



TOWN OF AMHERST, MASSACHUSETTS
FINANCE COMMITTEE REPORT

and

**RECOMMENDATIONS TO THE
259th ANNUAL TOWN MEETING**

April 26, 2017

7:00 p.m.

Amherst Regional Middle School Auditorium

2017 TOWN MEETING SCHEDULE

Town Meeting Begins:

WEDNESDAY, April 26, 2017

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

THURSDAY, April 27, 2017

MONDAY, MAY 1, 2017

WEDNESDAY, MAY 3, 2017

THURSDAY, MAY 4, 2017

MONDAY, MAY 8, 2017

WEDNESDAY, MAY 10, 2017

THURSDAY, MAY 11, 2017

MONDAY, MAY 15 2017

WEDNESDAY, MAY 17 2017

THURSDAY, MAY 18 2017

MONDAY, MAY 22 2017

WEDNESDAY, MAY 24 2017

THURSDAY, MAY 25 2017

All meetings begin at 7:00 p.m.

Meetings will be held at:

Amherst Regional Middle School Auditorium

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

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RULES OF ORDER FOR TOWN MEETING

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

If any member questions the voice vote, or if a four-fifths or nine-tenths vote is required by statute and the vote is not unanimous, or if the Moderator is in doubt, the procedure in either 8.a. or 8.b. shall be followed.

 - 8.a. Procedure if Electronic Voting is available: An Electronic Tally shall be taken. For an Electronic Tally, the Clerk will record the name and vote of each member, along with the total received ayes noes and abstentions. This vote shall be determinative of the question. Each member shall cast his/her own vote only.
 - 8.b. Procedure if Electronic Voting is not available: The vote shall be taken by a counted standing vote unless, within a short but reasonable period of time following the voice vote, which period of time shall be fixed by the moderator, any member requests a tally vote and if 14 members manifest their concurrence with that member, in which case the vote of each member shall be tallied by the use of a color-coded (green for aye, red for no) card. Each such card shall bear the member's name and indicate his/her vote. Each member shall cast his/her own vote only. Such cards shall be collected and counted by the tellers, which count shall be determinative of the question.
9. A vote may be reconsidered only on motion of a member who did not vote with the minority. When a motion for reconsideration is decided that decision shall not be reconsidered, and no question shall be twice reconsidered.
10. A motion to dissolve shall be debatable, but a motion to adjourn to a day certain shall not be debatable.
11. No motion to dissolve a town meeting shall be in order until every article in the warrant therefor has been acted upon.
12. A registered voter of the town who ceased to be an elected town meeting member upon election as chair of the finance committee and who subsequently ceases to be a town meeting member at large upon ceasing to be chair of the finance committee shall be a town meeting member at large for a period ending on the date of the next annual town election.
13. After 10:00 PM, and in the absence of a majority vote of Town Meeting so permitting, no motion under any article other than the article then under debate may be made.

FINANCE COMMITTEE REPORT TO AMHERST RESIDENTS

Duties of the Finance Committee

The Finance Committee serves an advisory role to Town Meeting and investigates the budget and all warrant articles that may affect Town finances. This report, including any supplement that may be distributed after Town Meeting convenes, is in partial fulfillment of its responsibility to the 259th Annual Town Meeting.

Executive Summary

Amherst continues to enjoy a strong financial position thanks to conservative fiscal planning and excellent management by the Town's financial staff. This has enabled the Town to provide residents with the schools, libraries, and municipal services it values. An important confirmation of the Town's fiscal health is that Standard & Poor's has given the Town an AA+ long-term rating which lowers the Town's borrowing costs.

Nonetheless, the Town faces some significant challenges:

- Revenues from property taxes and other sources are not expected to rise in coming years significantly faster than expenses, which will exert continuing pressure on operating budgets.
- The Town has significant capital needs, including replacement of the 1929 Central Fire Station, replacing or renovating the Wildwood and Fort River elementary schools, major repairs and/or additions to the Jones Library, and replacement of the 1915 Department of Public Works headquarters. In addition, the Town has a multi-million-dollar backlog of road repairs.
- The Town's largest expense is its schools, which face declining enrollments, due in part to children attending charter, private and parochial schools and choosing choice-out. In addition, there is an increasing number of children from low-income families, families where English is not the first language, and children with disabilities.
- The Town has a huge obligation to pay future health costs of Town, School, and Library retirees and, although it has begun to set aside money every year, the Town still has a very long way to go before this obligation is fully-funded.

In its deliberations, Town Meeting should consider the needs of residents for essential services as well as the Town's long-term financial stability, so that these services remain available to the community in future years. Financial decisions also must be made with an awareness that the Town's real estate taxes are already high, relative to other towns across the state. This report provides the Finance Committee's recommendations regarding the budget and other articles to be considered during the Annual Town Meeting.

The FY18 budget is proposed in Articles 5-16, 21 and 22. The amount from taxation, local aid, and other sources supporting the General Fund budget total is \$77,212,126, a 3.5% increase from the present year. The amount from the four enterprise funds is \$10,308,508.

As in recent years, this budget will continue existing school, municipal, and library services with minor modifications. With the cooperation of its employees, the Town administers a self-insured medical plan that is extraordinarily well managed, provides quality coverage, and has enabled the Town to keep premiums the same for five years. However, for FY18 the Insurance Advisory Committee (IAC) recommended to the Town Manager, a 10% increase for the Preferred Provider Organization (PPO) plans, this increase will help to insure we maintain an adequate fund balance.

The Town's largest revenue source is local property taxation. The 3.7% increase for FY18 is due to the allowable 2.5% increase in taxation plus estimated "new growth" of \$600,000 which comprises taxes on new construction and additional taxable personal property.

The second largest revenue source is local aid from the Commonwealth. This budget projects modest increases for the largest categories of state aid, Chapter 70 (education) and Unrestricted General Government Aid (UGGA). State aid in FY18 is expected to total \$15,676,819, a 3.2% increase from the current year. However, State aid will not be known until after publication of this Report.

The budget does not include money received as grants and spent according to the grant requirements. The Town seeks grants to support priorities and extend its scope of services.

The Town needs to remain vigilant about controlling costs, it must continue to make careful choices about what services are most essential, and it must pursue all reasonable opportunities to generate new revenue.

FINANCE COMMITTEE REPORT TO AMHERST RESIDENTS

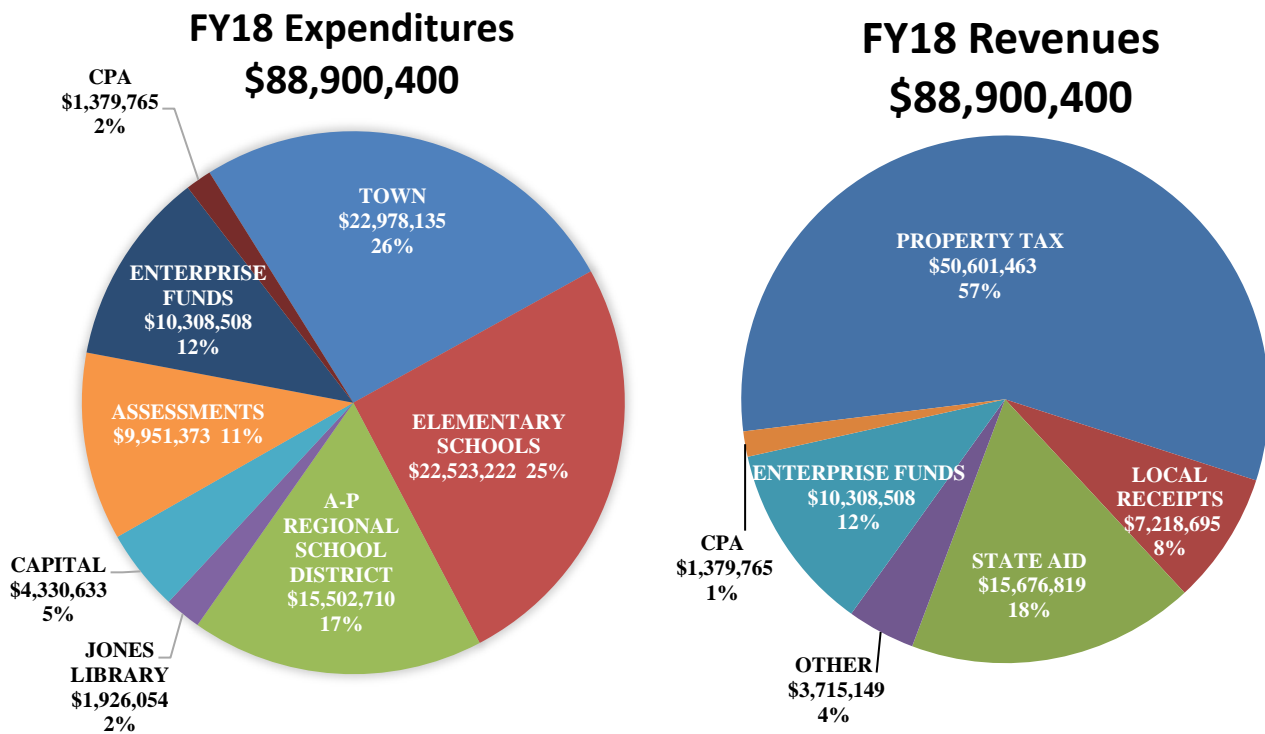
Budget Presentation

Resources

Money for the Town to pay for its schools, libraries, and municipal services comes primarily from local revenues. The next largest source of money is state aid. A smaller amount comes from the federal government and other miscellaneous sources.

Local taxes and fees are stable and predictable. The largest source is the property tax. A 1980 state law passed by voter initiative, commonly known as Proposition 2½, limits its growth. Without an override of that law, the amount the Town can levy each year is limited to 2.5% over the previous year's levy limit, plus any amount available from new growth in the tax base. The amount of revenue from new growth varies, depending upon the economy and the amount of new residential and commercial construction. The assessor estimates \$600,000 in additional tax revenue from new growth in FY18.

Figure 1

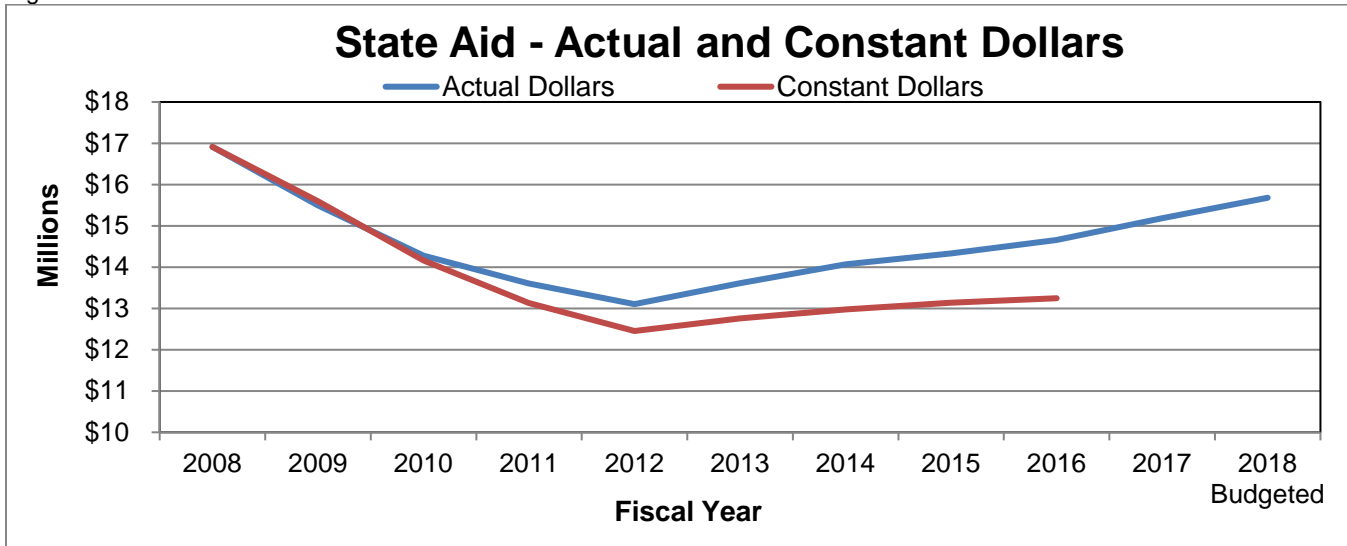


State aid, in contrast, can be volatile. Figure 2 shows how state aid has varied over the years, and Figure 3 depicts how the decline of state aid in different years has resulted in a corresponding increase in the property tax burden to support Town services. In the current year, FY17, state aid is \$15,187,439, up 3.6% from \$14,656,286 in FY16. As recently as 2008, state aid was \$16,917,170. The decrease since then is even greater when inflation is considered.

For FY18 the Town is expecting total state aid of \$15,676,819, an increase of \$489,380, or 3.2%, above FY17 aid. The exact amount will not be known until the State House and Senate approve their versions of the state budget and the Governor signs a final version, typically in late June.

FINANCE COMMITTEE REPORT TO AMHERST RESIDENTS

Figure 2

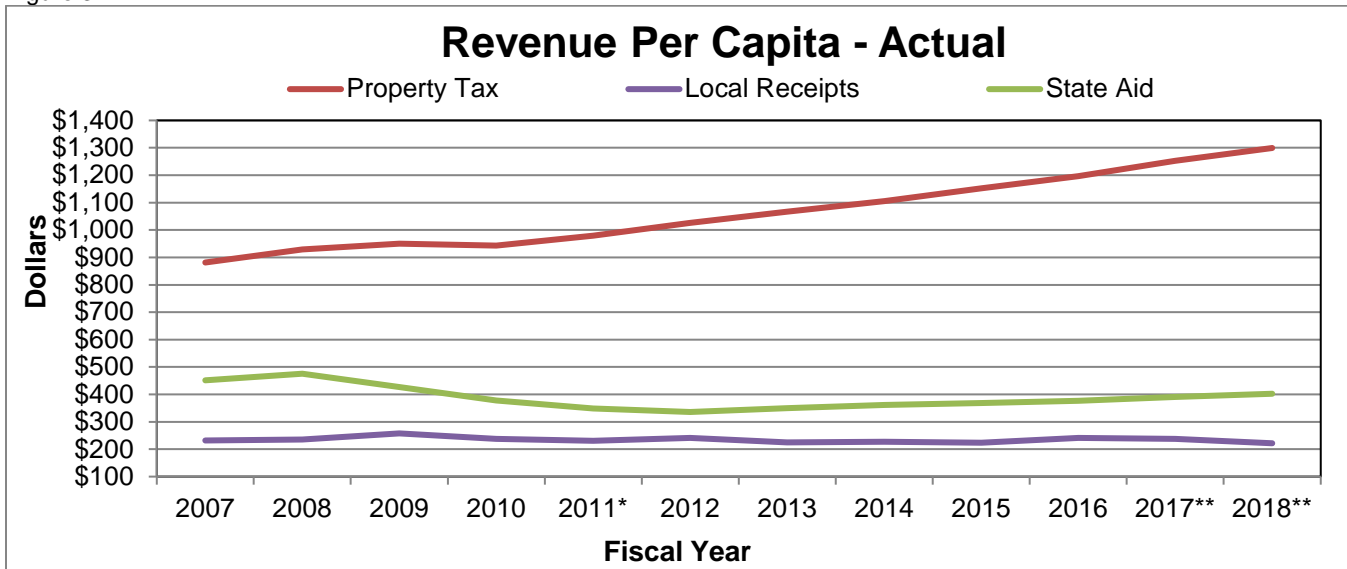


Local receipts and other funding resources comprise a number of separate fees, taxes, and grants. The amount reported on the Consolidated Resources/Expenditures Summary on pages 12 and 13 includes amounts from the three largest categories: Ambulance Fund receipts, Motor Vehicle Excise Taxes, and Enterprise Fund reimbursements for management and administrative expenses.

