STATUS UPDATES OF FY 20 OBJECTIVES:

FINANCE DIRECTOR:

- To develop further recommendations for an OPEB trust funding schedule. **ONGOING**

ACCOUNTING:

- To continue to collaborate with Human Resources to improve payroll and benefit functions to better support and assist all Town departments and to provide at least one payroll training session. **ACCOMPLISHED/ONGOING**
- To develop and implement a Town-wide procurement policy. **ONGOING**

ASSESSING:

- To continue a Measure and List Program of all residential property begun in FY 11, with the dual goals of more equitably assessing all parcels and updating property card information. **ACCOMPLISHED**

COLLECTION:

- To maintain current strong collection performance of at least 98% in real estate tax. **ACCOMPLISHED/ONGOING**
- To monitor and evaluate revenues and costs of the new ambulance billing vendor. **ONGOING**
- To cross-train all staff to improve efficiency, performance, and customer service. **ONGOING**
- To improve customer service experience by adding a station for online payments at central service counter. **RESCHEDULED**
- To work with IT to replace validators and computers at central service counter. **ACCOMPLISHED**

TREASURY:

- To continue to inform the Town Manager, Town Council, and Finance Committee of borrowing options and resulting impact to the Town's finances in light of the big capital projects. **ONGOING**
- To work with Accounting to increase electronic funds transfer enrollment in lieu of check for our vendors by 5%. **ONGOING**
- To monitor and evaluate revenues and costs of new parking metering systems. **ACCOMPLISHED**

FY 21 OBJECTIVES:

FINANCE DIRECTOR:

- To update the OPEB trust funding schedule.
- To redesign and enhance the Town's budget documents.
- To develop a balanced five-year capital plan and comprehensive asset inventory.
- To develop funding strategies to support the Town's sustainability efforts in moving toward its carbon use goal.
- To improve financial department websites.

ACCOUNTING:

- To continue to collaborate with Human Resources to improve payroll and benefit functions to better support and assist all Town departments and to provide at least one payroll training session.
- To develop and implement a Town-wide procurement system.
- To continue to increase electronic funds transactions in lieu of check for our vendors by 5%.

ASSESSING:

- To work with inspection services to implement the new permit tracking system.

COLLECTION:

- To review collection procedures for miscellaneous billing.
- To monitor and evaluate revenues and costs of the ambulance billing vendor in preparation for issuing a new Request for Proposals.
- To cross-train all staff to improve efficiency, performance, and customer service.

TREASURY:

- To continue to inform the Town Manager, Town Council, and Finance Committee of borrowing options and resulting impact to the Town's finances in light of the big capital projects.
- To monitor and evaluate revenues and costs of credit card processing fees.

**1133, 1134, 1141 & 1146:
FINANCE DEPARTMENT**

GENERAL GOVERNMENT

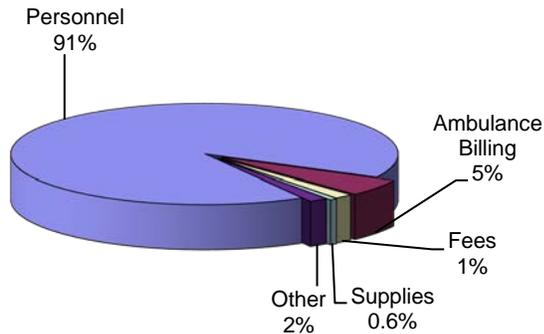
SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	Actual	Actual	Actual	Actual	Actual
ACCOUNTING:					
Grants Maintained/Monitored	42	43	45	48	47
Vouchers Checked	18,933	18,646	18,089	18,634	18,481
Warrant Checks	8,369	8,008	7,699	6,966	7,054
EFTs processed	412	938	1,137	1,139	1,181
Purchase Orders Encumbered/Controlled	2,367	2,105	2,110	1,666	1,996
Payroll Checks (Paper)	3,214	2,621	1,686	1,387	1,454
Direct Payroll Deposits	16,215	17,972	18,438	19,308	19,099
W-2s Processed	1,235	1,299	1,276	1,221	1,180
Contracts Processed/Maintained/Monitored	102	78	79	61	84
Bids and Proposals Reviewed/Monitored	37	40	28	35	25
ASSESSING:					
Real Estate Property Assessments	7,329	7,280	7,294	7,298	7,312
Site Reviews	645	470	450	375	200
Personal Property Assessments	271	262	254	165	168
Abatement Application Reviews					
Real Estate/Personal Property	87	29	32	49	43
Motor Vehicle Excise	2,302	2,256	2,339	2,302	2,100
Appeals Granted Real/PP	61	10	30	36	31
Tax Dollars Abated	\$124,302	\$8,227	\$102,490	\$57,877	\$36,095
Tax Abated as % of Levy	0.2%	0.01%	0.2%	0.1%	0.1%
Tax Exemptions	\$142,636	\$117,764	\$94,910	\$94,960	\$100,087
Exemptions as % of Levy	0.2%	0.2%	0.2%	0.2%	0.2%
COLLECTION:					
Motor Vehicle Excise Collection Rate	95%	94%	93%	93%	98%
Real Estate/Personal Property					
Tax Collection Rate	98%	98%	98%	99%	98%
Water/Sewer Collection Rate	90%	86%	92%	93%	96%
Parking Tickets Collection Rate	68%	66%	78%	79%	78%
Ambulance Bills Collection Rate (One Yr)	60%	66%	65%	50%	45%
Ambulance Bills Collection Rate (Ongoing)	74%	72%	n/a	n/a	n/a
Parking Ticket Appeals/Hearings	1,233	1,162	1,074	1,566	997
Parking Permits Issued	731	759	798	897	983
Tax Liens Processed and Recorded	20	19	31	15	31
Central Service Counter Transactions	26,455	24,573	23,642	22,113	21,552
Payments Processed (other than Counter)					
Mail	46,126	37,520	43,327	37,474	33,257
Online from Anywhere Self Service	15,770	17,720	17,343	18,043	17,811
Payments Processed by File	11,916	12,572	12,461	11,780	11,876
TREASURY:					
Tax Liens Redeemed	19	17	14	35	20
Direct Debit Payment Accounts	586	582	596	595	614
Bank Account Reconciliations	708	631	638	632	604
Electronic Bank Transmissions (batches)	619	670	665	665	640
Check/ACH Reversals	200	222	192	252	214
Bond Rating (Standard & Poor's)	AA+	AA+	AA+	AA+	AA+

**1133, 1134, 1141 & 1146:
FINANCE DEPARTMENT**

GENERAL GOVERNMENT

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 885,201	931,459	900,657	1,082,591	994,845	(87,746)	-8.1%
Operating Expenses	\$ 29,465	34,145	84,194	108,305	98,825	(9,480)	-8.8%
Capital Outlay	\$ 1,689	1,370	0	520	0	(520)	-100.0%
TOTAL APPROPRIATION	\$ 916,356	966,974	984,852	1,191,416	1,093,670	(97,746)	-8.2%
POSITIONS							
Full Time	13.00	13.30	13.30	13.60	12.60	(1.00)	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	13.00	13.30	13.30	13.60	12.60	(1.00)	

MAJOR COMPONENTS:



Personnel Services include salaries for a Finance Director, Comptroller, Principal Assessor, Collector, Treasurer, 6 full time and 2 part time Financial Clerks, and a Procurement Officer shared with the Water, Sewer and Transportation Funds.

Ambulance Billing services, \$58,722.

Fees include \$9,600 for banking fees, and \$5,130 for dues and subscriptions, bonds, and Registry fees.

Supplies, \$6,498, primarily include printing supplies and other specialized assessing, billing, collection, and accounting forms.

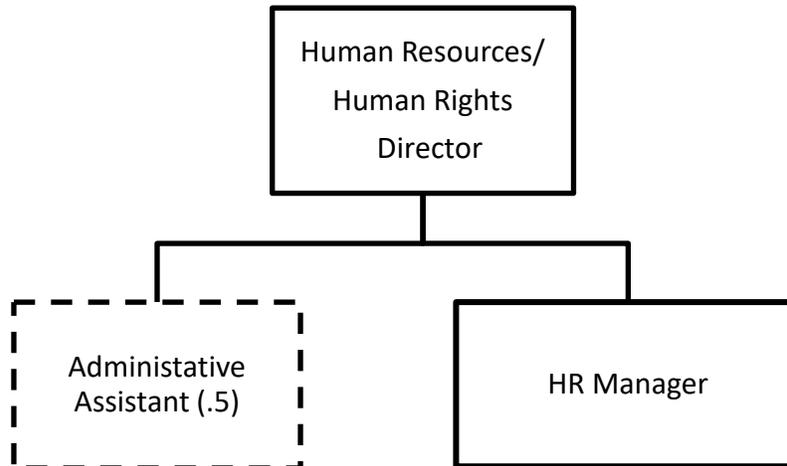
Other expenses include \$10,400 for training.

SIGNIFICANT BUDGET CHANGES:

Personnel changes include the elimination of .50 FTE Budget Analyst and .50 FTE Administrative Assistant in the Assessor's office. This is achievable with some reallocation of duties within the departments. Operating budget decrease is reallocating some operational expensed to offset salaries.

GENERAL GOVERNMENT

1152: HUMAN RESOURCES & HUMAN RIGHTS



MISSION STATEMENT: To assist Town officials to fairly, consistently, and lawfully create and administer policies and practices that attract, develop, and retain a motivated, diverse, and high performing workforce. The Human Rights Commission strives to ensure that all residents are afforded equal protection under the law.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Provided employment and benefits services to a rolling average of 269 regular Town and Library employees, 150 part-time or seasonal staff, 31 Senior Tax work-off program participants, 2 Veteran Tax work-off program participants, 216 elections workers, and 263 retirees.
- Supported Personnel Board and Town Manager through a comprehensive update of Town personnel policies.
- Led or supported hiring of Customer Assistant II, Director of Senior Services, Emergency Dispatcher, Equipment Operator II, Fire Fighter/Paramedic, Human Resources/Human Rights Director, Labor/Truck Driver, Laborer 3, Library Assistant 3, Management Assistant II, Police Patrolman, Program Assistant, Program Director, Staff Assistant 3, Town Clerk, and Waste Water Treatment Plant Operator in Training.
- Facilitated and supported Human Rights Commission activities, including LSSE's Spring Fling, Fall Festival, Juntos We Play, Human Rights Hero Awards, Juneteenth, Reading of the Frederick Douglas "What to the Slave is the Fourth of July?," Puerto Rican Day, Human Rights Commission Retreat, and Black History Month.
- Settled union contracts for SEIU, DPW Association, DPW Association – Supervisors, Amherst Police League, and Amherst Police Supervisors Union.

Challenges

- Provide equitable access to professional development opportunities across Town departments.
- Achieve greater Town workforce diversity by increasing recruiting outreach, advertising, and staff training.
- Implementing electronic-based applications and Employee Self-Service features.

GENERAL GOVERNMENT

1152: HUMAN RESOURCES & HUMAN RIGHTS

LONG RANGE OBJECTIVES:

- To attract and retain a municipal workforce that reflects the strength and diversity of the Amherst community.
- To develop employee programs that invest in our employees, build internal capacity for succession planning, foster innovation, provide outstanding customer service, and attain Town objectives.
- To maintain a compensation strategy that is realized through articulated labor relations policy planning, settled collective bargaining contracts, progressive management of benefits, and sound wage and classification systems.
- To conduct an Equal Pay Analysis to ensure that current pay practices are in line.
- To develop and implement an updated Affirmative Action Plan.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To support a positive workplace culture emphasizing civility and communication that maintains high staff morale. **ONGOING**
- To provide or support three new affordable and equitable training programs that support employee growth and development. **ACCOMPLISHED**
- To market Town employment opportunities and the Town as an employer through non-traditional sources to attract a more diverse and bilingual candidate pool. **ONGOING**
- To settle five collective bargaining agreements with all employee unions with terms that are competitive, affordable, and represent sound labor relations policy. **ACCOMPLISHED**
- To continue to support the advocacy and education work of the Human Rights Commission. **ONGOING**

FY 21 OBJECTIVES:

- To create greater diversity in the Town's workforce by expanding the pool of qualified candidates representing a broad range of races, cultures, and backgrounds.
- To enhance recruiting process by implementing on-line applications for both internal and external applicants.
- To manage a review of part-time positions and wages to accommodate the increase in the State minimum wage.
- To provide or support three new affordable and equitable training programs that support employee growth and development.
- To develop and implement new Performance Evaluation process and procedure.
- To standardize the Hiring process, On-Boarding process, and Vacant Position process.

SERVICE LEVELS:

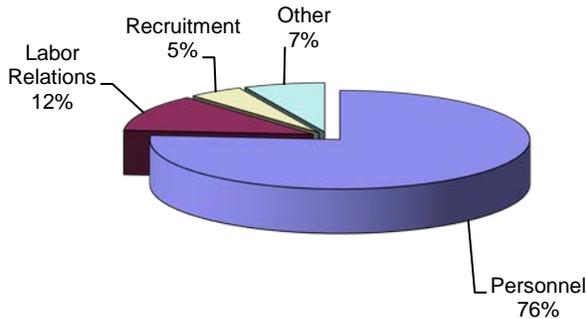
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Recruitments and Fully Benefited Hires	26	19	29	13	17
Personnel Board/Insurance Advisory Comm./					
Human Rights Commission Meetings	24	20	24	35	19
Collective Bargaining Meetings	15	43	11	20	43
Grievances Resolved	2	5	6	2	0
Human Rights Complaints	5	2	2	3	2
Staff Development/Training Sessions	22	18	25	26	28

GENERAL GOVERNMENT

1152: HUMAN RESOURCES & HUMAN RIGHTS

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 145,563	134,674	219,838	214,022	213,860	(162)	-0.1%
Operating Expenses	\$ 51,273	51,192	43,503	66,330	66,330	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 196,836	185,866	263,341	280,352	280,190	(162)	-0.1%
POSITIONS							
Full Time	1.83	1.50	1.50	2.50	2.50	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	1.83	1.50	1.50	2.50	2.50	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for a Human Resources Director, Human Resources Manager and an Administrative Assistant shared 50/50 with Town Manager.

Recruitment, \$13,000, provides the funding for newspaper and web advertisements, career fair registrations, exams, and background checks as needed.

Labor Relations, \$34,000, provide the funding for contract negotiations.

Other expenses include funds for training, conferences, extra help and expenses of the Human Rights Commission.

SIGNIFICANT BUDGET CHANGES:
Includes cost-of-living increases and steps, offset by staff turnover.

GENERAL GOVERNMENT

1154: EMPLOYEE BENEFITS

MISSION STATEMENT: To administer and manage the full range of benefits provided to current and retired employees of the Town. To provide counsel to employees and retirees, and provide a forum for group discussion and analysis of the variable costs, options, and implications of benefit plan design. To provide quality benefits while seeking ways to reduce or control the cost of those benefits through education, safety awareness, and proactive claims administration.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Working with and through the Insurance Advisory Committee, issued a Request for Proposals for fully insured health plan for active and retired employees, evaluated proposals, and awarded a new insurance contract.
- Transitioned and enrolled all active and retired insured employees to a fully insured single carrier health plan through the Massachusetts Interlocal Insurance Association (MIIA).
- Transferred \$5.3 million to the OPEB Trust Fund since FY 13 through the efforts of the Trust Administrator to secure Medicare Part D reimbursement payments, and other budgeted transfers.
- Workers Compensation and Unemployment Insurance remain effectively managed.

Challenges

- Creating effective employee communication and education materials and marketing on the health insurance plan design.
- Ensuring accurate information is relayed from employees and retirees to MIIA.
- To review workers compensation and Police/Fire Injured on Duty claims administration policies and practices.

LONG RANGE OBJECTIVES:

- To provide competitive and affordable health care benefits within the guidelines of the Massachusetts Municipal Health Insurance Reform Act.
- To maintain a balanced portfolio of Town-supported and employee-paid benefits.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To continue collaboration with employee and retiree groups to budget for and manage health insurance costs and maintain quality health plans (provide staff support to Insurance Advisory Committee). **ONGOING**
- To continue compliance with reporting requirements of the Federal Affordable Care Act and Massachusetts Municipal Health Insurance Reform Act. **ONGOING**

FY 21 OBJECTIVES:

- To work with the Insurance Advisory Committee to review current benefit offerings.

GENERAL GOVERNMENT

1154: EMPLOYEE BENEFITS

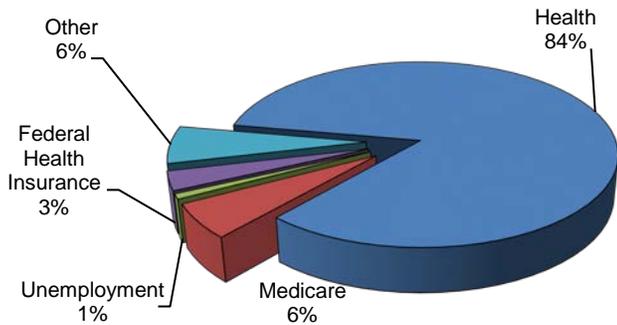
SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Health Insurance*					
Family Coverage	557	554	530	483	496
Individual Coverage	361	362	373	346	357
Medicare Supplemental Coverage	463	512	533	568	629
Life Insurance*	1,093	1,101	1,099	1,132	1,015
Unemployment Claims	21	17	12	18	25
Workers Comp/Public Safety IOD Claims-Medical only		28	21	24	19
Workers Comp/Public Safety IOD Claims-lost time		0	4	6	7
*The Town administers health and life insurance plans for all employees of Amherst-Pelham Regional Schools, Amherst Elementary Schools, and the Towns of Amherst and Pelham.					

GENERAL GOVERNMENT

1154: EMPLOYEE BENEFITS

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 0	0	0	0	0	0	0.0%
Operating Expenses	\$ 3,117,848	3,902,810	3,447,122	4,074,856	3,885,779	(189,077)	-4.6%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 3,117,848	3,902,810	3,447,122	4,074,856	3,885,779	(189,077)	-4.6%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Health insurance is \$3,251,134.

Medicare is \$225,545.

Unemployment insurance is \$33,029.

Federal Health Insurance is \$125,270.

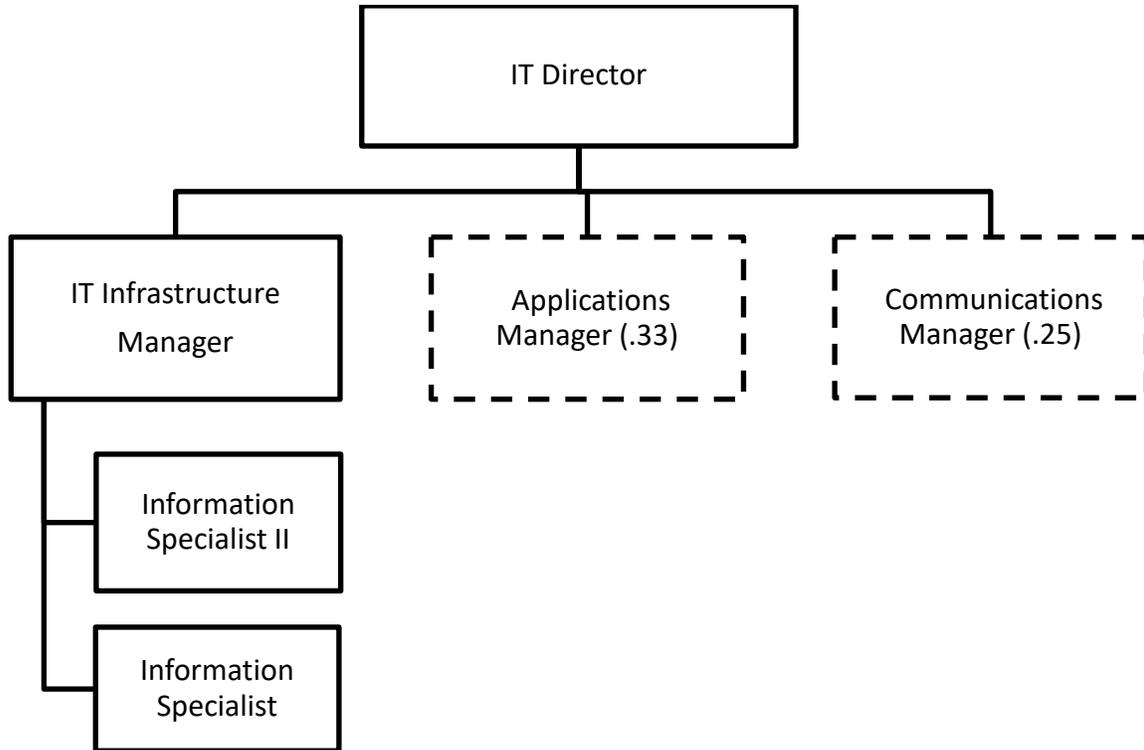
Other includes salary reserve, worker's compensation, life insurance, flexible benefits, police/fire workers' compensation, and retirement for employees in active military duty.

SIGNIFICANT BUDGET CHANGES:

The salary reserve account is less, (all contracts settled), which accounts for the decrease.

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY



MISSION STATEMENT: To select, implement, and maintain technology systems to best enhance services delivered by Town departments.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Applied for and received grant for employee Cybersecurity awareness training.
- Implemented grant funded document management system for public access to historical documents.
- Implemented employee application tracking system with Human Resources and received statewide innovation award.
- Replace aging servers and storage with hyper converged IT infrastructure that accelerates the journey to innovation and digital transformation.
- Assessing software (Vision) upgrade and training completed.

Challenges

- Provide technology training to Town staff to best utilize the systems we have invested in.
- To continually maintain and improve our Cyber security policies and technologies.

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY

LONG RANGE OBJECTIVES:

- To increase utilization and staff training of Munis and other key applications.
- To scan and integrate current and future paper documents into a content management system to allow greater internal staff and public access.
- To select and implement technology solutions that contribute to “green” efforts and lessen operational environmental impacts.
- To maximize the Town’s ability to provide services online and to improve open data transparency.
- To complete implementation of an online permit and business license system.
- To select and implement legislative management system.
- To evaluate and replace the Downtown Wi-Fi network.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To complete implementation of an online permit and business license system. **ONGOING**
- To select and implement legislative management system to meet needs of Town Council. **ONGOING**
- To install Town fiber optic network to replace Comcast fiber I-Net. **ONGOING**
- To develop and implement a Town staff training plan. **ONGOING**
- To scan and index a significant portion of items in file cabinets in the Town Hall and Bangs Center departments. **ONGOING**

FY 21 OBJECTIVES:

- To implement first phase of permitting software upgrade (Inspections, Fire Dept, Public Works, Licensing).
- To complete the installation of Town fiber optic network to replace Comcast fiber I-Net.
- To provide all users with cyber security training.
- To complete GIS base-mapping project.
- To complete a major upgrade to our core financial and administrative software (Munis) for the Town and Schools.
- To upgrade the Wi-Fi public network in the Downtown area.
- To upgrade the Wi-Fi networks for the Town Hall and Bangs Community Center.

SERVICE LEVELS:

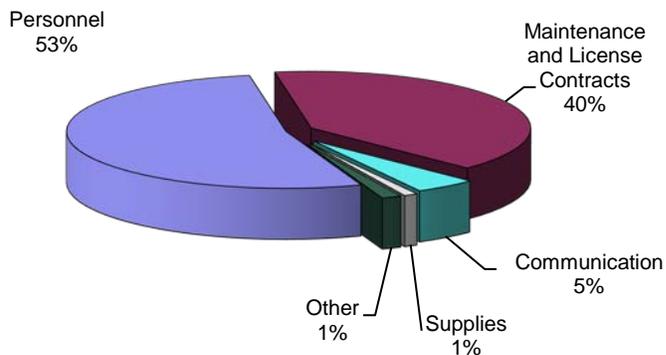
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Buildings Connected to the WAN	16	17	17	18	18
Network User/Group Accounts	1,130	1,116	1,054	1,016	1,057
Desktop/Notebook Computers	629	578	583	558	578
Virtual Servers and Network Storage Units	62	64	68	64	63
Printers & Multifunctions	70	70	70	67	68
IP Phones	296	298	299	309	328
Network Database Software Packages	48	49	49	52	53
Websites	7	7	7	7	8
Website Visits	382,970	487,050	543,095	461,779	475,727

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 308,888	332,032	327,310	398,600	370,969	(27,631)	-6.9%
Operating Expenses	\$ 213,336	194,575	256,040	263,926	325,926	62,000	23.5%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 522,224	526,607	583,350	662,526	696,895	34,369	5.2%
POSITIONS							
Full Time	4.00	4.83	4.83	5.33	4.58	(0.75)	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	4.00	4.83	4.83	5.33	4.58	(0.75)	

MAJOR COMPONENTS:



Personnel Services include salaries for the Director, an Infrastructure Manager, an Information Specialist II, an Information Specialist, .25 of the Communications Manager, and .33 of an Applications Manager shared with the Water and Sewer Fund.

Relicensing Agreements, \$281,261, provide for the payment of relicense and maintenance agreements on a variety of software and operating systems. All software maintenance costs are part of the Information Technology Department's budget.

Communication costs, \$31,920, include phone lines and internet access.

Supplies, \$2,520, include office supplies and computer and printer parts, etc.

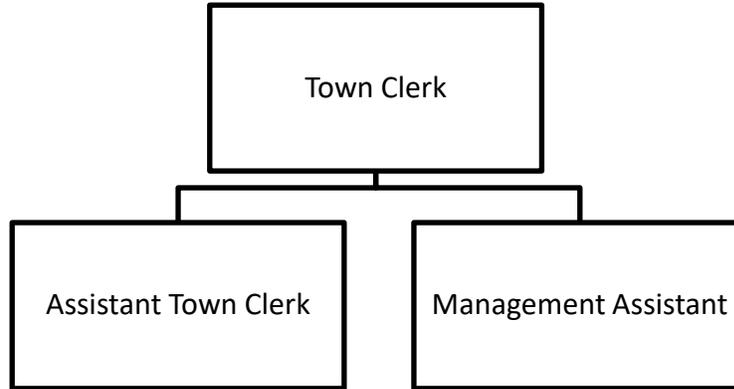
Other expenses include maintenance of equipment, office supplies, and dues and subscriptions.

SIGNIFICANT BUDGET CHANGES:

Personnel decrease is due to the reorganization of personnel, transferring 0.75 FTE of the Communications Manager to the Town Manager budget. Operating costs increase due to rising costs of licensing agreements and new permitting software.

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE



MISSION STATEMENT: To work efficiently and effectively to provide the highest level of customer service by properly managing, preserving and providing access to vital and public records. To continue Town-wide compliance with Public Records, Open Meeting, and Conflict of Interest Laws. Perform the duties outlined within the Amherst Home Rule Charter.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Successful appointment and transition of a new Town Clerk and hiring of a new Management Assistant II.
- Reinstatement of the Passport Acceptance Facility service level.

Challenges

- Requirements under the Public Records Law affect the daily office operations, resulting in a continued analysis of service levels and staffing needs.
- Creating updated protocols for registration and elections to ensure all who are eligible are able to register and vote in all elections.

LONG RANGE OBJECTIVES:

- To ensure current staff is trained in respective service levels to guarantee the office is operating at the highest level of efficiency and productivity.
- To implement electronic record management systems with the assistance of Town Hall departments and outside vendors that are compliant with current statutes and regulations to provide optimal availability and transparency to the public.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To review, update, and reformat information currently available on the Town Clerk pages of the Town website for ease of searching. **ONGOING**
- To implement electronic document management applications to enhance departmental efficiency and public access. **ONGOING**
- To review and update Town Clerk fees and investigate the feasibility of online departmental transactions to improve public access and convenience. **ONGOING**
- To support the Town's governmental transition through the performance of duties identified in the Amherst Home Rule Charter and requested or assigned by the Town Council through the Town Manager. **ACCOMPLISHED**
- To provide the opportunity for the Assistant Town Clerk to begin work on earning designation as a Certified Municipal Clerk. **ONGOING**

FY 21 OBJECTIVES:

- To work with Town departments and outside vendors to develop and implement the best electronic records management protocols to meet the current demands.
- To review and update Town Clerk fees and investigate the feasibility of online departmental transactions to improve public access and convenience.
- To provide educational opportunities for all staff to become knowledgeable in all Town Clerk functions.

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE

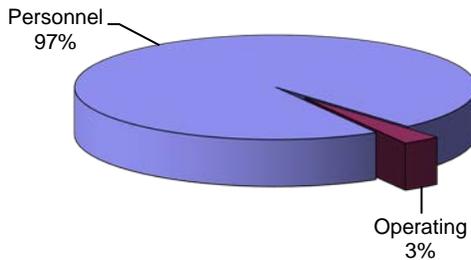
SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Certified Copies of Documents	2,241	2,120	2,005	2,358	2,271
Marriage Intentions	139	138	126	122	118
Marriage Licenses	143	133	119	132	110
Dog Licenses Sold	1,447	1,471	1,482	1,452	1,502
Zoning Board of Appeals Applications/ Decisions	80	80	54	68	48
Public Records Requests				52	81
Conflict of Interest Law Compliance	174	61	54	75	584
Street Lists Sold	21	40	24	26	15
Posting Open Meetings	845	798	995	935	972
Planning Board Applications/Decisions	40	58	42	40	14
Business Notices (d/b/a)	153	159	121	119	143
Raffle Permits	13	14	13	10	18
Underground Storage Registrations	29	30	25	23	23
Cemetery Deeds	4	2	10	5	4
Notarizations	553	781	518	539	492
Passport Applications	552	493	436	360	395
Burial Permits	58	172	129	182	160
Request for Voter Information	24	32	49	55	84
Performance Oath	216	230	252	233	172
Non-certified Copies of Documents	321	510	264	669	376
Vital Records Recorded	478	501	396	490	472
Vital Records: Filing/Amendments	23	17	4	12	8
Passport Photos	621	491	389	357	163

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 193,060	202,300	203,792	220,755	196,412	(24,343)	-11.0%
Operating Expenses	\$ 3,586	4,298	5,875	6,260	6,260	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 196,646	206,598	209,666	227,015	202,672	(24,343)	-10.7%
POSITIONS							
Full Time	3.00	3.00	3.00	3.00	3.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for the Town Clerk, an Assistant Town Clerk, and a Customer Assistant.

Operating costs include training, dues and subscriptions, and supplies for storage of vital records, dog licensing, and passport photo services.

SIGNIFICANT BUDGET CHANGES:

Personnel changes are due to staff turnover.

GENERAL GOVERNMENT

1162: ELECTIONS 1163: REGISTRATION

MISSION STATEMENT: To register voters, actively maintain the Voter Registration Information System, and ensure that all elections are conducted properly and in compliance with all State and Federal laws.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Successful transition of new Management Assistant II to meet the staffing requirements for election preparation.
- Successful administration of the November 5, 2019 Town Election.

Challenges

- Insufficient parking, lighting and accessibility at many polling locations.
- Recruitment of available election workers to cover multiple elections in 2020.
- Need for new voting booths.
- Implementing and coordinating Early Voting for the Presidential Primary as a result of swift established legislation.

LONG RANGE OBJECTIVES:

- To assist the Ranked-Choice Voting Commission (RCVC) to develop a method of implementing ranked choice voting to Town Council by September 1, 2020 as described in the Town Charter.
- To obtain new voting equipment based on the results of the RCVC report to the Town Council.
- To work with the Town Manager, Town Council and residents to identify new and improved polling locations.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To conduct reviews of election processes and polling places to increase voter participation, and establish an election worker refresher training program with practice labs to assure professional, knowledgeable staffing at all elections. **ONGOING**
- To work with major stakeholders to develop effective and viable voter outreach and education programs. **ONGOING**
- To participate in the regional Complete Count Committee and other organized outreach efforts in preparation for the 2020 U.S. Federal Census. **ONGOING**
- To advocate for Early Voting to the Secretary of the Commonwealth in order to bring about legislative and regulatory changes to promote early voting and encourage voter access for future elections. **ACCOMPLISHED**
- To work with a Ranked-Choice Voting Commission, with input from the community, to investigate and propose measures, including voting equipment changes and comprehensive election worker and voter trainings, to effectively implement ranked-choice voting for local elections beginning in 2021. **ONGOING**
- To prepare for and conduct the November 2019 Town Election for certain Town officers and the 2020 Presidential Primary. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To create and provide a detailed assessment of current polling location conditions and make recommendations for location changes.
- To obtain new election equipment, hardware and software quotes based on the recommendation of the RCVC.
- To work with major stakeholders to develop effective and viable voter outreach and education programs geared toward our underserved populations.
- Continued participation in the regional Complete Count Committee and other organized outreach efforts in preparation for the 2020 U.S. Federal Census.

GENERAL GOVERNMENT

1162: ELECTIONS
1163: REGISTRATION

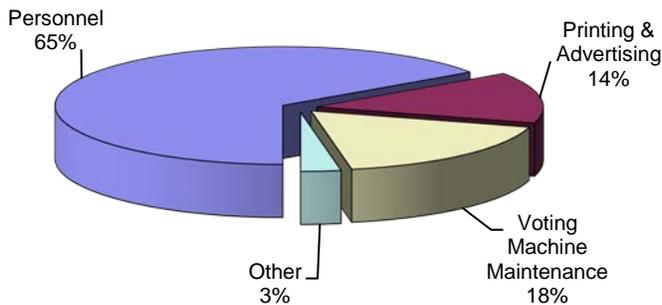
SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Elections	3	2	4	1	4
Town Meeting Sessions	9	11	11	11	0
Election Worker Training Sessions	16	5	9	3	15
Special Precinct Elections	4	3	1	0	0
Voter Registration Sessions	3	2	4	1	2
Voter Registrations, Changes, Deletions	9,846	15,001	36,786	13,216	13,904
Voter Registration (Peak)	21,430	17,259	22,228	18,794	11,206
% Voter Turnout					
Town Elections	7.34%	17.74%	22.11%	28.72%	13.73%
Presidential Primary	n/a	44.44%	n/a	n/a	n/a
State Primaries	15.77%	n/a	24.22%	n/a	n/a
State Elections (incl. Presidential and Special)	36.89%	n/a	67.91%	n/a	n/a
Petition/Nomination Signatures	929	13,837	574	12,608	1,810
Petition/Nomination Papers	111	1,620	58	1,650	122
Town Meeting Petition Articles	9	13	12	9	0
Annual Street Listing Forms	12,730	10,048	13,579	9,111	9,658
Confirmation Cards	3,267	4,564	6,727	4,214	4,346

1162: ELECTIONS
1163: REGISTRATION

GENERAL GOVERNMENT

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 50,783	14,358	38,493	44,353	44,353	0	0.0%
Operating Expenses	\$ 28,901	18,969	29,795	23,475	23,475	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 79,684	33,327	68,289	67,828	67,828	0	0.0%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Personnel Services include stipends for the Board of Registrars and remuneration for Election Workers.

Voting Machine Maintenance includes programming and annual maintenance of voting equipment.

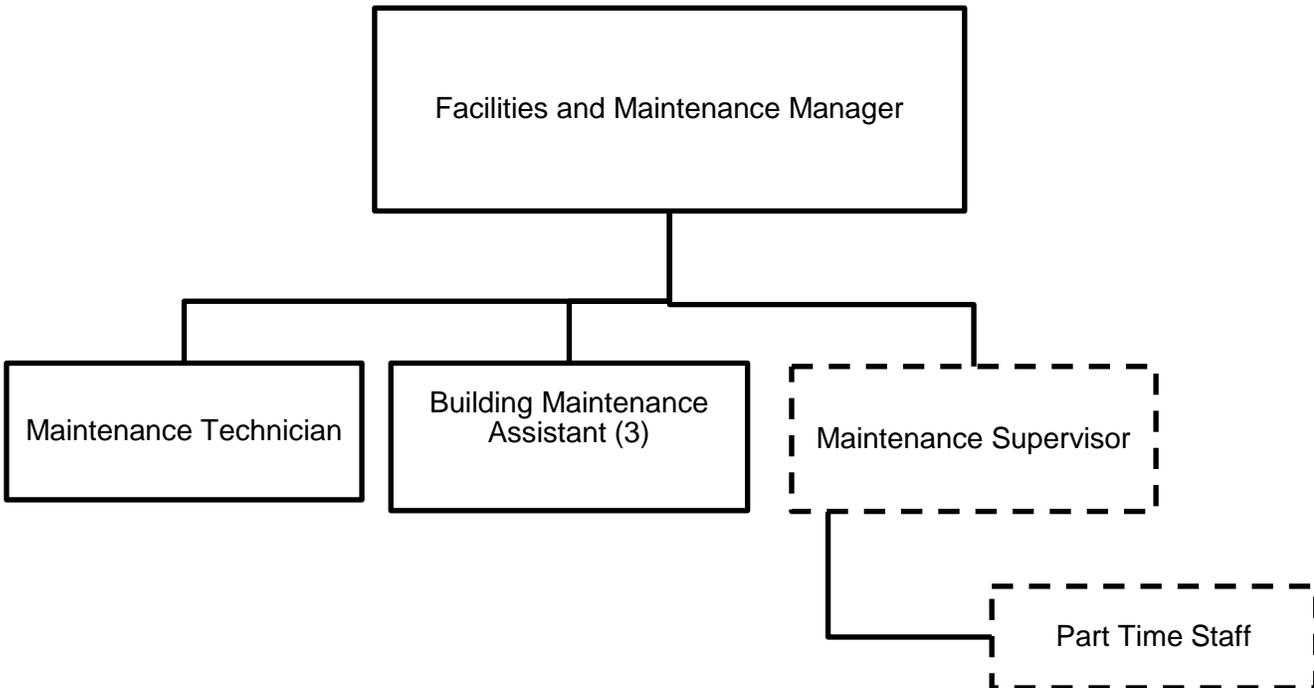
Printing costs include Town election ballots, census mailers, confirmation cards, and annual street list.

SIGNIFICANT BUDGET CHANGES:

Level Funded.

**1190, 1191, 1192, 1194, 1196 & 1197:
FACILITIES MAINTENANCE**

GENERAL GOVERNMENT



MISSION STATEMENT: To maintain a safe, healthy, clean and efficient environment for conducting Town business and other public activities through comprehensive building operations and preventative maintenance programs that also serve to preserve and extend the life of the Town's physical assets.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Realigned facilities department under the leadership of the Assistant Director of Conservation and Development.
- Recruited a new Facilities and Maintenance Manager.
- Designed and/or completed multiple small capital projects, including Munson Library sidewalk, Town Hall front doors and steps, Town Hall floors, office alterations, Senior Center improvements.

Challenges

- Addressing deferred maintenance on all buildings.
- Impact of increased use of buildings on nights and weekends.

**1190, 1191, 1192, 1194, 1196 & 1197:
FACILITIES MAINTENANCE**

GENERAL GOVERNMENT

LONG RANGE OBJECTIVES:

- To continue to work with the Sustainability Coordinator to apply for Green Community funding in the future.
- To achieve watertight roofs on all buildings with a plan for replacement.
- To protect the Town's assets through preventative maintenance and ongoing capital improvements.
- To manage the space needs within the buildings to provide for necessary long-term storage.
- To explore opportunities to increase revenues using Town assets.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To replace the hot water heater at the Bangs Community Center. **ACCOMPLISHED**
- To assess the condition of the roof at the Town Hall. **ACCOMPLISHED**
- To complete a study and design for Town Hall floor finishes and Bangs Center window replacement. **ONGOING**
- To analyze all capital projects and funding priorities for Town-owned buildings. **ONGOING**

FY 21 OBJECTIVES:

- To complete a full assessment of all Town buildings.
- To develop and begin implementing a plan for building improvements that reduces our carbon footprint to meet the goals of the Town Council.
- To continue to schedule and complete previously funded capital projects.
- To implement energy savings initiatives tied to the audits done by Eversource and consultants.
- To complete a study and design to replace the HVAC systems at Munson and North Amherst School.

SERVICE LEVELS:

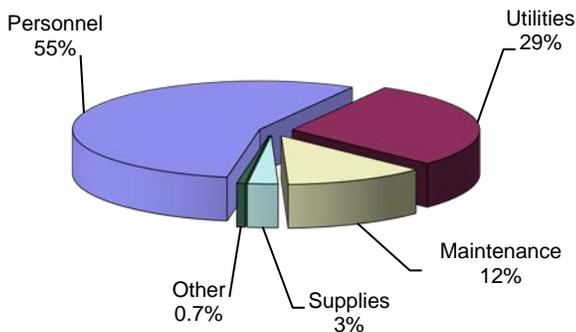
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Utility Usage (Town Hall, Bangs, Munson Library, East Street, 1200 North Amherst)					
Electricity (kWh)	515,694	470,368	455,977	457,339	495,514
Fuel – Gas (cf)	27,485	19,989	25,450	27,117	32,333
Fuel – Oil (gal)	5,390	3,396	4,582	4,298	4,151
Water & Sewer (cf)	64,800	57,700	42,000	31,100	59,400
Square Feet Maintained	84,218	84,218	84,218	84,218	93,486
Facilities Managed	8	8	8	8	9
Automated Computer Systems Monitored	5	5	5	5	5
Building Usage (hrs/wk)	310	310	310	310	310
Maintenance (hrs/wk)	185	185	252	264	252
Meetings Scheduled (includes APD)	5,802	5,646	5,622	5,587	6,011
Emergency Responses	25	25	20	16	18
Rental Contracts	7	7	8	6	6

**1190, 1191, 1192, 1194, 1196 & 1197:
FACILITIES MAINTENANCE**

GENERAL GOVERNMENT

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 296,548	288,592	259,866	283,502	296,773	13,271	4.7%
Operating Expenses	\$ 195,841	203,268	215,590	238,425	238,425	0	0.0%
Capital Outlay	\$ 3,399	0	73,521	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 495,788	491,860	548,977	521,927	535,198	13,271	2.5%
POSITIONS							
Full Time	5.25	5.25	5.25	5.27	5.00	(0.27)	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	5.25	5.25	5.25	5.27	5.00	(0.27)	

MAJOR COMPONENTS:



Personnel Services include salaries for a Facilities and Maintenance Manager, a Maintenance Technician, and 3 Building Maintenance Assistants.

Utilities, \$155,325, are for Town Hall, the Bangs Center, the Munson Library, the North Amherst School, the South Amherst Campus, and the East Street School building. Fuel, electricity, water, sewer, and refuse collection are included.

Maintenance, \$65,075, is for maintenance and repair of buildings and to provide routine cleaning and maintenance of building systems including elevators, HVAC, and sprinklers occupied by Town departments and those leased to other providers.

Supplies, \$14,075, include cleaning and electrical supplies as well as small tools.

SIGNIFICANT BUDGET CHANGES:

Personnel Services include steps and cost-of-living increases, other changes reflect the new Maintenance Manager Position and reorganization resulting in the reduction of .27 FTE.

GENERAL GOVERNMENT**1198 & 1199: GENERAL SERVICES**

MISSION STATEMENT: To manage the centralized purchasing of services, supplies, and equipment; contracts for maintenance of office equipment; legal services; and property and casualty insurance in order to maximize savings and efficiencies from such purchasing. This includes municipal property and casualty insurance, risk management, the annual independent audit, legal services, central telephones, copiers, mailing services, and equipment and central bulk office supplies.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Continued to maintain competitive rates on property and casualty insurance for the Town, Library, Schools, and Enterprise funds.

LONG RANGE OBJECTIVES:

- To develop computerized programs for inventory control.
- To develop and implement a uniform system of tracking vehicle maintenance.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To continue to look for savings for centralized services for the Town. **ACCOMPLISHED/ONGOING**

FY 21 OBJECTIVES:

- To continue to look for savings for centralized services for the Town.
- To put out a Request for Proposals for FY21 auditing services.

SERVICE LEVELS:

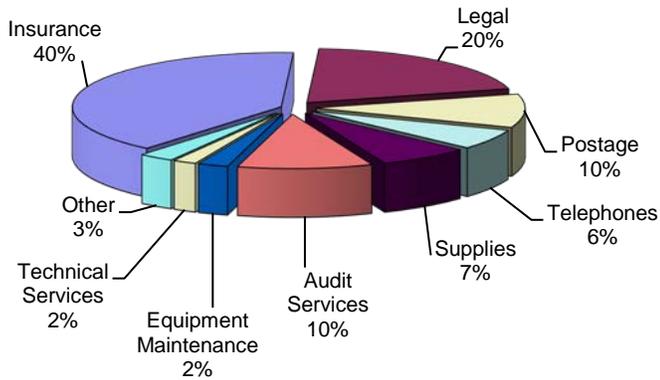
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Vehicles Insured	220	222	220	222	225
Buildings Insured	62	62	62	62	62
Insurance Claims Processed (Property/Auto)	32	48	56	95	61
Supply Requisitions Filled	186	204	201	210	219

GENERAL GOVERNMENT

1198 & 1199: GENERAL SERVICES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 3,550	0	0	0	0	0	0.0%
Operating Expenses	\$ 337,569	499,025	302,541	415,692	552,500	136,808	32.9%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 341,119	499,025	302,541	415,692	552,500	136,808	32.9%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Insurance, \$220,000, includes general liability, auto, public official and professional liability, and boiler insurance.

Legal Services, \$110,000.

Postage, \$55,000.

Telephones, \$33,000

Supplies, \$39,000, include office, copier paper, and miscellaneous supplies for all departments.