	FY16	FY17	Net change	% change
Ambulance Fund	\$2,594,380	\$2,599,780	\$5,400	0.2%
Motor Vehicle Excise	\$1,630,000	\$1,720,925	\$90,925	5.6%
Enterprise Fund reimbursements	\$1,077,643	\$1,115,369	\$37,726	3.5%

Recent year trends

Figure 3

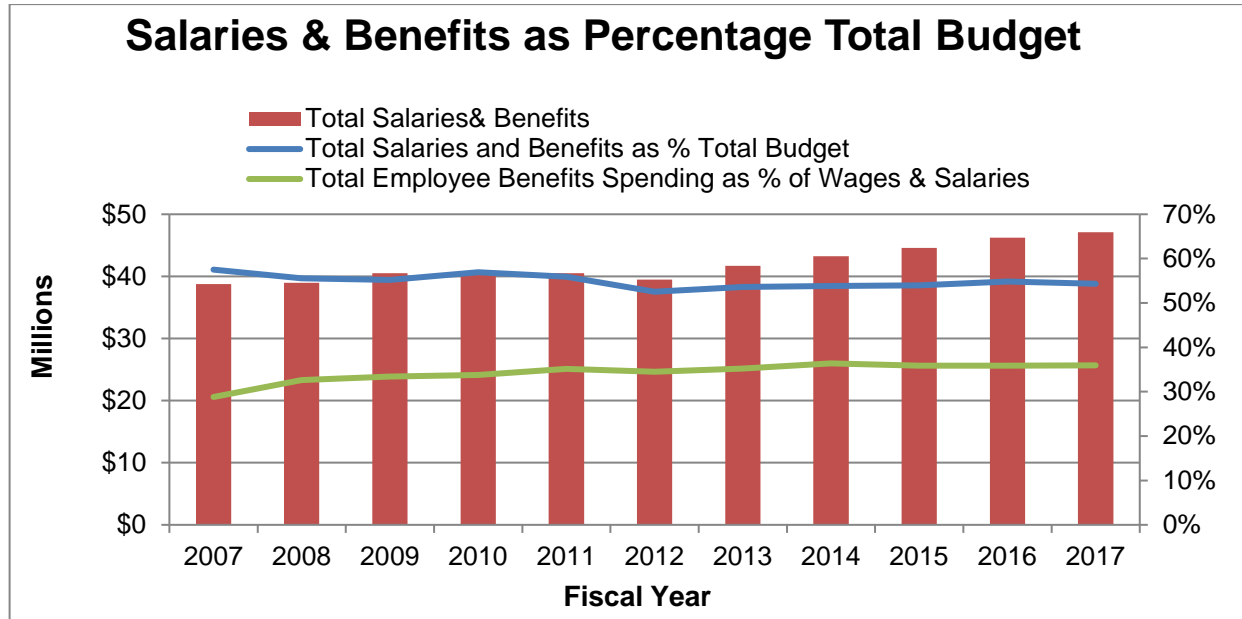


**The \$1,680,000 override approved in March 2010 increased property tax bills beginning in FY11 (July 2010 - June 2011).
 *** Estimates

Revenues from the property tax have increased by the allowable limits of Proposition 2 1/2 and were further increased in 2011 via voter-approved referenda. Local receipts remain relatively flat. State aid has fluctuated and is still below its peak of FY08 levels.

FINANCE COMMITTEE REPORT TO AMHERST RESIDENTS

Figure 4



Total salaries and benefits as a percentage of total budget has continued to be level for the past ten years. Total benefit costs as a percentage of wages and salaries have increased from 28.82% to 37.42% of wages and salaries over the past ten years, but all of that increase occurred prior to 2009. The rapid increase was primarily the result of increased costs of providing health benefits to municipal employees. Total salaries and benefits spending was flat from 2009 to 2012. Over the past five years, the average increase has been 2.66%. The long term trend is uncertain, despite some success to control the increase of health insurance costs. This does not include the Regional Schools.

Spending

The recommended expenditures from the general and enterprise funds for FY18 are presented in the discussions of Articles 5 -12, 21 and 22 and explained elsewhere in this report. These recommendations adopt budgets presented by the Town Manager, the interim Superintendent of Schools, and the Library Director, and reviewed by the Finance Committee. The School Committees and Library Trustees have approved the School and Library budgets. The Budget Coordinating Group has provided input into the development of these budgets, and the Joint Capital Planning Committee has reviewed and recommended all capital requests.

The Finance Committee reviewed these proposed budgets and found them to be thoughtful, reasonable, and responsible. Any additional program or capital initiatives will be supportable only at the expense of current programs.

Capital Budget

The Town's Financial Policy specifies that the annual budget should include a Capital Program that includes debt service obligations and cash-funded capital projects funded from current revenues in an amount equal to at least 10% of the estimated property tax levy. This policy recognizes that it is essential to maintain and improve Town infrastructure, including the school, town, and library buildings and the equipment required to provide services, as well as to invest in recreation fields and facilities, open space, and other Town priorities. When the policy was adopted in 2008, only 7.2% of the tax levy was allocated for that purpose. The allocation decreased to as low as 5.64% in FY11. Since then, thanks to careful planning, capital spending has increased and is recommended to be 8.5% of the tax levy for FY18. The JCPC recommends that the capital budget continue to increase by 0.5% annually until the goal of 10% is reached.

Reserves

Town financial policies adopted in January 2008 state that "reserves, including the combined balance of Free Cash and Stabilization Fund, should be maintained at 5 - 15% of general fund operating revenues." The primary objective of the Town's reserve policy is to provide the Town with the flexibility to sustain service levels despite the adverse financial impacts of economic downturns and unforeseen and extraordinary expenses. This goal is a widely accepted measure of good financial standing and a key factor in Amherst's excellent bond rating. As of July 1, 2016, the beginning of the current fiscal year,

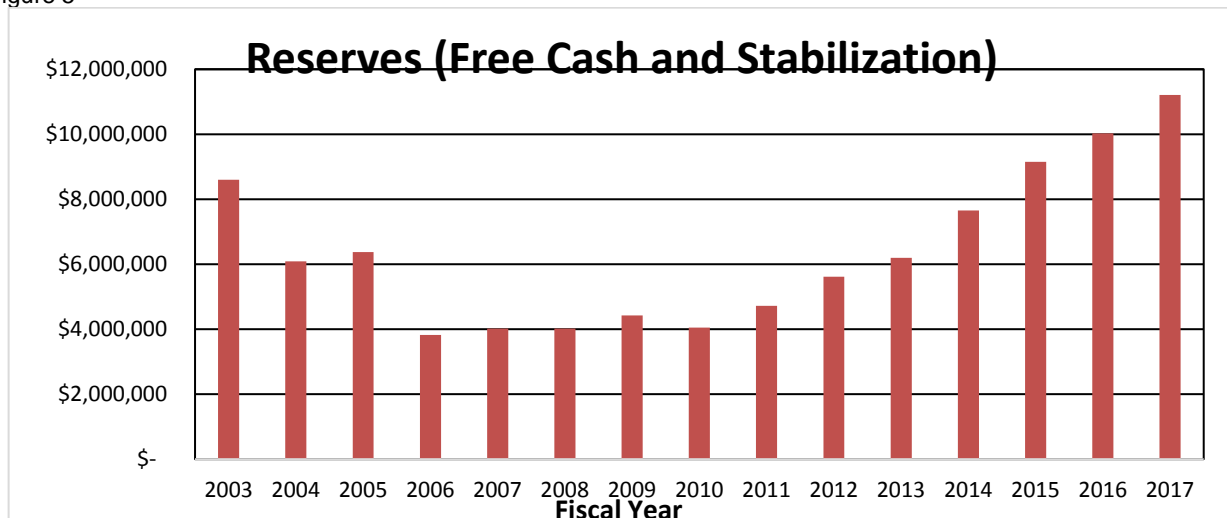
FINANCE COMMITTEE REPORT TO AMHERST RESIDENTS

Amherst's certified Free Cash was \$4,818,684 and the Stabilization Fund was \$6,390,203, for total reserves of \$11,208,887, 15% of General Fund operating revenues.

In 2015, Standard & Poor's (S&P) reviewed Amherst's bond rating and reaffirmed it at AA+ with a "Stable" outlook, based on the Town's strong budgetary performance, "very strong management conditions," and strong budgetary flexibility, with reserves well over 10% of General Fund operating revenues. S&P also noted favorably that the Town has begun to fund its OPEB liability. As a result of the AA+ rating, the Town saves on interest expenses for bonds when it needs to finance projects.

Because of the uncertainty about state aid, the cyclical nature of the economy, and the need in the near future to invest in large capital projects, the Town must maintain adequate reserves. Its policy about reserves had been to build the balance in the recovery period and the "up cycle" of economic swings and to spend the reserves in the next "down cycle." In 2009, the Finance Committee recognized that reserves cannot support ongoing services but identified two circumstances that would justify the Town doing so: (1) to implement bona fide plans to move toward models of service provision that would provide net savings to the Town in the future while providing acceptable levels of service, and (2) to leverage outside revenue in order to maintain existing core services. Given the revenue projections for the next several years, the Committee's desire to achieve stability in Town, School, and Library programs, the need to assure sustainability without asking voters to consider another override, and the benefit of maintaining the Town's sound financial standing, no reserves should be used for the FY18 operating budget.

Figure 5



Other Post-Employment Benefits (OPEB)

Amherst and other governmental units, municipal and state, are obligated to pay for the healthcare costs of employees and their dependents after they retire. That obligation is considered as an "Other Post-Employment Benefit" by the body that sets the rules for audits of governments, the Government Accountability Standards Board (GASB). While governments are not required to fully fund this obligation in advance, they are required to report it in the annual financial statements. The most important amount to monitor is the unfunded accrued actuarial liability. The Town is required to have an independent actuary value that liability biennially. The most recent reports were for June 30, 2014 and June 30, 2016. Between those two years, the amount increased from \$94.1 million to \$100.5 million.

At the Fall 2010 Special Town Meeting, an OPEB Trust was established as an essential part of the Town's long-term strategy for meeting this obligation. In fall 2012, and spring 2013, Town Meeting appropriated a total of \$1,015,562 in one-time appropriations to the OPEB Trust Fund. The 2014 Annual Town Meeting appropriated \$100,000, in 2015, \$200,000 was appropriated, and in 2016 Town Meeting appropriated \$300,000. The requested appropriation for FY18 is \$400,000. The Water and Sewer Enterprise Funds have included OPEB payments toward their obligation in recent budgets. An OPEB contribution was included in the Transportation Enterprise Fund budget for FY16 and FY17 and again in FY18. For the past several years Medicare Part D reimbursements to the Town have been transferred to the OPEB Trust, which currently totals \$3,699,058. It is significant that the Town has started to fund the Trust, but there is a long way to go, and these transfers to the OPEB Trust should continue to be made to meet this long-term obligation.

FINANCE COMMITTEE REPORT TO AMHERST RESIDENTS

The Amherst elementary schools are part of the Town's OPEB Trust Fund. The Amherst-Pelham Regional School District has its own OPEB obligation and began to fund it in FY17. The Town of Amherst pays its share through its assessment for the Regional School budget. The OPEB obligation for the Town and Regional Schools is another reason to carefully plan the budget and evaluate the Town's highest priorities.

Spending Articles

The operating budget for the Town as a whole makes up Article 9 of the warrant for this Annual Town Meeting. The budget is divided into sections covering municipal functional areas, schools, library services, each of four enterprise funds, and debt service. For each functional area, a motion will be made proposing the total amount to be spent. In all cases, Town Meeting will be able to discuss individual budget lines within the functions.

Most capital spending appears in separate articles, as does funding for Community Preservation Act projects. Capital spending of the Enterprise Funds appears in their operating budgets. The same is true of the Regional Schools.

Non-budget Articles

Non-budget Articles from staff or petitioners are presented to the Finance Committee, which requests the purpose of Articles and investigates financial costs, benefits, and implications. If an Article has no apparent financial implications for the Town, the Committee takes no position. If it identifies a financial implication, the Committee decides whether to support the Article and provides its reasons within its report.

Town Meeting Procedures

Any member of Town Meeting who wishes to propose an amendment to an operating budget motion may do so by moving to increase or reduce the amount of an appropriation that has been moved. Anyone proposing to amend the operating budget should tell the Meeting what the amendment is intended to accomplish. However, the subject of these articles is the appropriation of money, not the day-to-day administration of the Town. Responsibility for running the affairs of the Town rests with the Select Board, School Committee, Library Trustees, and appointed officials. Town Meeting members are asked to provide four written copies of motions to amend budgets and give one copy each to the Moderator, the Clerk, the Chair of the Select Board, and the Chair of the Finance Committee.

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

If a Town Meeting member wishes to propose an increase in the operating budget, he or she should be aware that a source of funding would have to be found to cover the increase. This could be a reduction made elsewhere in the budget or the use of reserves. In general, the amounts of money stated in the separate spending articles cannot be increased significantly on the floor of Town Meeting. If you have questions about this, please consult with the Moderator.

Appreciation

The process of creating a spending plan within the limitation of available funds is always a challenge. It is never easy to create a budget that enables the Schools, Town, and Library to provide excellent services within the confines of available resources. Many officials, both appointed and elected, have worked to develop this budget. The Finance Committee respects the efforts of all the people responsible for creating budgets. Comptroller and Co-Finance Director Sonia Aldrich has attended all Finance Committee meetings, provided support to the Committee, and gave expert advice and a wealth of timely and useful information, in cooperation with Treasurer/Collector and Co-Finance Director Claire McGinnis. Town Manager Paul Bockelman guided the municipal budget through this process. Library Director Sharon Sharry and interim School Superintendent Michael Morris provided budgets and supporting information, and met with the Finance Committee to provide explanations and answer questions. Sean Mangano, Director of Finance and Operations for the schools, provided essential information. The Select Board, Regional and Amherst School Committees, and the Jones Library Trustees reviewed and approved budgets as required by their procedures and the laws and regulations that affect their areas of responsibility. They did so cooperatively with the Finance Committee so that a comprehensive budget could be presented. The Finance Committee also thanks those who served on the Joint Capital Planning Committee and the Budget Coordinating Group. Many staff members representing all parts of Town government have given their time and expertise. Maria Racca

FINANCE COMMITTEE REPORT TO AMHERST RESIDENTS

provided data analysis and developed the Finance Committee Report, which are indispensable to the Committee. Debra Puppel and staff in the Town Manager's office provided support and new Town Meeting information as it became available. Thanks to all of them.

If you have questions as you prepare for the April 26 Annual Town Meeting, the Finance Committee invites you to submit them in advance of the meeting to fincom@amherstma.gov. If possible, you will receive a respond before or during the session.

Finance Committee Members:

Stephen Braun, (Vice Chair)	(413) 559-7992
Joe Jayne	(413) 577-1402
Bernard Kubiak	(413) 259-1285
Timothy Neale	(413) 345-1671
Janice Ratner	(413) 253-7214
Anurag Sharma	(413) 549-1542
Marylou Theilman, (Chair)	(413) 253-7980.

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FINANCE COMMITTEE REPORT - FY18

CONSOLIDATED RESOURCES/EXPENDITURES SUMMARY

	FY 18 General Fund	FY 18 Community Preserv. Act	FY 18 Water Fund	FY 18 Sewer Fund
REVENUES				
Property Tax	50,601,463	930,000	0	0
Local Receipts	7,218,695	0	4,372,146	4,269,250
State Aid	15,676,819	186,000	0	0
Other Financing Sources	3,715,149	263,765	0	33,017
TOTAL REVENUES	77,212,126	1,379,765	4,372,146	4,302,267
EXPENDITURES				
<u>OPERATING BUDGET</u>				
Town	22,978,135	0	2,922,163	2,806,629
Elementary Schools	22,523,222	0	0	0
A-P Regional School District (Assessment)	15,502,710	0	0	0
Jones Library (Tax Support)	1,926,054	0	0	0
Subtotal OPERATING BUDGET	62,930,121	0	2,922,163	2,806,629
<u>CAPITAL BUDGET</u>				
Debt Service - Debt Exclusion	32,250	0	0	0
Debt Service - Current	1,833,617	303,408	348,100	376,062
Debt Service - Projected	172,000	0	0	0
Cash Capital (Tax Support)	2,292,766	0	0	0
Subtotal Tax Funded Capital	4,330,633	303,408	348,100	376,062
Community Preservation Act	0	1,076,357	0	0
Cash Capital (Non-Tax Support)	0	0	302,666	405,000
Subtotal CAPITAL	4,330,633	1,379,765	650,766	781,062
<u>MISCELLANEOUS</u>				
Assessment - Retirement System	5,157,420	0	255,037	227,832
Assessment - Regional Lockup Facility	35,928	0	0	0
Cable Television PEG Access	0	0	0	0
OPEB	400,000	0	79,000	150,000
Reserve Fund	100,000	0	0	0
Subtotal MISCELLANEOUS	5,693,348	0	334,037	377,832
Total APPROPRIATIONS	72,954,102	1,379,765	3,906,966	3,965,523
<u>UNAPPROPRIATED USES</u>				
Reserve for Abatements & Exemptions	505,692	0	0	0
State Assessments (Cherry Sheet)	3,259,061	0	0	0
Cherry Sheet Offsets	477,457	0	0	0
Other Amounts to be Raised	15,815	0	465,180	336,744
Subtotal UNAPPROPRIATED USES	4,258,025	0	465,180	336,744
TOTAL BUDGET PLAN	77,212,127	1,379,765	4,372,146	4,302,267
\$ Change from Prior year			86,468	152,109
% Change from Prior Year			2.0%	3.7%

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FINANCE COMMITTEE REPORT - FY18

CONSOLIDATED RESOURCES/EXPENDITURES SUMMARY

FY 18 Solid Waste Fund	FY 18 Transportation Fund	FY 18 COMBINED FUNDS (memo only)	FY 17 COMBINED FUNDS (memo only)	Change FY 16 - 17	Percent Change
0	0	51,531,463	49,725,693	1,805,770	3.6%
469,862	1,024,500	17,354,453	16,818,095	536,358	3.2%
0	0	15,862,819	15,371,439	491,380	3.2%
0	139,733	4,151,664	4,694,793	(543,129)	-11.6%
469,862	1,164,233	88,900,399	86,610,020	2,290,379	2.6%
426,634	557,095	29,690,656	29,073,689	616,967	2.1%
0	0	22,523,222	22,147,324	375,898	1.7%
0	0	15,502,710	15,196,144	306,566	2.0%
0	0	1,926,054	1,879,077	46,977	2.5%
426,634	557,095	69,642,642	68,296,234	1,346,408	2.0%
0	0	32,250	76,709	(44,459)	-58.0%
0	92,025	2,953,212	3,060,509	(107,297)	-3.5%
0	0	172,000	42,100	129,900	308.6%
0	0	2,292,766	1,938,615	354,151	18.3%
0	92,025	5,450,228	5,117,933	332,295	6.5%
0	0	1,076,357	1,773,416	(697,059)	-39.3%
0	115,000	822,666	502,666	320,000	63.7%
0	207,025	7,349,251	7,394,015	(44,764)	-0.6%
43,228	53,098	5,736,615	5,289,732	446,883	8.4%
0	0	35,928	35,928	0	0.0%
0	0	0	0	0	0.0%
0	33,600	662,600	555,920	106,680	100.0%
0	0	100,000	100,000	0	0.0%
43,228	86,698	6,535,143	5,981,580	553,563	9.3%
469,862	850,818	83,527,036	81,671,829	1,855,207	2.3%
0	0	505,692	480,146	25,546	5.3%
0	0	3,259,061	2,944,704	314,357	10.7%
0	0	477,457	419,883	57,574	13.7%
0	313,415	1,131,154	1,093,458	37,696	3.4%
0	313,415	5,373,364	4,938,191	435,173	8.8%
469,862	1,164,233	88,900,400	86,610,020	2,290,380	2.6%
6,444	160,483				
1.4%	16.0%				

ANNUAL TOWN MEETING WARRANT ARTICLES

ARTICLE 1. Reports of Boards and Committees (Select Board)

To see if the Town will hear those reports of Town officers, the Finance Committee, and any other Town boards or committees which are not available in written form.

RECOMMENDED by a vote of 4-0, 3 absent.

ARTICLE 2. Transfer of Funds – Unpaid Bills (Finance Committee)

To see if the Town will, in accordance with Chapter 44, Section 64 of the Massachusetts General Laws, appropriate and transfer a sum of money to pay unpaid bills of previous years.

RECOMMEND DISMISSAL by a vote of 7-0.

This is an annual article that allows the Town to pay unpaid bills from a prior fiscal year, if any, for which funds were not already encumbered.

ARTICLE 3. Acceptance of Optional Tax Exemptions (Select Board)

To see if the Town will authorize a maximum additional exemption of up to 100 percent for taxpayers qualifying for exemption under M.G.L. Chapter 59, Section 5, clauses 17D, 22, 37A, or 41C.

RECOMMENDED by a vote of 4-0, 3 absent.

This local option authorizes assessors to reduce property taxes for certain qualifying taxpayers (limited income elderly or blind persons, veterans and surviving spouses). The reduction is in addition to the base amount allowed by the state. The option has been in effect in Amherst since FY94, the first year for which Town Meeting adopted it. The option must be renewed annually. The total cost to the Town in FY17 to provide these tax exemptions, including the optional tax exemptions, was \$91,591.48 in foregone tax receipts. Reimbursement by the state for the base exemptions was \$35,999.00. The cost to the Town in FY17 to provide the additional optional tax exemptions was \$34,699.63.

ARTICLE 4. FY 2017 Budget Amendments (Select Board)

A. To see if the Town will amend the budget voted under Article 10 of the 2016 Annual Town Meeting (FY 2017 Operating Budget) to transfer sums of money between General Government, Public Safety, Public Works, Conservation and Development, Community Services, Library and Debt Service accounts to balance the 2017 Fiscal Year.

RECOMMENDED by a vote of 4-0, 3 absent.

Town Meeting votes once to approve a bottom line for the School budget and Library budgets, so if the Schools and Library have surpluses in some areas of their budgets and deficits in others, they can shift money between budget areas without going back to Town Meeting. However, each of the eight sections of the municipal budget is voted separately. Town Meeting must approve any additions or subtractions from these separate functional areas in order to accommodate unanticipated budget changes. This request will transfer a sum of money among the areas of General Government, Public Safety, Public Works, Conservation and Development, Community Services, and Debt Service accounts to balance the 2016 Fiscal Year. These transfers do not increase the municipal budget, but merely reallocate already appropriated funds.

ANNUAL TOWN MEETING WARRANT ARTICLES

**ARTICLE 5. Retirement Assessment
(Select Board)**

To see if the Town will raise and appropriate \$5,157,420 for the Hampshire County Retirement System assessment.

RECOMMENDED by a vote of 7-0.

The Town, as a member of the Hampshire County Retirement System, pays an annual assessment that covers benefits to current retirees and funding for future retirees. The assessment is based on the payrolls of municipal and library employees as well as non-teaching elementary school employees. The amount to be appropriated for the retirement assessment in this article is \$5,157,420, an increase of \$434,900 or 9.2%, from the FY17 assessment. This represents the General Fund share of the assessment. In addition, the Enterprise Funds are allocated their share of the total assessment of \$5,761,136 in their respective budgets, which will be voted on under Article 9. The total assessment includes an annual payment of \$226,256 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 on a January 1, 2014 actuarial study. Once the Hampshire County Retirement System is fully funded, expected in 2034, these large assessments will stop.

**ARTICLE 6. Regional Lockup Assessment
(Select Board)**

To see if the Town will raise and appropriate \$35,928 for the Hampshire County Regional Lockup Facility assessment.

RECOMMENDED by a vote of 7-0.

The Town, as a user of the Hampshire County Regional Lockup, pays an annual assessment, based on population that covers its portion of the operating costs of the Regional Lockup. (The Sheriff's office, the University, and the other communities that use the lockup are the other contributors.) The \$35,928 to be appropriated in this article for FY18 is unchanged from the amount appropriated for FY17.

**ARTICLE 7. Other Post-Employment Benefits (OPEB) Trust Fund
(Select Board)**

To see if the Town will raise and appropriate \$400,000 for the OPEB Trust Fund established under the provisions of M.G.L., Chapter 32B, Section 20.

RECOMMENDED by a vote of 7-0.

The FY18 is the fourth year of the Town making a contribution to Other Post-Employment Benefits (OPEB) for retiree health insurance liabilities. The funding for the contributions has come through appropriation from the General Fund. With a contribution of \$400,000, FY18 is the fourth year of budgeted contributions: FY17-\$300,000; FY16-\$200,000; FY15-\$100,000. Over the last several years starting in FY13, the Town has funded OPEB to a total of \$2.8 million as of June 30 2016. All except budgeted contributions were reallocations of Medicare Part D reimbursements. The Water, Sewer, and Transportation Funds cover their Annual Required Contributions (ARC) for OPEB, toward their 15% share of the Town's long term liability. The Town continues to develop cost containment strategies and long-term funding for the OPEB Trust Fund.

A formal assessment of OPEB liabilities is made by external consultants every two years, and presented in the Actuarial Valuation Report. As of the last available report dated June 30, 2016, the unfunded actuarial accrued liability (AAL) pertaining to the Other Post-Employment Benefits (OPEB) increased to \$100,546,091 with net assets \$2,810,695, over \$6 million more than \$94,113,695 estimated as of June 2014. The new estimate is based in part on the discount rate of 4%. At a discount rate of 7.75%, the estimate for accrued unfunded liability is \$52,803,837 with net assets \$2,810,695.

The OPEB liability is projected to increase at the long-run (2019 and beyond) rate of 4.5%, the same as the assumed rate of medical inflation.

By 2034, when the pension fund should be fully funded, approximately \$5 million per year could be shifted to OPEB.

ANNUAL TOWN MEETING WARRANT ARTICLES

**ARTICLE 8. Amherst-Pelham Regional School District Assessment Method
(Amherst-Pelham Regional School Committee)**

To see if the Town will vote to amend the Amherst Pelham Regional School District Agreement such that, notwithstanding Section VI, for Fiscal Year 2018 only, 10% of the operating budget assessment shall be allocated to each town based on proportionate shares of a five year average of statutory minimum contributions (FY14-18) and the other 90% will be allocated to the member towns in accordance with the per-pupil method found in the Amherst Pelham Regional School District Agreement.

RECOMMENDED by a vote of 4-0, 3 absent.

The State's 1993 Education Reform Law requires regional school districts to calculate assessments to a region's towns for support of regional district operating and capital budgets according to a formula intended to take into account each individual municipality's ability to pay. The State does allow a regional district to apportion assessment amounts by a method other than the State Statutory Formula if all the member municipalities agree to do so. In the past, the Amherst, Leverett, Pelham, and Shutesbury annual town meetings have agreed to use the alternative method prescribed by the Regional Agreement, in which costs of operating the Regional Schools, grades 7-12, are apportioned to the towns according to a five-year rolling average of the number of students enrolled from each Town. This method produced equal per-pupil costs to the towns and greater stability with respect to each town's financial obligation.

In the spring of 2014, Shutesbury town officials questioned whether another assessment model would be financially better for Shutesbury. Since the summer of 2014 various Assessment Committees and School Director of Finance, Sean Mangano, reviewed numerous assessment models and recommended that the Regional School Committee continue using the assessment model/formula in the Regional Agreement, which was done in FY15 and FY16. However, in the fall of 2015, Shutesbury town officials indicated they would no longer support the Regional Agreement Method as it does not factor in a town's ability to pay. Instead, Shutesbury proposed a method similar to the Statutory Method. To resolve the disagreement, another Assessment Committee was formed and negotiated an agreement for FY17 only. Although the issue still is not resolved, town officials agreed to recommend the language stated in the Warrant Article as the alternative assessment formula for FY18. With the help of a consultant, an Assessment Committee will continue its work to resolve this issue.

The State requires that, if something other than the Statutory Method is used to calculate the member town assessments, the unanimous approval of all the member towns is required. If all four towns do not approve the alternative assessment article, the method of assessment may revert to the State's Statutory Formula, a change that would affect the financing of the schools. Since all four towns probably would not approve the assessment method in the Regional Agreement, the Finance Committee recommends the negotiated formula/method for FY18.

The Amherst Pelham Regional School Committee voted (7-0-2 absent) on March 15, 2017 to recommend the amended formula/method for FY18 only.