Audit, \$57,500.

Equipment maintenance, \$13,000, covers contracts, where economical, on photocopiers, computers, printers, fax machines, telephones, etc.

Technical Services, \$10,000.

SIGNIFICANT BUDGET CHANGES:

Increase for additional liability coverage and incorporating the legal budget into General Services.

PUBLIC SAFETY SUMMARY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20-21	% Change
Police Facility	\$ 209,626	219,009	220,860	220,340	222,762	2,422	1.1%
Police	\$ 4,569,588	4,738,303	4,776,602	5,040,035	5,148,718	108,683	2.2%
Fire/EMS	\$ 4,576,466	4,520,940	4,668,604	4,875,396	4,918,727	43,331	0.9%
Communications Center	\$ 643,829	683,501	667,869	682,526	728,149	45,623	6.7%
Animal Welfare	\$ 57,901	60,035	64,002	63,692	66,119	2,427	3.8%
TOTAL APPROPRIATION	\$ 10,057,411	10,221,788	10,397,937	10,881,989	11,084,475	202,486	1.9%

The Public Safety function shows a 1.9% increase. This represents contractual steps and salary increases.

There are 110 FTE employees proposed to meet the requirements of 24-hours-a-day/365-days-a-year service operating from the Police Facility, the Central Fire Station, the North Fire Station, and the Animal Welfare facility.

PUBLIC SAFETY

2195: POLICE FACILITY

MISSION STATEMENT: To operate and maintain a secure, healthy, comfortable, and safe mission-critical facility for all users, twenty-four hours per day, seven days per week, fifty-two weeks per year. The building also serves as the Emergency Operation Center for the Town.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Completed upgrades to the Police Community Room including new furniture and carpeting.
- Completed renovations to the Communications Center kitchen.

Challenges

- Higher use of the building is directly proportional to the amount of maintenance work needed. Weekend staffing needs are a challenge for existing staff.

LONG RANGE OBJECTIVES:

- To continue to invest in the facility to avoid a major renovation project.
- To manage the space needs within the building and not adversely affect the building environment.
- To work to understand the impact on the building of a proposed regional emergency dispatch communication center serving Amherst and other communities.
- To implement energy savings initiatives tied to the audits done by Eversource and consultants.
- To provide greater access for the public to make use of the Community Room.
- To explore the feasibility of solar installations on the site to contribute to meeting the Town's carbon reduction goals.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To complete study and design of roof replacement including the investigation of solar panels. **ONGOING**
- To complete installation of new boilers. **ACCOMPLISHED**
- To determine the condition of the chiller and cooling tower, and to develop a plan for replacement or repair. **ONGOING**

FY 21 OBJECTIVES:

- To complete study and design of roof replacement including the investigation of solar panels.
- To determine the condition of the chiller and cooling tower, and to develop a plan for replacement or repair.
- To implement energy savings initiatives tied to the audits done by Eversource and consultants.

SERVICE LEVELS:

	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Fuel (Gas) (ccf)	23,837	18,676	18,166	19,140	20,766
Electricity (kWH)	529,440	550,880	626,400	668,160	607,680
Water and Sewer (cu. ft.)	24,600	24,700	23,800	22,200	18,000
Hours of Operation (weekly)	168	168	168	168	168
Usable space (sq. ft.)	24,865	24,865	24,865	24,865	24,865
Meetings Scheduled (Conference)*	83	101	110	99	88
Meetings Scheduled (Community)*	130	80	128	127	131

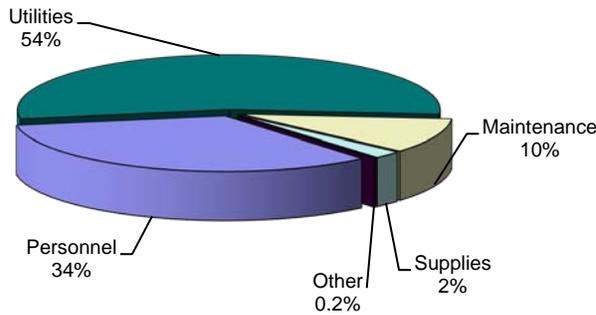
*Includes weekly staff meetings

PUBLIC SAFETY

2195: POLICE FACILITY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 71,545	70,530	72,237	73,585	76,007	2,422	3.3%
Operating Expenses	\$ 138,081	148,479	148,623	146,755	146,755	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 209,626	219,009	220,860	220,340	222,762	2,422	1.1%
POSITIONS							
Full Time	1.00	1.00	1.00	1.00	1.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	0.00	

MAJOR COMPONENTS:

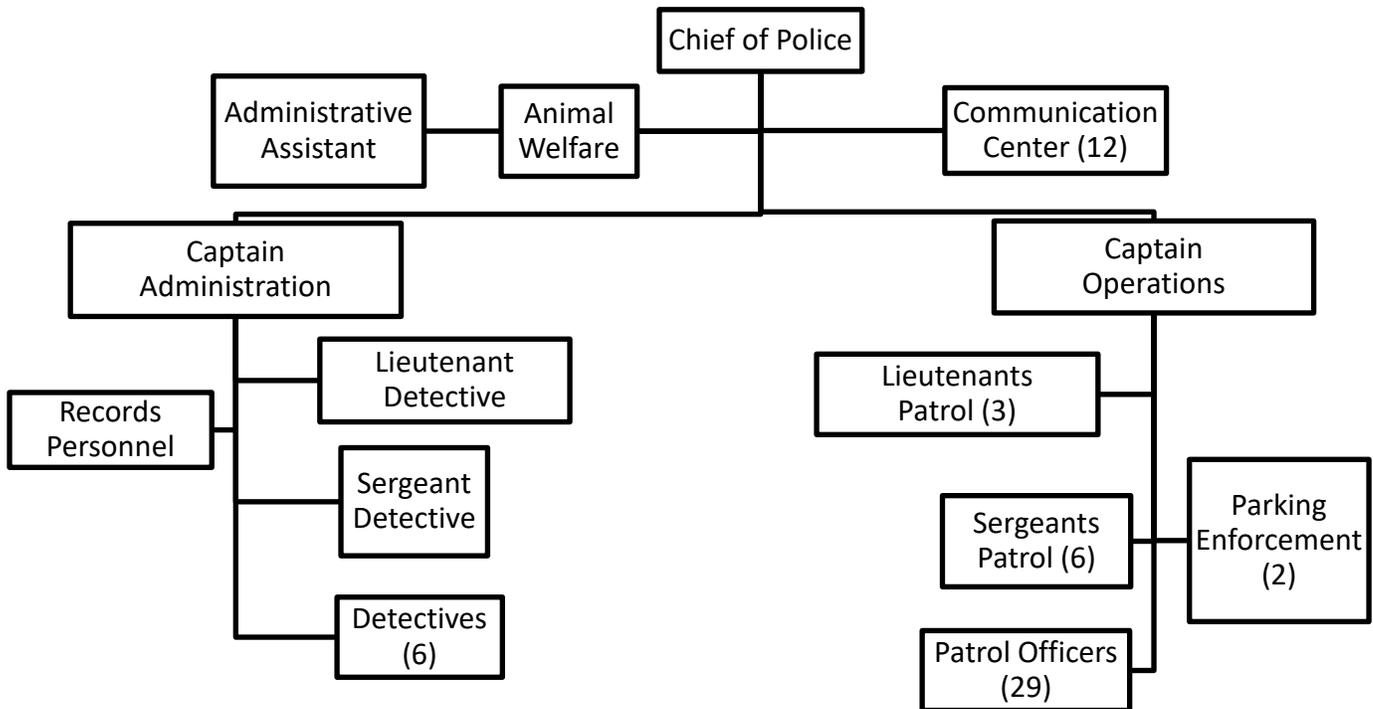


Personnel Services include the salary for a full-time Custodian, a weekend Custodian, and overtime.

Operating Expenses include, Maintenance (contracted services for the elevator, HVAC, security system, building, grounds, and equipment maintenance), Utilities (heating fuel, electricity, water, sewer, and trash removal) Supplies (cleaning supplies and uniforms).

SIGNIFICANT BUDGET CHANGES:

Personnel Services increased slightly to cover step increases and cost-of-living increases for contracts currently settled.

**MISSION STATEMENT:**

The Amherst Police Department (APD) values the dedication and integrity of all members of the Department. APD values the diversity of the Amherst community and is grateful for its support and partnership. APD strives to protect the safety, rights, and property of every person within the Town. APD holds itself to the highest professional and ethical standards.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Expanded Community Policing through Environmental Design (CPTED) team concepts to additional neighborhoods identified by sector officers as potential problem areas.
- Created full-time community outreach officer for downtown business district to assist with specific identified problems.
- Expanded the Drug Addiction Response Team (DART) members and their training to assist with opioid challenges, homelessness issues, and increase in calls involving mental health.

Challenges

- Recruiting, diversifying, and retaining high quality police recruits and police officers.
- Resources to support and expand both the neighborhood liaison position and downtown community outreach officer.

LONG RANGE OBJECTIVES:

- Need for dedicated officer/officers to address traffic issues and traffic complaints.
- Continue to work with school administrators to provide requested resources necessary to implement and afford all schools, staff and students a safe and healthy learning environment.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To develop departmental strategies to contend with the anticipated increases of motor vehicle collisions and fatalities, criminal cases of impaired operation, and health related calls for service associated with the legalization of recreational marijuana. **ONGOING**
- To successfully complete a department wide policy review to include an updated set of rules and regulations. **ONGOING**
- To reach 100% of all Town departments with Alert, Lockdown, Inform, Counter, Evacuate (ALICE) to provide them with a safety plan. **ONGOING**
- To identify and implement a web-based information share plan to better equip line officers and investigators with sector-based knowledge regarding crime and quality of life issues. **ONGOING**
- To utilize CPTED on Phillips Street and the Main Street corridor to deter large scale disturbances. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- Implement and expand CPTED team to northeast Amherst, downtown, and East Amherst.
- Seek funding and grants to replace, repair and expand our ropes adventure course which is used for team-building and community relations.
- Work with town staff and community outreach members to complete a review of department wide rules and regulations and policies and procedures.
- To identify and implement a web-based information share plan to better equip line officers and investigators with sector-based knowledge regarding crime and quality of life issues.
- To reach 100% of all Town departments with Alert, Lockdown, Inform, Counter, Evacuate (ALICE) to provide them with a safety plan.
- Continue to maintain our best practices as outlined by President Obama's Task Force on 21st Century Policing Model.

PUBLIC SAFETY

2210: POLICE

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Calls for Service	14,712	15,672	17,230	18,417	17,483
Total Officers Responding	23,028	24,304	25,666	26,714	25,717
Arrests, Summons, TBL	808	924	850	979	781
Disorderly Conduct Arrests	79	63	62	62	59
Resisting Arrest	40	31	12	11	8
Assaulting a Police Officer	11	12	4	9	12
Operating Under the Influence Arrests	72	79	81	78	77
Under 21 Alcohol Arrests	166	191	102	144	60
Protective Custody	32	34	35	51	22
Homicide	0	0	1	0	0
Rape	15	12	13	22	11
Sexual Assaults (other)	14	7	22	25	34
Deaths	19	16	16	23	28
Robbery	1	7	2	2	1
Aggravated Assaults	25	35	36	42	13
Assault	40	36	36	33	32
Burglary	84	68	56	39	68
Motor Vehicle Burglary	36	23	19	15	10
Larceny	131	134	135	126	117
Motor Vehicle Thefts	15	12	14	5	15
209A-Restraining Order	193	188	331	252	280
Domestic Violence	141	142	114	164	216
Vandalism	92	114	91	99	76
Missing Person	16	18	27	25	13
Disturbances (Disturb, Fight, Noise)	1,056	1,210	1,188	1,012	999
Suspicious Activity	905	1,022	934	871	944
Assist Citizen	696	769	727	838	747
Medical Assists	609	628	672	760	782
Assist Fire Department	297	148	145	155	155
Community Outreach	335	570	1,365	1,267	1,031
Mental/Med Assist	121	236	261	279	370
Motor Vehicle Crashes	743	744	757	785	741
Alarms	578	468	558	587	530
Motor Vehicle Violations	2,348	2,362	2,318	2,881	2,001
Nuisance House Violations	26	41	46	53	13
Reports Made Online	153	242	176	156	25*
Shoplifting	15	49	32	55	39

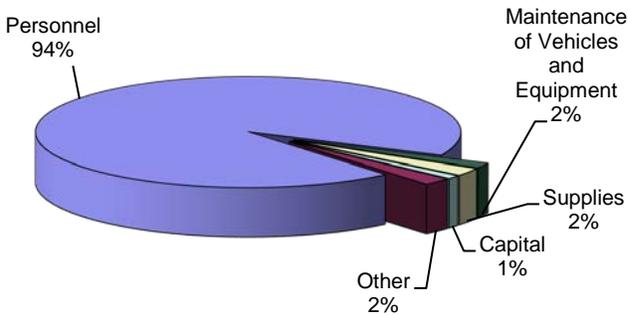
*Service contract for online reporting was discontinued due to increased costs and low utilization.

PUBLIC SAFETY

2210: POLICE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 4,325,221	4,469,555	4,490,438	4,718,485	4,827,168	108,683	2.3%
Operating Expenses	\$ 243,294	263,559	286,151	311,250	311,250	0	0.0%
Capital Outlay	\$ 1,073	5,190	13	10,300	10,300	0	0.0%
TOTAL APPROPRIATION	\$ 4,569,588	4,738,303	4,776,602	5,040,035	5,148,718	108,683	2.2%
POSITIONS							
Full Time	49.50	50.50	50.50	50.00	50.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	49.50	50.50	50.50	50.00	50.00	0.00	

MAJOR COMPONENTS:



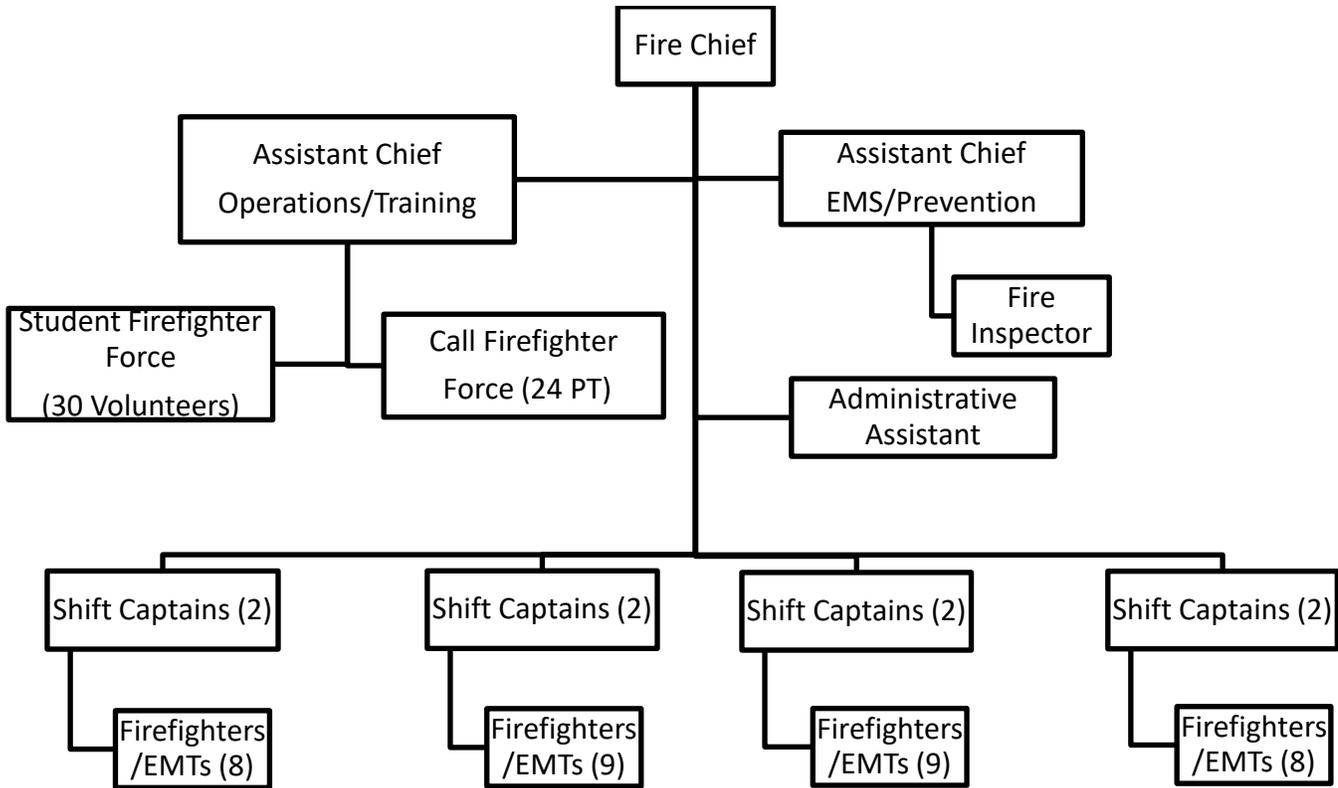
Personnel Services include salaries for the Chief, 2 Captains, 4 Lieutenants, 6 Detectives, 7 Sergeants, 28 Officers, and 2 Support Staff. Also included are education incentives and overtime.

Operating Expenses include, Maintenance (30 vehicles provided by outside vendor, radio equipment, breathalyzers, etc.), Supplies (gasoline, tires, vehicle supplies, office and computer supplies, and uniforms), Other (dues and subscriptions, meals for prisoners, photography supplies, police physicians, telephones, printing and advertising, towing, etc.).

Capital Outlay include small equipment, electronic speed signs, etc.

SIGNIFICANT BUDGET CHANGES:

The Police Department Personnel Services increase represents steps and cost-of-living increases for contracts currently settled.



MISSION STATEMENT: To enhance the quality of life in the Amherst community by providing quality emergency and support services. The Department strives to be a leader in “All Hazards” preparation, response, and recovery. The Department provides the highest level of service as it conducts fire suppression, emergency medical services, rescue services, fire prevention, safety education, hazardous material incident response, and disaster operations.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- First of three phases of acquisition of portable radios which brings us into compliance with national standards with regard to firefighter safety and interoperability.
- The partnership with the University of Massachusetts at Amherst for the provision of funding to support weekend up staffing continues to produce successful results
- Completed the 24th successful year of Student Awareness of Fire Education (SAFE). This program provides fire safety education to all kindergarteners and fourth graders in Amherst, Pelham, Leverett, and Shutesbury. The program reached 720 kindergarten and fourth grade students this year. This is the third year of the program’s expansion into kindergarten classes. Combined with our Senior SAFE program, we are reaching the two demographics most vulnerable to the dangers of fire.
- Secured \$30,000 in State grant funds for the purchase of emergency response equipment, emergency management equipment, and equipment to further outfit the Community Emergency Response Team (CERT).

Challenges

- Managing the Department’s quality service delivery and operational ability in light of staffing challenges.
- Maintaining the 91-year-old Central Station in a workable/livable condition and addressing the growing maintenance needs for the 44-year-old North Station.
- Sustaining a vehicle fleet that is increasingly maintenance intensive.
- In FY19 the Department responded to a decrease of 14% (6828 vs 5863) in the number of total emergency calls for service from the prior year. Fire responses decreased 106 from last year, a decline of 6%. EMS responses decreased by 859 or 16%. The loss of Hadley for EMS response removed 20% of our total FY18 EMS responses but our total EMS responses for FY19 declined by only 16%.

PUBLIC SAFETY

2220: FIRE/EMS

LONG RANGE OBJECTIVES:

- To begin exploring implications of how the EMS transition to Community Paramedicine will impact our activity level and the way we deliver EMS.
- To continue efforts for development of a new Fire Department Headquarters.
- Develop sustainability and maintenance plan for North Station.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To apply to the FEMA Assistance to Firefighters Grant (AFG) for funding to complete the sprinkler system at North Station. **ONGOING**
- To expand the Rescue Task Force training to include Public Safety partners as AFD develops an Active Shooter Response Plan. **ONGOING**
- To implement lessons learned from Emergency Management Table Top Exercises. **ONGOING**
- To determine the impact of no longer providing emergency medical services to the Town of Hadley. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- Apply for grant funding to support additional staff, equipment, and training.
- Review the recommendations of the 2017 Staffing Study in light of changes in demand by loss of Hadley and changing populations at the University and colleges.
- Develop a plan for compliance with newly instituted State OSHA regulations.

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Total Emergency Responses	6,080	6,427	6,605	6,828	5,863*
Fire Responses:					
Total Fire Calls:	1,517	1,428	1,492	1,628	1,522
Fires	110	107	95	91	90
Rescue (includes MVCs)	276	238	270	386	232
Other Alarms:	280	273	278	235	305
False/Accidental:	851	810	849	916	895
Station Coverage Requests					
Permanent Force:	165	189	202	158	124
Call Force:	102	115	131	109	80
Student Force:	48	71	68	53	48
Injuries Due to Fires:	0	2	0	1	0
Fire Deaths:	0	0	0	0	1
Firefighter Injuries:	22	24	23	17	25
Firefighter Lost Time Injuries:	8	7	6	2	5
Ambulance Responses:					
Total EMS Calls:	4,552	4,999	5,113	5,200	4,341
Advanced Life Support (ALS) level:	2,167	2,188	2,138	2,571	2,054
Basic Life Support (BLS) level:	1,374	1,680	1,764	1,306	1,102
Patient Contacts:	4,548	4,965	4,670	5,098	4,203
Pt. Contacts; Treat; No Transport:	182	249	204	296	213
Patients Transported by AFD:	3,508	3,823	3,854	3,877	3,156
Mutual Aid Ambulance into Amherst:	86	62	90	135	106
Mutual Aid Ambulances out of Amherst:	34	47	53	42	94
Fire Mutual Aid into Amherst:	2	2	4	3	7
Fire Mutual Aid out of Amherst:	16	8	19	9	12
Fire Inspections/Prevention:					
Residential Smoke Detectors:	238	240	226	343	257
Misc. Inspections:	671	615	576	568	612
University/Colleges:	132	101	114	120	105
Fire Education:	50	44	45	50	54

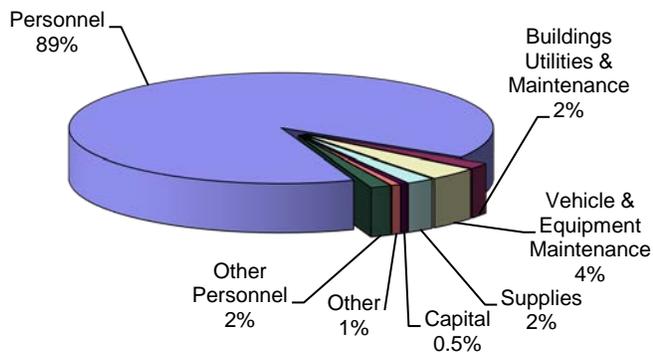
*Due to the loss of the contract to provide EMS services to the Town of Hadley.

PUBLIC SAFETY

2220: FIRE/EMS

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 4,129,132	4,065,251	4,180,691	4,356,886	4,400,217	43,331	1.0%
Operating Expenses	\$ 439,008	395,585	447,854	492,920	492,920	0	0.0%
Capital Outlay	\$ 8,326	60,105	40,059	25,590	25,590	0	0.0%
TOTAL APPROPRIATION	\$ 4,576,466	4,520,940	4,668,604	4,875,396	4,918,727	43,331	0.9%
POSITIONS							
Full Time	47.00	47.00	47.00	47.00	47.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	47.00	47.00	47.00	47.00	47.00	0.00	

MAJOR COMPONENTS:



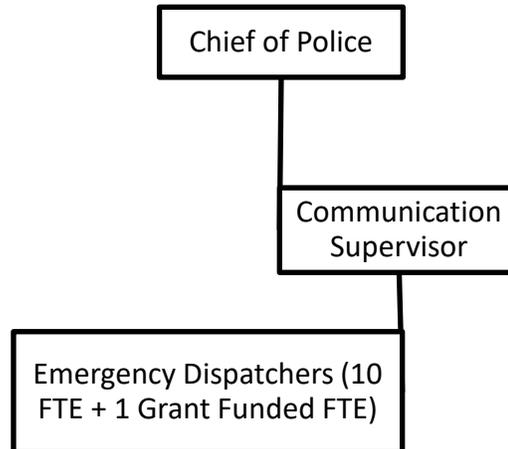
Personnel Services include salaries for the Chief, 2 Assistant Chiefs, 8 Captains, 35 Firefighters, and one Support Staff. All staff (excluding support staff) are EMTs, 84% of whom are certified as Paramedics. Other costs include overtime, education incentive, Call Firefighter Force.

Operating Expenses include, Building and Grounds Maintenance which is largely provided by firefighting staff, Utilities (fuel, electricity, water/sewer, etc.), Vehicle and Equipment Maintenance (25 vehicles, communication equipment, emergency medical equipment), Supplies (gas and diesel, medical supplies, and departmental).

Capital Outlay include small equipment.

SIGNIFICANT BUDGET CHANGES:

Personnel Services increase represents step increases and cost-of-living increases for contracts currently settled.



MISSION STATEMENT: To provide the public with the vital link to emergency services and to provide emergency service professionals who deliver expedient, courteous, and quality service. The Dispatch Center strives for excellence through dedication, training, and teamwork. This expectation of excellence extends beyond the Amherst border to neighbors in Pelham, Leverett, and Shutesbury.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Received State 911 Department Training Grant of \$13,300 to provide for essential and mandatory training for Emergency Dispatchers.
- Received State 911 Department Support and Incentive Grant of \$84,023, which supports funding for one Emergency Dispatcher.
- Received a wireless 911 State grant of \$24,726.
- Completed department wide crisis intervention training.
- Served as one of two regional haz-mat dispatch centers for the State.

Challenges

- Balancing mandatory staffing levels with earned time off.
- Recruiting and training new candidates for positions as they become available.
- Maintaining morale due to staff turnover coupled with integrating new staff into an already stretched schedule.
- Keeping pace with industry best standards in regards to emerging technologies.
- Providing immediate and high-quality responses to an increasing number of calls for assistance, and providing support for the calls coming from a growing and diverse population.

PUBLIC SAFETY

2290: COMMUNICATIONS CENTER

LONG RANGE OBJECTIVES:

- To explore a regional emergency dispatch communication center serving Amherst and other communities at the existing Amherst Police Department site.
- To hire for known position vacancies before they become vacant.
- To establish a fully equipped backup communications center.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To create a "lead dispatch" position to fill a critical need for an additional layer of supervision. **ONGOING**
- To determine best practices dealing with emerging 911 technologies, specifically 911 text calls which will become a reality in FY 19. **ANNUAL GOAL MET/ ONGOING**
- To address need for proper staffing levels to provide coverage for known contractual leaves. **ONGOING**

FY 21 OBJECTIVES:

- To fill the "lead dispatch" position to serve a critical need for an additional layer of day-to-day supervision.
- To ensure that all staff meet the State requirements to maintain their certifications as telecommunicators.
- To address the need for proper staffing levels to provide coverage for known contractual leaves.
- To update the current temporary backup communications center.

SERVICE LEVELS:

	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
911 Calls Received	6,841	6,192	7,124	7,301	6,371
Business Line Calls	78,566	78,798	76,851	71,501	80,542
Radio Transmissions	125,298	142,769	150,225	181,468	150,713
Calls					
Police	14,712	15,869	17,230	18,417	17,483
Fire/In Amherst	1,314	1,189	1,226	1,266	1,265
EMS/In Amherst	3,432	3,743	3,794	3,941	3,898
EMS Mutual Aid Management	50	80	90	149	85
Medical Emergencies Requiring Emergency Medical Dispatching	2,694	3,101	2,520	3,050	3,427
Station Coverage	315	376	403	321	252
Animal Control	472	548	539	416	329
Other Fire/EMS Service Requests					
Hadley (E)	819	979	964	995	N/A
EMS/EMD'd calls	492	563	540	777	N/A
Leverett (E)	74	88	93	79	112
Pelham (E)	118	95	89	120	100
Shutesbury (E)	77	77	121	99	114
Mutual Aid (E)	39	47	53	42	95
Mutual Aid (F)	11	8	19	10	12
Out of District Paramedic Intercept	2	1	2	3	21
Regional Hazmat Activations	15	19	31	38	27
CAD Calls Initiated	21,344	23,147	25,453	26,999	24,135
Burning Permits Processed	703	812	576	474	620
Fire Service Inspections*	N/A	223	356	387	356
On Line Reporting CAD Calls/Incidents	149	163	115	112	19**

*FY 15 Fire Inspections handled primarily by AFD Fire Inspector and office staff/FY 16 on duty crew fire inspections.

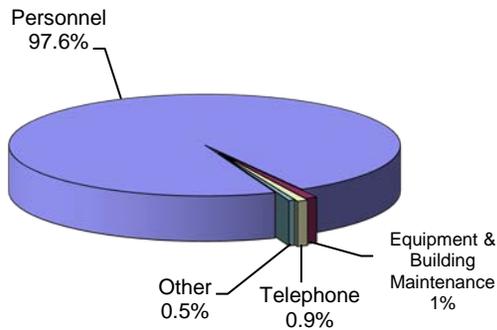
**Service contract for online reporting was discontinued due to increased costs and low utilization.

PUBLIC SAFETY

2290: COMMUNICATIONS CENTER

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 630,030	668,295	652,727	665,076	710,699	45,623	6.9%
Operating Expenses	\$ 13,799	15,206	15,142	17,450	17,450	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 643,829	683,501	667,869	682,526	728,149	45,623	6.7%
POSITIONS							
Full Time	11.00	11.00	11.00	11.00	11.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	11.00	11.00	11.00	11.00	11.00	0.00	

MAJOR COMPONENTS:

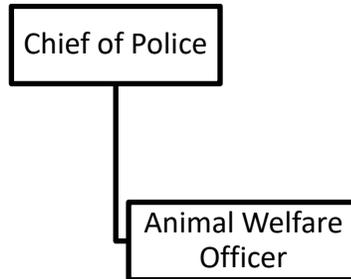


Personnel Services include salaries for 11 full time Emergency Dispatchers and for overtime and holiday pay.

Other costs include maintenance contracts on radio communications equipment, specialized telephone/radio circuits, training, supplies, dues, and subscriptions.

SIGNIFICANT BUDGET CHANGES:

Personnel Services include steps and cost-of-living increases.



MISSION STATEMENT: Animal Welfare is committed to protecting the health and safety of the community through the effective control of animals. The Town provides responsible pet care through public education of the leash law, license requirements, and other Town policies relative to the welfare of animals. Animal Welfare strives to find solutions to address disputes with and between dog owners.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Nominated by Massachusetts State Agriculture Department and appointed by Town of Amherst as Animal Inspector.
- Successfully completed annual inspections of all farms located in Amherst.
- Successfully licensed over 1,300 dogs, 80% overall, in Amherst.

Challenges

- Attempting to achieve 100% compliance in dog licensing.
- Leash law compliance on Town-owned properties.

LONG RANGE OBJECTIVES:

- Start an intern program to educate individuals interested in animal welfare.
- Continue to look at regional (Hampshire County) animal shelter.
- Prepare for succession planning.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To expand our shared regional approach to animal welfare by adding one other municipality to the Amherst Animal Shelter to offset costs. **ONGOING**
- To sustain the high placement rate for all animals brought to the shelter through adoption, rescue organizations, and by utilizing foster homes. **ACCOMPLISHED/ONGOING**
- To conduct low cost annual rabies clinic to ensure that pets in Amherst are protected from rabies and licensed. Goal is 90% compliance. **ACCOMPLISHED**
- To locate and inspect the living space and condition of farm animals in the Town of Amherst, as per Massachusetts General Law. **ACCOMPLISHED**
- To continue to collaborate with the Amherst Dog Park Task Force. **ACCOMPLISHED**

FY 21 OBJECTIVES:

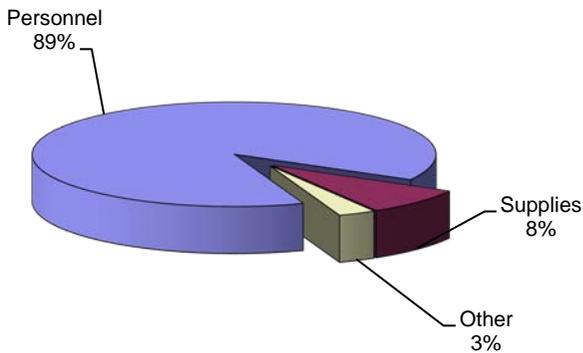
- To expand our shared regional approach to animal welfare by adding one other entity to the Amherst Animal Shelter to offset costs.
- To sustain the high placement rate of 100% for all animals brought to the shelter through adoption, rescue organizations, and by utilizing foster homes.
- To conduct low cost annual rabies clinic to ensure that pets in Amherst are protected from rabies and licensed. Goal is 90% compliance.
- To work with the Dog Park Task Force to complete Amherst's first dog park.
- Review dog licensing fees.

PUBLIC SAFETY

2291: ANIMAL WELFARE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 52,363	54,318	55,958	56,187	58,614	2,427	4.3%
Operating Expenses	\$ 5,539	5,718	8,044	7,505	7,505	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 57,901	60,035	64,002	63,692	66,119	2,427	3.8%
POSITIONS							
Full Time	1.00	1.00	1.00	1.00	1.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	0.00	

MAJOR COMPONENTS:



Personnel Services include funding for a full time Animal Welfare Officer and overtime.

Supplies, provide for gasoline and other vehicle supplies, uniforms, and office supplies.

Other expenses include funds for veterinary expenses, vehicle maintenance, telephone, dog food, and other miscellaneous expenses.

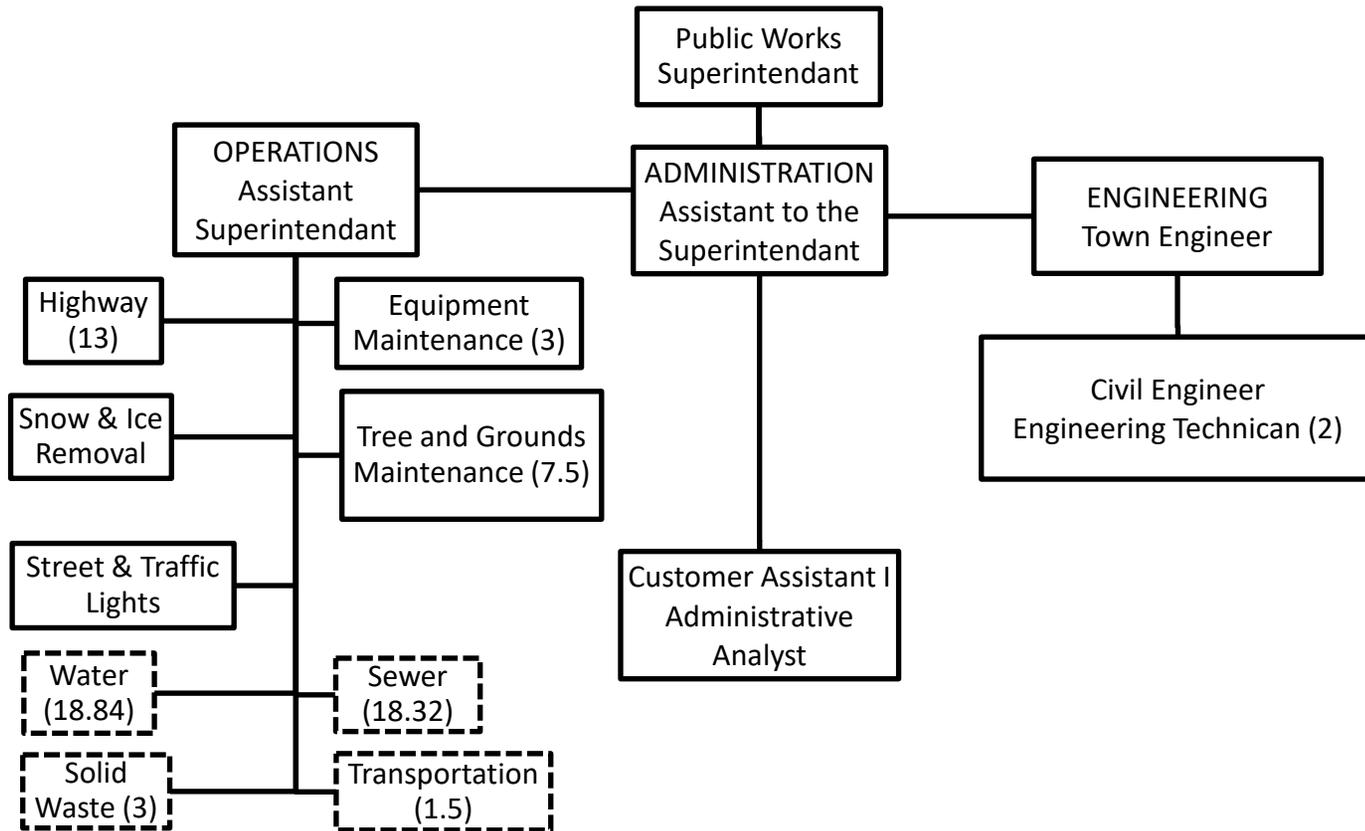
SIGNIFICANT BUDGET CHANGES:

Personnel Services reflect cost-of-living increases.

SERVICE LEVELS:

	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>	FY 17 <u>Actual</u>	FY 18 <u>Actual</u>	FY 19 <u>Actual</u>
Animal Complaints	382	465	456	389	412
Animal Admin & Inspections	111	93	94	88	79
Animals Impounded	19	39	51	69	42
Licenses	1,498	1,521	1,480	1,437	1,368
Dog Bites	10	14	16	12	11

PUBLIC WORKS



PUBLIC WORKS SUMMARY

		FY 17	FY 18	FY 19	FY 20	FY 21	Change	%
		Actual	Actual	Actual	Budget	Manager	FY 20-21	Change
Public Works Administration	\$	369,649	384,857	384,954	399,152	409,017	9,865	2.5%
Highway	\$	731,848	771,332	819,648	810,333	827,613	17,280	2.1%
Snow & Ice Removal	\$	501,550	378,238	395,045	280,410	280,410	0	0.0%
Street & Traffic Lights	\$	62,855	114,022	91,461	121,472	122,945	1,473	1.2%
Equipment Maintenance	\$	266,471	250,847	232,699	271,506	279,242	7,736	2.8%
Tree and Grounds Maintenance	\$	432,305	480,047	500,697	518,793	541,051	22,258	4.3%
TOTAL APPROPRIATION	\$	2,364,678	2,379,343	2,424,505	2,401,666	2,460,278	58,612	2.4%

Public Works Administration oversees engineering design, project management, construction oversight, and project implementation of all Public Works budgets and projects. The budget increase is the result of step and cost-of-living increases.

The Highway division maintains the highways, streets, and sidewalks of the Town and assists other Public Works divisions. The budget increase is the result of step and cost-of-living increases and staff turnover.

The Snow & Ice Removal budget is level funded.

All vehicles used for road maintenance, snow plowing, tree care, park maintenance, leaf pickup, as well as water and sewer (with appropriate reimbursements assessed) are maintained, repaired, and serviced by a three-person crew included in the Equipment Maintenance division. This budget increase of 2.4% covers step and cost-of-living increases.

The Tree and Grounds Maintenance budget provides funds for: mowing parks, commons, and miscellaneous greenbelts throughout the Town; maintaining ball fields, including those at schools; and for maintaining park buildings and the Town center. The budget increase reflects step and cost-of-living increases.

Public Works services will be preserved at current levels, provided by 27.88 FTE employees.

PUBLIC WORKS

4410: PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT: To manage all public works functions and activities in a manner that protects the health and safety of Amherst residents and visitors.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Supported the Department with timely completion of payroll submittals, bill processing, work request transmittal, grant reimbursements, and contract management.
- Engineering supported its many customers with project development, design, construction/bidding documents, project oversight, and closeout.
- Engineering completed the design & bid of phase two of the East Hadley Road Sidewalk Project. Construction is underway.

Challenges

- Recruiting and maintaining a qualified and capable DPW staff while experiencing significant retirement turnovers in the public works field and a shortfall of skilled workers.
- Implementing the Environmental Protection Agency's Phase II Storm water program. This is a five-year permit beginning in FY 19 that requires assessing, inventorying, identifying deficiencies, and preparing projects to meet new higher Federal storm water quality standards for the Town's storm water system.
- Implementing the next Water Management Act permit for the Water Division which will also impact the Highway and Waste Water Treatment Divisions.

LONG RANGE OBJECTIVES:

- To implement the next phase of the DPW headquarters replacement project as recommended by the feasibility study.
- Prepare for upcoming retirements of key staff.
- Developing work plans with equipment that meet the Town's goal for carbon reduction while maintaining or improving service levels.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To meet the Department's payroll, billing, grant, and contract management needs. **ACCOMPLISHED**
- To oversee the completion of the schematic design and design phase of the DPW facilities plan. This is to include identifying the processes that can or must be moved to alternative locations to facilitate construction of the DPW and Fire Station. **RESCHEDULED**
- To prepare for the issuance of the Town's Waste Water and Water Management Act permits and the revision to the Town staffing and procedures that will ensue. **ONGOING**

FY 21 OBJECTIVES:

- To continue meeting the Department's payroll, billing, grant, and contract management needs.
- To oversee the completion of the schematic design and design phase of the DPW facilities plan. This is to include identifying the processes that can or must be moved to alternative locations to facilitate construction of the DPW and Fire Station.
- To prepare for the issuance of the Town's Waste Water and Water Management Act permits and the revision to the Town staffing and procedures that will ensue.

PUBLIC WORKS

4410: PUBLIC WORKS ADMINISTRATION

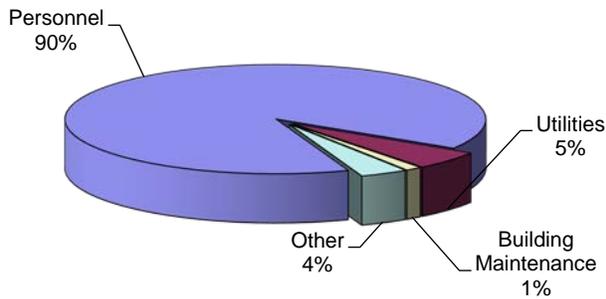
SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Citizen Work Requests	869	1,203	1,175	1,109	961
Driveway Permits	42	46	56	49	53
General Excavation Permits	64	59	62	58	107
Sale of Cemetery Lots	3	2	9	4	5
Specifications Prepared	7	5	8	8	5
Refuse Disposal Billing	619	652	675	759	736
Water Permits: New Services & Relays	32	36	43	30	44
Water & Wastewater Reports	240	240	240	240	240
Wastewater Reports to EPA	12	12	12	12	12
Sewer Entrance Permits	8	30	39	16	28
Committees Staffed	5	6	5	5	5
Subdivision (Review and Support to Planning Dept.)					
Engineering Review	1	0	1	1	1
Construction Oversight	1	1	1	2	2
Site Plan Review (private project reviews)	52	50	44	50	30
Project Design					
In House	11	22	18	19	27
Consultant	10	7	6	8	7
Construction Oversight					
Contractor Work	13	27	8	14	8
DPW Crews	7	5	6	7	10
Contractor/Consultant	4	6	4	3	6

PUBLIC WORKS

4410: PUBLIC WORKS ADMINISTRATION

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 343,657	352,418	358,567	357,452	367,317	9,865	2.8%
Operating Expenses	\$ 25,992	32,439	26,387	34,700	34,700	0	0.0%
Capital Outlay	\$ 0	0	0	7,000	7,000	0	0.0%
TOTAL APPROPRIATION	\$ 369,649	384,857	384,954	399,152	409,017	9,865	2.5%
POSITIONS							
Full Time	4.04	4.04	4.04	4.04	4.04	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	4.04	4.04	4.04	4.04	4.04	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for the Superintendent of Public Works, an Administrative Assistant, and 1/3 each of the Assistant Superintendent/Operations Director, a Management Assistant, an Administrative Analyst, an Engineering Technician, the Town Engineer, and the Assistant Town Engineer shared with the Water and Sewer Funds.

Building Maintenance, \$5,000, includes the cost of routine maintenance of the Public Works facility. Custodial and maintenance tasks are performed by staff in other public works budgets.

Utilities, \$21,100, include heating fuel, electricity, and water and sewer.

Other expenses include postage, office supplies, membership dues, subscriptions, etc., and small capital purchases.

SIGNIFICANT BUDGET CHANGES:

Personnel increases are due to steps and cost-of-living increases.

PUBLIC WORKS

4422: HIGHWAY

MISSION STATEMENT: To maintain the highways, streets, and sidewalks of the Town at a safe usable level based on funding and user expectations. To provide support services to the other functional areas of the Department as needed.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Installed temporary bridge on Station Road at half the designer's estimated cost.
- Continued to perform minor asphalt overlays on sections of Town roadways that need maintenance attention beyond pothole patching but do not fit into the Town's overall paving plan.
- Repaved sidewalk on Strong Street, paved a section of new sidewalk on Spring Street and Mill Lane.
- Installed 4,600 feet of low pressure sewer on Station Road.

Challenges

- Effectively maintaining roadside vegetation so that it is not an impediment to users of sidewalks, bike lanes, or the travel way.
- Addressing legacy private roads that need to be maintained by the property owners or properly upgraded and transferred to the public.
- To address, effectively and efficiently, resident work requests in the performance of routine and planned work.