**ARTICLE 9. FY 2018 Operating Budget
(Finance Committee)**

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

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FINANCE COMMITTEE REPORT - FY17

GENERAL FUND MUNICIPAL SUMMARY

	FY 14	FY 15	FY16	FY 17	FY 18	Change	%
	Actual	Actual	Actual	Budget	Fin Com	FY 17-18	Change
General Government	\$ 6,252,457	6,262,466	6,407,517	6,799,048	7,070,104	271,056	4.0%
Public Safety	\$ 9,140,796	9,580,832	9,856,588	10,221,048	10,359,472	138,424	1.4%
Public Works	\$ 2,202,600	2,310,082	2,101,281	2,254,654	2,326,634	71,980	3.2%
Conservation & Development	\$ 973,550	1,124,037	1,252,602	1,291,201	1,421,061	129,860	10.1%
Community Services	\$ 1,713,245	1,847,984	1,843,387	1,841,046	1,800,864	(40,182)	-2.2%
TOTAL APPROPRIATION	\$ 20,282,648	21,125,401	21,461,374	22,406,997	22,978,135	571,138	2.5%

FINANCE COMMITTEE REPORT - FY18

GENERAL GOVERNMENT

11% OF GENERAL FUND OPERATING BUDGETS

	FY 14 Actual	FY 15 Actual	FY16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17-18	% Change
Select Board/Town Manager	\$ 252,261	276,078	344,103	375,174	374,514	(660)	-0.2%
Town Meeting/Finance Comm	\$ 887	822	1,159	3,300	3,900	600	18.2%
Finance Department	\$ 905,876	943,390	940,216	1,015,782	1,018,983	3,201	0.3%
Legal Services	\$ 135,220	113,401	116,612	110,000	110,000	0	0.0%
Human Resources/ Human Rights	\$ 152,696	149,558	186,101	208,028	197,519	(10,509)	-5.1%
Information Technology	\$ 503,452	481,683	517,985	573,400	588,391	14,991	2.6%
Town Clerk's Office	\$ 195,245	207,670	191,748	212,411	216,034	3,623	1.7%
Elections & Registration	\$ 31,940	50,314	45,719	46,990	33,625	(13,365)	-28.4%
Facilities Maintenance	\$ 502,831	478,542	477,806	534,959	538,391	3,432	0.6%
General Services	\$ 382,187	471,566	454,834	430,692	440,692	10,000	2.3%
SUBTOTAL	\$ 3,062,594	3,173,024	3,276,284	3,510,736	3,522,049	11,313	0.3%
Employee Pay/Benefits	\$ 3,189,862	3,089,442	3,131,233	3,288,312	3,548,055	259,743	7.9%
TOTAL APPROPRIATION	\$ 6,252,457	6,262,466	6,407,517	6,799,048	7,070,104	271,056	4.0%
SOURCES OF FUNDS							
Ambulance Receipts	\$ 116,487	119,034	109,764	108,770	112,464	3,694	3.4%
Departmental Receipts	\$ 213,542	229,005	230,255	230,255	230,255	0	0.0%
Penalties and Interest From Taxes	\$ 249,183	169,983	137,500	137,500	137,500	0	0.0%
Investment Income	\$ 53,610	96,608	70,000	70,000	70,000	0	0.0%
Licenses & Permits	\$ 195,547	183,367	177,950	177,950	177,950	0	0.0%
State Aid-Elections	0	4,742	-	-	-	0	0.0%
Hours Reimbursement	\$						
Water Fund	\$ 101,866	106,822	218,537	215,600	229,537	13,937	6.5%
Sewer Fund	\$ 102,963	107,919	217,245	214,308	226,240	11,932	5.6%
Transportation Fund	\$ 34,928	35,436	49,437	48,213	51,525	3,312	6.9%
Taxation	\$ 5,184,331	5,209,550	5,196,829	5,596,452	5,834,633	238,181	4.3%
Total	\$ 6,252,457	6,262,466	6,407,517	6,799,048	7,070,104	271,056	4.0%

RECOMMENDED by a vote of 7-0.

BUDGET: \$7,070,104, an increase of 4.0% (\$271,056) over FY17.

General Government involves the overall operation of the Town in terms of administration, finance, and policy. It is the second largest cost center (after Public Safety) in the Town's operating budget. It includes the bulk of the general administrative costs of managing and operating the Town. The increase for FY18 is reflected in the Employee Benefits line, to cover the costs of potential salary increases and cost of living adjustments due to renegotiation of one labor agreement. These funds will be distributed to other salary accounts when the contract is completed. Without the salary reserve, the budget is essentially level funded.

BASIC FUNCTIONS: Managing and operating Town government functions, including financial operations, maintenance of public facilities (except police, fire, and public works facilities), elections, public records, information technology, legal expenses, and insurance costs. This budget includes employee benefits for all functions of the municipal government (including Public Safety, Public Works, Conservation and Development, and Community Services).

FULL-TIME-EQUIVALENT EMPLOYEES (FTE): 31.44 (increase of 0.02)

FY18 SUMMARY

- **Select Board/Town Manager's Office** has its total number of staff remaining at 3.5 FTEs. In addition to staff salaries, the budget covers all advertising, supplies, and related expenses for the operation of several offices on the mezzanine. The budget is essentially level funded from FY17 due to personnel changes. For FY18, two additional Select Board members will receive increases following election/re-election, with the remaining member in FY19, continuing the process begun in the previous fiscal year.

GENERAL GOVERNMENT

- **Town Meeting/Finance Committee:** Overall increase of 18.2%, which reflects a \$600 increase in operating expenses for bus rental for town tours conducted by the Town Meeting Coordinating Committee. All other costs are level funded from FY17. Most of the costs of Town Meeting (staff time and related expenses) are in other areas of the budget.
- **Finance Department:** Essentially level funded from FY17, with a 0.3% increase. The Finance Department has 13.35 full time positions comprising of the Finance Director, Accounting, Assessing, Collection and Treasury, with the addition this year of a full –time Procurement Officer shared with the schools (30%), Water Fund (15%), Sewer Fund (15%) and the Transportation Fund (.05%). The department plays a critical role in the operation of the Town, maintaining and managing its cash flow, and securing an excellent AA+ bond rating. The “open checkbook” system on the Town website offers a systemic view of the Town’s finances.
- **Legal Services:** No changes from FY17. The account contains funds for municipal law and related services under the supervision of the Town Manager.
- **Human Resources/Human Rights** has an overall decrease of 5.1% due to personnel changes with the completion of the planned three-year Amherst Together initiative with the schools. Total FTEs are at 1.5. The Department supports the Human Rights Commission. Human Resources is the lead department for the recruitment of new Town employees and labor negotiations.
- **Employee Benefits** increased by 7.9%, largely due to health insurance premium increases, following a year of unusually high claims. Premium rate increases and some adjustment of health plans have been implemented to help contain costs.
- **Information Technology** increases by 2.6% overall. Staffing level increases 4.84 (+0.84) FTEs, with the addition of an applications manager. Software maintenance increases are also reflected. The department is responsible for the Town’s interdepartmental software system, the award-winning web site, and extending citizen self-service, permitting, internal work order management, telephone system, and other digital services.
- **Town Clerk’s Office, Elections and Registration** reflects a 1.7% increase in the personnel line due to salary adjustments. The Elections and Registration budget is decreased by 28.4% due to a decrease in elections in the upcoming year.
- **Facilities Maintenance** increases 0.6%, reflecting salary adjustments. Staffing level remains at 5.25 positions, including the Facilities Director position, shared with the schools. The department is responsible for the maintenance of all the Town’s buildings, along with implementation of the Green Communities grant, capital improvement plan, and energy conservation for the Town’s structures.
- **General Services** has a budget increase of 2.3% overall. The budget includes the Town’s insurance policies (general liability, auto, public official and professional liability, and boilers); supplies, equipment maintenance, telephone, postage, and the annual audit. Anticipated higher costs for property and casualty insurance were offset in part by the retirement of a part time employee.

More information is available at <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>.

PUBLIC SAFETY

16% OF GENERAL FUND OPERATING BUDGETS

	FY 14 Actual	FY 15 Actual	FY16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17-18	% Change
Police Facility	\$ 208,373	186,127	221,110	217,687	218,645	958	0.4%
Police	\$ 4,177,267	4,362,392	4,441,382	4,728,136	4,778,722	50,586	1.1%
Fire/EMS	\$ 4,093,704	4,350,636	4,503,744	4,563,601	4,633,299	69,698	1.5%
Communications Center	\$ 607,665	626,235	634,485	650,589	666,810	16,221	2.5%
Animal Welfare	\$ 53,787	55,442	55,867	61,035	61,996	961	1.6%
TOTAL APPROPRIATION	\$ 9,140,796	9,580,832	9,856,588	10,221,048	10,359,472	138,424	1.4%
SOURCES OF FUNDS							
Ambulance Receipts	\$ 2,184,541	2,373,799	2,406,279	2,485,422	2,487,316	1,894	0.1%
Departmental Receipts	\$ 166,354	210,099	218,853	144,200	144,200	0	0.0%
Fines	\$ 200,380	117,688	98,536	124,065	95,065	(29,000)	-23.4%
Licenses & Permits	\$ 10,614	9,710	9,716	8,000	8,000	0	0.0%
Transportation Fund	\$ 5,620	5,741	5,881	5,990	6,239	249	4.2%
Taxation	\$ 6,573,287	6,863,795	7,117,323	7,453,371	7,618,652	165,281	2.2%
Total	\$ 9,140,796	9,580,832	9,856,588	10,221,048	10,359,472	138,424	1.4%

RECOMMENDED by a vote of 7-0.

BUDGET: \$10,359,472, an increase of 1.4% or \$138,424 from FY17. Once all contracts have been settled funds will be transferred from General Government via Town Meeting vote. (Sources of funds are listed in accompanying chart.)

BASIC FUNCTIONS: Providing police, fire, ambulance, emergency dispatch/communications center, and animal welfare services 24 hours a day, 365 days a year.

FULL-TIME EQUIVALENT EMPLOYEES: 110.5 FTE employees no change from FY17.

FY18 SUMMARY

- **Police Facility** budget increases 0.4% or \$958 from FY17 levels. The budget increased slightly to cover salary increases. There is one full-time employee.
- **Police Department** budget increases by 1.1% or \$50,586 to cover salary increases for contracts that are currently settled and an increase of \$5,520 in the overtime-training budget.

Objectives for FY18 include expanding the departments K-9 program through grant funding and additional training. To collaborate with the School District and Town Departments to review safety planning for staff, faculty, and students and for events with attendance by the public to address potential police responses for various types of events. To complete training for the Departments Crises Intervention Team to reach the recommended levels of at least 25-30% of the agency to be participative in this program.

Offsetting revenue for FY18 includes \$16,200 in department receipts – fees and charges for accident reports, police details, and false alarms – the same as FY17, and an estimated \$92,865 in court fines, a decrease of -23.8% from FY17 due to the anticipated drop in the number of incidents that result in fines. All offsetting revenue goes into the General Fund.

- **Fire Department** budget increases by 1.5% or \$69,698 due to salary increases. Operating expenses increased by \$5,000 or 1% due to higher cost for service agreements for emergency medical equipment. The number of full-time employees is 47, the same as in FY17. The University of Massachusetts will again contribute money to raise the number of on-duty ambulances from three to five on busy fall and spring weekends; the money goes into a Town special revenue fund from which those ambulance overtime costs are paid.

Total staffing remains low relative to national norms, according to the July 2009 rating by the Insurance Services Office, Inc. Between FY15 and FY16, calls for emergency ambulance/Fire increased 5.7%. While Fire responses decreased by 89 from last year, EMS responses increased by 447 or 9.8% over the previous year.

PUBLIC SAFETY

Objectives for FY18 include developing and delivering Rescue Task Force training as part of our Active Shooter Response Initiative. To apply the FEMA Assistance to Firefighters Grant (AFG) Program to replace a significant amount of protective equipment specific to Active Shooter Response Initiative. To continue efforts for site selection and development of a new Fire Department Headquarters.

Offsetting revenue for FY18 includes \$2,418,537 in ambulance receipts, including payments from UMass and the towns of Pelham, Leverett, Shutesbury, and Hadley, money that goes into the Ambulance Fund to be spent only for ambulance-related purposes. There will be an estimated \$112,000 in departmental receipts. A grant of \$12,000 has been secured to fund the purchase of Emergency Management equipment.

- **Communications Center** budget increases by 2.5% or \$16,221. The State 911 Department Support and Incentive Grant of \$84,023 will support a 12th emergency dispatcher. This results in savings of \$39,509, plus benefits in the budget. As of this writing, negotiations to create a Regional Dispatch Center for the towns of Amherst, Pelham, and Hadley continue. Other grant funding from the State will provide for mandatory emergency dispatcher funding.
- **Animal Welfare budget** increases by 1.6% or \$961. Currently, the City of Northampton pays a fee for use of the Amherst Animal Shelter which goes into the Town's General Fund. A goal for FY18 is to expand the regional use to further increase revenues. No other changes are expected for this one-person department.

More information is available at <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>.

AMHERST-PELHAM REGIONAL SCHOOLS

RECOMMENDED by the Finance Committee vote of 7-0.

Budget: \$31,317,900 with \$15,502,710 as Amherst's assessment to support the budget. Amherst's assessment increases 2.0% from FY17. On March 15, 2017 the Amherst-Pelham Regional School Committee voted 7-0, 2 absent to recommend this budget.

Basic Functions: Providing all students with the high quality education that enables them to be contributing members of a multiethnic, multicultural, pluralistic society, and to create an environment that achieves equity for all students and ensures that each student is a successful learner, is fully respected, and learns to respect others.

FY18 Summary:

The FY18 Regional budget of \$31,317,900 is an overall increase of \$513,778 or 1.67% over the FY17 budget of \$30,804,122. Based on the FY18 Alternative Regional School District Assessment Formula, the combined assessment for all four towns is \$19,766,554, which is \$221,828 or 1.13% higher than in FY17. Amherst's assessment of \$15,502,710 or 2.02% increase is \$73,338 below the Finance Committee Guidelines of November 2016.

Supplementing the FY18 budget are revolving fund revenues of \$2,236,176 with expenses of \$2,202,540. FY18 grants total \$404,655 with \$350,002 in salaries and \$54,653 in expenses. Projected total Regional School spending in FY18 is \$33,925,095. The Regional Schools sometime receive gifts and donations from individuals and companies. In calendar year 2016, those totaled \$49,986.

The FY18 budget includes \$378,326 for increases in staffing, contracted service, coaching stipends, interpreter services, increased bandwidth, supplies, and contribution to the stabilization fund. Budget reductions and adjustments total (\$268,499) and include other staffing and contracted services, as well as some contingency funds. The net addition is \$109,827.

The largest items in the FY18 budget are in regular education instruction for \$8,896,572 or 28.41%, special education for \$6,008,522 or 19.19%, and employee and retiree health insurance for \$4,140,780 or 13.23%.

Budget savings over the past several years mainly have been related to declining enrollments. There have been FTE reductions in Central Office, and Middle and High School staffing. In addition, costs were reduced for dues, supplies, contracted services, and health and unemployment insurance.

Calculating the per-pupil cost is done at the end of each fiscal year after schools file their State year-end reports. This cost represents spending from all sources, which include appropriations, grants and revolving funds. The Region's FY17 per-pupil cost is estimated to be \$21,016. Based on the formula the State uses to calculate per-pupil cost, the Region's per-pupil cost is estimated at \$21,373 for FY18. The FY18 per pupil cost based only on appropriations from the four towns would be \$13,279, using FY16 final enrollment as a base.

Capital Projects and OPEB:

On March 15, 2017, the Regional School Committee voted to approve the sum of \$165,166 for capital projects with \$155,000 from appropriation and \$10,166 from revolving funds. Proposed for FY18: field improvements, Middle School roof, Middle School underground storage tank, and Southeast Campus renovations. Amherst's estimated share of the Capital Budget Assessment is 128,550. The Regional policy for capital needs planning states that capital improvement is a tangible asset or project with an estimated useful life of five years or more and at a cost of \$5,000 or more. The Regional Agreement Debt Formula determines each town's share of the request. Amherst's share becomes part of the Town's Capital Plan, which is voted at Town Meeting.

The Regional School District is required to update its Other Post Employee Benefits (OPEB) valuation every other year, and the next valuation will take place in FY19. The estimated net OPEB obligation is presented in the budget, and as of FY16 is projected to be \$27,148,302. OPEB benefits are comprised primarily of the employer's obligation for retiree health insurance. The Region made its first contribution in FY17 of \$116,459. The FY18 budget includes a contribution of \$82,549 to the fund. Pension costs are not included in OPEB. The Region's pension assessment is paid to the Hampshire County Retirement System and for FY18 its assessment is \$1,260,318.

Regional School Committee investment policy guides investment of the OPEB Fund, as well as of General Funds, Special Revenue and Agency Funds, Debt Service Funds, Capital Projects Funds, Trust Funds and Stabilization Funds.

Enrollment Information:

Declining enrollments in the Regional Schools have been one reason for some reductions in the budget over the past few years. In FY07 the Middle and High School enrollment was 1,877 students. The projection for FY18 is 1,329, for a loss of 548 students or 29%. The projected loss from FY17 to FY18 is 36 students or 2.64%. Choice-In students in FY17 number 70; the number projected for FY18 is 90. Choice-In openings are on a space-available basis, and minimal additional staffing is required. Districts admitting Choice-In students receive \$5,000 per child from the sending school district plus additional reimbursements for special education services if required. The Regional enrollment figures for FY17 and projected FY18 include Choice-In students.

AMHERST-PELHAM REGIONAL SCHOOLS

In FY17 students attending Vocational Schools number 54, with 53 projected for FY18. Charter students in FY17 number 99 and for FY18 the projected number is 110. For FY17, Choice-Out students number 35, with 33 expected in FY18. Special Education Out-of-District placements number 14 in FY17 and are projected at 14 for FY18.

Vocational schools set their own tuition rates, adjusted by State formula, which range from \$16,000-\$18,000. Charter schools receive the per-pupil cost of the sending school with some State adjustments. Choice-Out payment is \$5,000 per student, the same rate as Choice-In.

Unlike Vocational, Charter and Choice-Out Schools, which involve a financial responsibility from Amherst, private school enrollment numbers for Amherst students are less accurate, since the numbers rely on information from families and/or requests for information from the receiving schools. At little cost to the District, 17 Regional students are home-schooled. In FY17 the total Out-of-District enrollment is 219 students, excluding private school students.

Vocational schools attended by Amherst students include Pathfinder, Franklin County Technical and Smith Vocational. Charter schools include Pioneer Valley Performing Arts High School, Hilltown Cooperative Charter School, Pioneer Valley Chinese Immersion School, and Four Rivers Charter Public. Choice-Out schools include Belchertown, Frontier, Gill Montague, Hadley, Hatfield, Massachusetts Virtual Academy, Northampton, Pioneer and TEC Connections Academy.

No public funds are spent to send the estimated 90 children who live in the district to the private schools they attend, including Bement, Deerfield Academy, Eagle Brook, Hartsbrook, MacDuffie, Phillips Academy, Stoneleigh-Burnham, Williston Northampton School, and Wilbraham/Monson Academy.

Some Regional students reside in tax-exempt University of Massachusetts student housing. The Joint Agreement signed by the Town and University in the fall of 2015 for \$120,000 each year is in recognition of the myriad services that the Town provides UMass students, staff and faculty, including first responders and the education of K-12 students who live in tax exempt housing. It is not specific to the schools or any other area of the budget. This is General Fund revenue that is part of the entire revenue package that is used to support all Town services. However, the Agreement states that the Town and University agree to jointly study the impact of K-12 students living in tax exempt housing on local schools.

Budget Approval:

As per the Regional Agreement, all four town meetings (Amherst, Leverett, Pelham, Shutesbury) must approve of the Alternative Assessment Method, then three of the four town meetings must approve the "bottom line" of the Regional School Budget. Throughout the year, the Superintendent and Regional School Committee may adjust the line items in the \$31,317,900 budget as appropriate.

A complete, detailed Regional School budget may be viewed on the Schools' website. Go to www.arps.org, Administration and scroll to Budget Information where both the Regional and Elementary budgets are posted.

FINANCE COMMITTEE REPORT - FY18

FY2018 PROPOSED BUDGET
REVENUES SUPPORTING OPERATING BUDGET

	FY14	FY15	FY16	FY17	FY18	DIFF	
Revenue							
Chapter 70	9,272,992	9,338,008	9,341,857	9,379,437	9,508,797	129,360	1.38%
Chapter 70 to Stabilization	(91,000)	(87,800)	(84,600)	(76,500)	-	76,500	
SUBTOTAL: available from Ch 70	9,181,992	9,250,208	9,257,257	9,302,937	9,508,797	205,860	
Transportation Reimbursement	531,846	625,000	625,000	700,000	750,000	50,000	
Medicaid Reimbursement	98,100	92,443	90,000	95,000	100,000	5,000	
Charter Reimbursement	224,280	171,455	190,000	360,000	300,000	(60,000)	
Choice Revenues	-	-	-	-	-	0	
Fund Balance - OPEB Contributions	-	-	-	116,459	82,549	(33,910)	
Indirect Cost Reimbursement	-	-	-	-	-	0	
Interest Revenue	14,000	14,000	20,000	30,000	30,000	0	
E&D for budget support	500,000	450,619	400,000	375,000	500,000	125,000	
E&D for contingency	280,000	280,000	280,000	280,000	280,000	0	
Assessments	18,300,597	18,734,753	19,160,583	19,544,726	19,766,554	221,828	
Total Revenue	29,130,815	29,618,478	30,022,840	30,804,122	31,317,900	513,778	1.67%
Total Expense	29,130,815	29,618,478	30,022,840	30,804,122	31,317,900	513,778	1.67%
Revenue less Expense	-	-	-	-	-	-	
Assessments							
Amherst	14,158,830	14,463,908	14,825,506	15,196,144	15,502,710	306,566	2.02%
Pelham	1,259,488	1,261,955	1,214,614	1,125,782	1,035,183	(90,599)	-8.05%
Leverett	1,398,899	1,439,988	1,465,029	1,522,460	1,492,715	(29,745)	-1.95%
Shutesbury	1,483,380	1,568,902	1,655,434	1,700,340	1,735,946	35,606	2.09%
	18,300,597	18,734,753	19,160,583	19,544,726	19,766,554	221,828	1.13%
	3.5%	2.4%	2.3%	2.0%	1.1%		

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FINANCE COMMITTEE REPORT - FY17

AMHERST-PELHAM REGIONAL SCHOOLS

25% OF GENERAL FUND OPERATING BUDGETS

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Original Budget	FY17 Current Budget	FY18 Fin Comm	Change FY17 - 18	Percent Change
<u>PAYROLL ACCOUNTS</u>								
Regular Education	6,717,776	6,571,698	6,207,364	6,475,368	6,406,239	6,419,752	13,513	0.2%
Special Education	4,623,964	4,581,038	4,649,288	4,754,639	4,926,496	4,914,985	(11,511)	-0.2%
Other Programs	281,733	264,973	292,622	291,143	331,253	291,180	(40,073)	-13.8%
Support Services	1,396,736	1,578,814	1,642,948	1,626,611	1,613,531	1,626,687	13,156	0.8%
School Administration	1,208,762	1,282,290	1,117,314	1,117,684	1,195,794	1,196,133	339	0.0%
Central Administration	659,919	647,233	685,953	613,756	584,566	634,265	49,699	7.8%
Information Systems	199,608	212,549	213,669	208,710	212,979	197,747	(15,232)	-7.7%
Facilities	798,136	763,185	748,785	765,988	765,238	760,362	(4,876)	-0.6%
Transportation	410,175	421,349	419,292	424,682	444,465	430,776	(13,689)	-3.2%
Total Salaries	16,296,809	16,323,128	15,977,236	16,278,581	16,480,561	16,471,887	(8,674)	-0.1%
Substitutes	129,154	183,059	148,067	160,094	180,792	160,094	(20,698)	-12.9%
<u>EXPENSE ACCOUNTS:</u>								
Regular Education	1,466,967	1,659,607	2,051,856	2,369,406	2,275,276	2,476,820	201,544	8.1%
Special Education	1,313,913	1,158,084	1,557,930	1,615,920	1,581,420	1,093,537	(487,883)	-44.6%
Other Programs	675,613	924,663	986,180	1,076,343	962,486	963,136	650	0.1%
Support Services	103,111	117,403	89,529	127,428	139,228	126,089	(13,139)	-10.4%
School Administration	56,192	61,725	80,525	87,124	89,724	75,624	(14,100)	-18.6%
Central Administration	264,571	377,806	259,695	243,491	243,491	237,695	(5,796)	-2.4%
Information Systems	302,653	426,689	350,680	342,988	342,988	302,688	(40,300)	-13.3%
Facilities	396,127	263,503	317,327	287,696	333,596	287,696	(45,900)	-16.0%
Utilities	774,117	694,588	665,349	844,453	694,712	696,347	1,635	0.2%
Transportation	972,110	980,463	998,145	964,645	964,645	964,497	(148)	0.0%
Health Insurance								
Employees	2,688,888	2,625,348	2,489,611	2,501,377	2,442,730	2,616,803	174,073	6.7%
Retirees	1,423,094	1,436,076	1,444,412	1,446,364	1,432,289	1,523,977	91,688	6.0%
Other Operation Services	1,646,127	1,822,894	1,852,409	1,903,010	2,154,721	2,137,720	(17,001)	-0.8%
Other Programs & Control Accts	1,000	1,000	1,000	555,202	485,463	1,073,463	588,000	54.8%
Total Expenses	12,084,483	12,549,849	13,144,648	14,365,447	14,142,769	14,576,092	433,323	3.0%
LEVEL SERVICES TOTAL	28,510,446	29,056,036	29,269,950	30,804,122	30,804,122	31,208,073	403,951	1.3%
Level Services % Increase								
Additions and Reductions	-	-	-	-	-	109,827	109,827	100.0%
BUDGET TOTAL	28,510,446	29,056,036	29,269,950	30,804,122	30,804,122	31,317,900	513,778	1.6%
Change from previous year	606,473	545,590	213,914	1,534,172		513,778		
Percent change from previous year	2.2%	1.9%	0.7%	5.2%		1.7%		

FINANCE COMMITTEE REPORT - FY18

AMHERST-PELHAM REGIONAL SCHOOLS

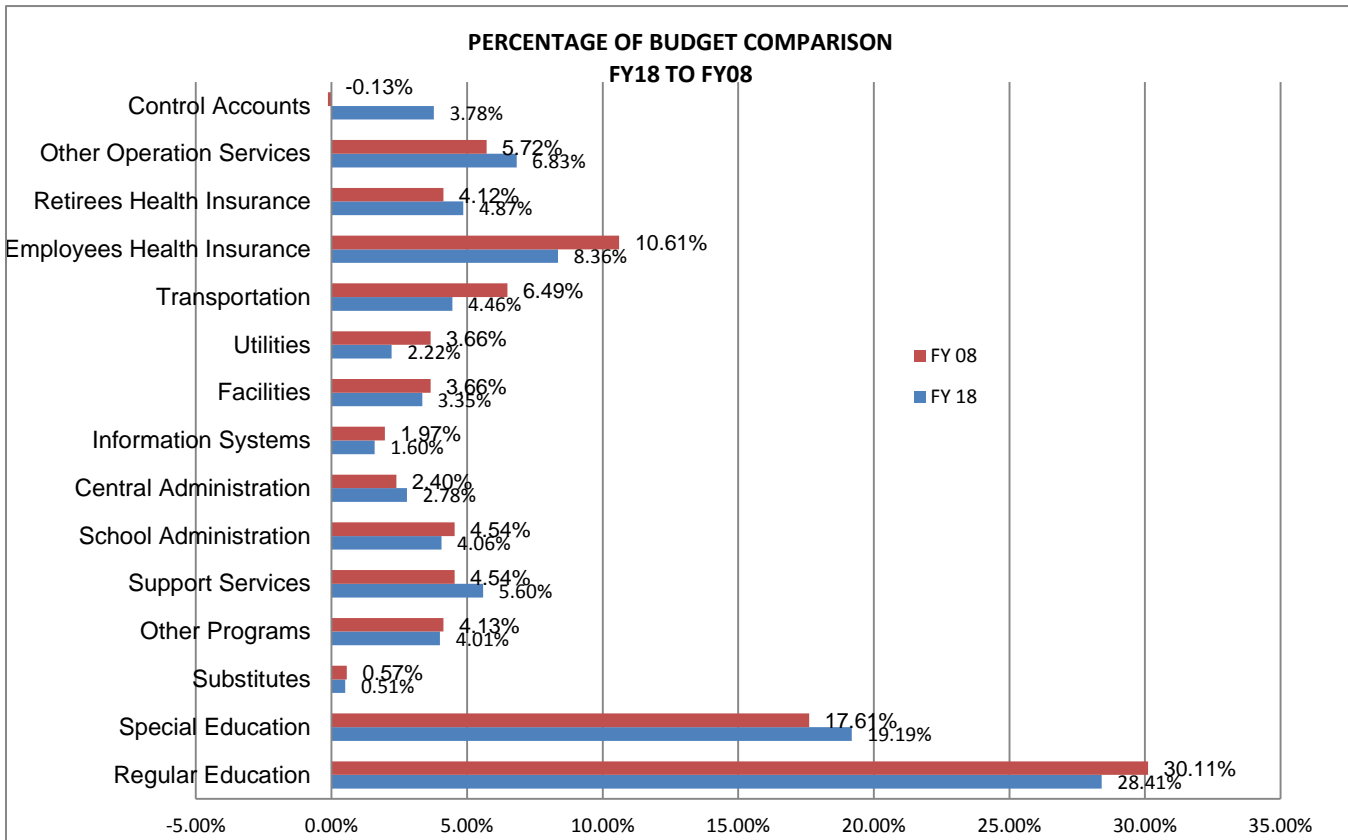
FY18 BUDGET BUDGET ADDITIONS / (REDUCTIONS) to Level Services Budget					
Location	Department	Description	FTE	\$\$	Total
Budget Adjustments					
High School	Special Education	Paraeducator (vacant)	(1.00)	(25,000)	
High School	Regular Education	GCC dual enrollment program		(10,000)	
District	Utilities	Electricity savings from solar array		(30,000)	
			(1.00)		(65,000)
Budget Additions					
Southeast Campus	Special Education	Extended year program		13,000	
Middle School	Regular Education	Field trip nurses		2,000	
Middle School	Regular Education	Family diversity exhibits, music supplies		1,600	
Middle School	Regular Education	Dance teacher	0.20	12,000	
Middle School	Afterschool	Stipends, supplies, etc...		50,000	
High School	Custodial	Staffing	0.50	25,000	
High School	Special Education	Staffing	0.20	12,000	
High School	Regular Education	Field trip nurses		3,000	
High School	Special Education	SAT testing support		7,000	
High School	Equity	Professional staff and student stipends	1.00	70,000	
District	Athletics	Contribution to stabilization fund - track replacement		68,100	
District	Athletics	Coaching stipends		40,000	
District	Food Services	Increased costs related to in-house program		40,000	
District	English Language Education	Increase interpreter compensation		6,000	
District	Information Systems	Increased bandwidth, point to point bandwidth		7,276	
District	Business Office	Procurement specialist	0.15	9,750	
District	Superintendent's Office	Strategic planning process		3,500	
District	Human Resources	Reclassify HR director position to assistant supt.		8,100	
			2.05		378,326
Budget Reductions					
Middle School	Professional Development	Staffing (vacant)	(1.00)	(60,000)	
District	Curriculum	Contracted services		(20,000)	
District	Superintendent's Office	Director of equity and PD	(0.40)	(37,454)	
District	Central Office	Staffing	(0.54)	(16,181)	
District	Control Accounts	Sabbatical		(35,000)	
District	Control Accounts	Staff turnover, contingencies		(34,864)	
			(1.94)		(203,499)
Net Budget Additions / (reductions)					
			(0.89)	109,827	109,827
Net TARGET Budget Additions / (reductions)					
Net reductions required to meet projected budget support					109,827

AMHERST-PELHAM REGIONAL SCHOOLS

The following are descriptions of the budget areas.