LONG RANGE OBJECTIVES:

- To examine possible changes to the Division's structure to handle the new storm water permit requirements.
- To address upcoming staff retirements and possible changes to service methods.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To improve the roadside mowing and Departmental response to vegetation complaints. **ACCOMPLISHED**
- To spend one to two months performing asphalt shim coats or paving on several roads in Town to extend their useful lives. **RESCHEDULED**
- To document better the response to pothole notices to identify ways to reach a five working day response. **ONGOING**
- To continue to refine the street line painting schedule. **ONGOING**

FY 21 OBJECTIVES:

- To repave 2 miles (or linear feet) of roads, depending on funding available.
- To repave 1-2 miles of sidewalk.
- To install air relief valves on South Amherst sewer force main.
- To develop a replacement schedule for major vehicles and equipment.

SERVICE LEVELS:

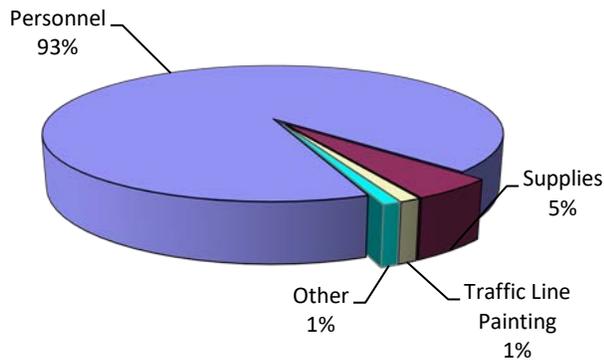
	FY 15	FY 16	FY 17	FY 18	FY 19
	Actual	Actual	Actual	Actual	Actual
Resurfacing (mi)	3.8	2.4	2.3	1.53	3.69
Drainage Pipe Installed (ft)	120	80	115	190	170
Catch Basins Cleaned	100	156	150	160	145
Road Sweeping (mi)	270	270	270	270	270
Drainage Ditch Cleaning (mi)	0	1	2	1	2
Street & Traffic Sign Work Requests	225	117	225	285	103
General Street Maintenance (Pothole Patching) (tons)	320	400	600	550	534
Street Center Line Painting (ft)	239,892	200,171	172,444	190,744	44,350
Crosswalks Painted	140	140	78	160	129
Road Edge Line Painting (ft)	97,126	277,310	188,320	357,019	28,676
Granite Curbing Repaired or Installed (ft)	0	0	0	2,900	40
Repairs to Sidewalks (linear ft)	3,430	3,260	500	100	300
New Sidewalk (linear ft)	2,700	2,800	3,709	2,800	1,305
Sewer Pipe Installed (ft)	12,000	1,863	2,724	3,000	1,980
Roadside Mowing (mi)	325	325	325	325	325
Crack Sealing (mi)	0	0	5.32	7.53	4.78
Shimming (tons)	1,000	1,000	1,580	1,200	0

PUBLIC WORKS

4422: HIGHWAY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 670,316	715,909	745,930	750,722	768,002	17,280	2.3%
Operating Expenses	\$ 61,532	55,423	73,718	59,611	59,611	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 731,848	771,332	819,648	810,333	827,613	17,280	2.1%
POSITIONS							
Full Time	13.00	13.00	13.00	13.00	13.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	13.00	13.00	13.00	13.00	13.00	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for a Division Director, 3 Senior Crew Supervisors, 1 Sign Maintenance Worker, 5 Skilled Laborers/Truck Drivers (two shared with the Sewer Fund), and 4 Equipment Operators. Also included is \$20,000 for overtime and \$10,000 for extra help.

Supplies, \$41,110 include materials for road maintenance: asphalt, concrete, culverts, stone and gravel, signs, and small tools.

Purchase of services includes \$10,000 for traffic line painting.

SIGNIFICANT BUDGET CHANGES:

Personnel Services increase due to steps and cost-of-living increases.

PUBLIC WORKS

4423: SNOW AND ICE REMOVAL

MISSION STATEMENT: To ensure the safety of motorists and pedestrians using public ways during winter weather. To provide access for emergency vehicles by ensuring that ice and snow operations are performed in a timely fashion.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- The DPW has shifted from a sand/salt/liquid mixture to a salt/liquid mixture for snow and ice control. This required that roadways be pre-treated before snowstorms begin. The material has reduced our overall salt usage, eliminated the need for extensive spring sweeping, and reduced plowing time and fuel costs.

Challenges

- To provide desired level of snow removal services with a diminishing fleet and the community's desire to move away from carbon-fueled vehicles.

LONG RANGE OBJECTIVES:

- To improve sanding controls to apply product where and when needed.
- To adjust winter operations to meet changing demands in winter services and longer duration storms.
- To continue operations with an aging fleet of heavy equipment.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To train and integrate new employees into the Town's snow operations processes. **ONGOING**

FY 21 OBJECTIVES:

- To train and integrate new employees into the Town's snow operations processes.

SERVICE LEVELS:

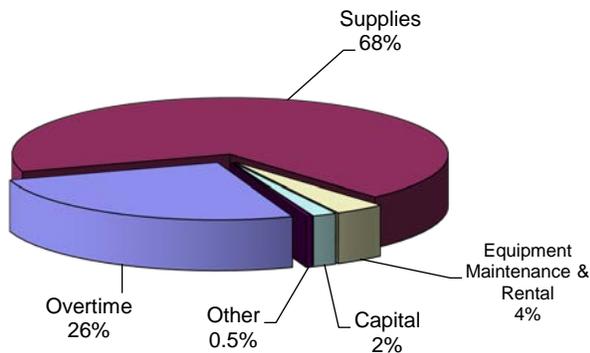
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Lane Miles Plowed	256	256	256	256	256
Sidewalk Miles Plowed	62	62	62	62	62
Snow Storms	55	24	42	13	9
Snow Fall (inches)	71.6	16.6	53.6	39	37.8
Sand Used (tons)	224	33	94.23	121	50
Salt Used (tons)	3,267	1,533	3,365	2,725	2,507
Ice Ban Magic (gal)	8,500	4,000	4,505	3,800	4,297

PUBLIC WORKS

4423: SNOW AND ICE REMOVAL

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 141,164	108,600	115,197	71,750	71,750	0	0.0%
Operating Expenses	\$ 355,425	266,445	279,848	203,660	203,660	0	0.0%
Capital Outlay	\$ 4,962	3,193	0	5,000	5,000	0	0.0%
TOTAL APPROPRIATION	\$ 501,550	378,238	395,045	280,410	280,410	0	0.0%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Overtime provides funds for snowplowing. Plowing done during the workday is charged to other Public Works Department budgets. Plowing required beyond the workday, or beyond an employee's 40 hour workweek, is charged to this budget as overtime.

Equipment Maintenance, \$7,000, includes the cost of vehicle supplies such as wiper blades, flashers, beacon lights, chains, etc. Equipment Rental, \$3,500, provides funds to rent dump trucks for snow removal.

Supplies, \$191,860, include salt, calcium chloride, Ice Ban Magic, sand, gasoline, and diesel.

Capital provides for the replacement of a snowplow, part of an annual replacement program.

SIGNIFICANT BUDGET CHANGES:

None.

PUBLIC WORKS**4424 & 4425: STREET & TRAFFIC LIGHTS**

MISSION STATEMENT: To ensure the safety of those using public ways by maintaining Town owned street lights and pedestrian and traffic signals in operating condition.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Installation of stand by generator at Baby Carriage water treatment plant and Well #4.
- Installed new generators for Waste Water at Puffton and Mill Valley pump stations.
- Replaced the Waste Water wireless antennas that provide access to Town network and phones.
- Repaired/replaced street lighting for Towns of Gill and Sunderland.
- Installed electric service for Wildflower pump station.

Challenges

- Maintaining industrial automation without an on staff automation programmer.
- Complying with “green” energy standards on a restricted budget.
- Due to the age of some our equipment the most cost effective source of parts is sellers of remanufactured or off brand products sold on a cash and carry basis.

LONG RANGE OBJECTIVES:

- To add an automation programmer to the electrical division staff.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To develop an electrical preventative maintenance program for the Water Division facilities. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To develop an electrical preventative maintenance program for the Waste Water Division facilities.

SERVICE LEVELS:

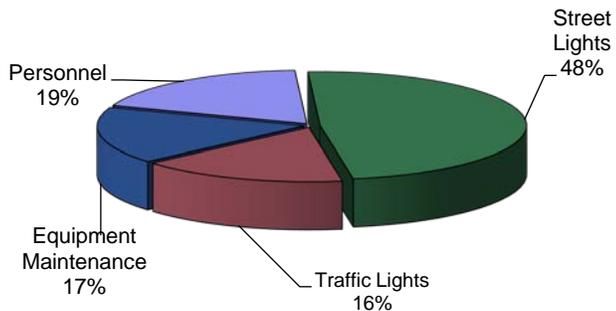
	FY 15	FY 16	FY 17	FY 18	FY 19
	Actual	Actual	Actual	Actual	Actual
Streetlights Maintained	1,160	1,160	1,180	1,190	1,198
School Zone Lights Maintained	4	5	5	5	5
Traffic Lights Maintained	14	14	13	13	13
Traffic Light Knockdowns	0	12	0	8	8
Street Light Trouble Calls	9	65	137	117	160
Service Calls to Support:					
Water Division		118	180	163	241
Waste Water Division		86	135	131	525
Parking		25	40	57	12
Tree & Grounds		18	27	62	42
DPW Buildings		18	37	87	155
Police and Fire		8	5	12	4
Town Hall		7	7	53	64
Schools		6	6	8	17
Amherst BID		5	8	6	3
Bangs Center		4	7	8	7

PUBLIC WORKS

4424 & 4425: STREET & TRAFFIC LIGHTS

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 18	20,354	20,972	21,822	23,295	1,473	6.8%
Operating Expenses	\$ 62,837	93,668	70,489	99,650	99,650	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 62,855	114,022	91,461	121,472	122,945	1,473	1.2%
POSITIONS							
Full Time	0.00	0.34	0.34	0.34	0.34	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.34	0.34	0.34	0.34	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for 1/3 Division Supervisor shared with the Water and Sewer Funds.

Street lighting budget provides for electricity and maintenance of approximately 1,190 lights.

Traffic lighting budget provides electricity for 14 signalized intersections.

Equipment Maintenance provides the funds for the parts and service necessary to maintain traffic lights.

SIGNIFICANT BUDGET CHANGES:

Personnel Services include steps and cost-of-living increases.

The FY 18 budget reallocated personnel costs from enterprise funds to the general fund, reflecting the services provided cross-functionally. Prior to FY 18, Personnel Services above reflect overtime costs only.

PUBLIC WORKS**4428: EQUIPMENT MAINTENANCE**

MISSION STATEMENT: To enable the other divisions to meet their missions by maintaining the Department's fleet of vehicles, construction equipment, and various portable pieces of equipment in excellent operating condition.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Successfully accounted for services provided to other departments and billed Public Works, Town, Police, Fire, and Regional School accordingly for repairs and inspections.

Challenges

- To continue to meet daily vehicle maintenance needs, repair break downs, and perform routine State inspections on most Town vehicles.

LONG RANGE OBJECTIVES:

- To evaluate providing additional services to other Town departments.
- To evaluate a vehicle maintenance system.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To continue refining vehicle maintenance schedules to perform major repair or maintenance work in the off season for specific pieces of equipment. **ONGOING**

FY 21 OBJECTIVES:

- To digitize the vehicle maintenance schedules that list the major repairs and/or maintenance work needed for each specific piece of equipment.

SERVICE LEVELS:

	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>	FY 17 <u>Actual</u>	FY 18 <u>Actual</u>	FY 19 <u>Actual</u>
Vehicles Repaired & Maintained*	105	105	105	103	103
Equipment Repaired & Maintained**	180	180	180	180	180
Gasoline Consumption (gal)	31,545	25,024	27,860	29,762	31,384
Oil Supplies (gal)	825	850	850	875	875
Diesel Consumption (gal)	33,177	22,369	24,258	21,178	22,297

*Registered equipment including trailers.

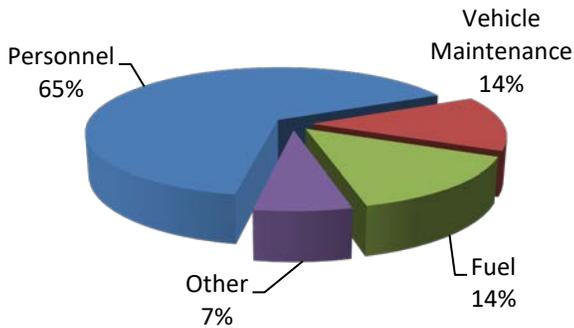
**Small equipment, pumps, chain saws, lawn mowers, etc.

PUBLIC WORKS

4428: EQUIPMENT MAINTENANCE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 164,021	174,520	157,594	174,285	182,021	7,736	4.4%
Operating Expenses	\$ 98,859	76,326	75,105	94,721	94,721	0	0.0%
Capital Outlay	\$ 3,591	0	0	2,500	2,500	0	0.0%
TOTAL APPROPRIATION	\$ 266,471	250,847	232,699	271,506	279,242	7,736	2.8%
POSITIONS							
Full Time	3.00	3.00	3.00	3.00	3.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0.00	

MAJOR COMPONENTS:



Personnel Services provide for a Supervisor/Mechanic and two Mechanics.

Vehicle maintenance, \$38,000, includes funds for vehicle parts and supplies for approximately 53 vehicles.

Fuel includes \$40,284 for gas and diesel for all DPW general fund vehicles.

Capital Outlay provides funds for small equipment replacement.

SIGNIFICANT BUDGET CHANGES:

Personnel Services increase is due to steps and cost-of-living increases.

PUBLIC WORKS

4490: TREE AND GROUND MAINTENANCE

MISSION STATEMENT: Enhance the quality of life for residents and the business community by providing an exceptional, diverse and healthy urban forest, connected by a system of parks, cemeteries, open spaces, and recreational facilities that are safe, accessible, and well maintained.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Successfully sought increased athletic field maintenance funding (for one season) from the Regional School and developed a new maintenance plan for ARHS, ARMS, and Community Field.
- Planted more than 204 trees in the Town's urban reforestation efforts.
- Supported other departments and divisions (cleaned Town Hall gutters, inspected roof, winterized Cherry Hill, tree work for Town departments and DPW road projects on Dickinson, Webster, and Shumway Streets, West Street bus pull off, East Hadley Road. Multi-use path, Station Road bridge project, Pondview Drive pump station and Mill Street bridge)
- Provided assistance to the Business Improvement District (light pole banners, Merry Maple lights, Kendrick and Sweetser Park lights and events)

Challenges

- To sustainably manage the components of the Amherst Urban Forest. To take the 80-plus acres of turf in the parks and commons, the 106 miles of roadways with their 20,000-plus shade trees, and the three cemeteries that make up a large portion of the Town's green infrastructure, and integrate it with the built infrastructure so all thrive and complement each other.
- Funding to provide adequate training for staff to stay up to date on safety and technical skills.
- To develop a system to manage wood waste.

LONG RANGE OBJECTIVES:

- To evaluate the need for and siting of additional cemetery land (approximately 5 years of space remaining).
- To work with public schools and LSSE to develop consolidated grounds maintenance activities.
- To renovate the fountain in Sweetser Park.
- To upgrade the War Memorial bathhouse.
- To develop a "Wood Bank" for shade trees removed.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To continue implementing electronic work order reporting and tree inventory capacity. **ONGOING**
- To finalize the Groff Park maintenance plan. **ACCOMPLISHED**
- To develop a small equipment maintenance plan. **ONGOING**

FY 21 OBJECTIVES:

- To deep tine aerate and top dress the High School fields and Community field.
- To begin to rehabilitate the irrigation system at Plum Brook.
- To research equipment that is carbon neutral to replace existing equipment.

PUBLIC WORKS

4490: TREE AND GROUND MAINTENANCE

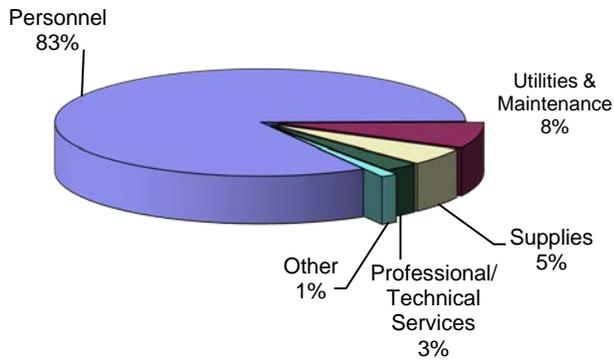
SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Burials	18	19	25	22	23
Grave Stones Repaired	2	6	4	5	67
Sale of Lots	6	2	9	4	5
Mowing: Community Field, Mill River, Groff Park, Town Commons and all School Areas	42	42	42	42	42
Field Maintenance					
Baseball/Softball Field Maintenance	15	15	15	15	20
Football Fields	3	3	3	3	6
Soccer Fields	5	5	5	5	10
Field Hockey Fields	3	3	3	3	6
Lacrosse Field	4	4	4	4	8
Swimming Pools (LSSE)	2	2	2	3	3
Wading Pools (LSSE)	2	2	1	1	1
Picnic Areas	3	3	3	3	3
Parks & Commons	18	18	18	18	18
Litter Basket Pickup	6,679	6,679	6,679	6,679	6,679
Tennis Courts	2	2	2	2	2
Basketball Courts	2	2	2	3	3
Building Maintenance	7	7	7	7	7
Youth Soccer Fields	1	1	1	1	1
School Frisbee Fields	3	3	3	3	3
Removal of Public Trees	121	250	158	132	217
Public Shade Trees Planted	468	279	314	179	208
Public Shade Trees Trimmed	271	366	214	290	412
Stump Removal	44	91	64	75	83
Roadside Brush Cleaning (miles)	5	3	0.5	1	.5
Banners Erected & Removed	37	34	38	33	34

PUBLIC WORKS

4490: TREE AND GROUND MAINTENANCE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 332,801	383,196	395,343	427,077	449,335	22,258	5.2%
Operating Expenses	\$ 99,505	96,852	105,354	90,016	90,016	0	0.0%
Capital Outlay	\$ 0	0	0	1,700	1,700	0	0.0%
TOTAL APPROPRIATION	\$ 432,305	480,047	500,697	518,793	541,051	22,258	4.3%
POSITIONS							
Full Time	7.50	7.50	7.50	7.50	7.50	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	7.50	7.50	7.50	7.50	7.50	0.00	

MAJOR COMPONENTS:



Personnel Services provide salaries for a Division Director, a Crew Supervisor, 3 Maintenance Workers, two Laborers, and a Skilled Laborer/Truck Driver which is shared with the Transportation Fund.

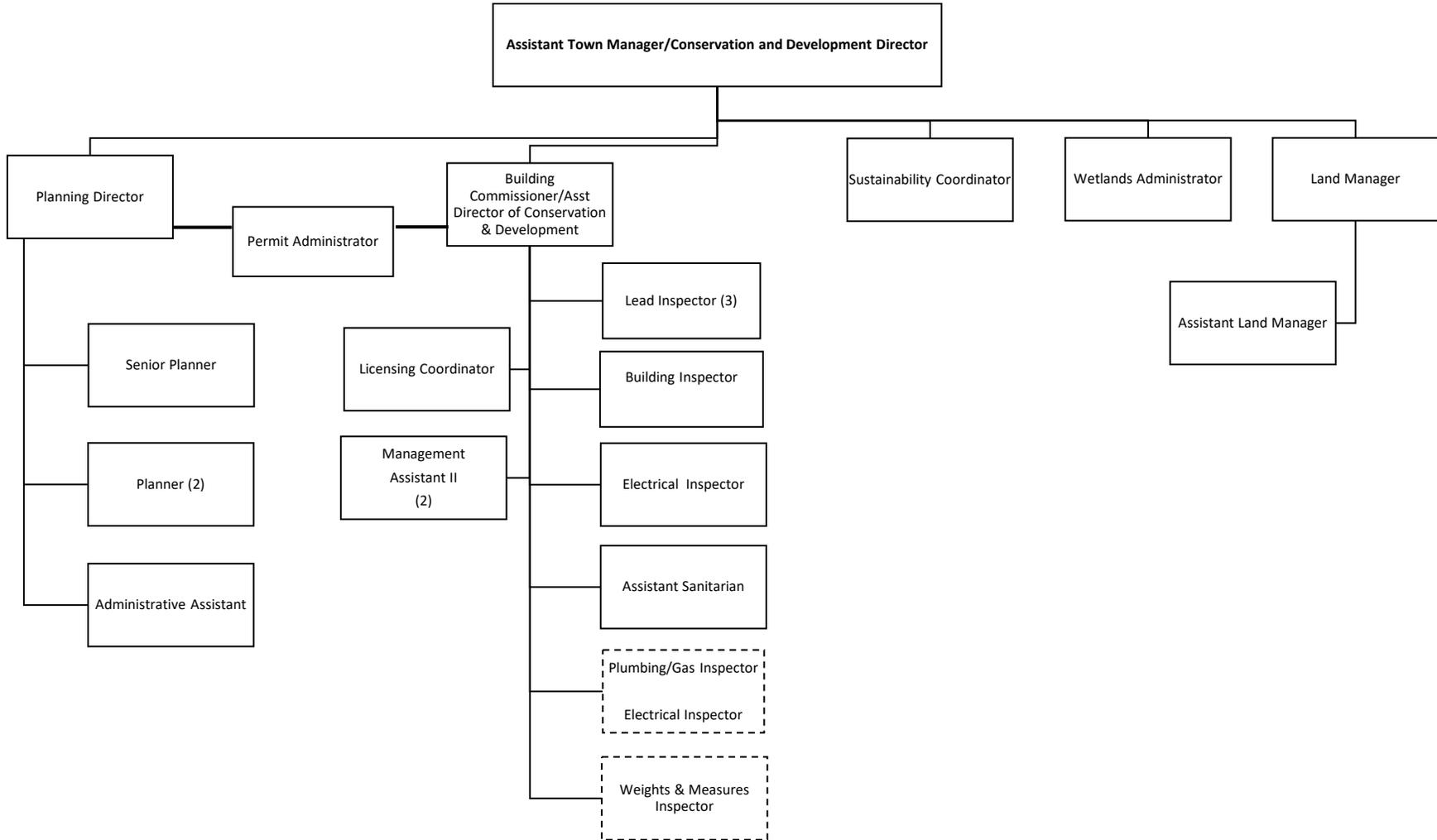
Utilities and Maintenance, \$42,226, include funds for lighting parks and commons (electricity for Community Field not included) and providing field, equipment, and building maintenance at picnic areas and other park facilities.

Supplies, \$28,047, include funds for fertilizer, gas and diesel fuel, and materials necessary to maintain equipment and clean park facilities.

Other provides funds for purchase, replacement or rental of small equipment, uniforms, and training.

SIGNIFICANT BUDGET CHANGES:
 Personnel Services increase due to steps and cost-of-living increases.

CONSERVATION AND DEVELOPMENT SUMMARY



CONSERVATION AND DEVELOPMENT SUMMARY

		FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20-21	% Change
Conservation	\$	371,842	385,471	402,162	406,208	412,000	5,792	1.4%
Planning	\$	322,028	334,683	312,582	345,338	353,163	7,825	2.3%
Inspection Services	\$	624,657	681,848	719,952	770,531	806,846	36,315	4.7%
TOTAL APPROPRIATION	\$	1,318,526	1,402,003	1,434,697	1,522,077	1,572,009	49,932	3.3%

This functional area supports conservation programs that protect the environment and natural resources for current and future generations of Amherst residents, creates and implements appropriate planning initiatives and regulatory mechanisms for the preservation and responsible development of the Town, and ensures the public health, safety, and welfare of residents by administering Massachusetts General Laws and Regulations and Town Bylaws as they relate to land use and to the construction and occupancy of buildings and structures.

The overall increase of 3.3% is the result of step increases and cost-of-living increases.

There are 19.5 FTE employees providing services in this functional area.

MISSION STATEMENT: To plan and manage programs and initiatives that protect the natural resources of Amherst, promote a sustainable environment for current and future generations, and ensure a natural environment resilient to the impacts of climate change, while providing staff support to the Conservation Commission and Agricultural Commission on issues related to wetlands, open space, farmland preservation, and climate change. The Assistant Town Manager/Director of Conservation and Development works to coordinate projects between multiple departments and carries out special initiatives as determined by the Town Manager.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES

Accomplishments

- Secured \$140,438 grant from the VW Settlement Grant program for a new roll-off triaxle truck for the DPW.
- Organized many community events and workshops including the 10th Annual Amherst Sustainability Festival.
- Purchased the Szala and Keet-Haskins Conservation Areas.
- Collaborated with the Kestrel Trust to secure a \$50,000 grant to improve the Robert Frost Trail.
- Repaired numerous bridges and improved miles of trails on Conservation land.

Challenges

- Maintain the level of service that Amherst residents demand relative to the maintenance of 80 miles of trails, the use of Puffer's Pond by thousands of visitors annually, and the management of more than 5,000 acres of Conservation/Watershed land.

LONG RANGE OBJECTIVES:

- To continue to work with the Energy and Climate Action Committee on developing strategies, programs, mitigation goals and policies that move Amherst towards its goal of 100% carbon neutrality by 2050.
- To work closely with the Conservation Commission and Agricultural Commission on addressing the needs of Amherst's food insecure community members.
- To work more closely with the Friends of Puffers Pond and other local groups to increase funding for trails and the maintenance and enhancement of Puffer's Pond, including dredging.
- To complete the purchase of Agricultural Preservation Restrictions over remaining unprotected farmland and the preservation of critical remaining open space.
- To integrate new data into the Geographic Information System and seek ways to utilize it to help manage the Town's Conservation areas for biodiversity and forest resiliency.
- To maximize non-tax funding sources to assist with future land acquisition and land management.
- To work collaboratively with LSSE and other Town departments to implement the Open Space and Recreation Plan.

CONSERVATION AND DEVELOPMENT

5171: CONSERVATION

STATUS UPDATE OF FY 20 OBJECTIVES:

- To support the work of the Energy and Climate Action Committee. **ONGOING**
- To facilitate the Town's Municipal Vulnerability Preparedness process. **ONGOING**
- To work with the Dog Park Task Force to construct a park at the south (old) landfill. **ONGOING**
- To support work of the Amherst Center Recreation Working Group to begin implementation of the athletic field/facility Master Plan for Community Field, Amherst Regional High School, and Amherst Regional Middle School. **ACCOMPLISHED**
- To work with the Town's development partner to construct a solar array on the north (new) landfill. **ONGOING**
- To work with the Conservation Commission to revise the Amherst Wetlands Protection Bylaw and Regulations to reflect recent changes in state law. **ONGOING**
- To complete permitting processes to dredge Puffer's Pond. **RESCHEDULED**
- To work with the DPW and APD to implement changes to the parking and traffic flow on State Street near Puffer's Pond and to assess the effectiveness of those changes. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To support the work of the Energy and Climate Action Committee.
- To facilitate development of the Town's Climate Action, Adaptation, and Mitigation Plan.
- To continue to work with the Town's development partner to construct a solar array on the north landfill.
- To continue and expand partnership for the development of a municipal aggregation and inter-municipal community choice program.
- To expand the regional ValleyBike program.
- To construct a dog park at the south landfill.
- To expand and enhance access to conservation areas throughout town.
- To create a network of community gardens that serve community members identified as living in neighborhoods that are categorized as being in food isolation.
- To complete the transaction and secure ownership rights at Hickory Ridge Golf Course.

SERVICE LEVELS:

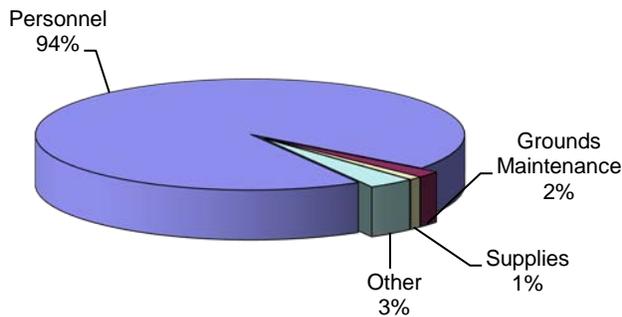
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Conservation Land Acreage Managed	2,140	2,150	2,165	2,165	2,200
Watershed Forest Acreage Managed	3,380	3,380	3,380	3,380	3,380
Trail Miles Maintained	80	80	80	80	80
Accessible Trails Maintained	4	4	4	4	4
Acres Monitored – Agric. Pres. Restrictions	2,102	2,102	2,102	2,102	2,102
Acres under Conservation Restrictions	202	202	202	202	202
Acres of Farmland Rented Out	100	100	100	100	45
Wetlands Act Notice of Intent and Determinations	51	36	30	35	30
Wetlands Act Major Cases Handled	5	10	4	6	0
Emergency Certifications	5	6	6	6	6
Bridges Built or Replaced	3	4	6	3	2
Volunteers	250	225	200	225	200

CONSERVATION AND DEVELOPMENT

5171: CONSERVATION

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 339,422	354,132	371,627	380,406	386,198	5,792	1.5%
Operating Expenses	\$ 31,531	30,451	30,535	18,802	18,802	0	0.0%
Capital Outlay	\$ 889	889	0	7,000	7,000	0	0.0%
TOTAL APPROPRIATION	\$ 371,842	385,471	402,162	406,208	412,000	5,792	1.4%
POSITIONS							
Full Time	2.75	3.75	3.75	3.75	5.00	1.25	
Part Time With Benefits	3.00	2.00	2.00	2.00	0.00	(2.00)	
Full Time Equivalents	4.50	4.79	4.79	4.79	5.00	0.21	

MAJOR COMPONENTS:



Personnel Services include salaries for the Assistant Town Manager/Director of Conservation and Development, a Sustainability Coordinator, a Land Manager, an Assistant Land Manager and a Wetlands Specialist.

Grounds maintenance provides funds for materials and supplies such as lumber, gravel, and mulch for more than 2,000 acres of Conservation Land including Puffer's Pond, Larch Hill, Amethyst Brook, and Mt. Pollux and approximately 80 miles of conservation trails throughout Town.

Supplies include tools and small equipment, gasoline, office and vehicle supplies.

Other includes funds for small capital purchases.

SIGNIFICANT BUDGET CHANGES:

Salary changes reflect cost of step increases and cost-of-living increases. Other adjustments to salaries include the elimination of the Administrative Assistant position and reallocating the funding to increase hours for 2 part-time positions to make them full time.

MISSION STATEMENT: To protect and enhance the environmental, economic, and social quality of life for residents and visitors by creating and implementing appropriate plans and regulations for the preservation of community resources and the orderly, rational, and sustainable development of the Town.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Worked collaboratively with the Planning Board, developers, and residents' groups to increase the number of market rate and affordable housing units.
- Coordinated grant applications and management. Recent grants include \$825,000 in CDBG Mini-Entitlement funding for social services, modernization of affordable housing, and roadway improvements and state funding for design and construction at Groff Park.
- Provided significant support to the Amherst Municipal Affordable Housing Trust to encourage the development of affordable housing.
- Worked with design consultants and other Town departments to develop plans for improvements to Groff Park and the athletic facilities at Community Field and the High School.
- Provided analysis and support to the Planning Board and Zoning Board of Appeals during the review of many recently permitted development projects, including large municipal solar project on a closed landfill site, large solar project on Hickory Ridge Golf Course, Special Permit to build 88 apartment units including 11 affordable units on Northampton Road, relocation of Emily Dickinson Museum offices to renovated building on Triangle Street, review of Amherst Community Television's proposal for a new building on Main Street, review of proposed Town-owned dog park, review of first retail marijuana establishment on Meadow Street.
- Worked with new Town Council members to inform them about the Amherst Master Plan and the Zoning Bylaw.
- Participated in the process to make recommendations to the Town Manager on Host Community Agreements for marijuana establishments.
- Boards & committees staffed or assisted: Planning Board, Zoning Board of Appeals, Design Review Board, Disability Access Advisory Committee, CDBG Advisory Committee, Historical Commission, Local Historic District Commission, Amherst Municipal Affordable Housing Trust, Housing Authority, Transportation Advisory Committee, Amherst Redevelopment Authority, Amherst Center Recreation Working Group, Town Council's Community Resources Committee, Community Preservation Act Committee.
- In calendar year 2018, 189 residential units received a Building Permit. Of those there were 13 single-family homes, 5 accessory dwelling units and 171 multi-family dwelling units. The accessory dwelling units and multi-family units required land use permits from boards staffed by the Planning Department;
- In calendar year 2019, 159 residential units received a Building Permit. Of those there were 10 single-family homes and 149 multi-family dwelling units. The multi-family dwelling units required land use permits from boards staffed by the Planning Department.
- Commercial/retail space in mixed-use buildings that received Building Permits and associated land use permits during this time period includes 23,400 square feet of commercial/retail space.

Challenges

- Maintaining the level of service that residents demand such as providing information about proposed projects, providing mechanisms by which residents' voices can be heard, and encouraging low income and hard-to-reach populations to participate in the public process.
- Responding to the increasing complexity of private development applications and the public permit review process.

LONG RANGE OBJECTIVES:

- To work with the Planning Board and Town Council on an update to the Master Plan.
- To apply for and administer Federal and state grants for economic development, conservation, sustainability, historic preservation, affordable housing, and community development.
- To work with the University and the colleges on planning and land use issues involving housing, economic development, and culture and the arts.
- To work with the Planning Board and staff to develop amendments to the Zoning Bylaw.
- To support the Amherst Municipal Affordable Housing Trust and take other actions to preserve existing low and moderate income housing units, foster development of market rate housing, and increase the total supply to meet the needs of a diverse and growing population.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To complete work on the North Common and Main Street Parking Lot and Groff Park projects. **RESCHEDULED/ONGOING**
- To begin to update the Master Plan. **ONGOING**
- To begin to update the Housing Production Plan, previously completed in March 2013. **RESCHEDULED**
- To continue to plan for Downtown Amherst and Village Centers, with a primary focus on Downtown and North Amherst Village Center and secondary focus on East Amherst Village Center. **ONGOING**
- To complete the flood mapping project and have FIRM maps adopted. **ACCOMPLISHED/RESCHEDULED**
- To update ADA Transition Plan. **ONGOING**

FY 21 OBJECTIVES:

- To review and update the Master Plan.
- To review and update the Zoning Bylaw.
- To complete construction on Groff Park and Dog Park projects.
- To continue to plan for Downtown Amherst, including North Common, Kendrick Park, parking structure, performing arts shell, signage, and zoning.
- To have FIRM (Flood Insurance Rate Map) maps adopted by Town Council.
- To update the ADA Transition Plan.

SERVICE LEVELS:

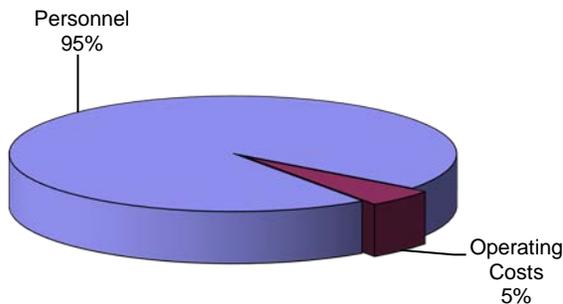
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Zoning/Subdivision/Regulation Amendments Worked On	8	7	14	13	9
ANR/Subdivision Plans Reviewed & Processed	11	7	17	17	10
Planning Board Special Permits	3	2	4	4	3
ZBA Special Permits Reviewed	41	27	27	29	22
Design Review Board Reviews	27	25	22	26	18
Demolition Delay Applications	15	7	22	35	8
Other Development Applications Processed (Local Historic District)	6	5	8	11	14
Planning Board Site Plan Reviews	17	27	17	16	8
Grant or Other Non-Town Funding Project Applications Processed/Administered	7	5	6	10	8
Contracts Administered	5	6	4	7	4
Special Planning Studies/Projects	2	7	11	8	5
Review of Other Projects	3	6	5	6	3
Committees/Boards Assisted	12	14	16	16	15
Committee & Board Meetings	178	158	174	194	155

CONSERVATION AND DEVELOPMENT

5177: PLANNING

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 307,842	316,922	300,609	327,913	335,738	7,825	2.4%
Operating Expenses	\$ 14,186	17,761	11,972	17,425	17,425	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 322,028	334,683	312,582	345,338	353,163	7,825	2.3%
POSITIONS							
Full Time	4.40	4.40	4.40	4.50	4.50	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	4.40	4.40	4.40	4.50	4.50	0.00	

MAJOR COMPONENTS:



Personnel Services includes salaries for a Planning Director, a Senior Planner (who is 50% funded with CDBG), two Planners, and a Permit Administrator.

Operating costs include public hearing legal ads, professional development and travel, materials associated with mapping, computers, printers/copiers, and other departmental supplies.

SIGNIFICANT BUDGET CHANGES:

During FY 21, the Department is again making use of CDBG funds to offset its administrative costs.

The salary increase is due to steps and cost-of-living increases.

Half of one of the planner positions is funded by CDBG and 100% of the salary of an Administrative Assistant is funded by CDBG.

CONSERVATION AND DEVELOPMENT

5241: INSPECTION SERVICES

MISSION STATEMENT: To ensure the public health, safety, and welfare of the inhabitants of the Town of Amherst by administering the General Laws and Regulations of the Commonwealth of Massachusetts and Town of Amherst Bylaws as they relate to land use and to the construction and occupancy of buildings and structures.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Successful completion and occupancy of new mixed-use buildings at North Square and University Drive.
- Provided support for the newly formed Board of License Commissioners.
- Assumed responsibility for administration and renewal of licenses.
- Developed and obtained approval for expedited permitting for outdoor uses during the COVID-19 pandemic.

Challenges

- Current systems lacking automation for the large numbers of licenses and permits processed by the Department.

LONG RANGE OBJECTIVES:

- To create an electronic document management system for all Conservation and Development records. This project has commenced with the scanning of all Zoning Board of Appeals historical documents, permits, and decisions. This will enable both Town staff and the public to electronically search for and view records associated with a property.
- To improve the Inspection Services website to expand information and resources.
- To continue to provide public education about codes, regulations, and permitting procedures.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To provide support to the Board of License Commissioners. **ACCOMPLISHED**
- To assist in implementation of new permitting system. **ONGOING**

FY 21 OBJECTIVES:

- Provide oversight and management for the Town's facilities staff.
- To assist in implementation of new permitting system.
- To continue to develop policies and regulations with the Board of Licensing Commissioners.

CONSERVATION AND DEVELOPMENT

5241: INSPECTION SERVICES

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	Actual	Actual	Actual	Actual	Actual
PERMITS ISSUED:					
Building Permits	1,209	1,166	1,001	964	925
Electrical Permits	1,136	980	994	909	834
Gas Permits	316	273	227	216	240
Plumbing Permits	427	374	378	346	303
Mechanical	30	36	34	23	25
Demolition Permits	25	28	19	19	15
Certificates of Inspection	140	237	167	204	159
Certificates of Occupancy	60	53	63	42	52
Total Permits	3,343	3,147	2,983	2,723	2,553
INSPECTIONS					
Building	1,047	1,280	1,353	1,220	1,250
Electrical	1,027	1,764	1,572	1,692	1,352
Gas	300	250	212	171	178
Plumbing	508	471	441	358	361
Total Building Inspections	2,882	3,654	3,578	3,441	3,141
Business Licenses	359	373	425	415	479
HEALTH					
Permits/Licenses					
Food Handling (includes Temp & Mobile)	167	152	173	206	237
Catering	12	14	15	22	19
Bakery	6	9	5	8	7
Body Arts Establishment	1	1	1	1	1
Frozen Food	3	4	5	6	4
Retail	22	32	24	26	19
Pools	17	17	13	15	15
Tanning	2	1	1	1	0
Motels/B&B's	11	9	8	11	6
Garbage/Offal	18	12	19	23	20
Septic Systems	42	15	59	15	77
Recreation Camp	28	17	14	9	19
Septic Installer	10	8	7	14	10
Wood Stove	42	54	34	38	35
Tobacco				17	18
Total Permits/Licenses	381	345	378	399	487
Inspections					
Food Service Establishment	192	279	295	242	257
Farmers Market	68	100	226	121	64
Temporary Food	99	126	103	71	66
Catering	10	10	40	33	41
Bakery	14	11	14	12	17
Body Arts	2	2	2	2	1
Frozen Food	2	2	10	7	7
Retail	28	30	26	33	38
Pools	14	22	22	32	23
Tanning	4	2	1	2	0
Motels/B&B's	10	0	1	7	5
Percolation Tests	14	7	7	16	9
Septic System Installation	15	12	15	14	31
Septic System – Title V	32	30	37	49	26
Recreation Camps	40	52	54	70	74
Well	1	0	5	4	5
Portable Toilets	1	3	3	3	5
Ice Rink	1	1	1	1	1
Housing Inspections	133	155	183	168	228
Total Health Inspections	680	844	1,045	887	921

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CONSERVATION AND DEVELOPMENT

5241: INSPECTION SERVICES

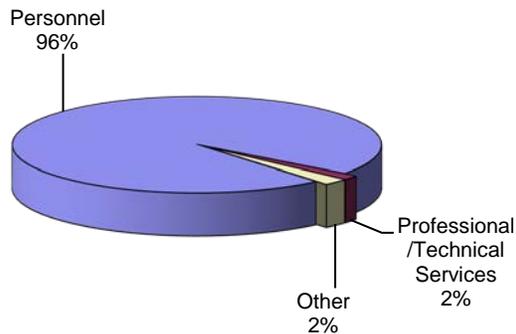
SERVICE LEVELS (cont.):	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual
<u>RESIDENTIAL RENTAL PERMITTING PROGRAM</u>					
Rental Permits	1,065	1,265	1,164	1,022	839
<u>COMPLAINTS AND VIOLATIONS</u>					
Zoning	55	70	53	73	36
Code	193	282	386	456	306
<u>WEIGHTS AND MEASURES</u>					
Inspections	47	40	37	23	26
<p>CODES AND OTHER REGULATIONS ENFORCED: Massachusetts State Building Code 8th Ed; <i>Massachusetts State Building Code for 1 & 2 Family Dwellings 8th Edition</i> ; International Mechanical Code; International Energy Code 2009; <i>The Stretch Energy Cod,</i>, <i>International Existing Building Code with Massachusetts Amendments</i>; Massachusetts State Architectural Access Board Regulations; <i>Commonwealth of Massachusetts Sheet Metal Regulations</i>; Massachusetts State Electrical Code; Commonwealth of Massachusetts Plumbing & Gas Codes; Sealer of Weights and Measures Regulations; Town of Amherst Zoning Bylaws; Conditions of Special Permits and Variances issued by the Zoning Board of Appeals, Conditions of Site Plan Review; Conditions of Design Review Board and Historical Commission; and the Town of Amherst Junk Car Bylaw; Sign Bylaw; and Portable Sign Bylaw. The department works closely with the Fire Department in regards to Ch. 148 of the Massachusetts General Laws concerning requirements for the installation of alarms and sprinkler systems, and the annual inspections required under the amendments to M.G.L. Ch. 148 for nightclubs and similar uses.</p>					

CONSERVATION AND DEVELOPMENT

5241: INSPECTION SERVICES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 595,667	654,560	691,782	740,196	777,351	37,155	5.0%
Operating Expenses	\$ 27,375	27,288	28,170	28,835	29,495	660	2.3%
Capital Outlay	\$ 1,615	0	0	1,500	0	(1,500)	-100.0%
TOTAL APPROPRIATION	\$ 624,657	681,848	719,952	770,531	806,846	36,315	4.7%
POSITIONS							
Full Time	10.00	10.00	10.00	10.00	10.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	10.00	10.00	10.00	10.00	10.00	0.00	

MAJOR COMPONENTS:



Personnel Services provide funds for the Building Commissioner, a Lead Inspector, a Building Inspector, an Electrical Inspector, a Code Enforcement Officer, a Health/Safe and Healthy Neighborhood Inspector, an Assistant Sanitarian, 2 Management Assistants, a Program Assistant and part-time or substitute Plumbing, Electrical, and Gas Inspectors.

Professional/Technical Services provides the funds for the regional sealer of weights and measures program.

SIGNIFICANT BUDGET CHANGES:

Personnel Services increase is due to steps and cost-of-living increases.

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COMMUNITY SERVICES SUMMARY

	FY 17	FY 18	FY 19	FY 20	FY 21	Change	%
	Actual	Actual	Actual	Budget	Manager	FY 20-21	Change
Public Health	\$ 183,891	118,847	116,309	132,464	142,571	10,107	7.6%
Senior Center	\$ 230,141	249,147	271,637	229,425	225,139	(4,286)	-1.9%
Veterans' Services	\$ 294,710	239,651	223,228	330,769	280,769	(50,000)	-15.1%
Social Services	\$ 20,000	16,126	74,000	20,000	-	(20,000)	-100.0%
Leisure Services & S.E.	\$ 586,768	625,692	555,266	595,293	533,957	(61,336)	-10.3%
Pools	\$ 192,655	190,580	203,358	219,111	175,381	(43,730)	-20.0%
Golf Course	\$ 244,990	224,337	214,995	240,476	188,093	(52,383)	-21.8%
TOTAL APPROPRIATION	\$ 1,753,155	1,664,381	1,658,794	1,767,538	1,545,910	(221,628)	-12.5%

This functional area provides funds for community services in the Town. These include public health services, senior programming and services, veterans' services and administration of benefits, social services, and recreation and other leisure services for youth and adults.