Regular Instruction	This section includes payroll and expenses for the following departments: English, Math, Science, Social Studies, Art, Music, World Language, Physical Education, Reading, Technology, Health Education, English Language Learner, Classroom Program Support, Program Development, Summer School, Computer Instruction, Performing Arts, School Choice Assessment, Business Education, Family Consumer Science, and Charter School Assessment.
Special Education	This section includes payroll and expenses for SE Administration, SE Instruction, SE Psych Services, SE Specialists, SE District Specialists, and SE Alternative Education programs.
Subs/Temp & Other	This section includes payroll and expenses for Substitutes.
Other Programs	This section includes vocational tuitions, athletic programs, and stipends for after school club coordinators.
Support Services	This section includes payroll and expenses for the following departments: Libraries, Production Support Center, Media Support Center, Student Services, Guidance Services, Health Services, and Staff Development.
School Administration	This section includes payroll and expenses for the High School and Middle School administration.
Central Administration	This section includes payroll and expenses for School Committee, Superintendent's Office, Human Resources, and Business Office.
Information Systems	This section includes payroll and expenses for the Information Systems office.
Facilities	This section includes payroll and expenses for Facility Management, Custodial Services, Maintenance Services, and Utilities.
Utilities	This section includes expenses for heating, electricity, water & sewer, and telephone usage.
Transportation	This section includes payroll and expenses for Transportation Services.
Employee Health Ins	This section includes the health insurance expense for active personnel.
Retiree Health Ins	This section includes the health insurance expense for retired personnel.
Other Operation Services	This section includes expenses for Food Services, Risk & Benefit Management, and the Control Accounts. Health insurance has been shown separately from Risk and Benefit Management and is reflected above. Transfers are also included here.
Control Accounts	This section includes contingencies for maternity leave, sabbatical, unit and non unit contract negotiations, increases and reductions etc..

AMHERST-PELHAM REGIONAL SCHOOLS



Ten Year Comparison	FY18 Proposed Budget	FY18	FY08 Original Budget	FY08
Regular Education	\$ 8,896,572	28.41%	\$ 8,300,833	30.11%
Special Education	\$ 6,008,522	19.19%	\$ 4,855,800	17.61%
Substitutes	\$ 160,094	0.51%	\$ 156,588	0.57%
Other Programs	\$ 1,254,316	4.01%	\$ 1,138,654	4.13%
Support Services	\$ 1,752,776	5.60%	\$ 1,251,835	4.54%
School Administration	\$ 1,271,757	4.06%	\$ 1,251,087	4.54%
Central Administration	\$ 871,960	2.78%	\$ 660,581	2.40%
Information Systems	\$ 500,435	1.60%	\$ 542,876	1.97%
Facilities	\$ 1,048,058	3.35%	\$ 1,007,989	3.66%
Utilities	\$ 696,347	2.22%	\$ 1,008,741	3.66%
Transportation	\$ 1,395,273	4.46%	\$ 1,788,951	6.49%
Employees Health Insurance	\$ 2,616,803	8.36%	\$ 2,925,275	10.61%
Retirees Health Insurance	\$ 1,523,977	4.87%	\$ 1,136,985	4.12%
Other Operation Services	\$ 2,137,720	6.83%	\$ 1,575,965	5.72%
Control Accounts	\$ 1,183,290	3.78%	\$ (35,160)	-0.13%
Total	\$31,317,900	100.00%	\$27,567,000	100.00%

AMHERST-PELHAM REGIONAL SCHOOLS

Full-Time Equivalent Employees:

**Amherst Pelham Regional Schools
FY18 District Staffing Profile
From All Funding Sources**

*Staffing Analysis by F.T.E.**

	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	Change
Building Specific Personnel:							
Administrative Staff	6.00	5.90	5.90	4.90	6.00	6.00	0.00
Administrative Support Staff	14.20	13.00	13.00	12.00	12.00	12.00	0.00
Professional Staff							
English	15.90	14.90	15.50	13.10	12.70	12.70	0.00
Math	17.40	17.60	18.10	15.10	15.10	15.10	0.00
Science	16.82	16.00	14.65	14.10	14.40	13.90	(0.50)
Social Studies	15.70	14.80	13.70	12.80	12.70	12.70	0.00
World Language	12.20	12.38	12.20	11.00	11.20	11.20	0.00
Music	3.60	3.40	3.40	3.70	4.00	4.00	0.00
Art	4.80	4.80	4.80	5.90	5.00	5.00	0.00
Physical Education	5.00	3.90	4.00	3.80	4.00	4.00	0.00
Reading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Technology Education	5.00	5.00	2.90	2.80	2.90	2.90	0.00
Theater & Dance	2.70	2.70	2.70	2.80	2.50	2.50	0.00
Business Education, Health Education	1.38	1.58	2.38	1.00	1.00	1.00	0.00
Family Consumer Science	2.00	1.40	1.40	1.00	1.00	1.00	0.00
Classroom Support	1.00	0.00	0.00	0.00	0.00	0.00	0.00
English Language Learner	4.00	4.00	3.70	3.70	3.70	3.70	0.00
Special Education	34.10	32.80	32.80	34.89	35.60	35.60	0.00
Guidance	10.32	10.32	10.32	9.70	9.70	9.70	0.00
Library	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Health Services	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Athletics Department	2.60	2.60	2.60	2.60	2.60	2.60	0.00
Instructional Coaching	0.00	0.00	0.00	2.00	1.00	1.00	0.00
Student Activity	0.40	0.40	0.40	0.40	0.40	0.40	0.00
Paraeducator Staff, LPN's, and Other							
Regular Education	7.00	7.37	6.08	6.08	7.96	7.96	0.00
Special Education	58.45	57.85	55.95	58.95	58.50	58.50	0.00
LPN's	1.40	2.00	2.00	2.00	3.00	3.00	0.00
Library Paraprofessionals	2.50	2.50	2.50	2.50	2.50	2.50	0.00
Other	2.20	2.20	2.20	2.20	2.20	2.20	0.00
Total Building Specific Personnel	250.67	243.40	237.18	233.02	235.66	235.16	(0.50)
District Program & Support Personnel							
District-wide Special Education Services	15.48	15.46	14.74	13.74	13.46	13.46	0.00
Other Support Services	3.94	4.94	5.94	5.44	5.44	5.44	0.00
Student Services	1.13	1.00	3.15	2.70	2.70	2.70	0.00
Central Administration	9.86	9.20	9.61	8.82	7.86	7.65	(0.21)
Information Systems	2.86	2.70	2.70	2.70	2.41	2.41	0.00
Facilities & Operations	17.52	17.91	16.91	15.91	16.41	16.41	0.00
Transportation	16.38	15.88	15.88	15.25	15.25	15.25	0.00
Total District & Support Personnel	67.15	67.07	68.92	64.55	63.52	63.31	(0.21)
Net Budgeted Additions / (reductions)						(0.39)	(0.39)
District Total	317.82	310.47	306.09	297.56	299.18	298.08	-1.10

* F.T.E.= Full Time Equivalent includes all staff regardless of funding source
* FY13, FY14, FY15, FY16 and FY17 data as of October 31st of the given year

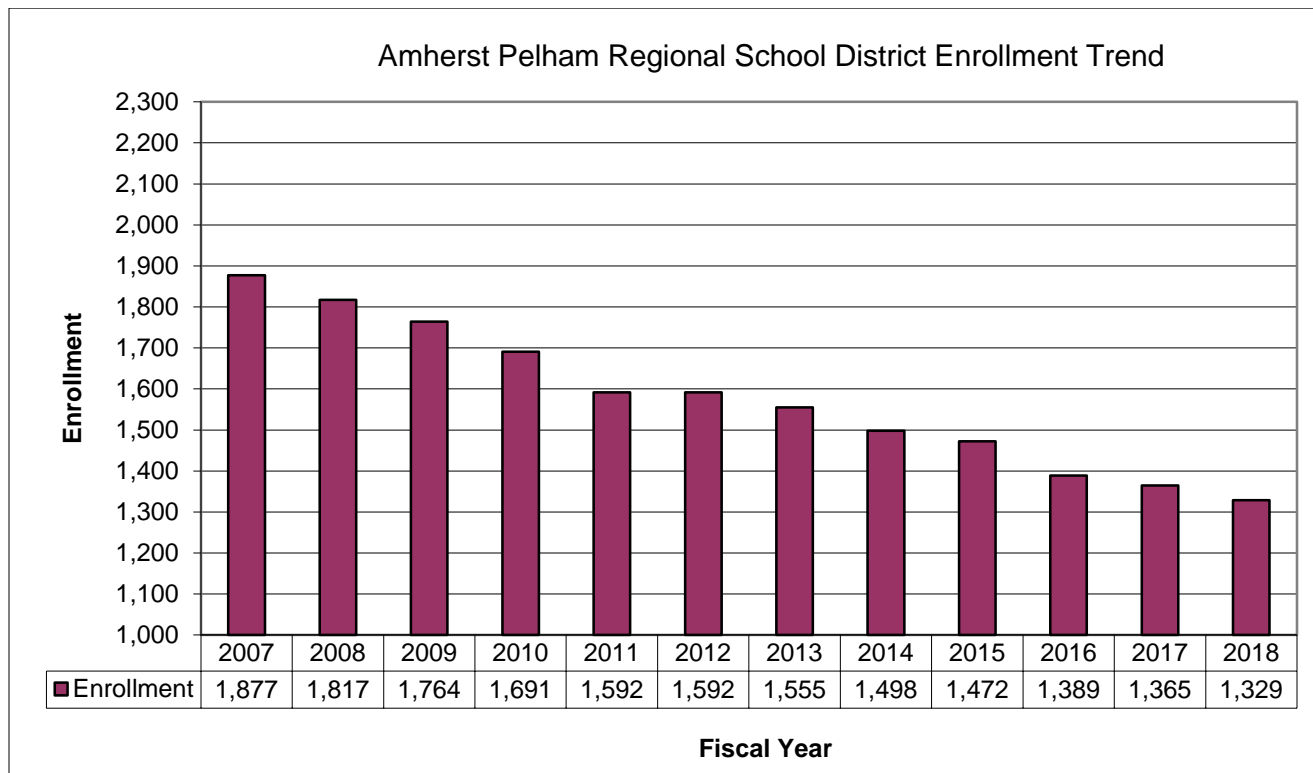
AMHERST-PELHAM REGIONAL SCHOOLS

Enrollment Projection Method:

Historically, enrollments for subsequent school years are projected each October 1, based on actual enrollments for the current year using a cohort survival method. This method utilizes a rolling five-year enrollment average in order to establish a survival factor; that is, the variable increase or decrease in the average serves to project enrollments into the next few years. This is an established, reliable method of conducting projections.

Regional projections begin with assessing the number of Grade 6 students who are expected to attend the regional middle school in the following year as Grade 7 students. This includes Grade 6 students in Amherst, Pelham, Leverett and Shutesbury, including those Amherst students who may be Choice students in Pelham or Leverett. While Choice students attending Pelham and Leverett are entitled to enroll in the regional district when they enter Grade 7, it is typically only those Amherst students who Choice into other districts that reliably attend. Shutesbury does not participate in School Choice.

Overall, the K-12 regional student population is in decline. Reviewing the student enrollments over time, the last time period in which Regional enrollments were in the 1,500 range was in 1990-1993. Peak enrollments (2,000 or greater) occurred between 1998 and 2004. The chart below illustrates enrollments since 2007.



Enrollment History and Projection

FY	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Grade 7	275	291	241	249	222	244	236	241	222	217	214	197
Grade 8	282	284	293	244	253	229	241	232	241	235	219	217
Grade 9	309	314	305	307	268	286	267	248	246	223	235	220
Grade 10	321	299	311	290	283	261	265	250	241	234	221	226
Grade 11	333	315	309	301	277	294	254	265	239	224	239	216
Grade 12	357	314	305	300	289	278	292	262	283	256	237	253
Total	1,877	1,817	1,764	1,691	1,592	1,592	1,555	1,498	1,472	1,389	1,365	1,329
Percentage Change	-2.44%	-3.20%	-2.92%	-4.14%	-5.85%	0.00%	-2.32%	-3.67%	-1.74%	-5.64%	-1.73%	-2.64%

AMHERST-PELHAM REGIONAL SCHOOLS

Regional Choice-in Students

FY 12	FY 13	FY 14	FY 15	FY 16	FY 17 Current	FY18 Projected
78	92	104	89	70	70	90

Off Campus Enrollment

	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17 Current	FY 18 Projected
Choice-Out	19	21	24	35	35	35	33
Charter Schools	66	64	68	71	83	99	110
Private Schools	-	81	96	96	89	90	90
Vocational School	39	34	38	49	52	54	53
SE Out of District	19	22	16	15	14	14	14
Home School	-	31	24	24	22	17	17