Community Services budgets decreased by a net of -12.5%. The COVID-19 pandemic hit this area of the budget more than most due to the nature of these services.

The Health Department budget increase is the result of a 7.5-hour/week increase for the Public Health Director.

The Senior Center budget decrease is due to savings from staff turnover. The Friends of the Senior Center, a non-profit organization, also provides significant donations to support the Center's activities.

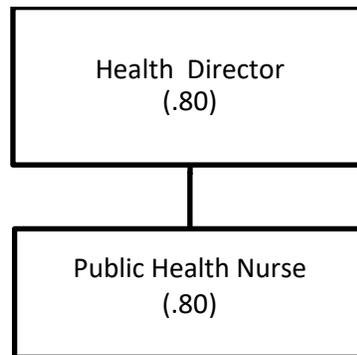
The Veterans' Services budget decrease reflects trend. The Town is a member of a regional veterans' services district including the City of Northampton and several smaller towns. The veterans' benefits costs are reimbursed 75% by the Commonwealth.

The FY 20 budget for Social Services is \$20,000. In FY 21, this budget was eliminated due to the questionable legality of distributing these funds under the anti-aid amendment. \$80,000 has been designated for racial and social justice work and will be placed in the appropriate budget.

The Leisure Services and Supplemental Education (LSSE) budget decrease is due to re-organization in the department and the elimination of one vacant position. LSSE will continue to offer a diverse array of youth sports, camps, after school, and adult education programs, once we get through the COVID-19 pandemic. The After School program, LSSE programs, and School Department academic and other support is budgeted in a revolving fund, outside of the LSSE budget.

The Pools budget change in Personnel Salaries is the result of a decrease in part time staffing again due to the COVID-19 pandemic.

The Cherry Hill Golf Course budget decrease is the result of a decrease in part-time staffing again due to the COVID-19 pandemic.



MISSION STATEMENT: To promote the health and well-being of the Amherst community and eliminate health disparities.

The work of the Health Department is organized into five major service areas:

- Access to Health Care: provide a means for all residents to access and receive appropriate health care.
- Infectious Disease Control: investigate and contain food-borne and communicable diseases.
- Disease Prevention and Health Promotion: promote the conditions necessary to acquire good health for all community residents.
- Health Policy: develop regulations to implement state statutes and to promote healthy conditions.
- Emergency Preparedness: develop an effective public health emergency response system.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Worked with the Board of Health to develop new Tobacco Regulations to address the youth vaping epidemic.
- Staffed the recreational marijuana review team to site marijuana establishments.
- Worked with local, regional and state homeless service providers to support the continued operations of Craig's Doors seasonal shelter as it went through an urgent time of transition.
- Collaborated with Amherst College, Hampshire College, University of Massachusetts, and our local schools to plan for infectious disease outbreaks such as measles and COVID-19 (Coronavirus).
- Provided policy leadership as the Town managed the COVID-19 pandemic.

Challenges

- Lack of resources for those experiencing mental illness and substance use disorder.
- Need for day services for those experiencing homelessness.
- Addressing the need for substance use prevention education.
- Planning for the retirement of the long-time Town veterinarian in the next one-to five years.
- Planning for the retirement of the long-time Public Health Director.
- Providing continuity of policy leadership during the COVID-19 pandemic.

COMMUNITY SERVICES

6510: PUBLIC HEALTH

LONG RANGE OBJECTIVES:

- To promote the public's health by collaborating and consulting with other Town departments and schools, higher education institutions, and human service agencies.
- To improve health services for underserved and high risk populations.
- To improve access to healthy food and fitness opportunities for all residents.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To research current trends in tobacco control and update the current Board of Health regulations pertaining to tobacco use and sales. **ACCOMPLISHED**
- To collaborate with other Town departments and the Board of Health in the siting and opening of recreational marijuana establishments. **ACCOMPLISHED**
- To collaborate with the school department and area human service organizations to educate youth and adults on safe recreational use of marijuana and harmful effects on the developing brain. **ONGOING**

FY 21 OBJECTIVES:

- To assess immunization program effectiveness in linking residents to a medical home, as evidenced by a decrease in return visits for immunizations.
- To develop and disseminate marijuana, vaping, and tobacco use prevention education materials for youth.
- To develop an emergency dispensing site plan in conjunction with the schools to improve the Town's ability to dispense medication during a disease outbreak.

SERVICE LEVELS

	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual
Community Health Planning and Promotion					
Sponsor Local/Regional Educational Programs	0	0	1	1	0
Grants Applied For	1	0	0	0	0
Grants Administered	3	2	1	1	0
Infectious Disease Control					
Tuberculosis Screening/Prevention	35	4	10	20	21
Vaccines					
Influenza	570	580	438	426	80**
Childhood Vaccines	415	421	379	363	193***
Children Immunized	205	225	203	181	159
Investigation of Communicable Diseases	54	57	76	97	67
Miscellaneous:					
Tobacco Compliance Checks	43	41	9*	17*	68

*The decreased number of tobacco compliance checks is an anomaly based on the grant funding and staffing that serves this 27-town regional effort. The expectation is the number will increase back to the previous year's level.

**Starting in FY19 employee vaccines are no longer included in this number.

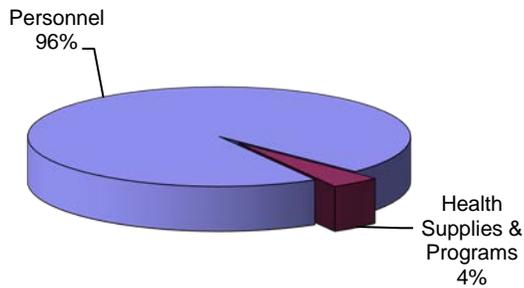
***Starting in FY19 Public Health Nurse collaborated with School and local health care providers to link children with a medical home.

COMMUNITY SERVICES

6510: PUBLIC HEALTH

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 180,370	113,240	111,896	126,444	136,551	10,107	8.0%
Operating Expenses	\$ 3,521	5,608	4,413	6,020	6,020	0	0.0%
Capital Outlay	\$ 0		0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 183,891	118,847	116,309	132,464	142,571	10,107	7.6%
POSITIONS							
Full Time	2.00	1.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	1.00	1.00	2.00	2.00	2.00	0.00	
Full Time Equivalents	2.54	1.54	1.34	1.50	1.60	0.10	

MAJOR COMPONENTS:



Personnel Services include salaries for a Health Director and a Nurse.

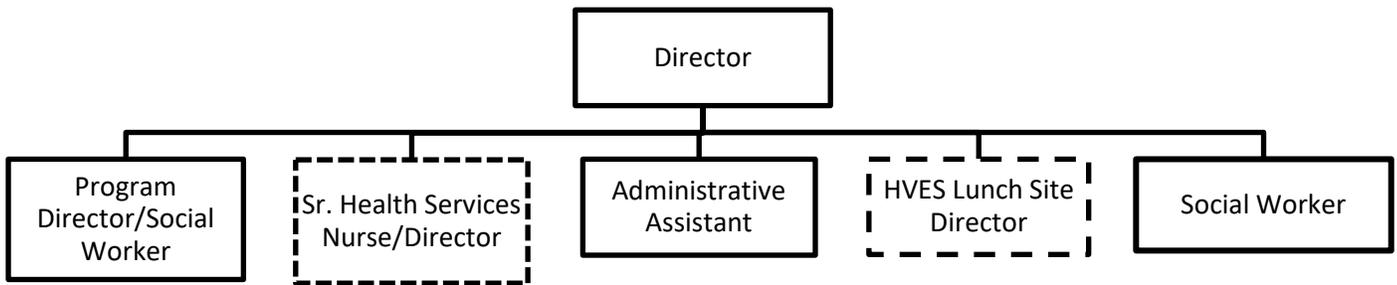
Health Supplies and Programs includes printing and advertising, dues and subscriptions, and for materials necessary to conduct health programs and clinics.

SIGNIFICANT BUDGET CHANGES:

Personnel changes are a result of steps and cost-of-living increases.

COMMUNITY SERVICES

6541: SENIOR CENTER



MISSION STATEMENT: To welcome and serve the needs of the many diverse populations of older adults in Amherst and those who support them. To optimize the quality of life for older adults, empower them to remain independent, promote physical, mental and emotional well-being, and encourage participation in community life. To provide services, programs, and advocacy that value older people as important assets in the community.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Worked collaboratively to identify and resolve the home-health aide worker crisis for Amherst seniors.
- Revised procedures for volunteer orientation, delivery of social work services, and loaning durable medical equipment to strengthen impact of social work services, build a culture of service and welcome, & support safety of older adults.
- Secured grant funding for caregiver, bereavement, Latinx, & Spanish language chronic health condition support groups; Live your Best Life Resilience Saturday program; Cultural Council grants for Last Act Theater Group and Becoming Photography documentary of Amherst residents; MCOA cultural celebration grant; Cooley Dickinson Hospital Elder Grant for medical appointment ride hailing project; and Title 5 Senior Aide funding for part time front desk receptionist totaling \$40,000 August 2019 - March 2020.

Challenges

- Updating and revising Senior Center database systems for collection of service statistics. Raise awareness to increase participant usage of software. Revise data base management to comport with State reporting standards to leverage data to increase funding, secure competitive grants, and identify trends in need.
- Securing a sustainable stream of revenue to support a transportation program for activities of daily living & medical rides.
- Lack of space for exercise gym and coffee café to strengthen resilience and reduce isolation.
- To maintain the level of services expected with reliance on decreasing donations for operational budget.

LONG RANGE OBJECTIVES:

- To secure funds to provide increased transportation options.
- To establish dedicated space and fund purchase of exercise equipment.
- To establish a café space for socializing to reduce isolation that serves dual purpose to promote vocational training for disabled adults.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To conduct a 2020 survey of Town residents to assess current needs. This is done every ten years. **RESCHEDULED**
- To support the Friends of the Amherst Senior Center in fundraising efforts to maintain Senior Center programs and services as our elder population continues to grow in number and need. Goal is to raise an additional 5%. **ONGOING**
- To create a monthly Latinx Social/Support Group serving 8-10 seniors and offer weekly bilingual outreach services. **ANNUAL GOAL MET**

FY 21 OBJECTIVES:

- To obtain Age-Friendly and Dementia-Friendly designations for the Town.
- To encourage participation of older adults in the Complete Count for the Federal Census.
- To increase outreach and services to historically underrepresented community members through bilingual social work services, a Latinx social group, volunteer training on cultural humility & hospitality, and increase diversity leadership on the Council on Aging.
- To collaborate with Amherst Neighbors to build a continuum of services for older adults.

COMMUNITY SERVICES

6541: SENIOR CENTER

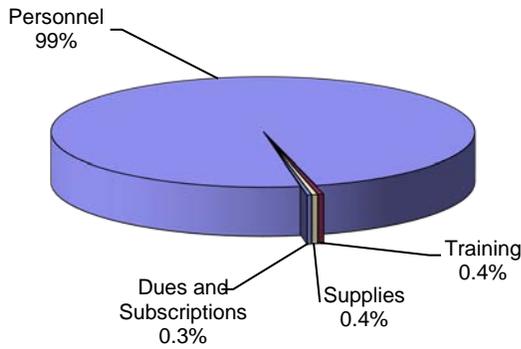
SERVICE LEVELS:	FY 16	FY 17	FY 18	FY 19
	Actual	Actual	Actual	Actual
Profile				
Town census elder population				5,011
Participants				2,509
Women				70%
Men				30%
Minorities				20%
75 years old and over				37%
Residents outside Amherst				26%
Average daily attendance				100
Nutrition				
Congregate Meals Served	5,445	5,922	5,992	5,366
Home Delivered Hot Dinner through UMass	9,158	8,958	9,867	7,194
Home Delivered Hot Lunch through Highland Valley Elder Services	5,300	5,930	6,608	6,956
Support Services				
Newsletters Mailed (6x/year)	21,004	22,319	22,895	22,000
Case Management/Information Referral/Advocacy	5,681	5,575	5,775	4,062
Health Benefits Counseling (SHINE) Visits/Client	248/225	253/232	241/219	401/233
Legal Assistance Referrals (to Western Mass. Legal Services)	63	81	62	127
Tax Work-Off Program Participants	34	34	30	28
Medical Ride Program	238	230	181	211
Medical Equipment Loans	285	346	322	375
Recreation/Education/Health Programs (participants)				
Cultural Events (Classes, Seminars, Concerts)	1,428	1,506	1,593	1,960
Exercise/Recreation	3,585	3,007	2,668	1,860
Health Screenings (Nursing Center, Foot Assessment & BP clinics)	1,696	1,640	1,764	1,480
Health Clinics (Massage, Foot Care, Ear Irrigation, Flu)	740	497	702	531
SC Nursing Center Visits	1,351	1,305	1,447	1,177
Volunteer Overview				
Total volunteers	369	210	184	179
Total # of Volunteer hours	13,083	13,576	14,738	12,756
Grants Received				
Executive Office of Elder Affairs Formula Grant	\$36,142	\$36,135	\$38,946	\$48,180
Title III Grants through Highland Valley Elder Services				
1. Title III Nutrition Program	\$14,419	\$14,858	\$17,279	\$12,043
2. Title III Caregivers Support Group	\$5,250	\$5,250	\$7,000	\$7,000
MCOA Resilience Training Grant				\$4,000
MCOA Cultural Celebration Grant				\$300
Cooley Dickinson Medical Appoint Ride Grant				\$15,000
Community Donations for Sr. Health Services Bangs Clinics & Outreach	\$17,500	\$17,500	\$10,000	\$10,250
Florence Savings Customer's Choice Community Grant	\$1,350	\$1,188	\$1,320	\$1,170
Amherst Club				\$400
Mass Mutual Donation				\$1,200
Friends of the Amherst Senior Center			\$42,159	\$34,527

COMMUNITY SERVICES

6541: SENIOR CENTER

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 228,420	247,407	269,862	226,650	222,364	(4,286)	-1.9%
Operating Expenses	\$ 1,721	1,740	1,775	2,775	2,775	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 230,141	249,147	271,637	229,425	225,139	(4,286)	-1.9%
POSITIONS							
Full Time	3.00	3.20	3.28	3.36	3.38	0.02	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	3.00	3.20	3.28	3.36	3.38	0.02	

MAJOR COMPONENTS:



Personnel Services include salaries for the Senior Center’s Director, a Program Director (social worker), an Administrative Assistant (Office Manager), and a Social Worker. State funding offsets \$40,000.

The Friends of the Amherst Senior Center, a non-profit organization, provides funding to cover many additional operating expenses.

SIGNIFICANT BUDGET CHANGES:

Personnel Services decrease is net of staff turnover and step increases and cost-of-living increases.

COMMUNITY SERVICES

6543: VETERANS' SERVICES

MISSION STATEMENT:

To aid, support, and advocate for the veterans of our community and/or their dependents by identifying benefits on the local, state, and Federal level and providing financial, fuel, and medical assistance to veterans and/or their dependents who are eligible under M.G.L. Ch. 115. Amherst is a member of the Central Hampshire Veteran Services district with its headquarters located in Northampton. Our district currently includes 11 communities: Amherst, Northampton, Pelham, Hadley, Williamsburg, Goshen, Cummington, Chesterfield, Worthington, Middlefield, and Chester.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Continued to work with the Massachusetts Interagency Council on Housing and Homelessness on the implementation of the Integrated Plan to Prevent and End Homelessness Among Veterans, identifying veterans experiencing homelessness, and developing appropriate permanent housing models for them. We are participating with Amherst Coalition for Affordable Housing to address the need for permanent housing for community veterans. We are partnering with Valley CDC in providing support services to the projected permanent housing they are looking to build in Amherst. We have assisted several (8-9) formally homeless veterans move into permanent housing again this year, with two veterans that had been residing at Craig's Place.
- We have become a Supplemental Nutrition Assistance Program (SNAP) Outreach Partner in November in order to more directly assist Veterans and families access to this federal program. We are working hard to get the word out that our office can now provide this service and our applicants no longer need to go to Holyoke or Greenfield DTA offices to apply.
- We coordinated with the Amherst Council on Aging to create the first Town of Amherst Salute to Veterans Breakfast. This went beyond all expectations with over 50 veterans and their family members in attendance. Smith Vocational provided a delicious breakfast for all. This year's ceremony in the North Common followed the breakfast and there was a noticeable increase in attendance. We have reached out to several civic organizations in town to participate in the parade and ceremony on Memorial Day.
- We are having conversations with Amherst Housing Authority and the Amherst Senior Center to create an outreach event potentially at Bangs Community Center for all those that identify as veterans or family members to ensure these residents know if they are eligible for benefits and services our office provides.
- Worked at the Hampshire County Housing Court in Hadley on a weekly basis to address the needs of veterans who are at risk of homelessness, prevented three veterans and their families from falling into homelessness.
- Arranged for Memorial Day and Veterans Day parades and other patriotic events.
- Participated in several events such as the Western Mass. Stand Down, Cummington Fair, 3-County Fair and the Big E, as well as outreach tables at UMass Basketball and Hockey sporting events on Veterans' Day weekend.

Challenges

- Made significant gains in overall outreach on veterans' benefits; however, the Department seems to be struggling with finding eligible veterans and their dependents for assistance through our chapter 115 benefits program. The numbers are down district wide but are most significantly decreased in Amherst. It is expected that 1 in 1,000 residents within a Massachusetts community are eligible for our program. The Department's objective is ongoing and efforts need to be doubled to ensure all who need assistance receive it.
- Due to the Mission Act, signed summer of 2019, Federal Government is reducing medical services to area veterans and requiring them to access health care in the community which will require more coordination by veteran's services department.

LONG RANGE OBJECTIVES:

- To increase outreach to returning combat and non-combat veterans from all wars. The injuries of these wars are both physical and psychological.
- To establish concrete relationships with Amherst housing providers, landlord and property managers, and organizations such as Habitat For Humanity and Valley Community Development Corporation to ensure that community veterans and/or their dependents are provided with the best possible housing Amherst can provide.
- To end veterans' chronic homelessness by developing a system within our district that when a veteran family falls into homelessness, that it will be rare, brief, and non-recurring.

COMMUNITY SERVICES

6543: VETERANS' SERVICES

STATUS UPDATE OF FY 20 OBJECTIVES:

- To become a Supplemental Nutrition Assistance Program (SNAP) Outreach Partner in order to more directly assist Veterans and families access to this federal program. **ACCOMPLISHED**
- To participate in the Amherst Coalition for Affordable Housing to address the need for permanent housing for community veterans. **ONGOING**
- To increase participation of all civic organizations in town to participate in the ceremonial functions of Memorial Day and Veterans' Day. **ANNUAL GOAL MET**
- To significantly increase outreach efforts in low-income housing developments and Amherst Housing Authority properties to ensure residents eligible for benefits and services haven't been missed. **ONGOING**

FY 21 OBJECTIVES:

- To look for a member of our staff to go to training and become a SHINE Representative in order to more directly assist Veterans and families to access the ever-changing medical insurance challenges. The federal government has made significant changes to the VA Healthcare system nationally and in Western Mass., and we will need to provide the best information as possible as our older veterans are being compelled to use more and more health services in the community.
- To collaborate with the Veterans Education Project in Amherst and the Mass. Chapter of the Gold Star Mothers to produce a live professional performance of Occupied Territories, a play that highlights the lives of American combat veterans and their families when the veteran comes home from war and the lasting effects. Seven performances will be occurring in late July 2020.
- To be a significant participant in a state-funded trial project in Western Mass. of the "Just Ask" campaign that was designed and will be implemented by the Western Mass. Veteran Outreach Project.
- To expand the 2nd annual Salute to Veterans breakfast.
- To significantly increase outreach efforts in low-income housing developments and Amherst Housing Authority properties to ensure residents eligible for benefits and services haven't been missed.

SERVICE LEVELS:

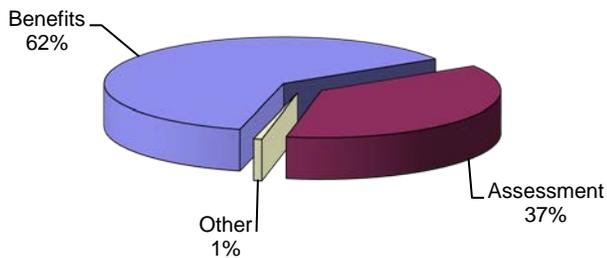
	FY 15	FY 16	FY 17	FY 18	FY 19
	Actual	Actual	Actual	Actual	Actual
Veterans/Dependents Receiving Assistance	45	47	31	25	31
Veterans/Dependents Assisted with VA Claims	18	12	25	27	32
Benefits Paid Out	\$223,019	\$227,273	\$206,230	\$149,050	\$126,363
75% State Reimbursement	\$172,743	\$167,264	\$170,455	\$152,080	\$111,788

COMMUNITY SERVICES

6543: VETERANS' SERVICES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 0	0	0	0	0	0	0.0%
Operating Expenses	\$ 88,472	90,641	96,865	102,678	106,070	3,392	3.3%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
Veterans' Benefits	\$ 206,238	149,010	126,363	228,091	174,699	(53,392)	-23.4%
TOTAL APPROPRIATION	\$ 294,710	239,651	223,228	330,769	280,769	(50,000)	-15.1%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Assessment paid to the Central Hampshire Veterans' Services district.

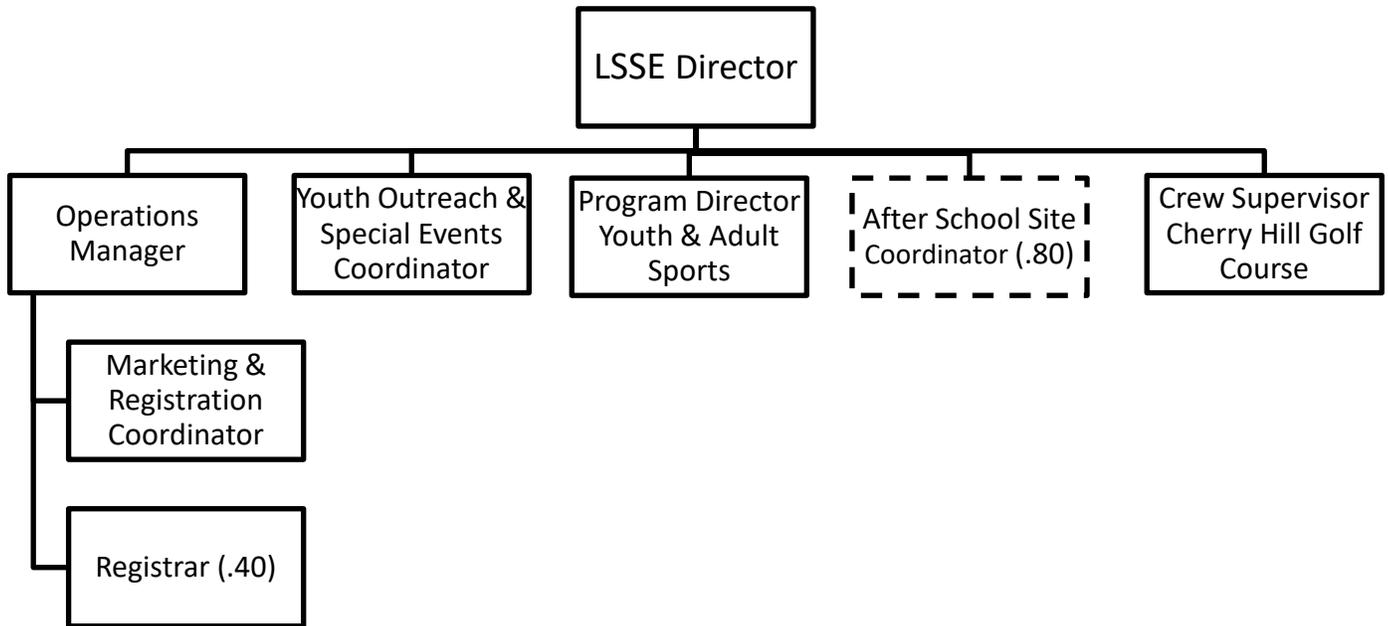
Benefits include funds for cash, rental, and medical assistance for qualifying veterans.

SIGNIFICANT BUDGET CHANGES:

Operating Expenses and Veterans' Benefits have been adjusted to accurately reflect actual trend.

6630: LEISURE SERVICES & COMMUNITY SERVICES

SUPPLEMENTAL EDUCATION



MISSION STATEMENT: To enrich the quality of life for all members of the community by providing the highest level of recreational programs, facilities, and services.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Expanded recreational outreach programming initiative to children living in low-moderate income housing areas located throughout the Town. Recreational program outreach conducted at four new sites including: North Village, Puffton Village, South Point and The Boulders.
- Contracted with the UMass Donahue Institute to conduct a Strategic Plan for the Department. The process is scheduled to be completed by July 2020.

Challenges

- Maintaining current requirements for mandated program staffing ratios while meeting the minimum wage requirement for seasonal part-time staff.

COMMUNITY SERVICES

6630: LEISURE SERVICES & SUPPLEMENTAL EDUCATION

LONG RANGE OBJECTIVES:

- To continue to provide high quality recreation facilities utilizing grants and capital funds.
- Work with the Information Technology Department to make improvements/upgrades to registration software.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To expand recreational outreach programs to at least four (4) additional low-moderate income housing areas and/or non-profit organizations. **ACCOMPLISHED**
- To activate the newly renovated Groff Park recreation area with a variety of new structured recreational programming opportunities for residents of the surrounding neighborhoods to include but not limited to drop-in programs, movie nights, etc. **RESCHEDULED**
- To implement year-one programmatic objectives and recommendations as outlined in the Strategic Plan. **RESCHEDULED**
- To implement rebranding recommendations for the organization as outlined in the Strategic Plan. **RESCHEDULED**

FY 21 OBJECTIVES:

- To activate the newly renovated Groff Park recreation area with a variety of new structured recreational programming opportunities for residents of the surrounding neighborhoods.
- To implement year-one programmatic objectives and recommendations as outlined in the Strategic Plan.
- To implement rebranding recommendations for the organization as outlined in the Strategic Plan.

SERVICE LEVELS:

	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Youth Programs Run	NA	353	329	388	391
Adult Programs Run	NA	89	86	38	25
Participants Served	29,233	31,075	28,548	30,277	29,699
Total Registrants *	3,801	4,218	4,963	4,710	4,699
Total Community Events Attendees*	23,854	25,497	24,025	25,567	25,000
Youth Sports Coaches Trained	122	120	118	143	118
Coaches Training Sessions Offered	6	6	6	7	4
Community Theater Tickets Processed	3,554	5,089	4,032	4,399	4,412
Fee Subsidy Families Served	234	303	261	243	232
Fee Subsidy Individuals Served	884	1,447	1,114	1,164	1,077
LSSE Commission Meetings	12	12	12	12	11
Grant Applications Prepared	5	3	1	1	0
Program Volunteers Utilized	647	649	652	672	653
Estimated Volunteer Hours	17,367	15,899	16,999	16,989	16,008
Committees Staffed	10	11	10	12	10
Partnerships/Collaborations	28	29	23	23	20

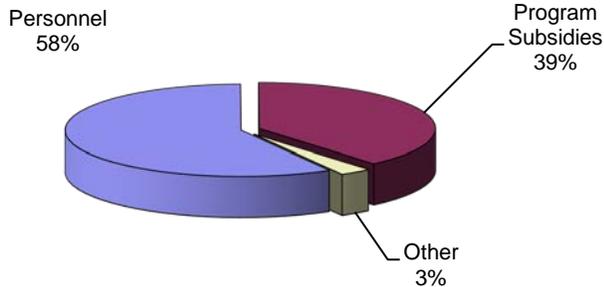
*See Appendix C for Details.

COMMUNITY SERVICES

6630: LEISURE SERVICES & SUPPLEMENTAL EDUCATION

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 366,629	410,802	391,526	372,477	311,141	(61,336)	-16.5%
Operating Expenses	\$ 220,139	214,890	163,740	222,816	222,816	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 586,768	625,692	555,266	595,293	533,957	(61,336)	-10.3%
TOTAL PROGRAMS (Appendix C)	\$ 1,112,451	1,081,940	1,118,671	1,165,601		(1,165,601)	-100.0%
TOTAL BUDGET	1,699,219	1,707,632	1,673,937	1,760,894	533,957	(1,226,937)	-69.7%
POSITIONS							
Full Time	6.45	6.45	5.85	5.85	4.85	(1.00)	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	6.45	6.45	5.85	5.85	4.85	(1.00)	

MAJOR COMPONENTS:



Personnel Services include salaries for the Director (shared 70/20/10% with the Pools and Cherry Hill Golf Course), a full time Program Director (shared 90/10% with Cherry Hill Golf Course), an Administrative Assistant, the Business and Operations Manager, and two Customer Assistants (one shared 92.5/7.5% with the Pools and one shared 40/60% with the Collector's office).

Program Subsidies, provide tuition assistance to low income families. The Department uses the criteria used by the schools for qualification in assisted lunch programs.

SIGNIFICANT BUDGET CHANGES:
 The decrease in Personnel Salaries is net of a re-organization in the Department that eliminated 1.0 FTE, a program director position that has been vacant and includes steps and cost-of-living increases.

 Operating Expenses remain level funded.

COMMUNITY SERVICES

6633: MUNICIPAL POOLS

MISSION STATEMENT: To provide high quality aquatics programs and experiences that are safe, fun and affordable, and that promote water safety and the enjoyment of swimming as a life-long recreational pursuit.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Total number of swim lessons taught at the outdoor pools continues an upward trend as they increased 3% over the previous year.
- Continued to update materials and made improvements to in-service training program for lifeguards and swim instructors.
- Provided 543 free daily swim passes to low income residents through the Amherst Survival Center and Amherst Family Center for distribution.

LONG RANGE OBJECTIVES:

- To continue to operate safe, fun, and affordable aquatics programs including swim lessons, lap swim, and open swim that meets the needs of the residents of Amherst and surrounding areas.
- To teach every child in Amherst how to swim regardless of ability to pay.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To monitor construction for Groff Park renovations and provide appropriate programming opportunities for the public. Opening of Groff Park is scheduled for July 2019. **ONGOING**
- To increase the number of children who take swim lessons by 10%. **ONGOING**
- To ensure that no child is turned away from taking swim lessons or participating in open swim due to their family's inability to pay. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To increase the number of children who take swim lessons by 3% (or 37 children).
- To ensure that no child is turned away from taking swim lessons or participating in open swim due to their family's inability to pay.

COMMUNITY SERVICES

6633: MUNICIPAL POOLS

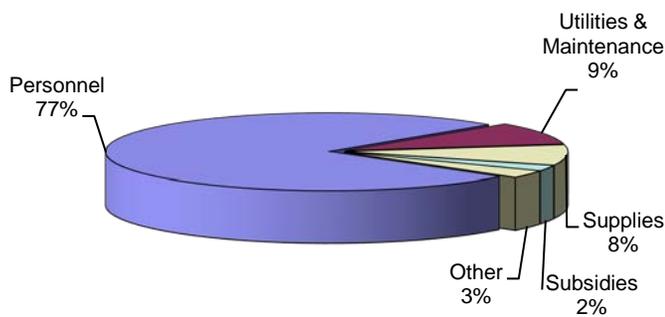
SERVICE LEVELS:		CY 15	CY 16	CY 17	CY 18	CY 19
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<u>Number of Operating Days</u>	War Memorial	65	65	65	65	65
	Mill River	65	65	65	68	65
<u>Pool Memberships Sold</u>						
	Full Summer Memberships	133	332	224	230	270
	Half Summer Memberships	53	59	16	18	19
	Total Memberships Sold	186	391	240	248	289
<u>Swim Attendance</u>						
	Daily Public Admissions	7,456	8,572	8,380	8,770	8,449
	Camp Admissions	2,369	2,847	2,677	2,699	2,844
	Total Admissions	9,825	11,419	11,057	11,469	11,293
	Average Daily Attendance	151	175	170	172	174
<u>Swim Lessons</u>						
	Public Swim Lessons Participants	448	488	526	558	517
	Camp Swim Lessons Participants	448	567	540	628	712
	Total Swim Lessons Attendees Participants					
	Taught	896	1,055	1,066	1,186	1,229
<u>Free Passes Provided to Social Service</u>						
	<u>Agencies</u>			470	482	543

COMMUNITY SERVICES

6633: MUNICIPAL POOLS

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Personnel Services	\$ 148,321	157,297	154,245	173,222	134,492	(38,730)	-22.4%
Operating Expenses	\$ 44,334	33,283	49,113	45,889	40,889	(5,000)	-10.9%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 192,655	190,580	203,358	219,111	175,381	(43,730)	-20.0%
POSITIONS							
Full Time	0.20	0.20	0.35	0.35	0.35	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.20	0.20	0.35	0.35	0.35	0.00	

MAJOR COMPONENTS:



Personnel Services include the Director's salary (shared 20/70/10% with the LSSE and Cherry Hill Golf Course), the Business and Operations Manager and a Customer Assistant are shared (7.5/92.5%) with LSSE, and part-time non-benefited lifeguards and instructors.

Operating Expenses include Utilities & Maintenance (electricity, fuel, water/sewer etc.), Supplies (chemicals, cleaning and other departmental supplies, as well as state-mandated uniforms), Subsidies that provide financial assistance to low income families, Other (training, credit card fees, inspections, communications and small tools and equipment).

SIGNIFICANT BUDGET CHANGES:

The change in Personnel Salaries reflect a decrease of part-time hours for seasonal employees due to the COVID-19 pandemic.

Operating Expense reduction was a reallocation to salary line.

COMMUNITY SERVICES

6660: GOLF COURSE

MISSION STATEMENT: To provide a high quality and affordable golf experience for residents of the Town and the surrounding area as well as other year round recreational experiences for the community such as skiing, hiking, sledding and special events.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Memberships were up 23% or 15 members.
- Course improvements included: irrigation repairs on the course and improvements to greens and tee boxes. Tree work was completed on various holes to improve safety and overall conditions. The course continues to implement its integrated pest management system, developed in collaboration with UMass, to reduce its use of chemicals.
- Recreational programming at Cherry Hill continues to expose more members of our community to the site through a variety of programs including: WinterFest, sledding, dog walking, hiking, bird watching treks, snow shoeing, and Nordic skiing.
- The major challenge in FY19 was the above average rainfall totals that negatively impacted the number of rounds played and revenue.

LONG RANGE OBJECTIVES:

- To maintain the course as a year round recreational asset and scenic wildlife habitat for the Town.
- To continue to expand diverse non-golf related recreational programming opportunities at the site that attracts diverse participation from Amherst area residents.
- To fully fund the operations through fees and programming income.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To examine all aspects of golf operations and to make recommendations for the course operations and/or potential use of the property going forward. **RESCHEDULED**
- To continue to increase the number of rounds played at the course by offering special discount incentives and targeted promotional activities. **ACCOMPLISHED**
- To expand Nordic skiing activities at the golf course during the winter months. **ACCOMPLISHED**
- To create an open and friendly environment that allows compatible programming on the shoulder months of the golf season. **ACCOMPLISHED**
- To fully fund the operations through fees and programming income. **ONGOING**

FY 21 OBJECTIVES:

- To examine all aspects of golf operations and to make recommendations for the course operations and/or potential use of the property going forward.
- To increase the number of rounds played by 5% (or 532 rounds) at the course by offering special discount incentives and targeted promotional activities.
- To expand non-golf related activities at the golf course during the off-season.

SERVICE LEVELS:

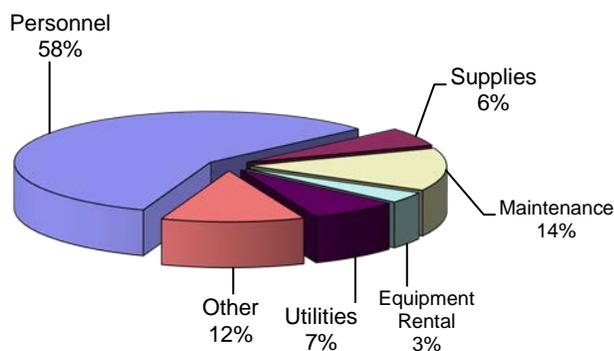
	FY 15	FY 16	FY 17	FY 18	FY 19
	Actual	Actual	Actual	Actual	Actual
Rounds of Golf Played	11,884	13,637	11,859	11,344	10,649
By Members	4,657	5,821	4,262	3,367	4,107
By General Public	7,227	7,816	7,597	7,977	6,542
Operating Days	215	225	218	208	216
Average Daily Rounds Played	55	61	53	56	49
Memberships Sold	71	96	65	51	66
Partial Memberships Sold	20	15	32	53	58
Clinic Participants	14	21	8	16	12
League Participants	58	65	54	56	54
Nordic Skiers (ARHS)	40	38	35	40	42

COMMUNITY SERVICES

6660: GOLF COURSE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
EXPENDITURES							
Personnel Services	\$ 158,282	135,239	129,003	156,450	109,067	(47,383)	-30.3%
Operating Expenses	\$ 86,708	89,098	85,993	80,526	79,026	(1,500)	-1.9%
Capital Outlay	\$ 0	0	0	3,500	0	(3,500)	0.0%
TOTAL APPROPRIATION	\$ 244,990	224,337	214,995	240,476	188,093	(52,383)	-21.8%
POSITIONS							
Full Time	1.35	1.35	1.20	1.20	1.20	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	1.35	1.35	1.20	1.20	1.20	0.00	

MAJOR COMPONENTS:



Personnel Services include the salary for the Director (shared 10/70/20% with the LSSE and Pools), a Program Director (shared 10/90% with LSSE), a Crew Supervisor and wages for part-time non-benefited help to operate the clubhouse and maintain the grounds.

Operating Expenses include Maintenance (repairs to buildings, grounds, vehicles and equipment), Equipment Rental (lease of golf carts) Supplies (fertilizers, insecticides, grounds keeping supplies, office supplies, and equipment supplies), Utilities (fuel, electricity, water/sewer etc.), Other (banking fees, printing and advertising, communications, dues and subscriptions, etc.).

SIGNIFICANT BUDGET CHANGES:

The change in Personnel Salaries reflect a decrease of part time hours for seasonal employees due to the COVID-19 pandemic.

Operating Expense reduction is in anticipation of limited use due to the COVID-19 pandemic.

DEBT SERVICE

7701: DEBT & INTEREST

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
Principal	2,020,854	2,057,329	1,981,694	1,743,008	1,681,527	(61,481)	-3.5%
Interest	314,018	234,876	172,241	189,472	145,761	(43,711)	-23.1%
TOTAL APPROPRIATION	2,334,872	2,292,206	2,153,935	1,932,480	1,827,288	(105,192)	-5.4%

MAJOR COMPONENTS:

	<u>Principal</u>	<u>Interest</u>	<u>TOTAL</u>
Regional School District Projects	315,662	26,479	342,141
South Amherst School Renovation & Roof	15,000	600	15,600
Hawthorne Property Acquisition - CPA	50,000	938	50,938
Road Improvements, 2012	450,000	8,438	458,438
Housing Authority Co -Project - CPA	35,000	1,400	36,400
Central Fire Station Renovations	18,400	1,196	19,596
Roads Improvements, 2013	100,000	6,500	106,500
AFD Pumper Truck	40,000	4,000	44,000
South East St Land Acquisition – CPA	6,000	600	6,600
Anne Whalen Housing Preservation – CPA	11,000	1,100	12,100
Rolling Green Unit Preservation – CPA	130,000	17,200	147,200
East Street School Renovations	70,000	9,800	79,800
24 Montague Rd Land Acquisition	135,000	10,800	145,800
Fort River School Study	28,665	860	29,525
Wildwood School Boilers	100,000	6,000	106,000
Kieras Land Acquisition - CPA	25,000	1,500	26,500
Groff Park Modernization - CPA	100,000	8,000	108,000
Kendrick Park - CPA	51,800	10,350	62,150
Interest on Temporary Debt		30,000	30,000
TOTAL	\$1,681,527	\$145,761	\$1,827,288

SIGNIFICANT BUDGET CHANGES:

Debt service budget includes Kendrick Park for the first time. The Regional Schools Capital plan is available on its website, https://drive.google.com/drive/folders/1BYrNm-Gcbz_vB0RpSPXBYv5F3DIPpckw

Three purposes funded by debt will make final payments in FY 20 and have dropped out of the FY 21 debt service budget: Town Hall exterior repairs, both for General Fund and CPA funded debts, and Bangs Roof repair.

SERVICE LEVELS:

	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Actual</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>
Number of New Issues:					
School Debt	1	0	0	0	0
Town Debt	2	2	1	1	0
Library Debt	0	0	0	0	0

GENERAL FUND

OTHER EXPENDITURES

MISSION:

OPEB To provide funding for Other Post-Employment Benefits, i.e. health insurance and other non-pension benefits, for retirees.

LONG RANGE OBJECTIVES:

- To set aside adequate funding to cover long-term OPEB liabilities.

FY 21 OBJECTIVES:

- To continue annual funding of the OPEB liability.

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
OPEB	\$ 300,000	400,000	500,000	500,000	250,000	(250,000)	-50.0%
TOTAL APPROPRIATION	\$ 300,000	400,000	500,000	500,000	250,000	(250,000)	-50.0%

SIGNIFICANT BUDGET CHANGES:

FY 21 will be the seventh year of funding OPEB in the operating budget. This has been part of a long-term policy to adequately fund this liability. However for FY 21 the funding was reduced by (\$250,000) to support a balanced budget during the COVID-19 pandemic. The OPEB fund balance on June 30, 2019 was \$6,038,811.

GENERAL FUND

OTHER ASSESSMENTS

MISSION: To pay for charges assessed by other governmental entities.

LONG RANGE OBJECTIVES:

- To review participation in the County Regional Lock-up Facility.

FY 21 OBJECTIVES:

- To participate in management of transportation services and retirement benefits through memberships on the governing boards of the Pioneer Valley Planning Commission, Pioneer Valley Transit Authority, and the Hampshire County Retirement Board.
- To evaluate the efficiency and effectiveness of services provided to the Town by other agencies.

SERVICE LEVELS:

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Number of Programs:					
State	6	6	6	5	6
County	1	1	1	1	1
Pioneer Valley Planning Commission	1	1	1	1	1
Hampshire County Retirement System	1	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Hampshire County Retirement Assessment is scheduled to increase by 5.5%, or \$323,261, to total of \$6,192,108. This assessment is allocated to the General Fund for Town, Library, and Non-teacher School employees. The Enterprise Funds are allocated their share of the total assessment of \$6,934,966 in their respective budgets. We will achieve a savings of approximately \$124,565 (about 2%) by again paying 100% of the assessment by July 1st instead of two 50% payments on July 1 and January 1. This assessment also includes an annual payment of \$225,766 to fund the liability created by the Early Retirement Incentive program adopted by the Town in 2002 and 2003. The pension funding schedule is based upon an updated January 1, 2018 actuarial study.

The Pioneer Valley Transit Authority (PVTA) assessment is projected to increase by \$26,042, or 2.4%. The University and Five Colleges, Inc. pay \$988,937 of this assessment. The remaining \$144,220 is the Town's share of the estimated PVTA assessment, which is paid by the Transportation Fund.

State assessments assume minor changes from FY 20.

**** NOTE:** Per DOR accounting requirements, this budget depicts gross cherry sheet assessments. Enterprise reimbursements now include reimbursements to the Town Transportation Enterprise Fund (RMV non-renewal surcharge and Town share of PVTA assessment) and the Elementary Schools budget is adjusted to account for school choice and charter school tuition assessment to reimburse the Town for Cherry Sheet assessments.

GENERAL FUND

OTHER ASSESSMENTS

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Manager	Change FY 20 - 21	Percent Change
State Assessments:	\$						
Air Pollution Districts	\$ 8,846	8,988	9,175	9,277	9,341	64	0.7%
RMV Non-Renewal Surcharge	\$ 58,040	58,040	58,040	51,820	42,900	(8,920)	-17.2%
Regional Transit (PVTA)	\$ 991,149	1,059,344	1,076,217	1,107,115	1,133,157	26,042	2.4%
Special Education	\$ 9,008	0	47,568	34,190	7,654	(26,536)	-77.6%
School Choice Sending Tuition	\$ 208,910	210,106	315,667	303,621	176,453	(127,168)	-41.9%
Charter School Sending Tuition	\$ 1,628,279	1,639,246	1,765,805	2,014,737	2,016,469	1,732	0.1%
County Regional Lockup Assessment	\$ 35,928	35,928	35,928	35,928	35,928	0	0.0%
PVPC	\$ 5,815	5,954	6,103	6,256	6,256	0	0.0%
Retirement Assessment	\$ 4,694,157	5,128,863	5,540,276	5,868,847	6,192,108	323,261	5.5%
TOTAL APPROPRIATION	\$ 7,640,132	8,146,469	8,854,780	9,431,791	9,620,266	188,475	2.0%

MAJOR COMPONENTS:

State assessments include fees payable to the Registry of Motor Vehicles that the Town collected for the Registry and the assessment due as a member of the Air Pollution Control District.

County assessments include an assessment instituted in FY 08 for operations the Regional Lockup Facility by the Hampshire County Sheriff.

Estimated School Choice and Charter School Sending Tuition assessment increases are budgeted here. The Charter School Sending Tuition has increased substantially in recent years, and state reimbursements have not kept pace.

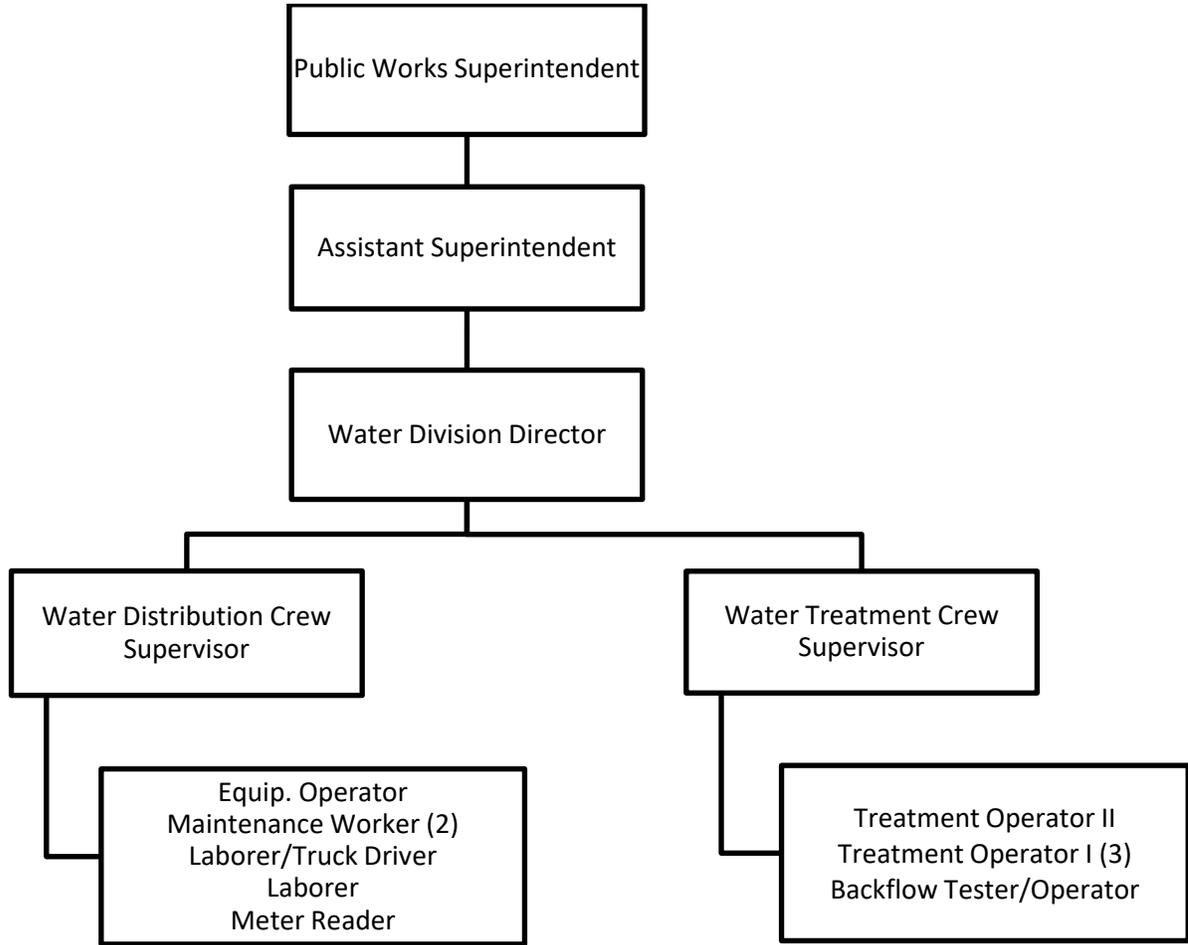
Pioneer Valley Planning Commission (PVPC) provides regional planning services in the Pioneer Valley. The amount budgeted is the assessment to the Town for membership.

The Retirement Assessment covers General Fund municipal and library employees as well as non-teaching school employees.

**WATER
FUND**

WATER FUND

MISSION STATEMENT: To develop, treat, and distribute a sufficient supply of high quality water to meet the needs of Amherst residents, businesses, and institutions through a user fee based revenue system.



WATER FUND SUMMARY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Operating Revenues	\$ 4,477,215	4,365,794	4,182,770	4,452,576	4,357,503	(95,073)	-2.1%
Interest and Late Fees	\$ 50,888	73,470	87,183	40,000	40,000	0	0.0%
State Grants	\$ 0	0	0	0	0	0	0.0%
SUBTOTAL REVENUES	\$ 4,528,103	4,439,264	4,269,953	4,492,576	4,397,503	(95,073)	-2.1%
Borrowing							
Authorizations	\$ 0	0	0	0	0	0	0.0%
Surplus Funds	\$ 58,000	0	82,600	0	0	0	0.0%
TOTAL RESOURCES	\$ 4,586,103	4,439,264	4,352,553	4,492,576	4,397,503	(95,073)	-2.1%
Operating Budget	\$ 2,848,265	2,980,652	3,119,325	3,362,351	3,357,749	(4,602)	-0.1%
Debt Service	\$ 355,100	348,100	433,232	442,900	460,380	17,480	3.9%
Capital Program	\$ 320,666	302,666	297,600	190,000	83,000	(107,000)	-56.3%
TOTAL APPROPRIATION	\$ 3,524,031	3,631,418	3,850,157	3,995,251	3,901,129	(94,122)	-2.4%
Indirect Costs Appropriated in General Fund	\$ 451,297	465,180	475,610	497,325	496,374	(951)	-0.2%
TOTAL EXPENDITURES	\$ 3,975,328	4,096,598	4,325,767	4,492,576	4,397,503	(95,073)	-2.1%

WATER FUND

RESOURCES

GOAL STATEMENT: To provide an adequate amount and proper balance of revenue sources to ensure that the Water Fund is completely self-supporting.

SERVICE LEVELS:

	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>	FY 17 <u>Actual</u>	FY 18 <u>Actual</u>	FY 19 <u>Actual</u>
Funding Composition (%)					
Operating Revenues	99	95	98	99	96
Interest	1	1	1	1	2
Surplus Funds	0	4	1	0	2

WATER FUND

RESOURCES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Water Rates	\$ 4,270,977	4,109,813	3,980,834	4,282,576	4,187,503	(95,073)	-2.2%
Water Liens	\$ 80,360	106,227	99,579	75,000	75,000	0	0.0%
Water Connection Fees	\$ 33,000	58,500	37,450	35,000	35,000	0	0.0%
Other Water Revenues	\$ 92,879	91,254	64,907	60,000	60,000	0	0.0%
Water Interest and Late Fees	\$ 50,888	73,470	87,183	40,000	40,000	0	0.0%
	\$ 4,528,103	4,439,264	4,269,953	4,492,576	4,397,503	(95,073)	-2.1%

SIGNIFICANT BUDGET CHANGES:

The FY 21 proposed Water Fund revenue budget of \$4,397,503 is a decrease of 2.1% from the FY 20 budget of \$4,492,576 (see Water Fund Summary). The current water rate is \$3.90 per 100 cubic feet (cf), the proposed rate is \$4.20, an increase of 7.7% for FY 21. The July 1, 2019 Water Fund Free Cash balance is \$2,062,679 (46% of operating revenues). The Town's water/sewer rates continue to be lower than neighboring communities and the state average.

WATER FUND

4450: WATER SUPPLY AND DISTRIBUTION

GOAL STATEMENT: To supply adequate volumes of high quality water to the residents, businesses, and institutions of Amherst and to maintain compliance with all Environmental Protection Agency Drinking Water Regulations.

RECENT ACCOMPLISHMENTS:

- Installed new production Pump at Well #3.
- Installed new generator at Well #4.
- Performed pump and performance tests on all wells.
- Continued program to change all water meters to radio readers.
- Continued routine maintenance/upgrades at Atkins WTP (new clarifier beads for filter 3 and new alarm dialer).
- Upgraded all treatment process controls at Baby Carriage WTP.
- Completed water leak survey of the entire distribution system.

CURRENT CHALLENGES:

- To continue to explore new sources of drinking water.
- To prepare for upcoming capital projects.
- To navigate the impact of the COVID-19 pandemic.
- To continue to execute system improvement plans to repair/replace old water mains, valves, and hydrants.
- To incorporate the new Department of Environmental Protection emergency response plan.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To replace water lines on Canton Avenue and Harvard Street. **RESCHEDULED**
- To continue the planning process of getting Internet fiber connections to the facilities that don't currently have service. **ONGOING**
- To repair/replace roof at Atkins Water Treatment Plant. **RESCHEDULED**
- To install a new generator at Well #4. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To replace water lines on South Valley Road and Jones Road.
- To install a new backup generator for Wells #1 and #2.
- To replace water lines on Canton Avenue and Harvard Street.
- To continue the planning process of getting Internet fiber connections to facilities that don't currently have service.

SERVICE LEVELS:

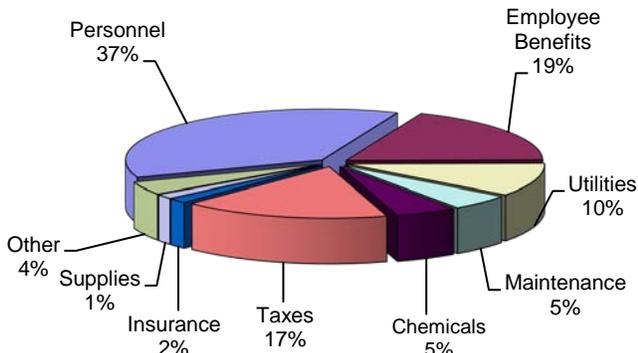
	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
New Water Services Installed	32	16	14	15	12
Water Service Relays	15	20	7	15	16
Water Services	6,317	6,327	6,341	6,400	6,412
Water Metered					
& Produced (billion gallons)	1.1	1.0	0.97	1.0	.98
Positive Coliform Bacteria Samples	0	1	0	4	0
Meters Installed	305	127	176	775	490
Hydrants in Service	1,132	1,132	1,135	1,138	1,144
Frozen Water Services	26	0	0	2	0
Hydrants Repaired	16	20	37	42	79
Water Mains Flushed (mi)	114	114	114	114	114
Water Main Breaks Repaired	9	8	2	9	7
Meters Read by Radio	34%	39%	50%	53%	59%

WATER FUND

4450: WATER SUPPLY AND DISTRIBUTION

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Personnel Services	\$ 993,830	1,052,636	1,079,326	1,203,553	1,235,984	32,431	2.7%
Operating Expenses	\$ 1,854,435	1,928,016	2,039,819	2,145,398	2,108,365	(37,033)	-1.7%
Capital Outlay	\$ 0	0	180	13,400	13,400	0	0.0%
TOTAL APPROPRIATION	\$ 2,848,265	2,980,652	3,119,325	3,362,351	3,357,749	(4,602)	-0.1%
SOURCES OF FUNDS							
Water Revenues	\$ 2,848,265	2,980,652	3,119,325	3,362,351	3,357,749	(4,602)	-0.1%
Surplus Funds	\$ 0	0	0	0	0	0	0.0%
POSITIONS							
Full Time	18.56	18.58	18.58	18.60	18.35	(0.25)	
Part Time with Benefits	1.00	1.00	1.00	1.00	0.00	(1.00)	
Full Time Equivalent	18.82	18.83	18.83	18.85	18.35	(0.50)	

MAJOR COMPONENTS:



Personnel Services include salaries for the Assistant Superintendent (shared with the Sewer Fund and the General Fund), one Division Director, two Division Supervisors, three Water Treatment Operators, one Skilled Laborer, one Laborer, one Maintenance Worker, one Meter Reader, one Backflow Tester, one Backflow/Meter Specialist, and an Equipment Operator. The Town Engineer, the Civil Engineer, a Division Supervisor, a Clerk, an Administrative Analyst, an Applications Manager, and an Engineer Technician are shared with the General Fund and Sewer Fund. A Utility Technician, an Environmental Scientist, and an Electrician are shared with the Sewer Fund. The Procurement Officer is shared with the General Fund, Sewer Fund and Transportation Fund. Also included is \$77,000 for overtime. \$622,827 is budgeted for health, retirement, life insurance, and other benefits, including a payment of \$79,000 into the OPEB Trust Fund.

Utilities include \$296,254 for electricity and \$54,932 for heating fuel.

Maintenance, \$166,600, includes funds to repair dams, bridges, service lines, and meters.

Supplies, \$49,081, includes funds for gasoline, diesel, office supplies, cleaning supplies and small tools.

Taxes, \$570,721, are paid to Amherst, Pelham, and Shutesbury for watershed property.

Insurance, \$52,500, provides building, vehicle, and liability coverage.

Other, \$138,850, includes funds for uniforms, training, communications, engineering, DEP annual assessment, and lab analysis.

SIGNIFICANT BUDGET CHANGES:

Personnel Services changes are for step increases and cost-of-living increases.

Operating expenses decreased by 1.7% mainly due to changes in health insurance costs and electricity costs.

WATER FUND**GENERAL FUND SERVICES**

GOAL STATEMENT: To compensate the General Fund for services provided by various departments.

LONG RANGE OBJECTIVES:**STATUS UPDATE OF FY 20 OBJECTIVES:**

- To ensure that all costs related to water services are identified and appropriately charged through evaluation and modification of the indirect cost model used to assess charges for General Fund administrative support.
ACCOMPLISHED

FY 21 OBJECTIVES:

- To ensure that all costs related to water services are identified and appropriately charged through evaluation and modification of the indirect cost model used to assess charges for General Fund administrative support.

SERVICE LEVELS:

	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Departments Reimbursed	9	9	9	9	9
Percentage of Total Fund Expenses Paid to the General Fund	10	11	11	11	11

WATER FUND

GENERAL FUND SERVICES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
General Fund Services	\$ 451,297	465,180	475,610	497,325	496,374	(951)	-0.2%
Transfer to Trust Funds	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 451,297	465,180	475,610	497,325	496,374	(951)	-0.2%
SOURCES OF FUNDS							
Water Revenues	\$ 451,297	465,180	475,610	497,325	496,374	(951)	-0.2%

MAJOR COMPONENTS:

General Fund Services: The General Fund provides services which are used by the Water Fund. Transfers are made from the Water Fund to the General Fund to compensate for the costs of these services. Charges for FY 21 are as follows:

Town Council	7% of budget	\$ 7,014
Town Manager	7% of budget	35,491
Finance Department	9% of budget	139,393
Human Resources/Human Rights	6% of budget	24,929
Information Technology	8% of budget	46,868
Public Works Administration	31% of budget	99,910
Construction & Maintenance	5% of budget	61,159
Equipment Maintenance	15% of budget	55,657
Conservation	5% of budget	23,953
Inspection Services	0.4% of budget	<u>2,000</u>
TOTAL		<u>\$496,374</u>

SIGNIFICANT BUDGET CHANGES:

None

WATER FUND

DEBT SERVICE

GOAL STATEMENT: To provide funds for principal and interest payments for short and long term debt.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

LONG RANGE OBJECTIVES:

- To prepare for the replacement of the Northampton Road water line.
- To prepare for the North Pleasant Street water line replacement project from Massachusetts Avenue to Eastman Lane.
- To prepare for the construction at Centennial Water Treatment Plant.
- To prepare for the debt to reconstruct and replace Well #4.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To make payments on debt incurred to renovate the Centennial Water Treatment Plant and associated sewer line extension. **ACCOMPLISHED**
- To make payments on debt incurred to repair water lines on Pine Street. **ACCOMPLISHED**
- To make payments on debt incurred for the water meter radio upgrades. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To make payments on debt incurred to renovate the Centennial Water Treatment Plant and associated sewer line extension.
- To make payments on debt incurred to repair water lines on Pine Street.
- To make payments on debt incurred for the water meter radio upgrades.
- To make payments on debt incurred for the engineering at Centennial Water Treatment Plant.

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Issues Outstanding	1	2	2	2	3
New Issues	1	0	0	1	0

WATER FUND

DEBT SERVICE

		FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Principal	\$	250,000	250,000	330,000	330,000	330,000	0	0.0%
Interest	\$	105,100	98,100	103,232	112,900	130,380	17,480	15.5%
TOTAL APPROPRIATION	\$	355,100	348,100	433,232	442,900	460,380	17,480	3.9%
SOURCES OF FUNDS								
Water Revenues	\$	355,100	348,100	433,232	442,900	460,380	17,480	3.9%

MAJOR COMPONENTS:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Centennial Treatment Plant	\$200,000	\$54,850	\$254,850
Pine Street	50,000	22,250	72,250
Water Meter Radios	80,000	25,600	105,600
Centennial Treatment Plant Engineering	0	27,680	27,680
	<u>\$330,000</u>	<u>\$130,380</u>	<u>\$460,380</u>

SIGNIFICANT BUDGET CHANGES:

The first interest payment on the borrowing for the engineering phase of the Centennial Water Treatment Facility is due in FY21.

WATER FUND

CAPITAL PROGRAM SUMMARY

GOAL STATEMENT: To provide for the maintenance and improvement of the Town's water system and to secure additional water resources.

LONG RANGE OBJECTIVES:

- Upgrade distribution piping and aging infrastructure throughout the Town.
- Secure additional water resources for the future.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To complete the following:
 - Begin design of Centennial Water Treatment Plant upgrade. **ACCOMPLISHED**
 - Replace one vehicle. **ACCOMPLISHED**
 - Water System Improvements. Water line on Canton Avenue and Harvard Street. **RESCHEDULED**

FY 21 OBJECTIVES:

- To complete the following:
 - Complete design of Centennial Water Treatment Plant upgrade.
 - To replace water lines on Jones Road and South Valley Road.
 - To reconstruct and replace Well #4.
 - Water line on Canton Avenue and Harvard Street.

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Number of Projects:					
Departmental Equipment	1	1	1	2	1
Existing Facilities	5	3	4	2	4
New Facilities	2	1	1	1	1

WATER FUND

CAPITAL PROGRAM SUMMARY

		FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Departmental Equip.	\$	47,666	47,666	50,000	40,000	0	(40,000)	-100.0%
Existing Facilities	\$	215,000	55,000	165,000	150,000	60,000	(90,000)	-60.0%
New Facilities	\$	58,000	200,000	82,600	0	23,000	23,000	0.0%
TOTAL APPROPRIATION	\$	320,666	302,666	297,600	190,000	83,000	(107,000)	-56.3%
SOURCES OF FUNDS								
Water Revenues	\$	320,666	302,666	215,000	190,000	83,000	(107,000)	-56.3%
Borrowing Auth.	\$	0	0	0	0	0	0	0.0%
Surplus Funds	\$	58,000	0	82,600	0	0	0	0.0%

MAJOR COMPONENTS:

Facilities	\$ 50,000	Water System Improvements
	10,000	Water System Leak Study
	23,000	Watershed Land Acquisition

BORROWING AUTHORIZATIONS:

Facilities	\$ 350,000	Well #4 replace/repair
	11,000,000	Centennial Water Treatment facility

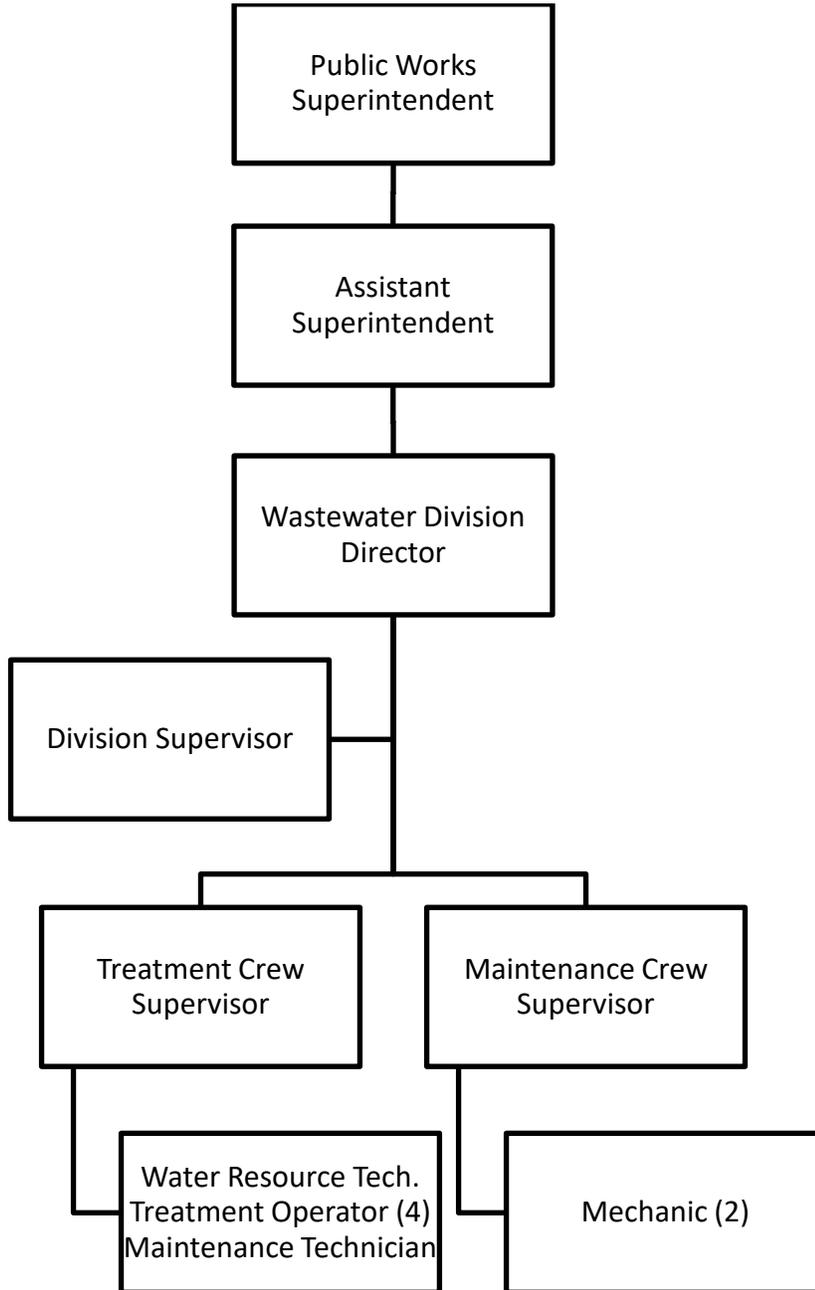
These will come to Town Council as separate council orders when the projects are ready to be started.

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**SEWER
FUND**

SEWER FUND

MISSION STATEMENT: To provide an environmentally safe system for collection, treatment, and disposal of sewage and to do so through a user fee based revenue system.



SEWER FUND SUMMARY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Operating Revenues	\$ 4,260,696	4,096,617	3,971,443	4,452,000	4,095,000	(357,000)	-8.0%
Interest and Late Fees	\$ 45,823	76,260	90,358	40,000	75,000	35,000	87.5%
Grants	\$ 0	0	0	0	0	0	0.0%
SUBTOTAL REVENUES	\$ 4,306,519	4,172,878	4,061,801	4,492,000	4,170,000	(322,000)	-7.2%
Borrowing							
Authorizations	\$ 0	0	0	0	0	0	0.0%
Available Funds	\$ 0	0	0	0	0	0	0.0%
Surplus Funds	\$ 0	33,017	92,376	15,578	158,652	143,074	918.4%
TOTAL RESOURCES	\$ 4,306,519	4,205,895	4,154,177	4,507,578	4,328,652	(178,926)	-4.0%
Operating Budget	\$ 2,779,697	3,100,494	3,315,017	3,311,717	3,237,588	(74,129)	-2.2%
Debt Service	\$ 378,610	376,791	590,619	698,537	710,979	12,442	1.8%
Capital Program	\$ 240,000	405,000	55,000	120,000	100,000	(20,000)	-16.7%
Interfund Transactions	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 3,398,307	3,882,285	3,960,636	4,130,254	4,048,567	(81,687)	-2.0%
Indirect Costs Appropriated in General Fund	334,098	336,744	348,210	377,324	280,085	(97,239)	-25.8%
TOTAL EXPENDITURES	\$ 3,732,405	4,219,029	4,308,846	4,507,578	4,328,652	(178,926)	-4.0%

SEWER FUND**RESOURCES**

GOAL STATEMENT: To provide an adequate amount and proper balance of revenue sources to ensure that the Sewer Fund is completely self-supporting.

LONG RANGE OBJECTIVES:

- To maintain projection models to facilitate rate setting.
- To plan rate increases to meet long term fund objectives.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To continue to adequately fund operating and capital needs. **ACCOMPLISHED**
- To develop a more defined policy regarding an appropriate reserve level for Sewer Fund Surplus. **ONGOING**

FY 21 OBJECTIVES:

- To continue to adequately fund operating and capital needs.
- To develop a more defined policy regarding an appropriate reserve level for Sewer Fund Surplus.

SERVICE LEVELS:

	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Funding Composition (%)					
Operating Revenues	99	99	99	97	96
Interest	1	1	1	2	2
Grants	0	0	0	0	0
Surplus Funds	0	0	0	1	2

SEWER FUND

RESOURCES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Sewer Rates	\$ 4,086,881	3,787,327	3,765,494	4,294,000	3,910,000	(384,000)	-8.9%
Sewer Liens	\$ 73,091	90,477	83,410	65,000	75,000	10,000	15.4%
Sewer Entrances	\$ 53,000	162,200	74,400	60,000	70,000	10,000	16.7%
Septic Disposal	\$ 42,345	49,905	40,485	33,000	40,000	7,000	21.2%
Sewer Miscellaneous	\$ 5,378	6,708	7,654	0	0	0	0.0%
Sewer Interest and Late Fees	\$ 45,823	76,260	90,358	40,000	75,000	35,000	87.5%
	\$ 4,306,519	4,172,878	4,061,801	4,492,000	4,170,000	(322,000)	-7.2%

SIGNIFICANT BUDGET CHANGES:

Sewer fund revenues (not including use of reserves) of \$4,170,000 decreased by -7.2%. This decrease is due to an anticipated reduction in usage due to COVID-19 and an update of the pricing model assumptions.

The current sewer rate is \$4.00 per 100 cf. A rate increase to \$4.60 per 100 cf (15%) is recommended for FY 21. This rate increase will help maintain an adequate fund balance in future years. In addition, it will be the first incremental increase to cover future debt obligations related to capital projects.

\$158,652 will be appropriated from Sewer Fund reserves to support this budget. The July 1, 2019 Sewer Fund Free Cash balance was \$2,147,683 (47.65% of operating revenues).

The Town's water/sewer rates remain below state and regional averages.

SEWER FUND

4441: SEWER MAINTENANCE

GOAL STATEMENT: To maintain sanitary sewers throughout the Town and provide a 24-hour-a-day response capability for emergency situations.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Upgraded Radios to include real time data tracking.
- Upgraded Radio boards to 5G.
- Installed new Emergency Generators at Puffton Village and Mill Valley Pump Stations.
- Purchased and installed iTracker ultrasonic flow meters for tracking I/I Collection System.
- Performed Electro-Scan leak detection on approximately 2000 lf of pipe.
- Repaired sewer manhole leaks, preventing 20,000 gallons of groundwater per day from reaching the WWTP.
- WWTP and two DPW staff members got certified in PACP, MACP and LACP (pipeline, manhole and lateral inspections).

Challenges

- Relatively inexperienced operations staff (due to turnover) makes prioritizing and delegating Collection System work difficult.
- Infiltration and inflow evaluations are more difficult to perform due to 50% of collection system not passing through a pump station. This limits the number of flow profiles available.

LONG RANGE OBJECTIVES:

- Replace SE #4 Force Main and Pump Station.
- Create a dedicated Collection System sub-department.
- Continue to mitigate Inflow and Infiltration (I/I) in manholes and pipelines.
- Make recommendations for updates to Sewer User Regulations.
- Intergrate grease trap inspection data from Health Department into Collection System decision-making process.
- Locate and map cross-country structures and pipelines.
- Create and implement a regular and ongoing slip-lining program for old or deteriorated sewer lines.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To acquire IBAK CCTV Sewer Inspection camera system. **ACCOMPLISHED**
- To continue to improve inflow and infiltration (I/I) mitigation efforts in compliance with DEP mandated I/I study phase II. To include continuing the current sewer manhole inspection program and replacing “vented” manhole covers with solid covers to prevent I/I. **ONGOING**
- To install VFDs at West Street Pumping Station **ACCOMPLISHED**
- To repair (slip-line) the sewer on West Pomeroy Lane **RESCHEDULED**
- To create access roads to cross-country manholes off West Pomeroy Lane and East Hadley Road. **ONGOING**

FY 21 OBJECTIVES:

- Purchase Remote Automated Camera Processor (RACP) compliant sewer reporting software to augment the sewer camera system.
- To complete sewer camera inspection of entire Orchard Valley sewer shed.
- To continue CCTV inspections of areas on sewer flushing list to determine the frequency of flushing needed.
- To continue to perform sewer manhole inspections and inventory.

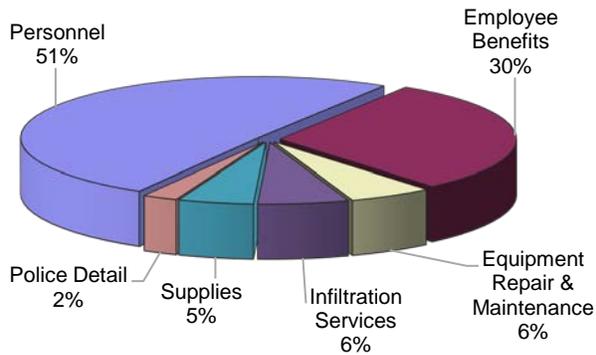
SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Sanitary Sewer Complaints	41	38	42	39	29
Sewer Main Stoppages	5	11	23	21	9
Sewer Main Flushing (mi)	35	14	26	35	25
Sewer Mains Treated for Roots (linear ft)	5,500	4,922	7,316	7,403	4,420
Sewer Maintained (miles)	122	122	122	122	122
T.V.'d Sections of Problem Sewers (linear ft)	5,000	150	1,542	10,554	7,415
Sewer Rehabilitated (ft)	0	0	315	100	0
Sewer Replaced (ft)	0	0	355	0	0
Sewer Extended (ft)	12,000	0	9,000	3,800	2,000

SEWER FUND

4441: SEWER MAINTENANCE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Personnel Services	\$ 80,778	81,320	91,405	102,982	106,457	3,475	3.4%
Operating Expenses	\$ 78,777	99,402	100,956	105,574	104,130	(1,444)	-1.4%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 159,555	180,721	192,361	208,556	210,587	2,031	1.0%
SOURCES OF FUNDS							
Sewer Revenues	\$ 159,555	180,721	192,361	208,556	210,587	2,031	1.0%
POSITIONS							
Full Time	2.00	2.00	2.00	2.00	2.00	0.00	
Part Time with Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	2.00	2.00	2.00	2.00	2.00	0.00	

MAJOR COMPONENTS:



Personnel Services include funds for one maintenance worker and two laborer/truck drivers shared with the Highway budget in the General Fund.

\$63,330 is budgeted for health, retirement, life insurance, and other employee benefits.

Equipment Repair and Maintenance includes funds for renting equipment to pump sewers.

Infiltration Services provide funds for root control and video inspections.

Departmental Supplies provide miscellaneous sewer materials such as pipes, elbows, caps, etc.

Police Detail provides for traffic control.

SIGNIFICANT BUDGET CHANGES:
 Personnel Services changes are for step increases and cost-of-living increases.
 Operating expense decrease is due to changes in health insurance enrollment.

SEWER FUND**4440: WASTEWATER TREATMENT PLANT**

GOAL STATEMENT: To treat all wastewater discharges to the Connecticut River within standards set by the U.S. Environmental Protection Agency and Massachusetts Department of Environmental Protection.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Maintained operation of the treatment facility with only one minor violation while managing wastewater flows of 5-6 million gallons a day (MGD); normal flows are 2.5-3 MGD.
- Made repairs to the superstructure on primary clarifier #1.
- Rebuilt thickened waste activated sludge pump #2 and retrofitted it with a mechanical seal.
- Updated and reinforced safety chains and guardrails throughout the plant.
- Repaired 600kW main plant generator.

Challenges:

- I/I impact at the WWTP.
- No effluent or return activated sludge flow meter.

LONG RANGE OBJECTIVES:

- To plan, design, and implement a major upgrade to the existing treatment facility to meet current and future needs. Some of the improvements will be to:
 - Obtain and install new drives for final clarifiers.
 - Aerator upgrades pending new NPDES permit.
 - Install new baffles in final clarifier #1.
 - Replace 2 under-sized plant water pumps with 1 adequately sized pump.
 - Treatment plant water ground valves.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To install new gravity belt thickener in place of old dissolved air flotation unit. **ONGOING**
- To rebuild or replace thickened waste activated sludge pump #3. **ACCOMPLISHED**
- To purchase and install an effluent flow meter that would allow more accurate pacing of chlorine. **ONGOING**
- To upgrade plant supervisor control and data acquisition computer. **ONGOING**

FY 21 OBJECTIVES:

- To begin the installation of new gravity belt thickener in place of old dissolved air flotation unit.
- To begin the installation of reuse water filters.
- To manage staff transition.

SEWER FUND

4440: WASTEWATER TREATMENT PLANT

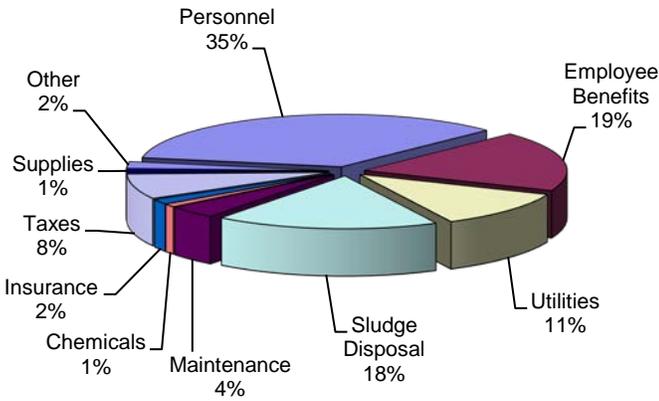
SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Flow Totals (billion gals)	1.37	1.24	1.19	1.32	1.80
Chlorine (lbs)	9,857	9,695	11,212	10,010	10,729
Polymer (lbs)	3,762	3,513	4,067	3,126	2,702
Tests Achieving EPA Standards:					
Main Plant	99.9%	100%	99.9%	99.9%	99.9%
Pumping Stations Operated	20	20	21	21	22
Grit & Screenings Deposited at Sanitary Landfill (cu.yd)	40	76	99	78	81
Septic Waste Delivered to Plant (loads)	209	172	336	308	305
Liquid Sludge Disposed (gal)	4,120,884	3,793,492	4,018,587	3,807,140	4,166,300
Dry Sludge Produced (tons)	1,038	1,023	989	986	1,010

SEWER FUND

4440: WASTEWATER TREATMENT PLANT

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Personnel Services	\$ 946,466	947,030	961,722	1,053,745	1,059,096	5,351	0.5%
Operating Expenses	\$ 1,673,676	1,972,743	2,160,754	2,035,416	1,953,905	(81,511)	-4.0%
Capital Outlay	\$ 0	0	180	14,000	14,000	0	0.0%
TOTAL APPROPRIATION	\$ 2,620,142	2,919,773	3,122,656	3,103,161	3,027,001	(76,160)	-2.5%
SOURCES OF FUNDS							
Sewer Revenues	\$ 2,620,142	2,919,773	3,122,656	3,103,161	3,027,001	(76,160)	-2.5%
Surplus Funds	\$ 0	0	0	0	0	0	0.0%
POSITIONS							
Full Time	16.31	16.32	16.32	16.34	16.34	0.00	
Part Time with Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	16.31	16.32	16.32	16.34	16.34	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for the Assistant Superintendent (shared with the Water Fund and the General Fund), a Division Director, two Supervisors, a Water Resources Technician, four Treatment Operators, three Mechanics, a Laborer and a Maintenance Worker. Engineering division staff, a Division Supervisor, an Office Manager, an Administrative Analyst, and an Applications Manager, are shared with the General Fund and the Water Fund. A Utility Technician, an Environmental Scientist, and an Electrician are shared with the Water Fund. The Procurement Officer is shared with the General Fund, Water Fund, and Transportation Fund. Also included is \$36,000 for overtime.

Employee Benefits include \$560,362 for health, retirement, life insurance, OPEB, and other employee benefits.

Utilities include \$302,000 for electricity, \$35,000 for heating fuel, and \$5,200 for water.

Sludge disposal, \$540,000.

Maintenance, \$118,000, includes funds for repair of facilities, vehicles, and equipment.

Insurance, \$46,500, includes building, vehicle, and liability coverage.

SIGNIFICANT BUDGET CHANGES:

Personnel Services changes are for step increases and cost-of-living increases.

Operating expenses decrease by -4.0%, a decrease in the OPEB contribution to offset lower revenues caused by the COVID-19 pandemic.

SEWER FUND

GENERAL FUND SERVICES

GOAL STATEMENT: To compensate the General Fund for services provided by various departments.

LONG RANGE OBJECTIVES:

STATUS UPDATE OF FY 20 OBJECTIVES:

- To ensure that all costs related to sewer services are identified and appropriately charged through evaluation and modification of the indirect cost model used to assess charges for General Fund administrative support. **ACCOMPLISHED**
- To charge the General Fund for services provided. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To ensure that all costs related to sewer services are identified and appropriately charged through evaluation and modification of the indirect cost model used to assess charges for General Fund administrative support.
- To charge the General Fund for services provided.

SERVICE LEVELS:

	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>	FY 17 <u>Actual</u>	FY 18 <u>Actual</u>	FY 19 <u>Actual</u>
Departments Reimbursed	6	6	6	6	6
Percentage of Total Fund Expenses Paid to the General Fund	9	9	9	8	8

SEWER FUND

GENERAL FUND SERVICES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
General Fund Services	\$ 334,098	336,744	348,210	377,324	280,085	(97,239)	-25.8%
Transfers to Other Funds	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 334,098	336,744	348,210	377,324	280,085	(97,239)	-25.8%
SOURCES OF FUNDS							
Sewer Revenues	\$ 334,098	336,744	348,210	377,324	280,085	(97,239)	-25.8%

MAJOR COMPONENTS:

General Fund Services: The General Fund provides services which are used by the Sewer Fund. Transfers are made from the Sewer Fund to the General Fund to compensate for the cost of these services. Additionally, the General Fund uses resources of the Sewer Fund and pays for that use. These payments are netted against amounts owed to the General Fund. Charges for FY 20 are as follows:

Town Council	7% of budget	\$ 7,084
Town Manager	7% of budget	35,846
Finance Department	9% of budget	141,477
Human Resources/ Human Rights	6% of budget	24,064
Information Technology	8% of budget	46,868
Public Works Administration	31% of budget	99,727
Equipment Maintenance	10% of budget	37,105
Rental of Garage at Wastewater Treatment Facility		<u>(15,000)</u>
**Adjustment due to COVID-19		(97,086)
TOTAL		<u>\$280,085</u>

SIGNIFICANT BUDGET CHANGES:

The Town Council has been added for compensation to the General Fund and the offsetting expences for equipment for catch basin cleaning has been eliminated as this now resides in the Sewer Fund.

SEWER FUND

DEBT SERVICE

GOAL STATEMENT: To provide funds for principal and interest payments for temporary and long-term debt.

LONG RANGE OBJECTIVES:

STATUS UPDATE OF FY 20 OBJECTIVES:

- To make payments on debt incurred for the Pine Street Project. **ACCOMPLISHED**
- To make payments on debt incurred for the 2012 Harkness Road and Amherst Woods sewer extension projects. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To make payments on all outstanding debt.

SERVICE LEVELS:

	<u>FY 15</u> <u>Actual</u>	<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Actual</u>	<u>FY 18</u> <u>Actual</u>	<u>FY 19</u> <u>Actual</u>
Issues Outstanding	3	3	3	3	3
New Issues	0	0	0	1	0

SEWER FUND

DEBT SERVICE

MAJOR COMPONENTS:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Sewer Extension	\$206,600	\$ 58,429	\$265,029
Pine Street Extension	53,000	22,550	75,550
Sewer Extension, Harkness Design	10,000	400	10,400
Amherst Woods Sewer Extension	200,000	130,000	330,000
Gravity Belt Thickener Design	<u>0</u>	<u>30,000</u>	<u>30,000</u>
	<u>\$469,600</u>	<u>\$241,379</u>	<u>\$710,979</u>

SIGNIFICANT BUDGET CHANGES:
None.

SEWER FUND

CAPITAL PROGRAM SUMMARY

GOAL STATEMENT: To provide for the maintenance and improvement of the Town's sewer system.

LONG RANGE OBJECTIVES:

- To plan, design, and implement a major upgrade to the existing treatment facility to meet current and future needs.
- To implement a long range Sewer Extension Master Plan consistent with economic development goals of the Town.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To complete the following:
 - Begin design reuse water treatment facility, **ACCOMPLISHED**
 - Finalize the East Amherst Sewer expansions, **ACCOMPLISHED**
 - Install new valves and pump drives in West Street Pump Station, **ACCOMPLISHED**
 - New dump truck, **ACCOMPLISHED**
 - New mower. **ONGOING**

FY 21 OBJECTIVES:

- To complete the following:
 - Begin installation of New Gravity Belt Thickener
 - Begin installation of new reuse system.

SERVICE LEVELS:

	<u>FY 15</u> <u>Actual</u>	<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Actual</u>	<u>FY 18</u> <u>Actual</u>	<u>FY 19</u> <u>Actual</u>
Number of Projects:					
Departmental Equipment	2	1	1	0	1
Existing Facilities	3	3	3	3	1
New Facilities	0	0	0	0	0

SEWER FUND

CAPITAL PROGRAM SUMMARY

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Departmental Equip.	\$ 35,000	0	50,000	60,000	0	(60,000)	-100.0%
Existing Facilities	\$ 205,000	405,000	5,000	60,000	100,000	40,000	66.7%
New Facilities	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 240,000	405,000	55,000	120,000	100,000	(20,000)	-16.7%
SOURCES OF FUNDS							
Sewer Revenues	\$ 240,000	371,983	(37,376)	104,422	(58,652)	(163,074)	-156.2%
Other Available Funds	\$ 0	0	0	0	0	0	0.0%
Surplus Funds	\$ 0	33,017	92,376	15,578	158,652	143,074	918.4%

MAJOR COMPONENTS:

Facilities

\$ 50,000
50,000Collection System Improvements
Treatment System Improvements**BORROWING AUTHORIZATIONS:**

Facilities

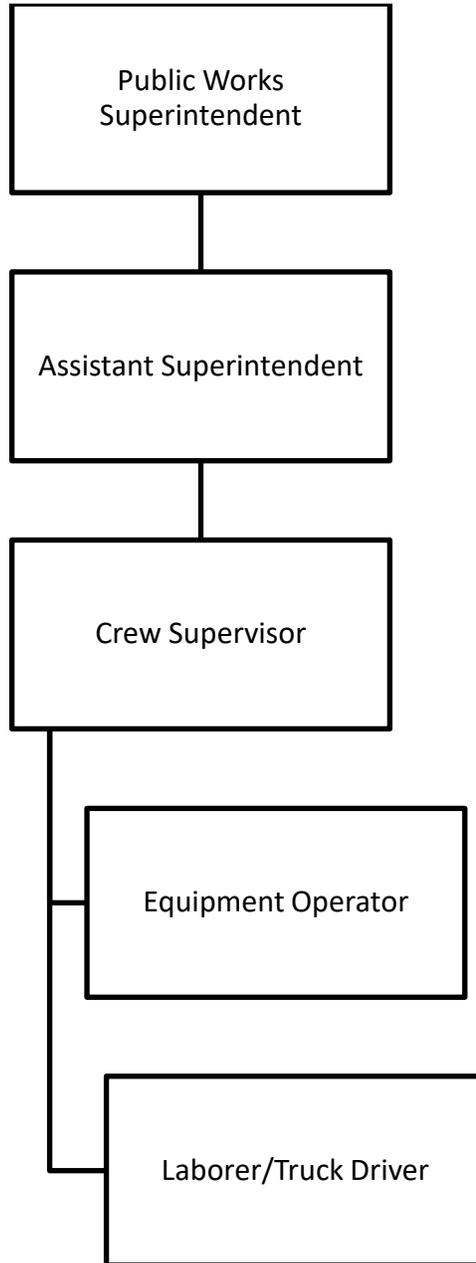
\$ 2,300,000
5,000,000Gravity Belt Thickener
Reuse Water

These will come to Town Council as separate council orders when the projects are ready to be started.

**SOLID WASTE
FUND**

SOLID WASTE FUND

MISSION STATEMENT: To provide for the environmentally safe disposal of solid waste and to develop and promote programs that are viable alternatives to landfilling, all to be funded through a user fee based revenue system.