AMHERST ELEMENTARY SCHOOLS

36% OF GENERAL FUND OPERATING BUDGETS

	FY14	FY15	FY16	FY17	FY17	FY18	Change	Percent
	Actual	Actual	Actual	Original Budget	Current Budget	Fin Comm	FY17 - 18	Change
PAYROLL ACCOUNTS								
Regular Education	6,222,639	6,270,494	6,609,857	6,613,977	6,404,539	6,268,730	(135,809)	-2.1%
Special Education	4,623,774	4,786,044	5,049,318	5,314,977	5,347,117	5,426,881	79,764	1.5%
Support Services	1,158,244	1,225,411	1,279,652	1,286,008	1,233,708	1,193,238	(40,470)	-3.3%
School Administration	860,542	879,353	902,246	895,972	883,725	889,097	5,372	0.6%
Central Administration	654,112	741,681	684,039	586,360	546,708	586,934	40,226	7.4%
Information Systems	202,776	219,567	223,053	223,769	222,545	219,513	(3,032)	-1.4%
Facilities	746,550	751,901	791,552	740,368	732,590	727,687	(4,903)	-0.7%
Transportation	201,843	192,529	190,013	203,590	200,430	202,786	2,356	1.2%
Total Salaries	14,670,480	15,066,980	15,729,730	15,865,021	15,571,362	15,514,866	(56,496)	-0.4%
Substitutes	180,665	221,943	205,307	201,682	164,766	207,734	42,968	26.1%
EXPENSE ACCOUNTS:								
Regular Education	54,116	93,063	94,243	75,274	81,919	74,426	(7,493)	-9.1%
Special Education	235,316	91,653	94,851	168,640	168,976	140,363	(28,613)	-16.9%
Other Programs	850,139	4,235	4,200	4,500	4,137	4,500	363	8.8%
Support Services	73,223	67,037	69,554	65,383	68,762	63,703	(5,059)	-7.4%
Program/Staff Development	403,892	464,742	321,939	331,511	316,327	326,930	10,603	3.4%
School Administration	39,869	43,558	36,254	35,086	38,410	34,818	(3,592)	-9.4%
Central Administration	167,333	186,027	121,540	129,612	146,877	129,612	(17,265)	-11.8%
Information Systems	138,189	108,399	171,404	128,700	128,700	123,843	(4,857)	-3.8%
Facilities	136,761	152,098	123,012	132,141	148,676	132,141	(16,535)	-11.1%
Utilities	443,118	467,565	369,874	377,158	345,491	385,757	40,266	11.7%
Transportation	461,186	454,825	451,118	455,227	434,800	450,537	15,737	3.6%
Food Services	46,942	57,249	36,221	91,000	61,390	60,000	(1,390)	-2.3%
Health Insurance								
Employees	2,470,873	2,427,910	2,423,231	2,481,002	2,358,783	2,451,836	93,053	3.9%
Retirees	1,042,770	1,107,619	1,148,896	1,167,091	1,211,063	1,309,182	98,119	8.1%
Other Operation Services	520,600	449,506	451,692	408,241	519,891	416,593	(103,298)	-19.9%
Other Programs & Control Accts	1,500	1,000	1,000	30,055	376,994	780,287	403,293	107.0%
Total Expenses	7,085,827	6,176,485	5,919,028	6,080,621	6,411,196	6,884,528	473,332	7.4%
LEVEL SERVICES TOTAL	21,936,972	21,465,409	21,854,065	22,147,324	22,147,324	22,607,128	459,804	2.1%
Level Services % Increase								
Additions and Reductions				-	-	(83,906)	(83,906)	--
BUDGET TOTAL	21,936,972	21,465,409	21,854,065	22,147,324	22,147,324	22,523,222	375,898	1.7%
Change from previous year	402,444	(471,563)	388,656	293,259		375,898		
Percent change from previous year	1.9%	-2.2%	1.8%	1.3%		1.7%		

*Please note that beginning in fiscal year 2015, choice and charter tuition costs were paid by the Town of Amherst and were no longer included in the school budget. If included, the increase for FY18 would be 2.5%.

Finance Committee recommended a 2.5% increase for the Elementary Schools. After deducting increases to charter and choice tuition that are paid directly by the Town, the net increase is 1.7%.

AMHERST ELEMENTARY SCHOOLS

RECOMMENDED by the Finance Committee vote of 6-1.

Budget: \$22,523,222, an increase of 1.7% or \$375,898 from FY17. On March 15, 2017 the Amherst School Committee voted 5-0, to recommend this budget.

Basic Functions: Providing all students with the high quality education that enables them to be contributing members of a multiethnic, multicultural, pluralistic society, and to create an environment that achieves equity for all students and ensures that each student is a successful learner, is fully respected, and learns to respect others.

FY18 Summary:

The FY18 Amherst budget of \$22,523,222 is an overall increase of 1.7% over the FY17 budget of \$22,147,324, in accordance with the Finance Committee budget guideline of a 1.7% increase issued in November 2016. The smaller percentage increase for the elementary schools is due to a change in the method of accounting for Charter and Choice-Out charges and reimbursements from the State. Without the state-mandated change in the method of accounting for Charter and School Choice-Out charges and reimbursements, the elementary school budget's effective increase is 2.5%.

Revenue for the elementary schools' budget comes from the Town's General Fund, which includes revenue projections from the following: Chapter 70 state aid at \$6,044,203, Medicaid reimbursement estimated at \$350,000 for certain health-related services provided by the schools to students, and Charter tuition reimbursement at \$360,477. Supplementing the FY18 budget are grant funds of \$1,169,243 and revolving funds of \$1,164,178. The revenue from the Town's General Fund, Grants and the Revolving Fund total \$24,856,643 and is the projected spending in FY18 for the elementary schools. In addition, at times the Amherst Schools receive gifts and donations from individuals and companies. The total for calendar year 2016 was \$33,659.

The FY18 budget includes additions that total \$123,650, which includes four special education paraeducators, part-time procurement specialist shared with the Town, interpreter rate increase, and reclassification of Human Resource Director. An in-house cost increase of \$20,000 will be used by the District to administer the Food Services Program again. Reductions total \$207,556 and include some savings due to staff turnover and elimination of positions. Some savings come from Control Accounts and Out of District Contingency funds. Net reductions total (\$83,906)

The proposed budget maintains Library paraeducators, the school garden curriculum, after school programs, specials, arts integration and class size.

The largest items in the FY18 budget are regular education instruction at \$6,613,061 or 29.36%, special education at \$5,567,244 or 24.72%, and employee and retiree health insurance is \$3,761,018 or 16.70%.

Calculating the per pupil cost is done at the end of each fiscal year after schools file their State year-end reports. This cost represents spending from all sources, which include appropriations, grants and revolving funds. Amherst's FY18 per-pupil cost is estimated to be \$21,724. In FY17 the cost is estimated to be \$21,298. In FY14, it was \$19,572; FY15, \$20,237; and in FY16, 20,880.

Capital Projects:

In FY18 the proposed capital expenditure for the elementary schools is \$1,647,000 and items are listed in the report of the Joint Capital Planning Committee and in the Finance Committee Report under Articles 13, 14 and 15. Some proposed expenditures include replacement of vehicles \$35,000, IT equipment \$172,500, general maintenance \$90,000, Wildwood boiler \$500,000, Wildwood Environmental Health Assessment \$25,000, Fort River roof evaluation and plan \$70,000 and Fort River Structural and Environmental Study \$115,000.

OPEB and Other Costs:

Other Post-Employment Benefits (OPEB) contributions, Charter School Tuition and School Choice Tuition are not in the School budget, but are part of the Town budget.

Enrollment Information:

Budget savings over the past several years mainly have been related to declining enrollments. In 2008, enrollment was 1,336 and is projected at 1,068 in FY18 for a decline of 268 students or 25.1%. Next year's enrollment (not including preschool) is expected to decline by 4 students or 0.37% including Choice-In students. Since FY13 Amherst has been a school choice district, meaning students from other communities are accepted on a space-available basis requiring no additional staffing. For those children, Amherst receives \$5,000 per child from the sending school district plus additional funds for special education needs. For all elementary schools (including preschool), children in Special Education total 227 or 20%, English Language Learners (ELL) students total 195 or 17%, and 477 or 41% children receive Free/Reduced Lunch.

The projection for Out-of-District Placement of Amherst students in FY18 is 218: Special Education 3, Charter Schools 86, and Choice-Out 19 students, of which 10 Amherst students are projected to attend Pelham School. In addition, 99 students are projected to attend private/parochial schools. The number of children expected to be home-schooled in FY18 is 11.

AMHERST ELEMENTARY SCHOOLS

Charter Schools include the Pioneer Valley Chinese Immersion Charter School, which enrolled 81 Amherst students in FY17, and the Hilltown Cooperative which enrolled 5 Amherst students. In FY17 Choice-Out the 18 students attended schools in Athol-Royalston, Hadley, Leverett, Pelham, Petersham and Sunderland.

Unlike Charter Schools and Choice-Out, which involve a financial responsibility from Amherst, private/ parochial school enrollment numbers for Amherst students are less accurate, since the numbers rely on information from families and/or requests for information from the receiving schools. Private schools have included Bement, Common School, Eagle Brook, Hartsbrook, and Smith College Campus School. School records indicate that in FY17 students attending private/parochial schools number 99.

There are 47 elementary students who reside in tax-exempt University of Massachusetts student housing. In the Strategic Partnership Agreement signed by the Town and University in the fall of 2015 the University contributes \$120,000 annually to the Town for the myriad services that the Town provides UMass including first responders and educating K-12 students who live in University tax exempt housing. The contribution goes into the Town's General Fund. As part of the Agreement, the University has agreed to jointly study, with the Town, the impact of K-12 students living in tax-exempt housing on local schools.

Budget Approval:

A majority of Town Meeting must approve of the Elementary School budget. Throughout the year, the Superintendent and Amherst School Committee may adjust the line items in the \$22,523,222 budget as appropriate.

A complete, detailed Amherst Elementary School budget can be viewed on the Amherst Schools' website. Go to www.arps.org, Administration, and scroll to Budget Information where both the Regional and Elementary budgets are posted.

AMHERST ELEMENTARY SCHOOLS

AMHERST PUBLIC SCHOOL
FY18 BUDGET
BUDGET ADDITIONS / (REDUCTIONS)
to Level Services Budget

Budget Additions

Department	Description	FTE	\$\$	Total
Information Systems	Increased Internet Bandwidth		2,600	
Food Services	In-house Cost Increase Estimate		20,000	
Superintendent's Office	Strategic Planning Process		3,500	
Human Resources	Reclassify Director of HR to Asst. Supt		6,300	
Business Office	Procurement Specialist	0.15	9,750	
English Language Education	Interpreter Rate Increase		5,000	
School Administration	Community Engagement		1,500	
Special Education	Paraeducators	4.00	75,000	
		4.15		123,650

Budget Reductions

Department	Description	FTE	\$\$	Total
Control Accounts	Sabbatical		(30,000)	
Control Accounts	Staff Turnover		(49,440)	
Superintendent's Office	Director of Equity & PD	(0.60)	(56,182)	
District Wide	Paraeducator	(0.46)	(13,784)	
Special Education	Prepayment of FY18 Tuition		(12,000)	
Special Education	Out of District Contingency		(22,150)	
Intervention	Professional Staff	(0.40)	(24,000)	
		(1.46)		(207,556)

Net Budget Additions / (Reductions)

2.69	(83,906)	(83,906)
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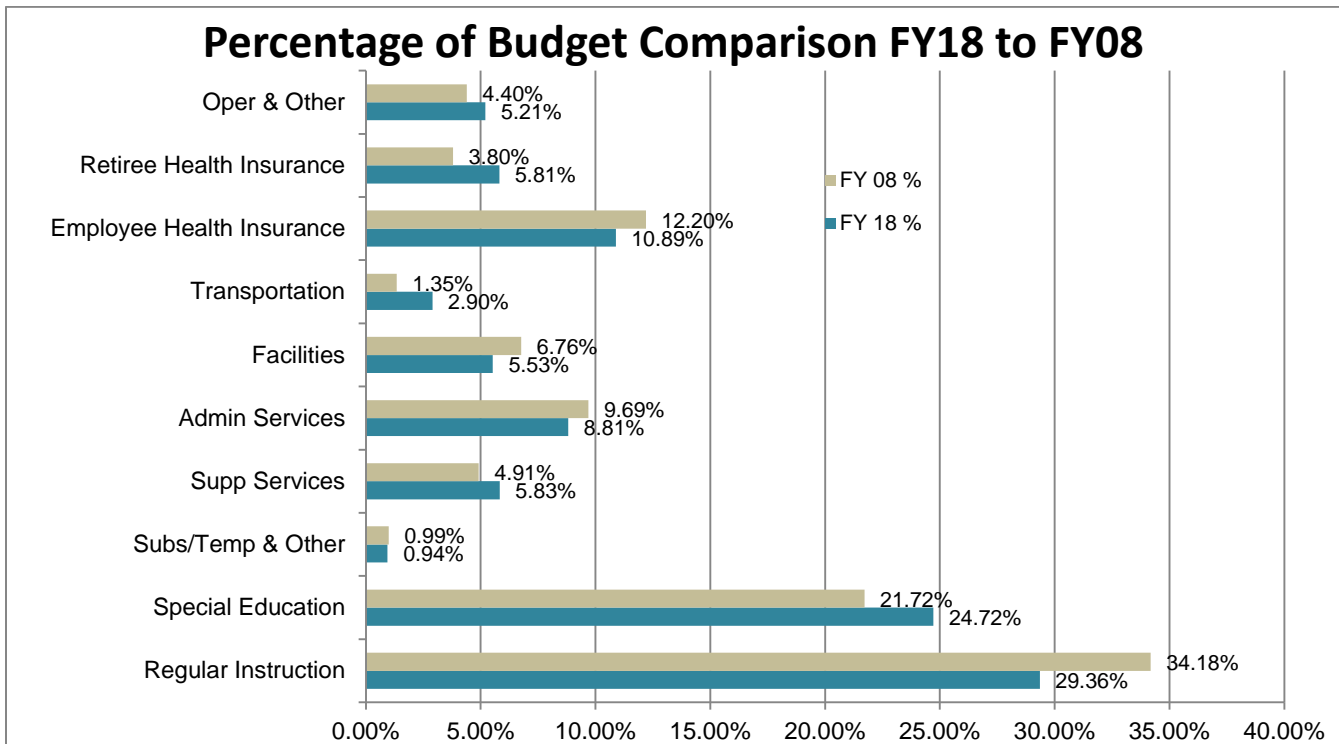
Net Target Budget Additions / (Reductions)

(83,906)

Net additions (reductions) required to meet projected budget support

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AMHERST ELEMENTARY SCHOOLS



Budget Categories	FY 2018 Proposed Budget	FY 18 %	FY 2008 Budget	FY 08 %
Regular Instruction	6,613,061	29.36%	6,651,089	34.18%
Special Education	5,567,244	24.72%	4,226,495	21.72%
Subs/Temp & Other	212,234	0.94%	192,403	0.99%
Supp Services	1,313,966	5.83%	956,179	4.91%
Admin Services	1,983,817	8.81%	1,884,549	9.69%
Facilities	1,245,585	5.53%	1,315,942	6.76%
Transportation	653,323	2.90%	262,165	1.35%
Employee Health Insurance	2,451,836	10.89%	2,373,040	12.20%
Retiree Health Insurance	1,309,182	5.81%	739,487	3.80%
Oper & Other	1,172,974	5.21%	855,366	4.40%
	22,523,222	100.00%	19,456,715	100.00%

The following are descriptions of the budget areas.