SOLID WASTE SUMMARY

		FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Operating Revenues	\$	480,459	525,117	485,423	486,770	507,270	20,500	4.2%
Interest and Late Fees	\$	612	1,563	3,117	500	500	0	0.0%
SUBTOTAL REVENUES	\$	481,071	526,680	488,540	487,270	507,770	20,500	4.2%
Borrowing								
Authorizations	\$	0	0	0	0	0	0	0.0%
Other Available Funds	\$	0	0	0	0	0	0	0.0%
Taxation	\$	0	0	0	0	0	0	0.0%
Surplus Funds	\$	0	0	0	6,392	31,146	24,754	387.3%
TOTAL RESOURCES	\$	481,071	526,680	488,540	493,662	538,916	45,254	9.2%
Operating Budget	\$	456,574	471,036	486,175	493,662	498,916	5,254	1.1%
Gen. Fund Services	\$							
Debt Service	\$	0	0	0	0	0	0	0.0%
Capital Program	\$	0	0	0	0	40,000	40,000	0.0%
TOTAL APPROPRIATION	\$	456,574	471,036	486,175	493,662	538,916	45,254	9.2%
Indirect Costs Appropriated in General Fund		0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$	456,574	471,036	486,175	493,662	538,916	45,254	9.2%

SIGNIFICANT BUDGET CHANGES:

The Solid Waste Fund Operating budget reflects an increase of 1.1% and includes step increases, cost of living increases and an increase to the overtime line which has been underfunded. Also included this year, a one-time capital expense of \$40,000 for a grant match, which will leverage \$140,000, for the purchase of a new more efficient roll off truck (see capital pages), which brings the overall budget increase to 9.2%

The Town continues to vigorously support recycling initiatives and the operation of the transfer station. Recent experience has shown a reduction in tonnage dropped off at the transfer station, resulting in lower costs to the Town for disposal of waste. The recommended FY 21 Solid Waste Fund budget uses \$31,146 of surplus funds. Fund balance as of July 1, 2019 was \$111,627 (23% of operating revenue).

The landfill remains a significant capital asset and the Town has long-term obligations to cap and perform environmental monitoring of the site. The fund has a small balance to support this. While the landfill has closed, a solid waste transfer and recycling operation continues to operate. Since FY 05, operating revenues have not been sufficient to reimburse the General Fund for services provided. The Department of Public Works continues to review options for maintaining the transfer station.

SOLID WASTE FUND

RESOURCES

GOAL STATEMENT: To provide a fee structure that minimizes or eliminates the need for support from the General Fund.

LONG RANGE OBJECTIVES:

- To monitor adequacy of tipping and entrance fees to support operating and capital needs.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To generate new revenues to the Solid Waste Fund from other uses on Town-owned properties, including but not limited to development of photovoltaic solar power generation. **RESCHEDULED**

FY 21 OBJECTIVES:

- To generate new revenues to the Solid Waste Fund from other uses on Town-owned properties, including but not limited to development of photovoltaic solar power generation.

SERVICE LEVELS:

	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>	FY 17 <u>Actual</u>	FY 18 <u>Actual</u>	FY 19 <u>Actual</u>
Funding Composition (%)					
Operating Revenues	97	100	100	100	99
Interest	0	0	0	0	1
Surplus	3	0	0	0	0
Other Available Funds	0	0	0	0	0
Taxation	0	0	0	0	0

SOLID WASTE FUND

RESOURCES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Tipping Fees	\$ 192,561	194,661	216,308	199,270	199,270	0	0.0%
Variances	\$ 39,630	43,680	41,610	37,500	38,000	500	1.3%
Recycling	\$ 49,148	47,670	11,181	40,000	40,000	0	0.0%
SLF Miscellaneous	\$ 13,727	2,493	703	0	0	0	0.0%
Entrance fee	\$ 159,840	163,755	164,190	160,000	180,000	20,000	12.5%
Cell Tower Rental	\$ 25,553	72,859	51,431	50,000	50,000	0	0.0%
Interest and Late Fees	\$ 612	1,563	3,117	500	500	0	0.0%
	\$ 481,071	526,680	488,540	487,270	507,770	20,500	4.2%

SIGNIFICANT BUDGET CHANGES:

Entrance fees increased and additional revenue anticipated for rental properties.

SOLID WASTE FUND**4435: SOLID WASTE FACILITIES**

GOAL STATEMENT: To operate a solid waste transfer and recycling facility and to promote programs that offer viable alternatives to landfilling.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Sent 590 mattresses out to be recycled.
- Recycled over 160 cubic yards of Styrofoam.
- Increased food composting by approximately 30%.
- Continued to co-sponsor the Town's safe needle program with the Health Department.
- Coordinated leaf drop off to local farmers and residents.
- Served over 200 participants at the annual Household Hazardous Waste collection day.

LONG RANGE OBJECTIVES:

- To replace the loader with a backhoe capable of handling all our needs.
- Convert the electronics shed into a multi-function building.
- Repair the floor and drainage in the scrap metal staging area.
- Replace the vehicle scale.
- Repair the concrete floor of the roll-off pit.
- Install insulated doors on the vehicle garage.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To make improvements to the landfill gas collection and disposal system as outlined in the DEP plan. **ACCOMPLISHED**
- To increase recycling revenues. **ONGOING**

FY 21 OBJECTIVES:

- To replace roll-off truck utilizing the VW Settlement Grant.
- To update flare programming to reflect current methane volume.
- To review student and commercial access permits with goal of better understanding households served.
- To explore processing glass recyclables at the Transfer Station.

SERVICE LEVELS:

	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Households Served (stickers sold) & Commercial Businesses Served		1,837	1,831	1,875	1,882
Solid Waste Received & Transferred (tons)	50	10**	178	225	200
Construction & Demo (tons)	1,500	549**	1,230	1,459	1,309
Recycling Paper (tons)	333	401	383	371	359
Mixed Glass, Cans and Plastic	152	152	153	152	146
Metal	59	91	60	111	130
Oil (gal)	500	600	500	475	350
Household Hazardous Waste (gal)	1,000	1,800	2,000	1,960	2,200
Tires (tons)	4.1	3.5	1.3	5.0	3.7
Compost Bins Sold	40	32	31	24	26
Electronics (tons)	32	14	19	21	19.7
Leaves (tons)	86	2.2	117	112	99
Fluorescent Bulbs (each)			2,413	2,775	2,035
Appliances with Freon (each)			316	127	396

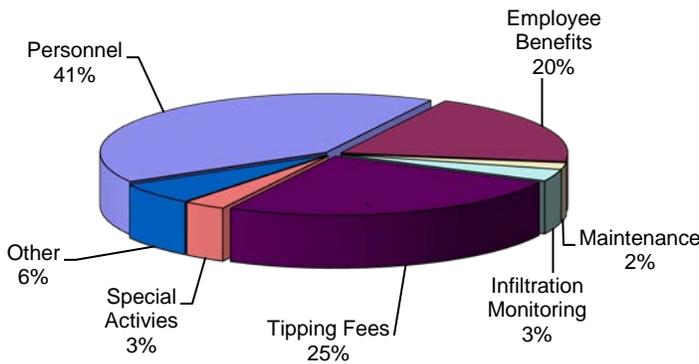
**FY16 MSW & Construction/Demo are estimates due to data loss.

SOLID WASTE FUND

4435: SOLID WASTE FACILITIES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Personnel Services	\$ 182,997	177,474	184,892	194,226	204,413	10,187	5.2%
Operating Expenses	\$ 273,577	293,562	301,283	299,436	294,503	(4,933)	-1.6%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 456,574	471,036	486,175	493,662	498,916	5,254	1.1%
SOURCES OF FUNDS							
Solid Waste Revenues	\$ 456,574	471,036	486,175	487,270	467,770	(19,500)	-4.0%
Solid Waste Surplus	\$ 0	0	0	6,392	31,146	24,754	387.3%
Other Available Funds	\$ 0	0	0	0	0	0	0.0%
POSITIONS							
Full Time	3.00	3.00	3.00	3.00	3.00	0	
Part Time with Benefits	0.00	0.00	0.00	0.00	0.00	0	
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0	

MAJOR COMPONENTS:



Personnel Services include a Crew Supervisor, one Equipment Operator, and one Laborer/Truck Driver and extra help at the landfill.

\$98,363 is budgeted for health, retirement, life insurance, and other employee benefits.

Maintenance, \$8,800, includes funds to repair buildings and equipment.

Infiltration Monitoring, \$16,000, includes funds for testing soil and gases emitted from the landfills.

Other includes \$5,150 for diesel fuel, \$11,620 for utilities, and smaller amounts for tools and equipment and office supplies.

Tipping fees, \$125,000, are the cost of transporting and disposing of waste and recyclables collected at the Amherst transfer station.

SIGNIFICANT BUDGET CHANGES:

Personnel Services changes are for step increases and cost-of-living increases. Also includes some increase to overtime and extra help.

Operating Expenses decrease due to changes in health insurance.

SOLID WASTE FUND

GENERAL FUND SERVICES

GOAL STATEMENT: To compensate the General Fund for services provided by various departments.

LONG RANGE OBJECTIVES:
FY 21 OBJECTIVES:

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
Departments Reimbursed	<u>Actual</u> 0	<u>Actual</u> 0	<u>Actual</u> 0	<u>Actual</u> 0	<u>Actual</u> 0

SOLID WASTE FUND**GENERAL FUND SERVICES**

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
General Fund Services	\$ 0	0	0	0	0	0	0.0%
Transfer to Trust Fund	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 0	0	0	0	0	0	0.0%
SOURCES OF FUNDS							
Solid Waste Revenue	\$ 0	0	0	0	0	0	0.0%

SIGNIFICANT BUDGET CHANGES:

This fund no longer generates sufficient revenue to compensate the General Fund for services provided.

SOLID WASTE FUND

DEBT SERVICE

GOAL STATEMENT: To provide funds for principal and interest payments for temporary and long-term debt.

LONG RANGE OBJECTIVES:

FY 21 OBJECTIVES:

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Existing Issues	0	0	0	0	0
New Issues	0	0	0	0	0

SOLID WASTE FUND**DEBT SERVICE**

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Principal	\$ 0	0	0	0	0	0	0.0%
Interest	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 0	0	0	0	0	0	0.0%
SOURCES OF FUNDS							
Solid Waste Revenue	\$ 0	0	0	0	0	0	0.0%

MAJOR COMPONENTS:

None.

SIGNIFICANT BUDGET CHANGES:

None.

SOLID WASTE FUND

CAPITAL PROGRAM SUMMARY

GOAL STATEMENT: To provide for the maintenance and improvement of the Town's solid waste disposal system.

LONG RANGE OBJECTIVES:

- To prepare for equipment replacements including a roll off truck and a scale.

SERVICE LEVELS:	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>	FY 17 <u>Actual</u>	FY 18 <u>Actual</u>	FY 19 <u>Actual</u>
Number of Projects:					
Department Equipment	0	0	0	0	0
Existing Facilities	0	0	0	0	0
New Facilities	0	0	0	0	0

SOLID WASTE FUND**CAPITAL PROGRAM SUMMARY**

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Departmental Equip.	\$ 0	0	0	0	40,000	40,000	0.0%
Existing Facilities	\$ 0	0	0	0	0	0	0.0%
New Facilities	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 0	0	0	0	40,000	40,000	0.0%
SOURCES OF FUNDS							
Solid Waste Revenue	\$ 0	0	0	0	40,000	40,000	0.0%
Borrowing Auth.	\$ 0	0	0	0	0	0	0.0%
Surplus Funds	\$ 0	0	0	0	0	0	0.0%
General Fund Transfers	\$ 0	0	0	0	0	0	0.0%
Other Available Funds	\$ 0	0	0	0	0	0	0.0%

MAJOR COMPONENTS:

This \$40,000 capital item is the appropriation for the Towns matching funds.

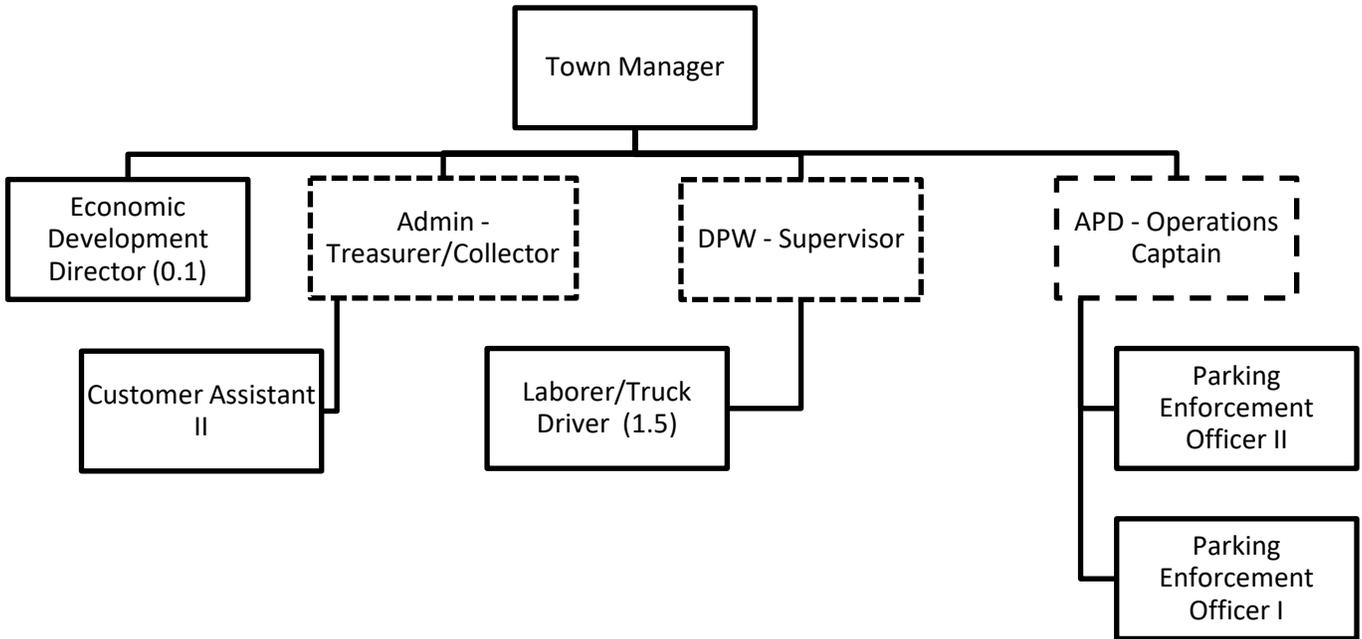
The Town received grant funding from the MA DEP VW Settlement for approximately \$180,000 to purchase a 2021 Freightliner Roll-Off Truck.

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**TRANSPORTATION
FUND**

TRANSPORTATION FUND

MISSION STATEMENT: To provide a parking and public transportation system and infrastructure that meets the needs of Amherst residents and businesses, and that can be supported through fees and other alternative non-tax revenue sources.



TRANSPORTATION FUND SUMMARY

	FY 17	FY 18	FY 19	FY 20	FY 21	Change	Percent
	Actual	Actual	Actual	Budget	Proposed	FY 20 - 21	Change
Operating Revenues	\$ 903,376	1,087,419	1,066,702	1,071,117	837,422	(233,695)	-21.8%
Interest and Late Fees	\$ 1,591	807	1,413	500	800	300	60.0%
SUBTOTAL REVENUES	\$ 904,967	1,088,226	1,068,115	1,071,617	838,222	(233,395)	-21.8%
Borrowing							
Authorizations	\$ 0	0	0	0	0	0	0.0%
Transportation Fund Surplus	\$ 0	139,733	53,000	0	0	0	0.0%
TOTAL RESOURCES	\$ 904,967	1,227,959	1,121,115	1,071,617	838,222	(233,395)	-21.8%
Operating Budgets	\$ 594,147	611,188	635,998	667,144	653,202	(13,942)	-2.1%
Debt Service	\$ 96,585	90,658	89,419	96,500	40,800	(55,700)	-57.7%
Capital Program	\$ 0	115,000	60,000	10,000	0	(10,000)	-100.0%
Subtotal	\$ 690,732	816,846	785,417	773,644	694,002	(79,642)	-38.3%
Salary Adjustment	\$ 0	0	0			0	
TOTAL APPROPRIATION	\$ 690,732	816,846	785,417	773,644	694,002	(79,642)	-10.3%
Indirect Costs Appropriated in General Fund	\$ 292,248	313,415	312,122	297,973	144,220	(153,753)	-51.6%
TOTAL EXPENDITURES	\$ 982,980	1,130,261	1,097,539	1,071,617	838,222	(233,395)	-21.8%

TRANSPORTATION FUND

REVENUES

GOAL STATEMENT: To maintain revenue sources adequate to support existing parking and transportation facilities and related expenses.

LONG RANGE OBJECTIVES:

- To develop revenue sources that increase incrementally year-to-year.
- To develop a fund balance policy for this fund.
- To develop a policy for prioritizing projects and expenses, including downtown parking.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To continue to measure and monitor the impact of pricing changes effective November 1, 2017 on parking occupancy, also known as turnover of the space. **ONGOING**
- To understand the revenue implications of the consultant's forthcoming recommendations. **ONGOING**

FY 21 OBJECTIVES:

- To continue to measure and monitor the impact of pricing changes effective November 1, 2017 on parking occupancy, also known as turnover of the space.
- To understand the revenue implications of the consultants recommendations.
- To review the parking permit system and fee structure.

SERVICE LEVELS:

	<u>FY 15</u> <u>Actual</u>	<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Actual</u>	<u>FY 18</u> <u>Actual</u>	<u>FY 19</u> <u>Actual</u>
Funding Composition (%)					
Operating Revenues	100	100	100	89	95
Interest	0	0	0	0	0
Grants	0	0	0	0	0
Taxation	0	0	0	0	0
Surplus Funds	0	0	0	11	5

TRANSPORTATION FUND

REVENUES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Parking Violations	\$ 214,840	242,636	193,845	280,000	145,509	(134,491)	-48.0%
Parking Fines	\$ 116,110	111,114	78,705	142,000	59,029	(82,971)	-58.4%
Parking Fines - Registry Fees	\$ 44,104	41,612	31,410	45,000	45,000	0	0.0%
Parking Meter Fees	\$ 465,689	631,808	702,512	542,117	526,884	(15,233)	-2.8%
Parking Permit Fees	\$ 25,634	26,040	25,035	25,000	24,000	(1,000)	-4.0%
Parking Garage Reserved Fee	\$ 29,000	25,020	27,020	28,000	28,000	0	0.0%
Parking Miscellaneous	\$ 8,000	9,189	8,175	9,000	9,000	0	0.0%
Parking Interest and Late Fees	\$ 1,591	807	1,413	500	800	300	60.0%
	\$ 904,967	1,088,226	1,068,115	1,071,617	838,222	(233,395)	-21.8%

Current Rate Summary	Location	Current
Metered Parking	All downtown streets and lots	\$0.50-\$1.00/hour depending on location
Permit Parking	Residential Employment	\$25/year \$25/year
Leased	Lower level of Boltwood Garage	\$1,000/year

SIGNIFICANT BUDGET CHANGES:

FY 21 revenues are based on a combination of FY 19 actual receipts and expectations of future parking usage. The COVID-19 pandemic significantly reduced parking revenues in FY 20 as many businesses in downtown were closed. This trend is anticipated to continue during the early phases of FY 21.

The July 1, 2019 Transportation Fund Free Cash is \$172,872 (16% of operating revenue).

TRANSPORTATION FUND

4480: PARKING MANAGEMENT

GOAL STATEMENT: To develop and manage transportation systems to serve the Town.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Replaced parking kiosks with new kiosks.
- Replaced pay-by-space with pay-by-plate system.
- Implemented mobile parking payments with Parkmobile application.
- Implemented ValleyBike bicycle sharing program with five Town stations.

Challenges

- To review and implement recommendations of the Downtown Parking Working Group and consultant's study.

LONG RANGE OBJECTIVES:

- To explore the need for, and feasibility of, a new parking facility.
- To implement long range recommendations from the parking consultant's parking management plan to maximize the efficiency and availability of existing parking supply.
- To develop internal policies and staffing structure to centralize management of the parking system.
- To expand the ValleyBike program to include more stations throughout Amherst.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To implement Phase 2 of the ValleyBike program with additional stations. **ONGOING**
- To update bylaws to address shared mobility devices (e.g. bike shares, scooter shares, etc.). **ONGOING**
- To prioritize and develop an implementation plan to execute the parking consultant's parking management plan that maximizes the efficiency and availability of existing parking supply. **ONGOING**

FY 21 OBJECTIVES:

- To implement Phase 2 of the ValleyBike program with additional stations.
- To update bylaws to address shared mobility devices (e.g. bike shares, scooter shares, etc.).
- To begin an implementation plan to execute the parking consultant's parking management plan that maximizes the efficiency and availability of existing parking supply.
- To work collaboratively with the Business Improvement District to explore the feasibility of a new parking structure.

TRANSPORTATION FUND

4480: PARKING MANAGEMENT

SERVICE LEVELS:	FY 15	FY 16	FY 17	FY 18	FY 19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Street Meters Maintained	339	339	339	339	339
Handicapped Spaces	21	21	21	21	21
Lot Meters Maintained	12	12	12	12	12
Electric Charging Spaces Maintained		2	4	4	4
Stolen and Demolished Meters	3	0	0	4	0
Meter Repairs	207*	400**	245	238	49
Tickets Issued	26,425	23,285	20,100	19,410	13,327
Traffic Enforcement/Special Events	24	51***	50**	50**	50
Meter Enforcement (hours)	4,380	4,037	4,866	5,509	4331
Boot Uses/Releases	15	28	15	33	7
Parking Permits Issued	731	759	798	897	983
Collection Rate of Total Issues	68%	66%	78%	79%	78%
Hearings/Appeals	1,233	1,162	1,074	1,566	997
Annual Meter Revenue per Space					
N Pleasant St. Lot	\$634	\$634	\$627	\$481	\$465
Boltwood Garage					
Upper	\$1,155	\$1,112	\$1,213	\$1,074	\$1,132
Lower	\$505	\$424	\$416	\$268	\$215
Street Meters	\$563	\$591	\$642	\$746	\$725
Amity St. Lot	\$1,030	\$909	\$968	\$1,591	\$1,835
Main St. Lot	\$918	\$900	\$957	\$1,297	\$1,633
Spring St. Lot	\$594	\$604	\$681	\$585	\$701

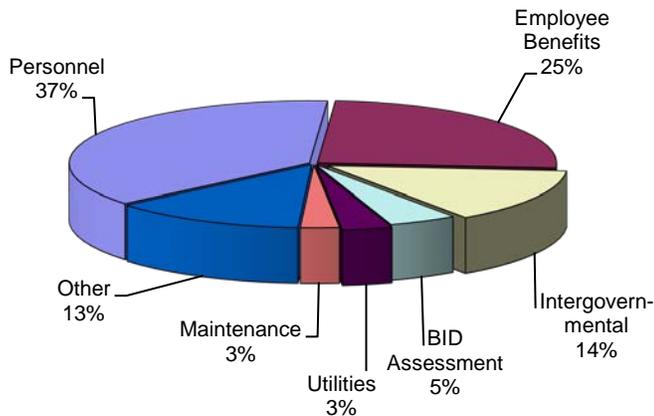
*Includes 130 responses to the Pay By Space meters.
**Estimate.
***Now includes Farmers' Market assistance.

TRANSPORTATION FUND

4480: PARKING MANAGEMENT

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Personnel Services	\$ 224,815	233,553	233,002	258,277	243,726	(14,551)	-5.6%
Operating Expenses	\$ 369,332	377,635	402,119	404,867	405,476	609	0.2%
Capital Outlay	\$ 0	0	876	4,000	4,000	0	0.0%
TOTAL APPROPRIATION	\$ 594,147	611,188	635,998	667,144	653,202	(13,942)	-2.1%
SOURCES OF FUNDS							
User Fees	\$ 594,147	586,455	582,998	667,144	653,202	(13,942)	-2.1%
Surplus	\$ 0	24,733	53,000	0	0	0	--
POSITIONS							
Full Time	4.60	4.65	4.65	4.70	4.70	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	4.60	4.65	4.65	4.70	4.70	0.00	

MAJOR COMPONENTS:



Personnel Services includes funds for two full time Enforcement Officers, two part-time Enforcement Officers, a parking Clerk, the Economic Development Director (10%/90% shared with the General Fund), and one and a half Maintenance Workers. The Procurement Officer is shared with the General Fund, Sewer Fund, and Water Fund.

Employee Benefits are \$163,936 for health insurance, retirement, and other employee benefits, including a payment of \$26,902 into the OPEB Trust Fund.

Intergovernmental of \$91,831 includes funds for the PVRTA subsidies and taxes to the General Fund for parking facilities.

The Business Improvement District (BID) Assessment is \$30,000.

Utilities, \$21,900, for electricity costs.

Other includes supplies, utilities, technical services, and subsidies.

SIGNIFICANT BUDGET CHANGES:

Personnel Services changes are for step increases and cost-of-living increases. A decrease is projected for FY 21 related to the COVID-19 pandemic and shifting staff to provide other support functions.

Operating expense increases are expected for health insurance and the retirement assessment. The increase has been partially offset by reductions in supplies.

Ridership trend data for all bus routes are included in Appendix F.

TRANSPORTATION FUND

GENERAL FUND SERVICES

GOAL STATEMENT: To compensate the General Fund for services provided by various departments.

LONG RANGE OBJECTIVES:

STATUS UPDATE OF FY 20 OBJECTIVES:

- To evaluate charges for services from General Fund departments. **ONGOING**

FY 21 OBJECTIVES:

- To evaluate charges for services from General Fund departments.

SERVICE LEVELS:

	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>	FY 17 <u>Actual</u>	FY 18 <u>Actual</u>	FY 19 <u>Actual</u>
Departments Reimbursed	6	6	6	6	6
Percentage of Total Fund Expenses Paid to the General Fund	26	26	30	28	28

TRANSPORTATION FUND

GENERAL FUND SERVICES

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
General Fund Loan Repayment	0	0	0	0	0	0	0.0%
General Fund Services	\$ 292,248	313,415	312,122	297,973	144,220	(153,753)	-51.6%
TOTAL APPROPRIATION	\$ 292,248	313,415	312,122	297,973	144,220	(153,753)	-51.6%
SOURCES OF FUNDS							
User Fees	292,248	313,415	312,122	297,973	144,220	(153,753)	-51.6%

MAJOR COMPONENTS:

The General Fund provides services which are used by the Transportation Fund. Transfers are made from the Transportation Fund to the General Fund to compensate for the cost of these services. Charges for FY 20 are as follows:

Town Council	2% of budget	\$ 1,589
Town Manager	1% of budget	6,292
Finance Department	1% of budget	18,263
Human Resources	1% of budget	5,807
Construction and Maintenance	5% of budget	61,159
Information Systems	3% of budget	19,528
Police Department	0.1% of budget	6,547
Cherry Sheet Charges:		
PVTA Assessment		144,220
RMV Ticket Marking Assessment		<u>58,040</u>
**Adjustment due to COVID-19		(177,225)
TOTAL		<u>\$144,220</u>

SIGNIFICANT BUDGET CHANGES:

The transfer for general fund services has been decreased for FY21 due to reduced revenues related to the COVID-19 pandemic. This decrease is expected to be temporary and will be reversed once parking revenues return to normal levels.

TRANSPORTATION FUND

DEBT SERVICE

GOAL STATEMENT: To provide funds to satisfy debt obligations.

LONG RANGE OBJECTIVES:

STATUS UPDATE OF FY 20 OBJECTIVES:

- To make payments on debt incurred to build the parking garage on the Boltwood site. **ACCOMPLISHED**
- To make payments on debt incurred to rebuild the Amity Street Lot, crosswalk and accessibility ramp. **ACCOMPLISHED**

FY 21 OBJECTIVES:

- To make payments on debt incurred to build the parking garage on the Boltwood site.
- To make payments on debt incurred to rebuild the Amity Street Lot, crosswalk and accessibility ramp.

SERVICE LEVELS:

	<u>FY 15</u> <u>Actual</u>	<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Actual</u>	<u>FY 18</u> <u>Actual</u>	<u>FY 19</u> <u>Actual</u>
Issues Outstanding	1	2	2	2	2

TRANSPORTATION FUND

DEBT SERVICE

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Principal	\$ 90,000	85,000	85,000	85,000	40,000	(45,000)	-52.9%
Interest	\$ 6,585	5,658	4,419	11,500	800	(10,700)	-93.0%
TOTAL APPROPRIATION	\$ 96,585	90,658	89,419	96,500	40,800	(55,700)	-57.7%
SOURCE OF FUNDS							
User Fees	\$ 96,585	90,658	89,419	96,500	40,800	(55,700)	-57.7%

MAJOR COMPONENTS:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Amity Street Lot	<u>\$ 40,000</u>	<u>\$ 800</u>	<u>\$ 40,800</u>
	<u>\$ 40,000</u>	<u>\$ 800</u>	<u>\$ 40,800</u>

SIGNIFICANT BUDGET CHANGES:

The borrowing related to the parking garage has been paid off resulting in a reduction in debt service costs.

TRANSPORTATION FUND

CAPITAL PROGRAM

GOAL STATEMENT: To maintain facilities and equipment to ensure the delivery of efficient parking and transportation services.

RECENT ACCOMPLISHMENTS AND CURRENT CHALLENGES:

Maintaining available parking during construction of North Common/Main Street Lot.

LONG RANGE OBJECTIVES:

- To build the fund balance in support of future capital expenditures.

STATUS UPDATE OF FY 20 OBJECTIVES:

- To complete planning and engineering of the Main Street Lot reconstruction. **ONGOING**
- To rebuild the Main Street Lot in conjunction with the reconstruction of the North Common. **RESCHEDULED**

FY 21 OBJECTIVES:

- To complete planning and engineering of the Main Street Lot reconstruction.
- To rebuild the Main Street Lot in conjunction with the reconstruction of the North Common.
- To implement sign changes in accordance with the parking consultant's study.

SERVICE LEVELS:

	<u>FY 15</u> <u>Actual</u>	<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Actual</u>	<u>FY 18</u> <u>Actual</u>	<u>FY 19</u> <u>Actual</u>
Number of Projects:					
Departmental Equipment	1	1	1	1	0
Existing Facilities	2	2	0	0	2
New Facilities	0	0	0	0	0

TRANSPORTATION FUND

CAPITAL PROGRAM

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY 21 Proposed	Change FY 20 - 21	Percent Change
Departmental Equipment	\$ 0	115,000	0	0	0	0	0.0%
Existing Facilities	\$ 0	0	60,000	10,000	0	(10,000)	-100.0%
New Facilities	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 0	115,000	60,000	10,000	0	(10,000)	-100.0%
SOURCE OF FUNDS							
User Fees	\$ 0	0	60,000	10,000	0	(10,000)	-100.0%
Borrowing	\$ 0	0	0	0	0	0	0.0%
Authorizations							
Surplus Funds	\$ 0	115,000	53,000	0	0	0	0.0%

MAJOR COMPONENTS:

None

APPENDICES

Appendix A

GRANT FUNDED PROGRAMS AND POSITIONS

NAME OF GRANT	PURPOSE	STATE OR FEDERAL	AMOUNT REQUESTED	AWARD AMOUNT
COMMUNITY SERVICES:				
CDBG-Community Development Block Grant Program	FFY18 CDBG- East Hadley Rd infrastructure improvements, planning for ADA transition plan, and to provide support for a food pantry, homelessness services, adult literacy, immigrant services and family stabilization services	Federal	\$ 825,000	\$ 825,000
CDBG-Community Development Block Grant Program	FFY19 CDBG- East Hadley Rd improvements, housing pre-development assistance, and to provide support for a food pantry, youth mentoring, adult literacy, immigrant services and family stabilization services.	Federal	\$ 825,000	\$ 825,000
CONSERVATION:				
LAND (Local Acquisitions for Natural Diversity) Grant	for the acquisition of 49+/- acres of land known as the Keet-Haskins Conservation project	State	\$ 400,000	\$ 400,000
Parkland Acquisitions and Renovations for Communities (PARC) Grant Program	the design and construction of a play area, walkways, seating, and tables in Kendrick Park	State	\$ 400,000	\$ 400,000
Municipal Vulnerability Preparedness (MVP) Grant	to develop a Climate Action, Adaptation and Resiliency Plan	State	\$ 100,000	\$ 100,000
Amherst Groff Park Land Water Conservation Fund (LWCF) Grant	Groff Park Improvements	State	\$ 300,000	\$ 300,000
Fearing Brook Restoration Project	Fearing Brook floodplain restoration project	State	\$ 30,000	\$ 30,000
Recreational Trails Grant project	Robert Frost Trail Revival Project	State	\$ 30,700	\$ 30,700
COUNCIL ON AGING:				
FY20 Formula Grant	The development and implementation of local programs for the elderly	State	\$ 48,198	\$ 48,180
Highland Valley Elder Services Title III Grant-Nutrition Grant	To provide nutrition to every senior who wishes to participate	Federal	\$1.00 per meal	Up to \$11,500
Highland Valley Elder Services Title III Grant-Aging across the Spectrum Program Grant	to reduce isolation, stress via ongoing Caregivers, widow to widowers & LGBT support/social groups and provide easier access to support groups, speakers, loaning library, etc. to elders	Federal	\$ 7,000	\$ 7,000
DISPATCH:				
FY20 State 911 Dept Support and Incentive Grant	reimbursement of personnel costs for Public Safety Answering Point and Regional Emergency Communication Centers	State	\$ 109,023	\$ 109,023
FY20 STATE 911 Dept Training Grant	reimbursement of training-related costs associated with the 9-1-1 system	State	\$ 17,717	\$ 17,717
FIRE:				
FY20 Student Awareness of Fire Education (SAFE) Grant	The Student Awareness of Fire Education program is to teach fire safety education in local schools and to senior citizens	State	\$ 7,400	\$ 8,393
Ambulance Task Force Mobilization & Mass Casualty Incident (MCI) Planning	cooperative agreement between MDPH-EOHHS-HRSA to provide EMS in response to mass casualty incidents. The grant includes the placement of a MCI trailer at the North station and the funds are to help support this also.	State	\$2,000	\$2,000
Department of Fire Services Hazmat Dispatch Grant	DFS will provide a yearly stipend of up to \$10,000 to provide dispatch services for hazmat events in our region	State		\$10,000
Mass Decontamination Units (MDU) Grant	to ensure the Mass Decontamination Units assigned to AFD will be maintained in a state of readiness in the event of an emergency	State	\$ 2,000	\$ 2,000
FY20 Firefighter Turnout Gear Grant Program	for the purchase of personal protective equipment, hoods and gloves	State	\$ 36,560	\$ 8,500
FY20 Washer-Extractor Grant Program	for the purchase of washer-extractor equipment	State	\$ 8,400	\$ 6,573
GENERAL:				
Massachusetts Cultural Council- Cultural Districts Initiative Funding	financial assistance to support Artweek projects	State	\$ 5,000	\$ 5,000
INFORMATION TECHNOLOGY:				
FY19 Community Compact Cabinet's (CCC) Information Technology Grant Program	for a document management project to increase transparency, efficiency and participation with a fully indexed and searchable system	State	\$ 65,000	\$ 65,000
LIBRARY:				
Library Services & Technology Act (LSTA) Grant	Jones Library centennial, creating community project	Federal	\$ 15,000	\$ 15,000
PLANNING:				
Massachusetts Cultural Council- Cultural Districts Initiative Funding	financial assistance to support Artweek projects	State	\$ 5,000	\$ 5,000
POLICE:				
Community-Defined Solutions to Violence Against Women Program	Town of Amherst, Umass and Hadley collaborative response to combat domestic violence, sexual violence and stalking against women by strengthening response plans	Federal	\$ 400,207	\$ 400,207
FFY2020 Traffic Enforcement & Equipment Program Grant	Highway Safety Traffic Enforcement grant program- participate in approx. 5 traffic mobilizations	State	\$ 16,000	\$ 12,000
FFY2020 Pedestrian & Bicycle Safety Enforcement and Equipment Grant	To develop or enhance effective pedestrian, bicycle and/or moped-type enforcement efforts to reduce the incidence of fatalities and injuries in our community	State	\$ 5,551	\$ 5,551
FY20 Crisis Intervention Team Expansion- Jail Diversion Program	to continue the Crisis Intervention Team (CIT) and to fund the additional staffing needed to attend trainings	State	\$ 16,243	\$ 16,243
PUBLIC WORKS:				
Recycling Dividends Program	for recycling, composting, improving air quality and reuse and source reduction activities	State	\$ 5,950	\$ 5,950

Appendix A**GRANT FUNDED PROGRAMS AND POSITIONS**

Amount of Matching Funds	AGENCY	DURATION	Name of POSITION	FTE
	Department of Housing & Community Development	July 1, 2018 - June 30, 2021	Administrative Assistant Senior Planner	1.0 0.5
	Department of Housing & Community Development	July 1, 2019 - June 30, 2022	Administrative Assistant Senior Planner	1.0 0.5
\$ 238,000	Executive Office of Energy & Environmental Affairs	July 1, 2019 - June 30, 2020	N/A	N/A
\$ 259,000	Executive Office of Energy & Environmental Affairs	December 30, 2019 - June 30, 2021	N/A	N/A
	Executive Office of Energy & Environmental Affairs	January 31, 2020 - June 30, 2020	N/A	N/A
	Executive Office of Energy & Environmental Affairs	July 1, 2018 - June 30, 2020	N/A	N/A
	Ma Dept of Fish & Game, Division of Ecological Restoration	February 7, 2020 - June 30, 2020	N/A	N/A
	Dept of Conservation and Recreation	February 25, 2020 - December 31, 2021	N/A	N/A
\$ 0	Executive Office of Elder Affairs	July 1, 2019 - June 30, 2020	Social Worker	0.76
\$ 0	Highland Valley Elder Services, Inc	October 1, 2019 - September 30, 2020	N/A	N/A
\$ 0	Highland Valley Elder Services, Inc	October 1, 2019 - September 30, 2020	N/A	N/A
\$ 0	EOPPS- State 911 Dept	July 9, 2019 - June 30, 2020	Dispatcher	1.00
\$ 0	Executive Office of Public Safety/ State 911 Department	July 9, 2019 - June 30, 2020	N/A	N/A
\$ 0	Executive Office of Public Safety	Funds must be expended w/in 12 months of r	N/A	N/A
\$0	Massachusetts Department of Public Health	ongoing	N/A	N/A
	Department of Fire Services	yearly stipend	N/A	N/A
\$ 0	Department of Public Health	ongoing	N/A	N/A
\$ 0	Executive Office of Public Safety and Security/ Department of Fire Services	January 6, 2020 - June 30, 2020	N/A	N/A
\$ 0	Executive Office of Public Safety and Security/ Department of Fire Services	January 6, 2020 - June 30, 2020	N/A	N/A
\$ 0	Massachusetts Cultural Council	July 1, 2019 - June 30, 2020	N/A	N/A
\$ 0	Executive Office for Administration and Finance	February 15, 2019 - January 30, 2020	N/A	N/A
	Massachusetts Board of Library Commissioners	October 1, 2018 - September 30, 2020	N/A	N/A
\$ 0	Massachusetts Cultural Council	July 1, 2019 - June 30, 2020	N/A	N/A
\$ 0	US Dept of Justice-Office on Violence Against Women	October 1, 2017 - September 30, 2020	Police Dectective	1.00
In Kind	Executive Office of Public Safety & Security	by mobilization - September 15, 2020	N/A	N/A
In kind	Executive Office of Public Safety & Security	June 1, 2020 - September 15, 2020	N/A	N/A
In Kind	Executive Office of Health and Human Services (EOHHS)- Department of Mental Health (DMH)	July 1, 2019 - June 30, 2020	NA	NA
\$ 0	Department of Environmental Protection	October 9, 2019 - June 30, 2020	N/A	N/A

APPENDIX B

MAINTENANCE COSTS BY MUNICIPAL FACILITY

	Town Hall		Bangs Community Center		Police Facility		Munson Memorial Library		North Amherst School		Amherst Child Care Facility		East Street School	
	23,000		30,703		24,465		7,520		8,945		5,500		8,550	
	75		75		168		50		60		50			
Square Feet	1,329		3,724		219		739							
Hours of Operation (weekly)														
Meetings Scheduled (FY 19)														
	FY 19 Actual	FY 21 Manager	FY 19 Actual	FY 21 Manager	FY 19 Actual	FY 21 Manager	FY 19 Actual	FY 21 Manager	FY 19 Actual	FY 21 Manager	FY 19 Actual	FY 21 Manager	FY 19 Actual	FY 21 Manager
Personnel Services	62,187	137,466	159,043	110,362	72,237	76,007	24,295	28,827	7,148	10,809	135	0	7,058	9,309
Operating Expenses														
Fuel	11,340	13,000	16,670	17,000	20,332	30,000	5,005	5,000	5,123	6,250	0	0	4,082	8,800
Electricity	40,426	47,100	41,292	36,000	79,982	85,200	5,377	6,000	4,764	3,950	0	0	684	1,500
Refuse Collection	1,301	1,850	997	1,500	900	1,300	24	450	247	250	0	0	0	0
Water/Sewer	1,200	725	3,924	2,550	2,055	2,625	118	650	445	250	0	0	132	500
Building Maintenance & Contracts	17,879	22,200	12,763	11,500	38,137	18,100	4,700	9,250	3,696	4,050	5,799	3,300	174	4,000
Grounds Maintenance	908	250	429	600	603	500	186	100	0	0	0	0	0	400
Equipment Maintenance	464	1,950	1,360	2,000	1,010	3,830	602	525	0	950	0	1,000	0	500
Supplies	3,164	4,600	5,930	6,775	5,603	4,700	645	1,200	0	1,000	0	0	0	0
All Other	74,121	300	2,008	1,900	0	500	40	150	0	0	0	900	0	0
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	212,990	229,441	244,413	190,187	220,860	222,762	40,992	52,152	21,424	27,509	5,935	5,200	12,131	25,009

APPENDIX C

FEE-BASED RECREATION PROGRAMS

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

REVENUE SUMMARY

	FY15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
RECREATION REVOLVING FUND	Actual	Actual	Actual	Actual	Actual	Budget	Unknown
<u>Purchase of Services</u>							
Printing/Advertising	\$9,289	\$12,354	\$9,602	\$8,984	\$10,465	\$9,000	
Misc.				\$14,764	\$11,180	\$13,000	
Food & Bev Supplies							
Subtotal Purchase of Services	\$9,289	\$12,354	\$9,602	\$23,748	\$21,645	\$22,000	\$0
<u>Youth Programs</u>							
Instructional Classes	\$93,433	\$93,943	\$76,218	\$65,679	\$35,266	\$66,000	
Day Camps	\$96,097	\$119,648	\$154,488	\$147,405	\$159,059	\$175,000	
Sports Camps	\$63,340	\$73,096	\$87,430	\$87,649	\$94,310	\$109,899	
NUTC	\$213,427	\$258,574	\$248,967	\$230,055	\$207,329	\$227,000	
Youth Sports Leagues	\$109,828	\$108,193	\$88,949	\$103,051	\$115,328	\$106,800	
Downhill Skiing	\$13,428	\$16,868	\$14,933	\$16,790	\$13,685	\$17,000	
Vacation Camps	\$23,001	\$28,658	\$20,682	\$21,593	\$20,490	\$21,000	
Subtotal Youth Programs	\$612,554	\$698,979	\$691,667	\$672,222	\$645,467	\$722,699	\$0
<u>Adult Programs</u>							
Sports Leagues	\$23,692	\$25,664	\$21,942	\$17,394	\$21,250	\$24,450	
Open Gyms	\$5,702	\$6,022	\$2,498	\$3,495	\$2,989	\$4,175	
Boltwood Project	\$940	\$915	\$510	\$635	\$245	\$500	
Subtotal Adult Programs	\$30,334	\$32,601	\$24,950	\$21,524	\$24,484	\$29,125	\$0
<u>Family Programs</u>							
Special Events	\$25,874	\$27,844	\$34,097	\$34,169	\$34,317	\$41,000	
Community Theater	\$58,131	\$90,307	\$80,722	\$92,152	\$90,318	\$95,000	
Field/Facility Activities	\$11,970	\$15,300	\$10,897	\$15,735	\$13,860	\$18,500	
Miscellaneous Programs	\$4,355	\$0	\$2,655	\$1,897	\$4,587	\$4,000	
Indoor Pool	\$12,985	\$16,394	\$11,563	\$34,144	\$35,545	\$40,850	
Subtotal Family Programs	\$113,315	\$149,845	\$139,934	\$178,097	\$178,628	\$199,350	\$0
TOTAL	\$765,492	\$893,779	\$866,153	\$895,591	\$870,225	\$973,174	\$0
<u>ADULT ED. REVOLVING FUND</u>							
Performing Arts	\$11,656	\$11,849	\$8,997	\$1,969	\$5,494	\$1,320	
Visual Arts	\$5,658	\$2,354	\$0	\$0	\$1,888	\$2,970	
Health Programs	\$15,784	\$19,881	\$18,465	\$13,512	\$20,357	\$13,000	
Hobbies Programs	\$5,897	\$7,087	\$3,831	\$452	\$259	\$500	
Personal Development	\$7,351	\$4,523	\$3,576	\$3,177	\$0	\$1,000	
Sports Programs	\$570	\$780	\$0	\$0	\$0	\$0	
TOTAL	\$46,916	\$46,474	\$34,869	\$19,110	\$27,998	\$18,790	\$0
	\$812,408	\$940,253	\$901,022	\$914,701	\$898,223	\$991,964	\$0

APPENDIX C

FEE-BASED RECREATION PROGRAMS

EXPENDITURE SUMMARY

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
RECREATION REVOLVING FUND	Actual	Actual	Actual	Actual	Actual	Budget	Unknown
Purchase of Services							
Extra Help	\$16,420	\$8,244	\$16,177	\$10,123	\$14,896	\$22,000	\$0
Printing/Advertising	\$11,317	\$11,467	\$11,636	\$11,701	\$17,019	\$15,700	\$0
Postage	\$10,220	\$10,004	\$10,225	\$3,750	\$0	\$7,800	\$0
Credit Card Services	\$14,037	\$14,286	\$13,769	\$15,823	\$17,623	\$9,834	\$0
Food & Bev Supplies	\$0	\$0	\$5,072	\$14,700	\$11,083	\$8,000	\$0
Subtotal Purch. of Svcs.	\$51,994	\$44,000	\$56,879	\$56,096	\$60,620	\$63,334	\$0
Youth Programs							
Instructional Classes	\$43,667	\$57,114	\$46,858	\$38,031	\$19,609	\$38,500	\$0
Day Camps	\$69,799	\$65,328	\$66,308	\$86,125	\$90,464	\$101,170	\$0
Sports Camps	\$32,717	\$36,562	\$44,202	\$42,986	\$48,695	\$62,510	\$0
NUTC	\$192,731	\$226,777	\$225,287	\$202,387	\$202,066	\$200,000	\$0
Youth Sports Leagues	\$53,639	\$42,355	\$42,875	\$49,711	\$61,603	\$65,470	\$0
Downhill Skiing	\$8,283	\$14,304	\$11,500	\$11,589	\$11,116	\$12,896	\$0
Vacation Camps	\$9,542	\$10,281	\$9,955	\$4,489	\$6,436	\$6,900	\$0
Subtotal Youth Programs	\$410,378	\$452,721	\$446,985	\$435,318	\$439,989	\$487,446	\$0
Adult Programs							
Sports Leagues	\$3,980	\$5,585	\$14,318	\$2,567	\$7,276	\$7,400	\$0
Open Gyms	\$1,555	\$2,090	\$1,194	\$28	\$0	\$900	\$0
Boltwood Project	\$83	\$0	\$0	\$292	\$1,574	\$300	\$0
Subtotal Adult Programs	\$5,618	\$7,675	\$15,512	\$2,887	\$8,850	\$8,600	\$0
Family Programs							
Special Events	\$19,728	\$25,972	\$27,485	\$31,653	\$31,232	\$28,899	\$0
Community Theater	\$40,382	\$70,593	\$62,860	\$71,683	\$71,383	\$73,704	\$0
Field/Facility Activities	\$14,765	\$18,994	\$24,492	\$11,741	\$17,653	\$31,000	\$0
Miscellaneous Programs	\$2,223	\$30	\$7,374	\$1,948	\$1,508	\$2,000	\$0
Indoor Pool	\$11,675	\$14,775	\$8,733	\$56,116	\$42,410	\$55,025	\$0
Subtotal Family Programs	\$88,773	\$130,364	\$130,944	\$173,141	\$164,186	\$190,628	\$0
Administrative Reimb.	\$204,036	\$250,979	\$225,734	\$221,355	\$198,131	\$223,166	\$0
Operating Expenses	\$51,994	\$44,000	\$56,879	\$56,096	\$60,620	\$63,334	\$0
TOTAL	\$760,799	\$885,739	\$876,054	\$888,797	\$871,776	\$973,174	\$0
ADULT ED. REVOLVING FUND							
Performing Arts	\$5,713	\$6,454	\$3,710	\$1,122	\$796	\$858	\$0
Visual Arts	\$2,346	\$1,064	\$0	\$3,856	\$852	\$1,798	\$0
Health Programs	\$9,020	\$11,235	\$9,831	\$8,065	\$10,020	\$8,250	\$0
Hobbies Programs	\$2,421	\$2,102	\$1,847	\$369	\$0	\$250	\$0
Personal Development	\$2,987	\$1,991	\$1,600	\$0	\$0	\$800	\$0
Sports Programs	\$182	\$319	\$0	\$0	\$0	\$0	\$0
Misc. Programs	\$9,160	\$8,951	\$10,946	\$96	\$220	\$0	\$0
Admin. Reimbursements	\$15,088	\$14,395	\$6,935	\$5,602	\$13,442	\$6,834	\$0
TOTAL	\$46,917	\$46,509	\$34,869	\$19,110	\$25,329	\$18,790	\$0
Total Rec Rev & Ad ED	\$807,716	\$932,248	\$910,923	\$907,907	\$897,106	\$991,964	\$0

APPENDIX C**FEE-BASED RECREATION PROGRAMS**

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

REGISTRATION SUMMARY

	FY 15	FY 16	FY 17	FY18	FY 19	FY 20	FY 21
RECREATION REVOLVING FUNDS	Actual	Actual	Actual	Actual	Actual	Budget	Unknown
Youth Programs							
Instructional Classes	431	388	306	262	187	265	
Day Camps	582	690	844	756	661	742	
Sports Camps	331	401	420	454	401	625	
NUTC	269	330	295	268	244	265	
Youth Sports Leagues	1,029	998	831	857	886	1,010	
Downhill Skiing	32	40	42	47	40	45	
Vacation Camps	73	151	125	111	97	100	
Subtotal Youth Programs	2,747	2,998	2,863	2,755	2,516	3,052	-
Adult Programs							
Sports Leagues	533	509	393	423	428	565	
Open Gyms	1,371	1,348	500	1,275	1,300	1,210	
Subtotal Adult Programs	1,904	1,857	893	1,698	1,728	1,775	-
Family Programs							
Special Events	20,300	20,350	20,250	22,168	20,350	20,350	
Community Theater	3,554	5,147	4,032	4,448	4,412	4,885	
Indoor Pool	166	223	183	265	503	540	
Boltwood Project	19	18	10	12	10	10	
Miscellaneous Programs	158	123	79	183	13	940	
Subtotal Family Programs	24,197	25,861	24,554	27,076	25,288	26,725	-
TOTAL	28,848	30,716	28,310	31,529	29,532	31,552	-
ADULT ED. REVOLVING FUND							
Performing Arts	116	100	62	19	40	12	
Visual Arts	37	9	-	13	9	15	
Health Programs	102	143	101	81	117	85	
Hobbies Programs	73	86	35	2	1	10	
Personal Development	5	14	40	2	-	15	
Sports Programs	52	7	-	-	-	-	
Total Adult Ed. Registrations	385	359	238	117	167	137	-
Total Adult Ed/Rec Rev Regis	29,233	31,075	28,548	31,646	29,699	31,689	-

APPENDIX C

FEE-BASED RECREATION PROGRAMS

LSSE TAX SUPPORT

Department	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	FY21 Proposed	Change
Expenditures								
6630 LEISURE SERVICES & SUPPLEMENTAL EDU	529,832	666,915	586,768	625,692	555,266	595,293	533,957	(61,336)
2002 RECREATION REVOLVING FUND	760,799	885,739	876,054	888,797	871,776	973,174	-	(973,174)
2001 ADULT ED./CONTINUING ED. REVOLVING	46,917	46,509	34,869	19,110	25,329	18,790	-	(18,790)
2000 AFTER SCHOOL	180,640	184,232	201,528	174,033	154,574	173,637	-	(173,637)
TOTAL RECREATION BUDGET	1,518,188	1,783,395	1,699,218	1,707,633	1,606,946	1,760,894	533,957	(1,226,937)
Revenues								
6630 LEISURE SERVICES & SUPPLEMENTAL EDU	231,079	275,366	239,723	269,458	224,880	254,000	-	(254,000)
2002 RECREATION REVOLVING FUND	765,492	893,779	873,336	895,591	870,225	973,174	-	(973,174)
2001 ADULT ED./CONTINUING ED. REVOLVING	46,916	46,474	34,869	19,110	27,998	18,790	-	(18,790)
2000 AFTER SCHOOL	167,531	184,506	201,879	173,570	155,127	173,637	-	(173,637)
TOTAL RECREATION RESOURCES excluding Taxation	1,211,018	1,400,125	1,349,807	1,357,729	1,278,230	1,419,601	-	(1,419,601)
Tax Support - Operating Budget	307,169	383,269	349,411	349,904	328,716	341,293		
% of Total Recreation Operating Budget from Tax Support	20%	21%	21%	20%	20%	19%	0%	
Employee Benefits	197,213	182,724	200,780	206,500	211,884	197,655		
Tax Support - Operating Budget plus Employee Benefits	504,382	565,993	550,191	556,404	540,600	538,948	-	
% of Total Recreation Budget from Tax Support	29%	29%	29%	29%	30%	28%	0%	
PROGRAM SUBSIDIES	110,889	205,061	207,156	195,367	141,457	207,376	207,376	
SPECIAL ACTIVITIES								
TOTAL	110,889	205,061	207,156	195,367	141,457	207,376		
% of Tax Support for Subsidies and Special Activities	36%	54%	59%	56%	43%	61%	0%	
% of Total Recreation Budget for Subsidies and Special Activities	7%	11%	12%	11%	9%	12%	0%	
Operating Tax Support less Subsidies and Special Activities	196,280	178,208	142,255	154,537	187,258	133,917	-	
% of Total Recreation Budget from Tax Support	13%	10%	8%	9%	12%	8%	0%	
CAPITAL EXPENDITURES	15,000		15,000	5,000	155,000	-	-	
Operating Tax Support less Subsidies with Capital	211,280	178,208	157,255	159,537	342,258	133,917	-	
% of Total Recreation Budget and Capital from Tax Support	14%	10%	9%	9%	19%	8%	0%	
Tax Support including Subsidies and Capital	322,169	383,269	364,411	354,904	483,716	341,293	-	
% of Total Recreation Budget and Capital from Tax Support	21%	21%	21%	21%	27%	19%	0%	

APPENDIX D**CURRENT DEBT OBLIGATIONS**

Issue	Interest Rate	Amount Issued	Interest	Total Issue Cost	Outstanding Balance 6/30/2020		Budgeted FY 21		Outstanding Balance 6/30/2021	
					Principal	Interest	Principal	Interest	Principal	Interest
General Fund Debt										
Road Improvements, FY 2012	2.21%	4,500,000	685,188	5,185,188	450,000	8,438	450,000	8,438	0	0
Hawthorne Land Acquisition (CPA)	2.21%	500,000	76,132	576,132	50,000	938	50,000	938	0	0
South Amherst School Roof Repair and Renovation	2.10%	177,000	24,390	201,390	30,000	900	15,000	600	15,000	300
Housing Authority Co-Project (CPA)	2.10%	350,000	50,050	400,050	70,000	2,100	35,000	1,400	35,000	700
Central Fire Station Renovations	1.26%	184,000	25,719	209,719	55,200	2,024	18,400	1,196	36,800	828
Roads, 2013	1.26%	1,000,000	139,775	1,139,775	300,000	11,000	100,000	6,500	200,000	4,500
AFD Pumper Truck	2.61%	400,000	82,800	482,800	160,000	10,800	40,000	4,000	120,000	6,800
East ST School Renovations	1.43%	700,000	119,560	819,560	350,000	25,200	70,000	9,800	280,000	15,400
S East St Land Acquisition (CPA)	2.61%	60,000	12,420	72,420	24,000	1,620	6,000	600	18,000	1,020
Ann Whalen Unit Preservation (Housing) (CPA)	2.61%	110,000	22,770	132,770	44,000	2,970	11,000	1,100	33,000	1,870
Rolling Green Unit Preservation (Housing) (CPA)	1.43%	1,250,000	212,046	1,462,046	600,000	41,800	130,000	17,200	470,000	24,600
24 Montague Rd Land Acquisition	BAN	675,000	81,000	756,000	270,000	16,200	135,000	10,800	135,000	5,400
Fort River School Study	BAN	178,665	7,860	186,525	28,665	860	28,665	860	0	0
Wildwood School Boilers	BAN	351,458	28,000	379,458	151,458	10,000	100,000	6,000	51,458	4,000
Kieras Land Acquisition (CPA)	BAN	125,000	7,500	132,500	75,000	3,000	25,000	1,500	50,000	1,500
Groff Park Modernization	BAN	500,000	30,000	530,000	400,000	20,000	100,000	8,000	300,000	12,000
Kendrick Park (CPA)	BAN	259,000	31,070	290,070	259,000	31,070	51,800	10,350	207,200	20,720
Total General Fund Debt		11,320,123	1,636,279	12,956,402	3,317,323	188,920	1,365,865	89,282	1,951,458	99,638

APPENDIX D**CURRENT DEBT OBLIGATIONS**

Issue	Interest Rate	Amount Issued	Interest	Total Issue Cost	Outstanding Balance 6/30/2020		Budgeted FY 21		Outstanding Balance 6/30/2021	
					Principal	Interest	Principal	Interest	Principal	Interest
Regional School Debt										
Capital Projects of '13-'15		1,628,786	264,319	1,893,106	943,227	59,038	157,846	19,057	785,381	39,981
Capital Projects of '16-'18					452,776	23,347	157,816	7,422	294,960	15,925
Total Regional School Debt		1,628,786	264,319	1,893,106	1,396,003	82,385	315,662	26,479	1,080,341	55,906
Water Fund Debt										
Centennial WTP	2.16%	4,000,000	1,027,700	5,027,700	2,400,000	378,900	200,000	54,850	2,200,000	324,050
Pine St Extensions	2.61%	1,000,000	358,125	1,358,125	700,000	181,875	50,000	22,250	650,000	159,625
Radio Read Meters	BAN	800,000	152,960	952,960	640,000	92,160	80,000	2,560	560,000	89,600
Centennial Treatment Plant Engineering		692,000	179,920	871,920	692,000	179,920	0	27,680	692,000	152,240
Total Water Debt		6,492,000	1,718,705	8,210,705	4,432,000	832,855	330,000	107,340	4,102,000	725,515
Sewer Fund Debt										
Sewer Extensions design	2.03%	113,000	14,660	127,660	20,000	600	10,000	400	10,000	200
Sewer Extensions of 2013	2.04%	4,087,000	977,394	5,064,394	2,619,800	392,726	206,600	58,429	2,413,200	334,297
Pine St Extensions	2.61%	1,000,000	356,895	1,356,895	712,000	182,685	53,000	22,550	659,000	160,135
Phase II Amherst Woods Ext's	BAN	3,000,000	1,115,000	4,260,000	2,600,000	910,000	200,000	130,000	2,400,000	780,000
Gravity Belt Thickener Design		415,000	79,800	4,260,000	415,000	79,800	0	30,000	415,000	49,800
Total Sewer Debt		8,615,000	2,543,749	15,068,949	6,366,800	1,565,811	469,600	241,379	5,897,200	1,324,432
Transportation Fund Debt										
Amity Lot, Crosswalk & HP ramp	BAN	200,000	12,000	212,000	40,000	800	40,000	800	0	0
Total Transportation Debt		200,000	12,000	212,000	40,000	800	40,000	800	0	0
TOTAL DEBT		28,255,909	6,175,052	38,341,162	15,552,126	2,670,771	2,521,127	465,280	13,030,999	2,205,491

APPENDIX D**DEBT OBLIGATIONS FY 20 - FY 26**

Issue	Maturity Date	FY 2021 Projected	FY 2022 Projected	FY 23 Projected	FY 24 Projected	FY 25 Projected	FY 26 Projected	FY 27 Projected	Future Periods
General Fund Municipal Debt:									
Municipal:									
Road Improvements, FY 2012	FY 21	458,438	0						
South Amherst School Roof Repair and Renovation	FY 22	15,600	15,300	0					
Central Fire Station Renovations	FY 24	19,596	19,044	18,584	0				
Roads 2013	FY 24	106,500	103,500	101,000	0				
AFD Pumper Truck	FY 24	44,000	43,200	42,400	41,200	0			
East ST School Renovations	FY 25	79,800	77,000	74,200	72,800	71,400	0		
24 Montague Rd Land Acquisition	FY 22	145,800	140,400	0					
Fort River School Study	FY 21	29,525	0						
Wildwood School Boilers	FY 23	106,000	55,458	0					
Short Term Interest		30,000							
Subtotal Municipal Debt		1,035,259	453,902	236,184	114,000	71,400	0	0	0
Regional School District Debt (Amherst Share):									
Capital Projects of '13-'15	FY 26	176,903	172,168	169,011	165,854	162,697	155,632	0	
Capital Projects of '16-'18	FY 29	165,238	145,135	116,660	49,090	0			
Subtotal Regional School District Debt		342,141	317,303	285,671	214,944	162,697	155,632	0	0
CPA Fund Debt									
Hawthorne Land Acquisition	FY 21	50,938	0						
Housing authority co-project	FY 22	36,400	35,700	0					
S. East St Land acquisition	FY 24	6,600	6,480	6,360	6,180	0			
Ann Whalen Unit Preservation (Housing)	FY 24	12,100	11,880	11,660	11,330	0			
Kieras Land Acquisition	FY 24	26,500	26,000	25,500	0				
Rolling Green Unit Preservation (Housing)	FY 25	147,200	142,000	136,800	134,200	81,600	0		
Groff Park Modernization	FY 24	108,000	106,000	104,000	102,000	0			
Kendrick Park	FY 25	62,150	60,088	58,016	55,944	53,872	0		
Subtotal CPA Fund Debt		449,888	388,148	342,336	309,654	135,472	0	0	0
TOTAL GENERAL FUND DEBT		1,827,288	1,159,353	864,191	638,598	369,569	155,632	0	0

APPENDIX D**DEBT OBLIGATIONS FY 20 - FY 26**

Issue	Maturity Date	FY 2021 Projected	FY 2022 Projected	FY 23 Projected	FY 24 Projected	FY 25 Projected	FY 26 Projected	FY 27 Projected	Future Periods
Water Fund Debt									
Centennial WTP Improvements	FY 32	254,850	250,850	246,850	242,850	238,850	234,850	230,600	1,079,200
Pine St Extensions	FY 34	72,250	71,250	70,250	68,750	67,250	65,750	64,250	402,125
Radio Read Meters	FY 28	105,600	102,400	99,200	96,000	92,800	89,600	86,400	83,200
Centennial Treatment Plant Engineering	FY 31	27,680	96,880	94,112	91,344	88,576	85,808	83,040	304,480
TOTAL WATER FUND DEBT		460,380	521,380	510,412	498,944	487,476	476,008	464,290	1,869,005
Sewer Fund Debt									
Sewer Extensions, 2012 and 2013	FY 33	275,429	269,031	253,666	243,000	239,000	234,875	230,625	1,287,500
Pine St Extensions	FY 34	75,550	74,490	73,430	71,840	67,250	65,750	64,250	402,125
Phase II Amherst Woods Ext's	FY 33	330,000	320,000	310,000	300,000	290,000	280,000	270,000	1,410,000
Gravity Belt Thickener Design	FY 26	30,000	99,600	96,280	92,960	89,640	86,320	-	
TOTAL SEWER FUND DEBT		710,979	763,121	733,376	707,800	685,890	666,945	564,875	3,099,625
Transportation Fund Debt									
Amity Lot, Crosswalk & HP ramp	FY 21	40,800	0						
TOTAL TRANSPORTATION FUND DEBT		40,800	0	0	0	0	0	0	0
TOTAL ENTERPRISE FUND DEBT		1,212,159	1,284,501	1,243,788	1,206,744	1,173,366	1,142,953	1,029,165	4,968,630
TOTAL DEBT SERVICE (ALL FUNDS)		3,039,447	2,443,854	2,107,979	1,845,342	1,542,935	1,298,585	1,029,165	4,968,630

APPENDIX E**Community Development Block Grant (CDBG)**

The Community Development Block Grant (CDBG) is an important source of funding for Town projects and services.

Amherst is considered a Mini-entitlement community because of its “high statistical indication of need, poverty rate and size” and applies annually to the Massachusetts Department of Housing and Community Development (DHCD) for CDBG funds that come from the U.S. Department of Housing and Urban Development (HUD). As a Mini-entitlement community, the Town can apply for \$825,000 in funding for projects, programs, and services that improve the lives of Amherst’s low- and moderate-income residents whose annual income does not exceed 80% of the Area Median Income as determined by HUD.

The CDBG Advisory Committee, with assistance from Town staff, advises the Town Manager on the Town’s Mini-entitlement application process by holding public hearings and public meetings so that Amherst residents and boards and committees have an opportunity to discuss funding priorities and target areas for projects. The CDBG Advisory Committee solicits proposals from the community and then prioritizes its recommendations to the Town Manager who determines the final projects to be included in the Town’s application to DHCD.

For the 2019 CDBG grant, Amherst received approximately \$335,000 to complete the multi-use path along East Hadley Road, \$200,000 for affordable housing being developed by Valley CDC, and \$165,000 in funding for five social services. The multi-use path on East Hadley Road will connect one of the Town’s highest needs neighborhood with the newly renovated Groff Park, as well as public transportation on Route 116. The affordable housing project proposes to develop 28 units of affordable studio apartments for a range of incomes, from extremely low-income individuals to moderate income levels. The social service agencies that received funding include the food pantry at the Amherst Survival Center, supportive housing program at Family Outreach of Amherst, adult education at the Literacy Project, immigrant education and career training at the Center for New Americans and youth mentoring through Big Brothers Big Sisters. A designated portion of the CDBG grant is spent on administration.

APPENDIX F**TRANSPORTATION FUND DATA**

UMASS TRANSIT PVTA PASSENGERS BY ROUTE Summary							
ROUTE	FY 16	FY 17	Diff	FY 18	Diff	FY 19	Diff
Route 30 (North Amherst/Old Belchertown)	1,116,039	1,064,800	(51,239)	999,301	(65,499)	996,287	(3,014)
Route 31 (Sunderland/South Amherst)	1,009,142	954,149	(54,993)	936,826	(17,323)	897,100	(39,726)
Route 33 (Shopper Shuttle/Puffers Pond)	275,163	268,306	(6,857)	262,035	(6,271)	226,916	(35,119)
Route 34 (Orchard Hill)	334,243	360,309	26,066	344,912	(15,397)	275,285	(69,627)
Route 35 (Mullins Center)	382,046	413,949	31,903	445,608	31,659	418,963	(26,645)
Route 36 (Atkins Corner/Olympia Drive)	22,632	27,902	5,270	30,447	2,545	28,379	(2,068)
Route 38 (MHC)	288,248	279,817	(8,431)	267,061	(12,756)	235,965	(31,096)
Route 39 (Smith/Hampshire)	71,762	53,833	(17,929)	59,988	6,155	56,159	(3,829)
Route 45 (B'town)	75,651	71,533	(4,118)	61,206	(10,327)	48,612	(12,594)
Route 46 (S. Drfld)	16,606	15,704	(902)	13,438	(2,266)	3,226	(10,212)
Trippers	8,934	7,706	(1,228)	4,094	(3,612)	8,776	4,682
TOTALS	3,600,466	3,518,008	(82,458)	3,424,916	(93,092)	3,195,668	(229,248)

APPENDIX F**TRANSPORTATION FUND DATA**

UMASS TRANSIT													
PVTA Passengers by Route													
FY17													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst/Old Belchertown Rd.)	29,817	33,598	140,176	143,104	110,968	93,354	67,768	120,363	112,816	121,482	62,609	28,745	1,064,800
Route 31 (Sunderland/South Amherst)	31,884	35,537	119,156	123,840	99,269	81,750	63,086	101,824	100,291	106,032	59,456	32,024	954,149
Route 33 (Shopper Shuttle/Puffers Pond)	17,590	18,967	28,612	28,686	25,604	21,180	20,106	23,604	23,760	24,811	18,721	16,665	268,306
Route 34 (Orchard Hill)	0	0	42,324	52,019	44,107	35,205	21,674	48,117	49,106	51,307	16,450	0	360,309
Route 35 (Mullins Center)	0	0	47,775	58,473	48,510	43,954	25,431	57,782	57,131	57,154	17,739	0	413,949
Route 36 (Atkins Corner/Olympia Drive)	5,000	5,620	975	0	769	946	2,741	0	1,265	0	3,868	6,718	27,902
Route 38 (MHC)	0	0	40,909	41,591	34,110	24,733	18,887	36,520	31,493	39,356	12,218	0	279,817
Route 39 (Smith/Hampshire)	0	0	7,834	7,764	7,318	4,489	3,232	7,338	5,749	7,333	2,776	0	53,833
Route 45 (Belchertown Center)	3,556	3,940	7,782	8,354	6,736	5,610	5,426	7,556	7,477	6,955	4,439	3,702	71,533
Route 46 (South Deerfield/Whately Park & Ride)	781	865	1,708	1,834	1,479	1,232	1,191	1,659	1,641	1,527	974	813	15,704
Trippers	0	0	1,840	1,355	963	672	594	1,081	672	476	53	0	7,706
TOTALS	88,628	98,527	439,091	467,020	379,833	313,125	230,136	405,844	391,401	416,433	199,303	88,667	3,518,008
UMASS TRANSIT													
PVTA Passengers per In-Service Hour (Hastus)													
FY17													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst/Old Belchertown Rd.)	41.63	44.63	88.08	87.11	78.73	65.19	65.03	78.22	71.81	77.33	55.27	39.64	66.06
Route 31 (Sunderland/South Amherst)	44.29	45.71	74.34	74.78	69.86	56.51	59.45	65.68	63.34	66.94	51.71	42.78	59.61
Route 33 (Shopper Shuttle/Puffers Pond)	27.27	26.83	42.10	42.67	40.32	31.51	29.59	37.76	33.61	38.47	27.55	24.52	33.52
Route 34 (Orchard Hill)	0.00	0.00	53.38	62.32	66.46	53.04	74.17	60.68	65.72	64.71	44.27	0.00	60.53
Route 35 (Mullins Center)	0.00	0.00	54.98	59.75	65.55	59.40	80.16	63.50	70.60	60.98	44.86	0.00	62.20
Route 36 (Atkins Corner/Olympia Drive)	16.78	17.47	20.45	0.00	10.61	9.79	12.60	0.00	14.96	0.00	20.01	21.38	16.01
Route 38 (MHC)	0.00	0.00	37.39	32.24	30.31	25.40	22.72	30.64	30.71	31.70	22.89	0.00	29.33
Route 39 (Smith/Hampshire)	0.00	0.00	12.14	11.47	11.28	8.12	5.85	10.40	9.69	9.94	8.83	0.00	9.75
Route 45 (Belchertown Center)	19.02	18.32	34.49	38.63	33.06	25.22	25.47	36.74	32.13	33.82	20.69	18.00	27.96
Route 46 (South Deerfield/Whately Park & Ride)	8.88	8.55	16.12	17.96	15.44	11.78	11.89	16.85	14.77	15.52	9.58	8.40	12.98
Trippers	0.00	0.00	31.64	37.67	35.93	25.07	50.55	33.78	21.82	14.51	3.52	0.00	28.28
HOURS	2,691.52	2,916.85	7,847.37	8,243.00	7,164.41	7,053.02	5,417.81	7,782.48	7,624.25	7,845.92	5,186.94	2,809.69	72,583.26
miles	38,928	42,607	108,370	114,327	100,428	98,399	80,643	108,039	105,711	111,085	73,151	41,384	1,023,071

APPENDIX F**TRANSPORTATION FUND DATA**

UMASS TRANSIT													
PVTA Passengers by Route													
FY18													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst/Old Belchertown Rd.)	27,860	30,223	133,236	132,029	103,536	82,035	65,383	113,443	103,393	123,982	56,213	27,968	999,301
Route 31 (Sunderland/South Amherst)	30,675	35,365	121,676	121,320	96,828	74,757	59,604	102,699	93,465	108,176	61,355	30,906	936,826
Route 33 (Shopper Shuttle/Puffers Pond)	16,737	18,328	28,883	27,946	23,960	19,118	18,612	24,126	23,079	26,194	18,686	16,366	262,035
Route 34 (Orchard Hill)	0	0	43,679	50,357	42,925	31,193	21,983	48,368	41,636	53,380	11,391	0	344,912
Route 35 (Mullins Center)	0	0	53,896	64,147	54,698	42,277	27,794	64,153	53,448	69,534	15,661	0	445,608
Route 36 (Atkins Corner/Olympia Drive)	5,823	6,679	996	0	937	885	2,526	0	1,564	0	4,387	6,650	30,447
Route 38 (MHC)	0	0	40,604	41,762	31,232	23,131	17,523	33,890	30,243	38,127	10,549	0	267,061
Route 39 (Smith/Hampshire)	0	0	8,548	8,201	7,598	5,318	4,085	8,089	6,846	8,627	2,676	0	59,988
Route 45 (Belchertown Center)	3,205	3,794	7,279	7,052	6,126	4,463	4,490	6,135	5,588	6,032	3,828	3,214	61,206
Route 46 (South Deerfield/Whately Park & Ride)	704	833	1,598	1,548	1,345	980	986	1,347	1,227	1,324	840	706	13,438
Trippers	0	0	728	528	564	152	224	495	429	919	55	0	4,094
TOTALS	85,004	95,222	441,123	454,890	369,749	284,309	223,210	402,745	360,918	436,295	185,641	85,810	3,424,916
UMASS TRANSIT													
PVTA Passengers per In-Service Hour (Hastus)													
FY18													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst/Old Belchertown Rd.)	39.85	40.15	84.23	77.81	71.02	62.81	60.18	73.71	68.16	76.30	51.64	39.19	62.09
Route 31 (Sunderland/South Amherst)	42.61	45.49	76.36	70.99	65.95	56.61	53.96	66.25	61.07	66.09	55.45	41.98	58.57
Route 33 (Shopper Shuttle/Puffers Pond)	25.95	25.93	43.75	40.68	37.87	30.35	27.49	38.74	33.59	39.70	27.60	24.80	33.04
Route 34 (Orchard Hill)	0.00	0.00	55.04	57.41	60.80	53.72	65.79	60.95	58.98	63.90	34.51	0.00	56.79
Route 35 (Mullins Center)	0.00	0.00	60.84	63.53	70.94	64.10	77.15	70.28	68.13	71.83	44.03	0.00	65.65
Route 36 (Atkins Corner/Olympia Drive)	19.28	20.47	27.48	0.00	12.92	9.15	12.30	0.00	18.48	0.00	21.36	19.23	17.85
Route 38 (MHC)	0.00	0.00	36.02	31.99	28.55	24.18	20.44	28.43	29.94	30.34	21.72	0.00	27.96
Route 39 (Smith/Hampshire)	0.00	0.00	13.66	12.61	12.30	10.17	7.54	12.13	12.46	12.18	9.93	0.00	11.44
Route 45 (Belchertown Center)	17.14	17.64	33.95	31.24	30.11	22.16	20.91	29.62	24.94	27.73	17.76	16.20	24.12
Route 46 (South Deerfield/Whately Park & Ride)	8.00	8.23	21.22	20.26	19.71	14.77	14.33	19.60	16.75	18.34	12.38	11.73	15.44
Trippers	0.00	0.00	20.75	13.48	17.92	7.64	14.98	14.50	14.01	25.10	7.61	0.00	15.11
HOURS	2,678.26	2,920.90	7,767.10	8,425.46	7,253.92	6,477.51	5,569.38	7,726.31	7,327.03	8,162.96	4,889.92	2,749.90	71,948.65
miles	39,326	43,037	107,498	116,367	101,105	90,801	82,255	106,968	101,570	112,930	68,957	39,730	1,010,544

APPENDIX F**TRANSPORTATION FUND DATA**

UMASS TRANSIT													
PVTA Passengers by Route													
FY19													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst/Old Belchertown Rd.)	28,031	31,378	132,151	135,298	101,406	81,453	62,491	116,834	102,201	122,967	55,321	26,756	996,287
Route 31 (Sunderland/South Amherst)	29,406	35,228	114,709	121,136	92,600	74,111	56,835	99,362	89,217	104,070	51,740	28,686	897,100
Route 33 (Shopper Shuttle/Puffers Pond)	17,767	18,806	23,249	17,839	15,713	14,237	17,058	22,849	21,987	24,883	17,743	14,785	226,916
Route 34 (Orchard Hill)	0	0	36,860	35,626	26,705	20,870	18,176	43,177	36,623	47,251	9,997	0	275,285
Route 35 (Mullins Center)	0	0	54,934	54,257	42,052	35,302	25,740	66,494	53,300	71,372	15,512	0	418,963
Route 36 (Atkins Corner/Olympia Drive)	6,520	7,894	766	0	661	960	2,317	0	1,378	0	3,121	4,762	28,379
Route 38 (MHC)	0	0	37,075	35,996	27,749	17,924	14,435	31,962	26,089	36,119	8,616	0	235,965
Route 39 (Smith/Hampshire)	0	0	8,333	7,966	7,316	4,634	3,612	7,983	6,002	8,281	2,032	0	56,159
Route 45 (Belchertown Center)	3,207	3,880	5,666	5,686	4,143	3,079	3,372	4,531	4,683	5,337	2,909	2,119	48,612
Route 46 (South Deerfield/Whately Park & Ride)	704	852	230	243	186	149	114	199	179	209	104	57	3,226
Trippers	0	0	949	1,343	962	467	891	1,644	1,087	1,402	31	0	8,776
TOTALS	85,635	98,038	414,922	415,390	319,493	253,186	205,041	395,035	342,746	421,891	167,126	77,165	3,195,668
UMASS TRANSIT													
PVTA Passengers per In-Service Hour (Hastus)													
FY19													
ROUTE	July	August	September	October	November	December	January	February	March	April	May	June	Total
Route 30 (North Amherst/Old Belchertown Rd.)	39.44	41.68	88.03	80.84	75.45	65.00	61.47	79.50	73.88	76.58	55.82	40.74	64.87
Route 31 (Sunderland/South Amherst)	40.15	45.31	76.28	72.27	68.75	58.96	55.73	67.52	64.36	64.72	52.47	44.05	59.21
Route 33 (Shopper Shuttle/Puffers Pond)	26.93	26.74	46.96	43.77	42.27	32.45	26.82	39.10	35.05	39.12	27.90	24.58	34.31
Route 34 (Orchard Hill)	0.00	0.00	53.65	55.05	56.74	58.84	60.27	60.28	60.71	59.68	37.88	0.00	55.90
Route 35 (Mullins Center)	0.00	0.00	66.82	66.00	72.88	71.05	71.45	72.84	70.47	71.64	49.40	0.00	87.51
Route 36 (Atkins Corner/Olympia Drive)	21.47	24.06	31.52	0.00	9.13	9.95	11.30	0.00	16.31	0.00	14.37	15.79	19.24
Route 38 (MHC)	0.00	0.00	30.83	25.68	24.08	20.54	21.05	27.06	27.74	28.30	19.28	0.00	24.95
Route 39 (Smith/Hampshire)	0.00	0.00	13.06	12.05	11.85	9.41	7.60	12.01	11.22	11.53	8.38	0.00	10.79
Route 45 (Belchertown Center)	16.16	17.85	29.48	25.92	22.38	16.97	18.11	23.77	24.27	25.43	15.59	13.35	20.77
Route 46 (South Deerfield/Whately Park & Ride)	8.00	12.92	10.52	10.68	9.79	8.05	6.16	10.08	9.06	9.61	5.70	3.80	8.70
Trippers	0.00	0.00	19.61	28.84	28.56	27.23	36.62	28.47	22.38	21.96	10.23	0.00	24.88
HOURS	2,700.88	2,883.24	7,268.17	7,721.88	6,308.44	5,578.70	5,020.58	7,406.99	6,698.17	8,079.19	4,383.30	2,423.67	66,473.21
miles	39,424	42,187	98,013	105,619	87,561	78,683	71,170	101,536	91,656	110,624	60,767	33,795	921,035

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

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

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

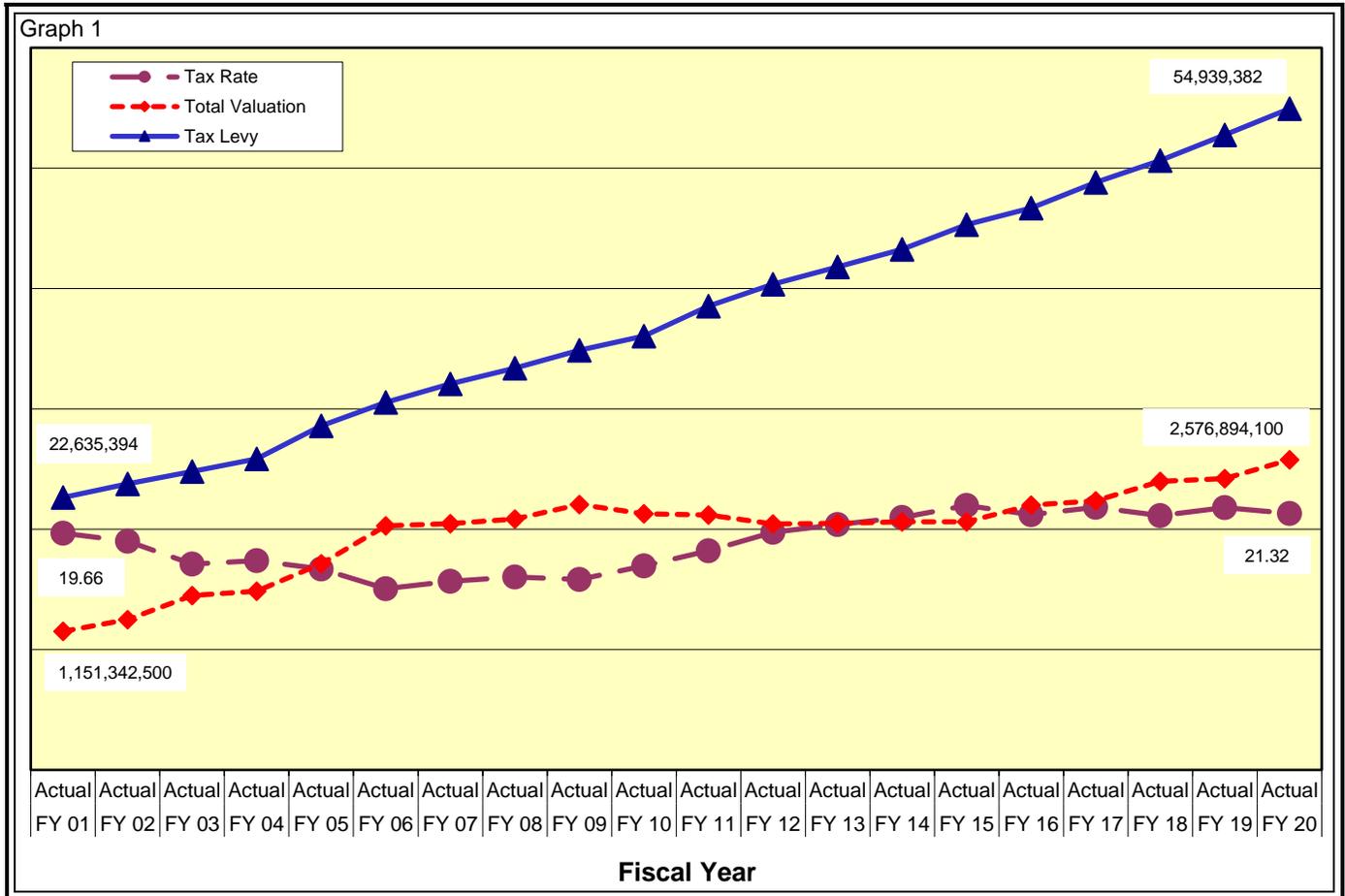
RECURRING REVENUE SUMMARY
FY 10 – FY 19

	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
	Actual									
<u>Taxes and Excise:</u>										
Real & Personal	36,067,594	38,959,791	40,344,032	41,799,726	43,254,058	44,993,435	46,699,210	48,827,161	50,972,199	52,283,020
Payments in Lieu of Taxes	937,568	937,452	947,646	941,877	947,025	948,735	948,435	950,525	977,397	982,281
Excise Taxes	1,698,222	1,918,250	2,198,362	2,233,020	2,336,987	2,327,782	2,561,676	2,542,360	2,661,946	2,607,734
<i>Total</i>	38,703,384	41,815,493	43,490,040	44,974,623	46,538,070	48,269,952	50,209,321	52,320,046	54,611,542	55,873,035
<u>Other Local Source Revenues</u>										
Charges for Services										
Departmental Revenue	1,292,870	1,435,020	1,314,518	1,484,745	1,092,364	1,428,148	1,548,636	1,419,010	1,221,496	3,483,606
Fees										45,353
Rentals	57,732	74,506	85,438	85,729	97,954	85,965	102,243	131,392	137,726	134,751
Licenses and Permits	808,840	739,013	884,535	1,109,086	1,102,441	1,301,754	1,529,475	1,190,837	926,576	1,360,679
Special Assessments	855,146	695,986	671,811	649,540	583,126	741,867	763,033	878,930	913,056	942,869
Fines and Forfeits	178,086	243,692	256,169	269,229	232,437	147,562	129,758	101,928	127,331	80,917
Penalties and Interest	179,980	199,214	210,239	216,058	303,430	223,077	203,416	260,469	330,465	294,564
Investment Income	159,206	103,369	79,177	76,094	53,610	96,608	107,336	90,117	101,309	233,387
Miscellaneous	1,535,615	1,738,937	1,791,024	1,249,408	1,153,087	136,250	488,533	403,311	370,391	421,386
<i>Total</i>	5,067,475	5,229,737	5,292,911	5,139,889	4,618,449	4,161,230	4,872,430	4,475,994	4,128,350	6,997,510
TOTAL LOCAL REVENUES	43,770,859	47,045,230	48,782,951	50,114,512	51,156,519	52,431,182	55,081,751	56,796,040	58,739,892	62,870,545
<u>State Aid:</u>										
Chapter 70	6,141,373	5,782,594	5,813,638	5,864,398	5,895,073	5,925,198	5,954,998	6,020,943	6,055,023	6,088,203
Lottery										
Unrestricted General Govt Aid	7,417,544	7,120,842	6,605,976	7,120,842	7,289,164	7,491,306	7,760,993	8,094,716	8,410,410	8,704,774
Additional Assistance										
Other Cherry Sheet Revenues	679,131	611,901	683,496	605,394	690,581	709,425	489,774	623,200	463,244	542,763
Other State Revenues	72,139	73,096	70,456	295,553	329,204	345,652	430,346	441,403	737,370	730,515
<i>Total</i>	14,310,187	13,588,433	13,173,566	13,886,187	14,204,022	14,471,581	14,636,111	15,180,262	15,666,047	16,066,255
<u>Other Financing Sources</u>										
Special Revenue Funds	2,094,262	2,117,978	2,276,577	2,546,028	2,355,028	2,839,433	2,592,292	2,594,380	2,599,780	2,800,114
Available Funds	83,774	44,844	44,844	83,798						
Surplus Funds:										
Free Cash	1,044,833	66,347	65,250	218,200	1,602,341	125,000	836,675	1,328,964	3,561,633	515,000
Stabilization Fund							105,000	0		
Enterprise Fund Reimburs.	797,467	830,089	831,243	852,083	880,193	1,050,777	1,067,358	1,192,643	1,115,339	1,135,942
Overlay Surplus			39,000		160,028			115,000		300,000
Miscellaneous										320,843
Jones Inc										
<i>Total</i>	4,020,336	3,059,258	3,256,914	3,700,109	4,997,590	4,015,210	4,601,325	5,230,987	7,276,752	5,071,899
TOTAL REVENUES	62,101,382	63,692,921	65,213,431	67,700,808	70,358,131	70,917,973	74,319,187	77,207,289	81,682,691	84,008,699

RECURRING EXPENDITURE SUMMARY
FY 10 – FY 19

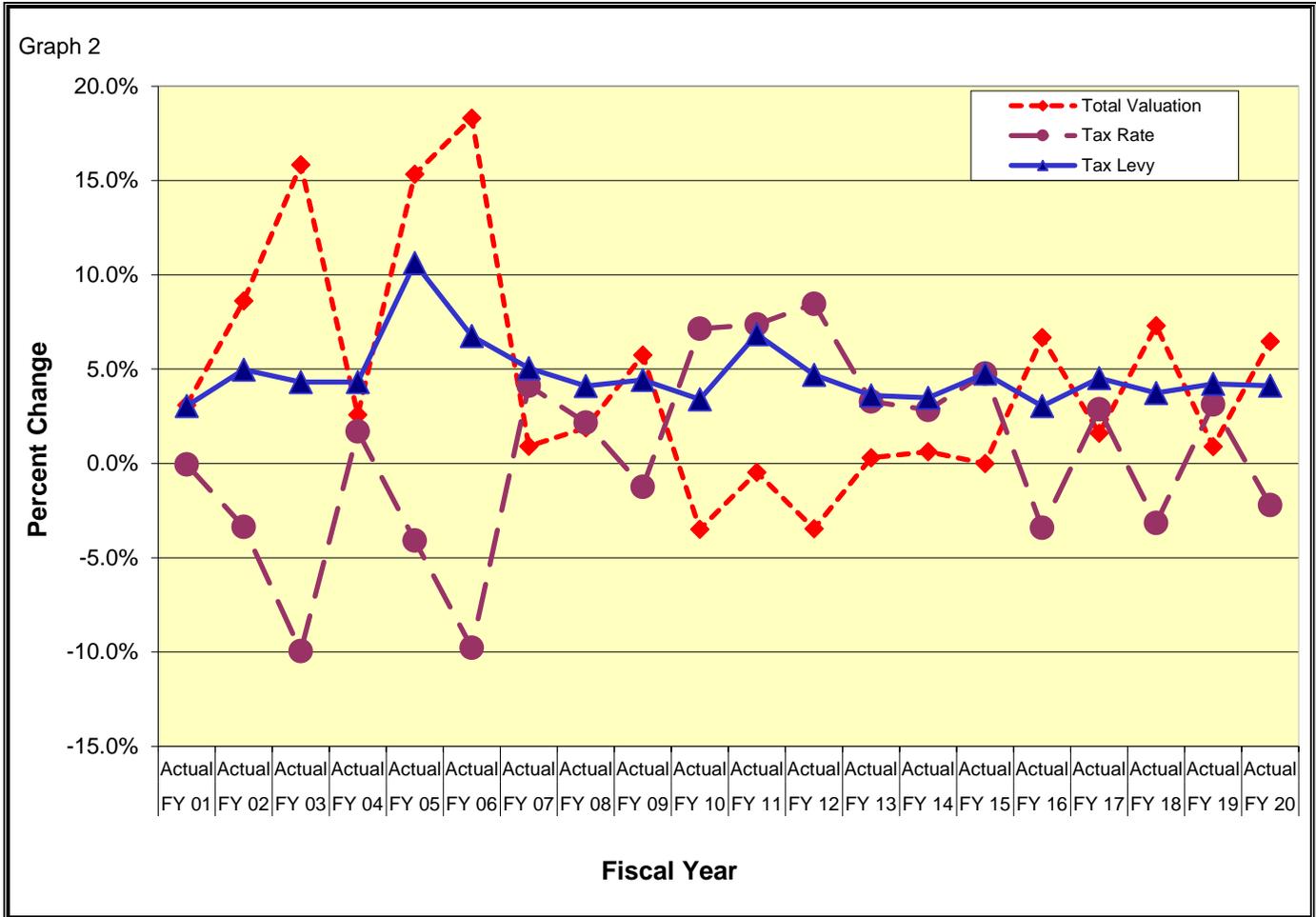
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL
GENERAL GOVERNMENT:										
Town Council										48,991
Select Board/Town Mgr	223,184	309,252	244,920	249,184	252,261	276,078	344,103	364,483	397,065	370,634
Fin Comm & Res Fund	580	550	634	878	887	822	1,159	8,404	2,372	345
Elect & Regis	29,257	50,569	42,008	77,443	31,940	50,314	45,719	79,684	33,327	68,289
Finance Department	836,395	822,734	855,276	891,474	905,876	943,390	940,216	916,356	966,974	984,852
Town Clerk's Office	161,039	173,285	180,743	193,229	195,245	207,670	191,748	196,646	206,598	209,666
Legal Services	125,797	137,237	174,287	117,896	135,220	113,401	116,612	116,995	69,507	91,924
Human Resources/Human Rights	155,164	134,428	193,251	152,208	152,696	149,558	186,101	196,836	185,866	263,341
Employee Pay and Benefits	2,868,547	2,931,935	3,019,192	3,670,560	3,189,862	3,089,442	3,131,233	3,117,848	3,902,810	3,447,122
Information Technology	478,780	491,892	500,942	522,338	503,452	481,683	517,985	522,224	526,607	583,350
Facilities Maintenance	440,102	438,251	420,175	437,966	502,831	478,542	477,806	495,788	491,860	548,977
General Services	378,822	358,507	387,688	301,578	382,187	471,566	454,834	341,119	499,025	302,541
<i>Total</i>	<u>5,697,667</u>	<u>5,848,640</u>	<u>6,019,118</u>	<u>6,614,755</u>	<u>6,252,457</u>	<u>6,262,466</u>	<u>6,407,517</u>	<u>6,356,383</u>	<u>7,282,011</u>	<u>6,920,029</u>
PUBLIC SAFETY:										
Police	3,863,374	3,712,557	3,925,667	4,064,748	4,177,267	4,362,392	4,441,382	4,569,588	4,738,303	4,776,602
Police Facility	196,498	197,874	181,407	188,878	208,373	186,127	221,110	209,626	219,009	220,860
Fire/EMS	3,771,709	3,868,072	3,848,915	3,990,973	4,093,704	4,350,636	4,503,744	4,576,466	4,520,940	4,668,604
Communications Center	490,783	554,084	541,510	578,087	607,665	626,235	634,485	643,829	683,501	667,869
Animal Welfare	49,121	52,366	51,737	53,751	53,787	55,442	55,867	57,901	60,035	64,002
<i>Total</i>	<u>8,371,485</u>	<u>8,384,953</u>	<u>8,549,237</u>	<u>8,876,437</u>	<u>9,140,796</u>	<u>9,580,832</u>	<u>9,856,588</u>	<u>10,057,411</u>	<u>10,221,788</u>	<u>10,397,937</u>
PUBLIC WORKS:										
Public Works Administration	236,116	259,075	286,085	279,044	315,861	302,210	360,668	369,649	384,857	384,954
Highway	654,469	718,467	741,264	643,309	681,129	716,555	784,634	731,848	771,332	819,648
Snow and Ice Removal	187,455	280,081	150,238	187,280	418,813	531,586	224,955	501,550	378,238	395,045
Street and Traffic Lights	128,037	114,754	104,938	102,591	83,309	64,910	60,279	62,855	114,022	91,461
Equipment Maintenance	226,039	239,442	258,364	263,912	268,046	244,365	254,432	266,471	250,847	232,699
Tree and Grounds Maintenance			410,098	452,586	435,442	450,456	416,314	432,305	480,047	500,697
Tree Care & Pest Co.	73,559	71,282								
Town Cemeteries	16,156	17,197								
Parks, Commons & Downtown Maintenance	276,647	312,559								
<i>Total</i>	<u>1,798,478</u>	<u>2,012,857</u>	<u>1,950,987</u>	<u>1,928,722</u>	<u>2,202,600</u>	<u>2,310,082</u>	<u>2,101,281</u>	<u>2,364,678</u>	<u>2,379,343</u>	<u>2,424,505</u>
PLANNING, CONSERVATION, INSPECTIONS:										
Planning Department	266,851	232,038	251,398	268,560	250,432	337,293	329,630	371,842	334,683	312,582
Conservation Commission	244,045	215,219	265,645	261,897	282,319	330,880	310,465	322,028	385,471	402,162
Inspection Services	314,876	315,227	361,743	397,822	440,799	455,864	612,506	624,657	681,848	719,952
<i>Total</i>	<u>825,772</u>	<u>762,484</u>	<u>878,785</u>	<u>928,279</u>	<u>973,550</u>	<u>1,124,037</u>	<u>1,252,602</u>	<u>1,318,526</u>	<u>1,402,003</u>	<u>1,434,697</u>
COMMUNITY SERVICES:										
Public Health	247,636	234,787	246,265	243,102	259,315	282,671	184,366	183,891	118,847	116,309
Community Development	0	0								
Senior Center	173,536	176,485	180,059	183,820	188,595	193,213	211,361	230,141	249,147	271,637
Veterans' Services and Benefits	253,976	328,590	331,260	357,005	322,393	305,552	310,928	294,710	239,651	223,228
Town Commemorations	787	350								
Social Services						107,491	37,500	20,000	16,126	74,000
Leisure Serv. & S.E.	554,180	453,943	478,136	533,041	513,765	529,832	666,915	586,768	625,692	555,266
Pools	90,734	75,927	122,078	177,169	182,016	187,050	191,070	192,655	190,580	203,358
Golf Course	218,996	221,414	237,455	236,134	247,162	242,175	241,247	244,990	224,337	214,995
<i>Total</i>	<u>1,539,845</u>	<u>1,491,496</u>	<u>1,595,253</u>	<u>1,730,271</u>	<u>1,713,245</u>	<u>1,847,984</u>	<u>1,843,387</u>	<u>1,753,155</u>	<u>1,664,381</u>	<u>1,658,794</u>
DEBT SERVICE:										
<i>Total Town Budget</i>	<u>18,620,866</u>	<u>18,955,696</u>	<u>20,082,304</u>	<u>21,158,013</u>	<u>21,636,199</u>	<u>22,606,393</u>	<u>23,122,072</u>	<u>23,487,075</u>	<u>24,681,471</u>	<u>24,334,225</u>
Amherst Elementary School	20,332,601	21,580,892	20,771,672	21,551,249	21,989,199	21,490,563	21,854,065	21,992,281	22,522,642	23,242,365
Amherst-Pelham Regional School District	12,574,043	13,112,795	13,506,166	13,746,434	13,746,434	14,463,908	14,825,506	15,033,646	15,502,710	16,045,304
Debt Service	911,001	850,865	765,677	711,906	586,049	537,178	419,091	697,951	560,260	655,671
<i>Total School Budget</i>	<u>33,817,645</u>	<u>35,544,552</u>	<u>35,043,515</u>	<u>36,009,589</u>	<u>36,321,682</u>	<u>36,491,649</u>	<u>37,098,662</u>	<u>37,723,879</u>	<u>38,585,612</u>	<u>39,943,340</u>
Jones Library	1,467,093	1,509,623	1,665,666	1,690,788	1,741,512	1,788,532	1,833,245	1,879,077	1,926,054	1,993,466
Debt Service	54,473	47,179								
<i>Total Library Budget (excluding direct expenditures)</i>	<u>1,521,566</u>	<u>1,556,802</u>	<u>1,665,666</u>	<u>1,690,788</u>	<u>1,741,512</u>	<u>1,788,532</u>	<u>1,833,245</u>	<u>1,879,077</u>	<u>1,926,054</u>	<u>1,993,466</u>
TOTAL	<u>53,960,077</u>	<u>56,057,050</u>	<u>56,791,485</u>	<u>58,858,390</u>	<u>59,699,393</u>	<u>60,886,574</u>	<u>62,053,979</u>	<u>63,090,030</u>	<u>65,193,137</u>	<u>66,271,031</u>

TAX RATE AND PROPERTY VALUATION SUMMARY



Graph 1:
 This graph illustrates growth in property values, tax levies, and the effect of these two factors on the tax rate. Property values have increased by 124%, the tax levy by 143%, and the tax rate has increased by 8% over the period FY 01 – FY 20.

TAX RATE AND PROPERTY VALUATION SUMMARY



Graph2:

This graph shows annual percentage changes in the tax rate, tax levy and total property valuation since FY 01.

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

The second significant change was the passage of the referendum called Proposition 2½ which limited the annual increase in property tax levies to 2½% over the prior year. Throughout most of the 1980s the Town used reserves to balance budgets rather than using its allowable taxing capacity under Proposition 2½. By FY 88 the Town was taxing up to its limit and the only significant increases after that period resulted from Proposition 2½ override referendums in 1992, 2004, and 2010. For FY 92, voters approved raising taxes by more than \$1 million over the limit, by \$2 million in FY 04, and by \$1.7 million in FY 10.

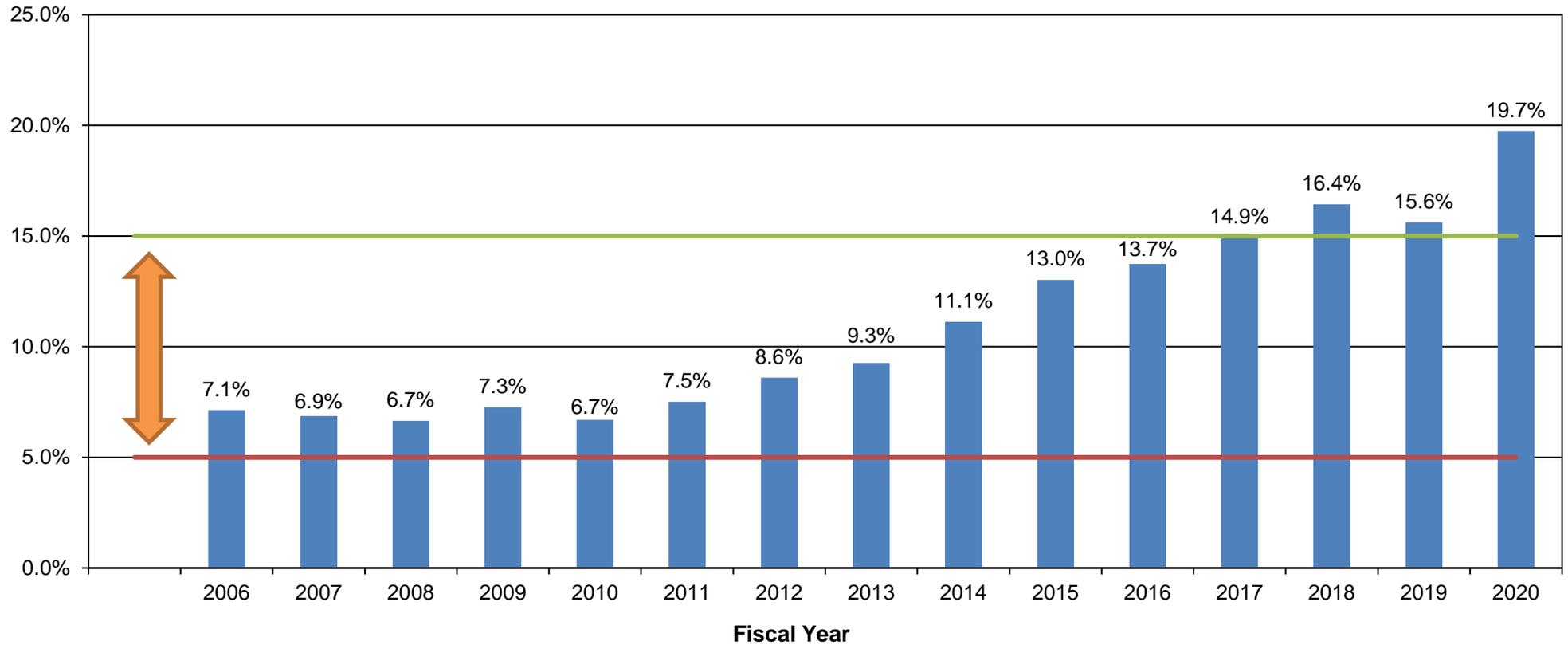
This graph illustrates the relationship between property values, tax rates and the tax levy. Generally, as long as the levy is stable, values and rates mirror each other; as values increase, rates decrease. If the levy increases and values decrease, the rate increases. If the levy and values increase,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

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

TAX RATE AND PROPERTY VALUATION SUMMARY

	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Actual
Tax Rate	18.20	19.74	20.39	20.97	21.97	21.22	21.83	21.14	21.80	21.32
Total Valuation	2,117,159,900	2,043,770,600	2,050,011,060	2,062,663,700	2,062,663,700	2,200,466,300	2,235,716,580	2,398,902,300	2,420,417,600	2,576,894,100
Residential Valuation	1,912,485,770	1,836,413,460	1,839,983,064	1,851,630,904	1,851,630,904	1,975,561,465	1,993,310,284	2,138,408,369	2,155,858,664	2,290,313,452
Residential Valuation %	90.33%	89.85%	89.75%	89.77%	89.77%	89.78%	89.16%	89.14%	89.07%	88.88%
Commercial Valuation	149,671,530	146,292,440	148,642,836	150,328,496	150,328,497	158,148,535	156,410,516	173,366,831	179,515,636	194,265,748
Commercial Valuation %	7.07%	7.16%	7.25%	7.29%	7.29%	7.19%	7.00%	7.23%	7.42%	7.54%
Industrial Valuation	4,317,000	4,557,000	4,557,000	4,557,000	4,557,001	4,669,400	4,669,400	4,713,400	4,713,400	4,768,400
Industrial Valuation %	0.20%	0.22%	0.22%	0.22%	0.22%	0.21%	0.21%	0.20%	0.19%	0.19%
Personal Property Valuation	50,685,600	56,507,700	56,828,160	56,147,300	56,147,301	62,086,900	81,326,380	82,413,700	80,329,900	87,546,500
Personal Property Valuation %	2.39%	2.76%	2.77%	2.72%	2.72%	2.82%	3.64%	3.44%	3.32%	3.40%
Open Space Valuation	-	-	-	-	-	-	-	-	-	-
Open Space Valuation %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tax Levy	38,532,310	40,344,032	41,799,726	43,254,058	45,316,721	46,693,895	48,805,693	50,632,229	52,765,104	54,939,382
Total Real Estate Parcels	6,811	6,800	6,800	6,805	6,833	6,756	6,750	6,741	6,742	6,747
Total Residential	6,255	6,246	6,248	6,251	6,289	6,283	6,282	6,281	6,277	6,290
Total Open Space										
Total Commercial	526	524	523	525	515	444	439	431	436	428
Total Industrial	30	30	29	29	29	29	29	29	29	29
Total Personal Property	266	266	264	270	271	262	258	166	179	188
New Growth (Dollars)	367,924	473,730	504,145	455,075	707,541	624,631	1,012,274	730,933	819,985	856,060
New Growth (Values)	21,706,390	26,029,140	25,539,300	22,318,540	33,740,650	30,410,465	47,703,770	33,482,920	38,788,290	39,268,810

Reserves as a Percentage of General Fund Budget



Free cash and a stabilization fund permit greater financial flexibility and provide the Town with a safety net.

FY05 to FY06, Amherst's reserves as a percentage of operating revenue declined substantially. Since FY11, reserves have gradually increased, in keeping with the Town's Financial Policies and Objectives.

With plans for major investment in capital in the 2-10 year horizon, exceeding the Reserve ceiling is an intentional buffer against future spikes in debt expense.

APPENDIX H**GLOSSARY**

The following definitions explain the meaning of some of the terms frequently used in documents and discussions related to the Town's financial matters:

Abatement	A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit. (See Commitment.)
Accounting System	The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.
Accrued Interest	The amount of interest that has accumulated on the bond since the date of the last interest payment, and in the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest.)
Additional Assistance	A state aid program that provides unrestricted general fund revenue to a certain number of communities through the Cherry Sheet. Additional Assistance evolved from the old resolution aid formula of the 1980s, but following state budget cuts, it was level funded beginning in FY 92 and then subsequently reduced.
Adopted Budget	The resulting budget that has been approved by the Town Council.
Agency Fund	One of four types of Fiduciary Funds. It is used to report resources in a purely custodial capacity by a governmental unit. Agency funds generally involve only the receipt, temporary investment, and periodic transfer of money to fulfill legal obligations to individuals, private organizations, or other governments. For example, certain employee payroll withholdings typically accumulate in an agency fund until due and forwarded to the federal government, health care provider, and so forth.
Allocation	The distribution of available monies, personnel, buildings and equipment among various Town departments, divisions or cost centers.
Amortization	The gradual repayment of an obligation over time and in accordance with a pre-determined payment schedule.
Annual Budget	An estimate of Expenditures for specific purposes during the Fiscal Year and the proposed means (estimated Revenues) for financing those activities.
Appellate Tax Board (ATB)	A board appointed by the governor that has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land valuations, exemption eligibility, property classification, and equalized valuations.
Appropriation	An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Free Cash).
Assessed Valuation	A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors. (See Fair Market Value.)
Assessment Date	The date property tax liability is fixed. In Massachusetts, property taxes are assessed as of the January 1 prior to the fiscal year. Assessors determine the physical status of taxable real and personal property, its ownership, fair cash value and usage classification as of that date. By local option (M.G.L. ch. 59 §2A), the physical status of real property on June 30 is deemed to be its condition on the previous January 1.
Audit	An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.
Audit Committee	A committee appointed by the select board, mayor, or city council, with specific responsibility to review a community's independent audit of financial statements and to address all issues relating to it as well as those outlined in the accompanying management letter.
Audit Management Letter	An independent auditor's written communication to government officials, separate from the community's audit. It generally identifies areas of deficiency, if any, and presents recommendations for improvements in accounting procedures, internal controls and other matters.
Audit Report	Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations. Almost always accompanied by a management letter.
Available Funds	Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for

	capital expenditures or other onetime costs. Examples of available funds include Free Cash, Stabilization Fund, Overlay Surplus, water surplus, and enterprise Retained Earnings. (See Reserves.)
Balance Sheet	A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.
Balance Budget	A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and Towns.
Betterments (Special Assessments)	A special property tax that may be assessed to the property owners of an area whenever part of a community benefits from a public improvement, or betterment (e.g., water, sewer, sidewalks, etc.), to reimburse the governmental entity for all, or part, of the costs it incurred in completing the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost which may be paid in full, or apportioned over a period of up to 20 years. In this case, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.
Block Grant	A Federal grant of money awarded by formula under very general guidelines that allow grantees broad latitude in spending activities. Recipients are normally state or local governments.
Bond	A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.
Bond Anticipation Note (BAN)	Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (M.G.L. ch. 44 §17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.
Bond Authorization	Action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or select board. (See Bond Issue.)
Bond Issue	The actual sale of the entire, or a portion of, the bond amount authorized by a town meeting or city council.
Bond Rating	A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed income investment. Rating agencies such as Moody's and Standard and Poor's use rating systems which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.
Bonds Authorized and Unissued	Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by town meeting or the city council to be removed from community's books.
Budget	A plan for allocating resources to support particular services, purposes and functions over a specified period of time.
Budget Calendar	The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.
Budget Message	A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.
Business-Type Activities	One of two classes of activities reported in the GASB 34 government-wide financial statements. These activities are financed in whole or in part by fees charged to users for goods or services. Some examples are enterprise (M.G.L. ch. 44 §53F½), special revenue (M.G.L. ch. 41 §69B) water, and municipal electric fund.
Capital Assets	All tangible property used in the operation of government which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Asset).
Capital Budget	An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method

	of financing for each recommended expenditure, <i>i.e.</i> , tax levy and rates, and identify those items that were not recommended. (See Capital Asset, Fixed Asset).
Capital Improvements Plan	A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital plan. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the plan, there is a set of criteria that prioritizes the expenditures.
Capital Outlay Expenditure Exclusion	A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require two-thirds vote of the select board or city council (sometimes with the mayor's approval) and a majority vote in a community wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.
Capital Projects Fund	Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
Cash	Currency, coin, checks and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.
Cash Basis of Accounting	An accounting method used that records and recognizes revenues when cash is received and expenses when cash is paid out of the Town treasury.
Cash Book	A source book of original entry, which a treasurer is required to maintain, for the purpose of recording municipal receipts, adjustments to balances, deposits to municipal accounts and disbursements through warrants.
Cash Management	The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.
Cash Receipts	Any money received by a municipality or its departments whether by cash, check or electronic transfer.
Certificate of Deposit (CD)	A bank deposit evidenced by a negotiable or non-negotiable instrument that provides on its face that the amount of such deposit, plus a specified interest, is payable to the bearer or to any specified person on a certain date specified in the instrument, at the expiration of a certain specified time, or upon notice in writing.
Chapter 61 Land	Forest, agricultural/horticultural, and recreational lands valued according to M.G.L. ch. 61, 61A, and 61B. Land is valued at its current use rather than the full and fair cash value. The commercial property tax rate is applicable for land defined under these chapters.
Chapter 70 School Funds	The school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.
Chapter 90 Highway Funds	State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of M.G.L. ch. 90 §34. The formula is based on three variables: local road mileage (58.33%) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83%) derived from the Department of Employment and Training (DET), and population estimates (20.83%) from the US Census Bureau. Local highway projects are approved in advance, and then later on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant. Under the formula, communities with a larger number of road miles receive proportionately more aid than those with fewer road miles.
Charges for Services (User Charges or Fees)	The charges levied on the users of particular goods or services provided by local government requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.
Charter School Aid	A component of ch. 70 state aid provided to a municipality for public education. Beginning in FY 99, no new charter aid will be included in ch. 70 aid, and any Charter Aid distributed in FY 98 and prior years has been included in FY 99 base aid, in ch. 70 aid, and any Charter Aid distributed in FY 98 and prior years has been included in FY 99 base aid.
Chief Procurement Officer (CPO)	An individual defined under M.G.L. ch. 30B §2 and authorized to procure supplies or services for a governmental body.
Cherry Sheet	Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Cherry Sheets are located at www.mass.gov/dls . (See Cherry Sheet Assessments, Estimated Receipts.)
Cherry Sheet Assessments	Estimates of annual charges to cover the cost of certain state and county programs.
Cherry Sheet Offset Items	Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, School Choice Receiving Tuition and public libraries grants. (See also Offset Receipts.)
Cherry Sheet Receipts	M.G.L. ch. 58 §25A provides that the Commissioner of Revenue estimate the state's funding of local reimbursement and assistance programs as authorized by law and appropriated by

	the legislature. Local assessors are required to use these figures when determining the local property tax rate.
Classification Of The Tax Rate	Each year, the select board or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor to adopt (M.G.L. ch. 40 §56), and determining whether to offer an open space discount (ch. 61, 61A and 61B), a residential exemption (ch. 59 §5C), and/or a small commercial exemption (ch. 59 §5I) to property owners.
Collective Bargaining	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.
Commercial, Industrial, Personal Property (CIP)	A group of three property types used to describe the effect of multiple tax rates. A municipality can take a number of actions to shift the levy burden associated with a single tax rate from Open Space and Residential categories to the CIP categories.
Commitment	An authorization to collect taxes, fees or other charges due a municipality. For example, the assessors' commitment of real estate taxes authorizes the collector to pursue and receive payment from property owners.
Community Preservation Act (CPA)	Enacted as M.G.L. ch. 44B in 2000, the Community Preservation Act permits cities and towns accepting its provisions to establish a restricted fund from which monies can only be appropriated for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. Acceptance requires town meeting or city council approval, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3% on real property tax bills and matching dollars from the state generated from registry of deeds fees. (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208).
Computer Assisted Mass Appraisal (CAMA)	An automated system for maintaining property data, valuing property, notifying owners, and ensuring tax equity through uniform valuations.
Consumer Price Index (CPI)	The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."
Contingent Appropriation	An appropriation that authorizes spending for a particular purpose only if subsequently approved in a voter referendum. Under M.G.L. ch. 59 §21C (m), towns may make appropriations from the tax levy, available funds or borrowing, contingent upon the subsequent passage of a Proposition 2½ override or exclusion question for the same purpose. If initially approved at an annual town meeting, voter approval of the contingent appropriation must occur by September 15. Otherwise, the referendum vote must occur within 90 days after the town meeting dissolves. The question may be placed before the voters at more than one election, but if not approved by the applicable deadline, the appropriation is null and void. If contingent appropriations are funded through property taxes, DOR cannot approve the tax rate until the related override or exclusion question is resolved or the deadline passes, whichever occurs first.
Cost-Benefit Analysis	A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.
Cost Of Living Adjustment (COLA)	Reference to language in municipal contracts that provide for annual or periodic increases in salaries and wages for employees over the course of the contract. The amount of an increase is most often negotiated based on a community's ability to pay, but is sometimes tied to the annual change in a specified index, <i>i.e.</i> , Consumer Price Index (CPI).
Debt Authorization	Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in M.G.L. ch. 44 §§1, 2, 3, 4a, 6-15.
Debt Exclusion	An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.
Debt Limit	The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under M.G.L. ch. 44 §10, debt limits are set at 5% of EQV for a city and 5% of EQV for a town. By petition to the Municipal Oversight Board, cities and towns can receive approval to increase their debt limit to 5 and 10% of EQV, respectively.
Debt Service	The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.
Debt Statement	Reference to a report, which local treasurers are required to file with the DOR, showing authorized and issued debt, debt retired and interest paid by a community during the prior

	fiscal year, as well as authorized but unissued debt at year-end. Also known as the "Statement of Indebtedness."
Deferred Revenue	Amounts that do not meet the criteria for revenue recognition. Also, earned amounts that are not yet available to liquidate liabilities of a current period.
Deficit	The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.
Demand	Notice to a delinquent taxpayer of overdue taxes typically mailed soon after the 30-day, or otherwise determined, payment period has ended.
Department	A principal, functional, and administrative entity created by statute and the Town Manager to carry out specified public services.
Department Of Revenue (DOR)	State department responsible for collecting a wide variety of taxes, providing taxpayer support, and administering programs related to municipal finance through the Division of Local Services (DLS).
Deputy Collector	If 14 days after the mailing of a demand payment is not received, the collector may issue warrants to one or more deputy collectors authorizing them to collect delinquent taxes, commonly motor vehicle excise. For outstanding excise, the deputy may mark licenses/registrations or provide evidence (e.g., death absence, poverty, insolvency or other inability of the persons assessed to pay) that the accounts are uncollectable. All amounts collected by the deputy collector should be deposited to a municipal bank account from which the deputy may be paid his compensation by check signed by the collector once the tax payments have cleared (M.G.L. ch. 60 §92). However, if a community requires all receipts be paid over to the treasurer, the deputy collector must be paid through the warrant process. (See DOR IGR 90-219)
Designated Unreserved Fund Balance	A limitation on the use of all or part of the expendable balance in a governmental fund.
Division Of Local Services (DLS)	A division within the DOR (Department of Revenue) responsible for helping Massachusetts cities and towns achieve sound and efficient fiscal management through technical assistance, training, and oversight. DLS bureaus are responsible for ensuring the fairness and equity of local property taxation, the accuracy and quality of local accounting and treasury management, interpreting state laws that affect local governance, distributing local aid, maintaining a comprehensive databank on local finances, and auditing local school districts.
Education Reform Act of 1993	State law that authorized the seven-year ch. 70 funding program for education and that established spending targets for school districts as a means to remedy educational inequities. Scheduled to end by FY 00, the program has been extended, pending agreement on further reforms.
Emergency Spending	M.G.L. ch. 44 §31 allows a community to spend in excess of appropriation in cases of major disasters that pose an immediate threat to the health or safety of persons or property, following the emergency declaration by council or select board and the approval of the Director of Accounts.
Eminent Domain	The power of a government to take property for public purposes. Frequently used to obtain real property that cannot be purchased from owners in a voluntary transaction. Property owner receives fair compensation (market value at the time of the taking) as determined through court proceedings.
Encumbrance	A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.
Enterprise Funds	A fund authorized by M.G.L. ch. 44 §53F½ that is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. Amherst has four: water, sewer, solid waste, and transportation. Both the costs and the revenues of the enterprise are segregated from other finances of the Town.
Equalized Valuations (EQV)	The determination of an estimate of the full and fair cash value of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with M.G.L. ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.
Estimated Receipts	A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projects of local revenues are often based on the previous year's

	receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts.)
Excess Levy Capacity	The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the select board or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.
Exemption	A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include veterans, blind individuals, surviving spouses, and persons over 70 years of age.
Expendable Trust	A fund, administered by the treasurer, from which both principle and interest can be expended for the purposes specified and agreed upon when the money was donated or transferred to the community. (See Trust Fund; Non Expendable Trust.)
Expenditure/Expense	An outlay of money made by municipalities to provide the programs and services within their approved budget.
Fair Market Value/Full And Fair Cash Value (FFCV)	Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner" (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956)).
Fiduciary Funds	Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include expendable trust, non-expendable trust, pension trust, and agency funds.
Financial Advisor	An individual or institution that assists municipalities in the issuance of tax exempt bonds and notes. The public finance department of a commercial bank or a non-bank advisor usually provides this service.
Financial Statement	A presentation of the assets and liabilities of a community as of a particular date and most often prepared after the close of the fiscal year.
Fiscal Year	Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2000 fiscal year is July 1, 1999 to June 30, 2000. Since 1976, the federal government fiscal year has begun October 1 and ended September 30.
Fixed Assets	Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
Fixed Costs	Costs that are legally or contractually mandated such as retirement, taxes, insurance, debt service costs or interest on loans.
Foundation Budget	The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.
Free Cash	Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds.)
Full Accrual	A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
Fund	An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
Fund Accounting	Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance	The difference between assets and liabilities reported in a governmental fund. Also known as fund equity. (See also Undesignated Fund Balance.)
General Fund	The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.
General Ledger	The accountant's record of original entry, which is instrumental in forming a paper trail of all government financial activity.
General Obligation Bonds	Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial accounting and reporting that serve to achieve some level of standardization
GIS (Geographical Information System)	A computerized mapping system and analytical tool that allows a community to raise information on a parcel, area or community wide basis. It also allows parcels to be identified and sorted on the basis of certain specified criteria. The system can integrate assessors' property data, water and sewer line networks, wetlands, floodplains and as well as other data.
Government Finance Officers Association (GFOA)	A nationwide association of public finance professionals.
Governmental Accounting Standards Board (GASB)	The ultimate authoritative on accounting and financial reporting standard setting body for state and local governments.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.
Grant	A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.
Hotel/Motel Excise	A local option since 1985 that allows a community to assess a tax on short-term room occupancy. The community may levy up to 4% of the charge for stays of less than 90 days at hotels, motels and lodging houses.
House 1 (Governor's Budget Proposal)	Designation given to the Governor's annual budget request, which is submitted to the House of Representatives by the fourth Wednesday of January. Except that a newly elected governor has eight weeks from the day he/she takes office to submit a budget. The budget is designated House 1 in the first year of the two-year legislative session and House 1A in the second year.
Indirect Cost	Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.
Inside Debt	Municipal debt incurred for purposes enumerated in M.G.L. ch. 44, §7, and measured against the community's debt limit as set under ch. 10. Consequently, the borrowing is inside the debt limit and referred to as inside debt. (See also Outside Debt.)
Interest	Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.
Interest Rate	The interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.
Internal Controls	The policies and procedures established by management to ensure the integrity and comprehensiveness of the data collected by the accounting system for use in internal and external financial reports, as well as the overall control environment in which the government operates.
Land Court	Established in 1898, the Land Court has the exclusive jurisdiction to foreclose rights of redemption on a property in tax title.
Levy	The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.
Levy Ceiling	A levy ceiling is one of two types of levy (tax) restrictions imposed by M.G.L. ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½% of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit.)
Levy Limit	A levy limit is one of two types of levy (tax) restrictions imposed by M.G.L. ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½% of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling.)

Lien	A legal claim against real or personal property to protect the interest of a party (i.e., a city or town) to whom a debt is owed (i.e., taxes). In the case of real property, the lien in favor of a municipality automatically arises each January 1, but must be secured through other action. On other property, a lien must be recorded to become secure.
Line Item Budget	A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.
Local Aid	Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.
Local Appropriating Authority	In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power upon the recommendation of the Town Manager.
Local Receipts	Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.
Long-Term Debt	Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more. (See Permanent Debt.)
Mass Appraisal	Use of standardized procedures for collecting data and appraising property to ensure that all properties within a municipality are valued uniformly and equitably.
Massachusetts General Laws (M.G.L.)	Laws passed by the Massachusetts legislature. The M.G.L. is organized by chapters with multiple sections in each chapter. Currently there are 282 chapters (see www.mass.gov/legis/laws/mgl/index.htm). Note that laws enacted prior to the current legislative session are in one location and those enacted in the current session are located in a separate location.
Massachusetts Municipal Depository Trust (MMDT)	An investment program, founded in 1977 under the supervision of the State Treasurer, in which municipalities may pool excess cash for investment.
Massachusetts School Building Authority (MSBA)	Administers the state program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district and the category of reimbursement. Projects that received their first reimbursement payment prior to July 26, 2004 will continue to get annual state payments to offset the related annual debt service. Thereafter, cities, towns, and regional school districts will receive a lump sum amount representing the state's share of the eligible project costs. (See DLS Bulletin 200420B.)
Minimum Local Contribution	The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (See Education Reform Act of 1993.)
Motor Vehicle Excise (MVE)	A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the community. The excise tax rate is set by statute at \$25.00 per \$1000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a city or town, or to the Deputy Collector who represents it.
Municipal Charges Lien	For delinquent water (M.G.L. ch. 40 §§42A-F), sewer (M.G.L. ch. 83 §§16AF), and trash (M.G.L. ch. 44 §28C(f)) charges, a community may lien these amounts on the property tax provided the enabling legislation is accepted and a certificate of acceptance is on file at the Registry of Deeds. For other unpaid local charges and fees, a community may adopt M.G.L. ch. 40 §58 separately for each purpose in order to lien each upon the property tax. The lien is created by recording a listing of a particular type of charge or fee (by parcel of land and by name) at the Registry of Deeds.
Municipal Data Bank	Located within the Division of Local Services (DLS), the Municipal Data Bank collects, organizes, stores and publishes historical financial information on cities and towns, regional districts and the Commonwealth. Public access to the data is available through links at the DLS website at www.mass.gov/dls .
Net Assets Unrestricted (Formerly Retained Earnings)	An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).
Net School Spending (NSS)	School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (See Education Reform Act of 1993).
Net School Spending Requirement	Sum of a school district's minimum local contribution and the Chapter 70 aid received in a given fiscal year (FY). Municipalities and regional school districts must appropriate funds sufficient to the net school spending requirement. In addition to the NSS requirement funds need to be appropriated to support costs of student transportation, fixed assets, long term debt service, and other costs not part of the NSS. Ch. 194 §126 of the Acts of 1998 limits

	the net school spending requirement for regional vocational districts to 150% of the foundation budget. When the net school spending requirements exceed 150% of the foundation budget, the required local contributions of the member towns are reduced proportionately. Any reduction is applied to any below foundation districts to which the municipality belongs.
New Growth	The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY 09 is based on new construction, etc. that occurred between January and December 2007. In the fall of 2008, when new growth is being estimated to set the FY 09 levy limit, the FY 08 tax rate is used in the calculation.
Non-Allocated Receipts	Municipal receipts that need not be expended in a particular way due to their source. Non-allocated receipts are listed on page 3 of the Tax Rate and Pro Forma Recapitulation form. Specifically excluded are offset receipts, enterprise funds, and revolving funds.
Non-Expendable Trust	A trust fund administered by the treasurer, from which principle, but not interest, can be expended for the purposes specified by the donor or agreed upon when the money was donated or transferred to the community. (See Trust Fund; Expendable Trust.)
Non-Recurring Revenue Source	A one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year-to-year. (See Recurring Revenue Source.)
Objects Of Expenditures	A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."
Official Statement	A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.
Offset Receipts	A local option that allows estimated receipts of a particular department to be earmarked for use of the department and appropriated to offset its annual operating budget. If accepted, M.G.L. ch. 44 §53E limits the amount of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve use of a higher amount before appropriation. Actual collections greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.
Operating Budget	A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.
Other Amounts To Be Raised (see Tax Recapitulation Sheet)	Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.
Other Post-Employment Benefits (OPEB)	Employees of state and local governments may be compensated in a variety of forms in exchange for service that will not be received until after their employment with the government ends. The most common type of these post-employment benefits is a pension. Post-employment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare services provided to eligible retirees, including in some cases their beneficiaries. They may also include life insurance. As a group, these are referred to as OPEB.
Outside Debt	Municipal borrowing for purposes enumerated in M.G.L. ch. 44, §8, the debt incurred for which is not measured against the community's debt limit per ch. 10. Consequently, the borrowing is outside the debt limit and referred to as outside debt. (See Inside Debt.)
Overlay Reserve (Provision for Abatements & Exemptions)	An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.
Overlay Deficit	A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.
Overlay Surplus	Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.
Override	A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Override Capacity	The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.
Payments In Lieu Of Taxes (PILOT)	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
Permanent Debt	Borrowing by a community typically involving a debt service amortization period of greater than one year. (See Long-Term Debt.)
Personal Property	Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.
Personnel Costs	The cost of salaries, wages and related employment benefits.
Preliminary Tax Bill	The tax bill for the first two quarters of the fiscal year sent, no later than July 1, by communities on a quarterly tax billing cycle. The tax due on a preliminary tax bill can be no greater than the amount due in the last two quarters of the previous fiscal year.
Principal	The face amount of a bond, exclusive of accrued interest.
Procurement Officer	Through local acceptance of M.G.L. ch. 41, §103, a city or town may establish a purchasing department and appoint a purchasing agent who shall purchase all supplies for the city or town.
Property Tax Levy (See Levy)	The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.
Proposition 2½	State law enacted in 1980 that regulates local property tax administration. Major provisions of this legislation are located in M.G.L. ch. 59 - Assessment of Local Taxes §21C and relate to the determination of a levy limit and levy ceiling for each town.
Proprietary Funds	Funds that account for government's business-type activities (e.g., activities that receive a significant portion of their funding through user charges). The fund types included in proprietary funds are the enterprise fund and the internal service fund. The internal service fund accounts for certain central services (e.g., data processing, printing, postage, motor pool) and then allocates the cost among departments or funds within the governmental unit.
Provision for Abatements & Exemptions	(See Overlay Reserve.)
Public Employee Retirement Administration (PERAC)	The Public Employee Retirement Administration oversees and directs the state retirement system and administers benefits for members.
Purchase Order	An official document or form authorizing the purchase of products and services. Outstanding purchase orders are called encumbrances.
Quarterly Tax Bills	Local option to issue two estimated (or three estimated when authorized by the General Court) property tax bills followed by two (or one, if three estimated) regular bills by prescribed dates.
Raise And Appropriate	A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.
Real Property	Land, buildings and the rights and benefits inherent in owning them.
Recap Sheet	(See Tax Rate Recapitulation Sheet.)
Receipts Reserved	Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, ambulance receipts.
Receivables	An expectation of payment of an amount certain accruing to the benefit of a city or town.
Reconciliation Of Receivables	Periodic process where the accountant and collector compare records to confirm amount of taxes outstanding. DOR requires an annual reconciliation of receivables without variances to be submitted with a balance sheet as a prerequisite to certifying a community's free cash.
Recertification/Triennial Certification	The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to M.G.L. ch. 40 §56 and ch. 59 §2A(c).
Recurring Revenue Source	A source of money used to support municipal expenditures, which by its nature can be relied upon, at some level, in future years. (See Non-Recurring Revenue Source.)
Requisition	Form used by the requesting department when ordering products and services from external vendors. This document generates a Purchase Order.
Reserve Fund	An amount set aside annually within the budget of a city (not to exceed 3% of the tax levy for the preceding year) or town (not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a

	city, transfers from this fund may be voted by the city council upon recommendation of the mayor.
Reserves	Money accumulated for future expenditure. The General Fund savings account 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 Pension and Insurance reserve.
Rating Agencies	This term usually refers to Moody's Investors Service, Standard and Poor's Corporation, and Fitch ICBA, Inc. These are the three major agencies which issue credit ratings on municipal bonds.
Residential Exemption	A municipality can grant a residential exemption of a dollar amount that cannot exceed 20% of the average assessed value of all residential class properties. The exemption reduces, by the adopted percentage, the taxable valuation of each residential parcel that is a taxpayer's principal residence. Granting the exemption raises the residential tax rate and shifts the residential tax burden from moderately valued homes to apartments, summer homes and higher valued homes.
Retained Earnings	An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).
Revaluation	The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain current values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See Recertification.)
Revenue Deficit	The amount by which actual revenues at year-end fall short of projected revenues and are insufficient to fund the amount appropriated. In such a case and unless otherwise funded, the revenue deficit must be raised in the following year's tax rate.
Revenues	All monies received by a governmental unit from any source.
Revolving Fund	Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.
Schedule A	A statement of revenues, expenditures and other financing sources, uses, changes in fund balance and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the UMAS manual.
School Choice Aid	A component of Chapter 70 state aid provided to a municipality for public education. If a district is spending below the foundation budget and it was a "sending" district under school choice in the prior fiscal year (FY), the district generally receives school choice aid in an amount equal to any increase in its prior year estimated gross school choice liability, when compared to the previous year.
Short-Term Debt/Temporary Debt	Outstanding balance, at any given time, on amounts borrowed with a maturity date of 12 months or less.
Special Assessments	(See Betterments.)
Special Revenue Fund	Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, and grants from governmental entities and gifts from private individuals or organizations.
Stabilization Fund	A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (M.G.L. ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed 10% of the prior year's tax levy. The total of all stabilization fund balances shall not exceed 10% of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund
Submitted Budget	The proposed budget that has been approved by the Town Manager and forwarded to the Town Council for their approval. The Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the Town Charter.
Supplemental Appropriations	Appropriations made by the Town Council after an initial appropriation to cover expenditures beyond original estimates.

Surplus Revenue	The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.
Tailings	Unclaimed municipal funds, or a repository, referred to as a "tailings account," for the retention, until eventual disposition, of unclaimed funds in the custody of a municipality. Tailings might include unclaimed tax refunds, vendor payments yet to clear, overages on the community's commitment, etc. (M.G.L. ch. 200A)
Tax Rate	The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.
Tax Recapitulation Sheet	A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).
Tax Title	A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.
Tax Title Foreclosure	The procedure initiated in Land Court by a city or town treasurer to obtain legal title to real property already in tax title and on which property taxes are overdue.
Tax Title Redemption	The act of a property owner to pay overdue taxes, plus any fees, charges, other costs and interest, on real property that the community had placed in tax title to secure its lien. The taxpayer's right to redeem terminates when the treasurer files a petition to foreclose on the property in the Land Court.
Trust Fund	In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. (See Expendable Trust and Non-Expendable Trust.)
Undesignated Fund Balance	A requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation.
Uniform Municipal Accounting System	UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting.
User Charges/Fees	A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service. Note that any increases in the fees must satisfy the three tests set forth in the so called Emerson case. (See Emerson College v. Boston, 391 Mass. 415 (1984); DOR IGR 88-207.)
Warrant	An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.