Regular Instruction	This section includes payroll and expenses for the following departments: Pre-school, Kindergarten, Art, Music, World Language, Physical Education, Reading, Technology, Resource Programs, Classroom Instruction, English Language Learner, Classroom Program Support, Program Development, Summer School, School Choice Assessment, and Charter School Assessment
Special Education	This section includes payroll and expenses for SE Administration, SE Pre-School, SE Instruction, SE Psych Services, SE Specialists, and SE District Specialists
Subs/Temp & Other	This section includes payroll and expenses for Substitutes
Support Services	This section includes payroll and expenses for the following departments: Libraries, Production Support Center, Media Support Center, Student Services, Guidance Services, Health Services, and Staff Development
Admin Services	This Section includes School Administration, Superintendent's Office, Human Resources, Business Office, and Information Systems
Facilities	This section includes payroll and expenses for Facility Management, Custodial Services, Maintenance Services, and Utilities
Transportation	This section includes payroll and expenses for Transportation
Health Insurance	This section includes the health insurance expense for active personnel
Retiree Health Insurance	This section includes the health insurance expense for retired personnel
Oper & Other	This section includes expenses for Food Services, Risk & Benefit Management, and the Control Accounts. Health insurance has been shown separately from Risk and Benefit Management and is reflected above

AMHERST ELEMENTARY SCHOOLS

Full-Time Equivalent Employees:

**AMHERST PUBLIC SCHOOLS
FY18 DISTRICT STAFFING PROFILE**
From All Funding Sources

*Staffing Analysis by F.T.E.**

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Change
Building Specific Personnel:							
Administrative Staff	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Administrative Support Staff	8.58	8.51	8.51	8.62	8.54	8.54	0.00
Professional Staff							
Pre-School	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kindergarten	8.00	8.00	7.00	8.00	7.00	7.00	0.00
Art	2.70	2.20	3.00	3.00	3.00	3.00	0.00
Music (Classroom/Instrumental)	5.25	4.95	5.65	6.19	6.02	6.02	0.00
World Language	1.50	0.00	0.00	0.00	0.00	0.00	0.00
Physical Education	2.70	2.40	3.00	3.00	3.00	3.00	0.00
Reading	4.00	3.50	3.00	4.00	4.00	4.00	0.00
Technology Education	3.00	3.00	3.00	3.57	3.00	3.00	0.00
Science Education	0.00	0.00	0.00	0.29	0.50	0.50	0.00
Classroom Education	51.00	50.00	50.00	51.00	51.00	50.00	(1.00)
Intervention	7.70	8.10	8.60	8.60	8.60	8.60	0.00
English Language Learner	10.00	9.80	9.60	9.78	9.90	9.90	0.00
Special Education	21.25	21.75	21.75	27.90	28.20	28.20	0.00
Guidance	4.00	3.00	3.00	3.00	3.00	3.00	0.00
Library	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Health Services	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Curriculum	4.00	3.00	3.00	3.00	3.00	3.00	0.00
Paraeducator Staff, LPN's, and Other							
Regular Education	20.95	17.00	16.92	14.00	13.00	12.00	(1.00)
Special Education	63.00	60.46	60.50	50.00	58.55	59.55	1.00
LPN's	0.60	0.00	0.00	0.00	0.00	0.00	0.00
Library Paraeducator	1.80	1.87	3.05	3.00	3.00	3.00	0.00
Total Building Specific Personnel	232.04	219.54	221.58	218.94	225.32	224.32	(1.00)
District Program & Support Personnel							
District-wide Special Education Services	41.90	41.52	44.19	43.99	44.67	44.67	0.00
Other Support Services	1.06	3.06	2.06	2.56	2.56	2.56	0.00
Student Services	1.13	2.21	2.16	1.61	1.51	1.51	0.00
Central Administration and Staff	7.86	9.33	10.18	9.61	7.95	7.36	(0.59)
Information Systems	2.62	3.04	3.04	3.04	2.87	2.87	0.00
Facilities & Operations	16.39	16.39	16.29	16.38	15.29	15.29	0.00
Total District & Support Personnel	70.95	75.54	77.91	77.18	74.84	74.25	(0.59)
Net Budgeted Additions / (reductions)						2.69	2.69
District Total	302.99	295.08	299.48	296.12	300.16	301.25	1.10

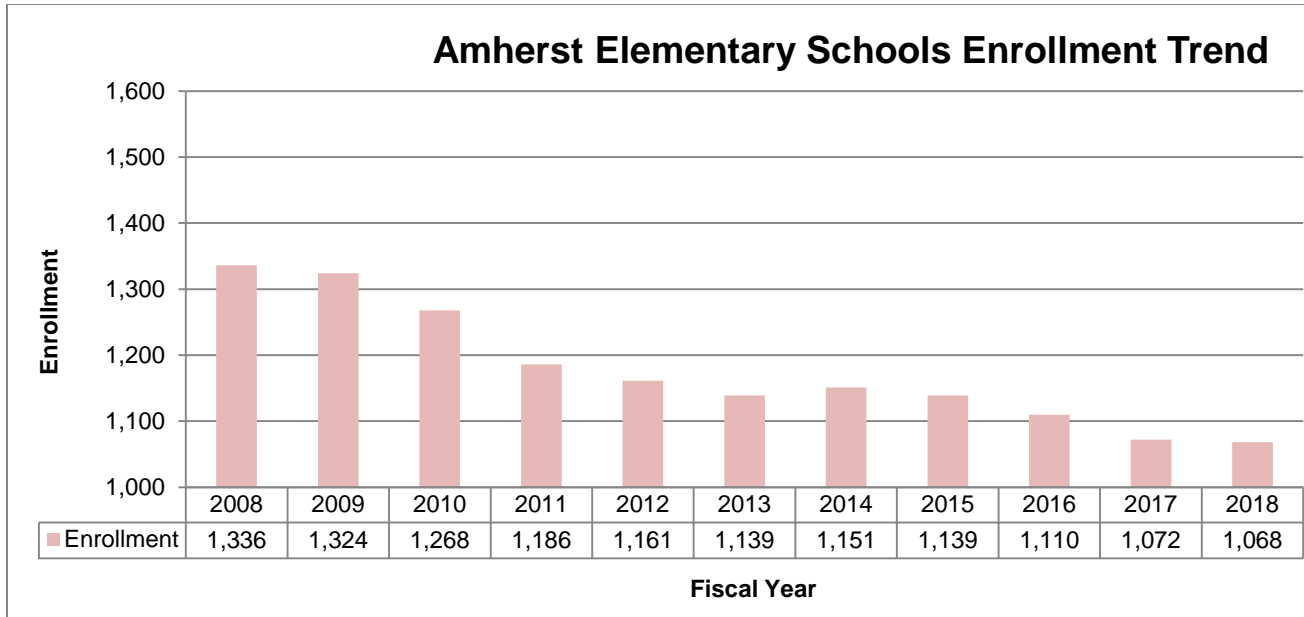
* F.T.E.= Full Time Equivalent includes all staff regardless of funding source
* FY13, FY14, FY15, FY16, and FY17 data as of October 31st of the given year

AMHERST ELEMENTARY SCHOOLS

Enrollment Projection Method:

Historically, enrollments for subsequent school years are projected each October 1, based on actual enrollments for the current year using a cohort survival method. This method utilizes a rolling five-year enrollment average in order to establish a survival factor; that is, the variable increase or decrease in the average serves to project enrollments into the next few years. This is an established, reliable method of conducting projections. However, the most challenging level to predict is that of incoming kindergarten students. The Town Census does not capture all of the four-year olds in Amherst and typically fails to report 35% to 40% of the kindergarteners that report to school in subsequent years.

Overall, the K-12 student population of the Town of Amherst is in decline. There is no current evidence that more children than is typical are enrolling in private schools, though there are more children and families opting for Charter School placements.



Enrollment History and Projection

FY	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Kindergarten	176	178	173	130	148	149	152	142	146	123	125
Grade 1	185	185	179	165	142	158	166	149	139	142	124
Grade 2	179	182	181	175	172	145	161	170	149	151	146
Grade 3	205	175	176	167	179	168	141	166	171	158	154
Grade 4	194	207	181	190	170	174	168	155	180	175	166
Grade 5	201	196	196	175	181	168	191	173	152	176	179
Grade 6	196	201	182	184	169	177	172	184	173	147	174
Total	1,336	1,324	1,268	1,186	1,161	1,139	1,151	1,139	1,110	1,072	1,068
Percentage Change	-4.30%	-0.90%	-4.23%	-6.47%	-2.11%	-1.89%	1.05%	-1.04%	-2.55%	-3.54%	-0.37%

AMHERST ELEMENTARY SCHOOLS

Amherst Choice-in Students

FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Current	FY 18 Projected
39	54	50	63	63

Off Campus Enrollment

	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Current	FY 18 Projected
Choice – Out	29	29	24	22	25	18	19
Charter Schools	52	55	62	74	79	87	86
Private/Parochial	-	126	106	106	92	99	99
Special Education Out-of-District	4	3	3	1	2	2	3
Home School	-	23	28	28	17	11	11

PUBLIC WORKS

4% OF GENERAL FUND OPERATING BUDGETS

	FY 14 Actual	FY 15 Actual	FY16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17-18	% Change
Public Works Administration	\$ 315,861	302,210	360,668	363,537	369,339	5,802	1.6%
Highway	\$ 681,129	716,555	784,634	765,720	786,069	20,349	2.7%
Snow & Ice Removal	\$ 418,813	531,586	224,955	280,410	280,410	0	0.0%
Street & Traffic Lights	\$ 83,309	64,910	60,279	99,650	122,969	23,319	23.4%
Equipment Maintenance	\$ 268,046	244,365	254,432	266,245	271,874	5,629	2.1%
Tree and Grounds Maintenance	\$ 435,442	450,456	416,314	479,092	495,973	16,881	3.5%
TOTAL APPROPRIATION	\$ 2,202,600	2,310,082	2,101,281	2,254,654	2,326,634	71,980	3.2%
SOURCES OF FUNDS							
Departmental Receipts	\$ 17,355	17,655	14,930	16,000	16,000	0	0.0%
Water Fund	\$ 212,363	223,477	215,065	213,431	212,408	(1,023)	-0.5%
Sewer Fund	\$ 150,831	161,766	149,771	144,789	135,505	(9,284)	-6.4%
Transportation Fund	\$ 47,295	47,605	48,324	50,416	56,437	6,021	11.9%
Taxation	\$ 1,774,756	1,859,579	1,673,191	1,830,018	1,906,284	76,266	4.2%
Total	\$ 2,202,600	2,310,082	2,101,281	2,254,654	2,326,634	71,980	3.2%

RECOMMENDED by a vote of 7-0.

BUDGET: \$2,326,634, an increase of 3.2% or \$71,980 from FY17 due to the shifting of one-third of the Electrical Division Supervisor from Water and Sewer Funds to the General Fund. The proposed increase also covers COLA and step increases.

BASIC FUNCTIONS: Provides maintenance for highways, streets, sidewalks, traffic lights, equipment, trees and grounds, and most of the Town's outdoor facilities. It is responsible for snow and ice removal, clearing of downed trees, repairs of town-owned roadways, as well as the activities and budgets of the Water, Sewer, and Solid Waste Enterprise Funds.

FULL-TIME-EQUIVALENT (FTE) EMPLOYEES: 27.88, increased by 0.34 FTE from FY17.

FY18 SUMMARY

- The Highway division maintains the highways, streets, and sidewalks of the Town and assists other Public Works divisions. The budget increase of \$20,349 is the result of step increases.
- The Snow & Ice Removal and the Street & Traffic Light divisions are 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 increases to cover step increases.
- The Tree and Grounds Maintenance budget provides funds for mowing parks, commons, and miscellaneous greenbelts throughout the Town; for maintaining ball fields, including those at schools; and for maintaining park buildings and the Town center. The budget increase reflects step increases and funds to promote a laborer to a skilled laborer/truck driver.

More information is available at <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>.

CONSERVATION AND DEVELOPMENT

2% OF GENERAL FUND OPERATING BUDGETS

	FY 14 Actual	FY 15 Actual	FY16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17-18	% Change
Conservation	\$ 282,319	330,880	310,465	336,665	369,532	32,867	9.8%
Planning	\$ 250,432	337,293	329,630	327,023	338,080	11,057	3.4%
Inspection Services	\$ 440,799	455,864	612,506	627,513	713,449	85,936	13.7%
TOTAL APPROPRIATION	\$ 973,550	1,124,037	1,252,602	1,291,201	1,421,061	129,860	10.1%

SOURCES OF FUNDS

Departmental Receipts	\$ 40,726	89,592	143,930	82,600	77,600	(5,000)	-6.1%
Licenses & Permits	\$ 682,782	874,778	1,115,550	742,951	843,291	100,340	13.5%
Rental of Land	\$ 1,100	1,330	2,998	1,000	1,000	0	0.0%
Sewer Fund	\$ 0	0	2,000	2,000	2,000	0	0.0%
Water Fund	\$ 19,380	20,577	22,820	20,266	21,236	970	4.8%
Taxation	\$ 229,562	137,760	0	442,384	475,934	33,550	7.6%
Total	\$ 973,550	1,124,037	1,287,298	1,291,201	1,421,061	129,860	10.1%

RECOMMENDED by a vote of 7-0.

BUDGET: \$1,421,061, an increase of 10.1% or \$129,860 from FY17. The relatively large increase results from staff reorganizations, primarily moving the salary of the health management assistant from the Health Department to Inspections and the hiring of hourly electrical inspectors to help the full-time electrical inspector due to increasing demand from several large building projects (e.g., Amherst College Science Center).

BASIC FUNCTIONS: Plans and manages conservation programs that protect environmental and natural resources. Creates and implements planning initiatives and regulatory mechanisms for the preservation and responsible development of the Town, as well as ensuring the public health, safety, and welfare of citizens by providing inspection services for land use and the construction and occupancy of buildings in town.

FULL- TIME EQUIVALENT EMPLOYEES: 19.23 FTE, an increase of 1.33 FTE from FY17.

FY18 SUMMARY

- **Conservation** budget of \$369,532 is proposed to increase 9.8% or \$32,867, to cover step increases as well as increased hours (13.5/wk) for the Sustainability Coordinator, as she takes on more conservation duties.
- **Planning** budget of \$338,080 is proposed to increase by 3.4% or \$11,057 to cover step increases.
- **Inspection Services** budget of \$713,449 increases by 13.7% or \$85,936 to cover the afore-mentioned staff reorganizations and step increases.

More information is available at: <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>

COMMUNITY SERVICES

3% OF GENERAL FUND OPERATING BUDGETS

	FY 14 Actual	FY 15 Actual	FY16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17-18	% Change
Public Health	\$ 259,315	282,671	184,366	179,930	137,143	(42,787)	-23.8%
Senior Center	\$ 188,595	193,213	211,361	233,198	231,081	(2,117)	-0.9%
Veterans' Services	\$ 322,393	305,552	310,928	330,769	330,769	0	0.0%
Social Services	\$	107,491	37,500	20,000	20,000	0	0.0%
Leisure Services & S.E.	\$ 513,765	529,832	666,915	630,735	635,376	4,641	0.7%
Pools	\$ 182,016	187,050	191,070	202,106	202,226	120	0.1%
Golf Course	\$ 247,162	242,175	241,247	244,308	244,269	(39)	0.0%
TOTAL APPROPRIATION	\$ 1,713,245	1,847,984	1,843,387	1,841,046	1,800,864	(40,182)	-2.2%
SOURCES OF FUNDS							
Departmental Receipts	\$ 722,881	561,231	564,359	565,602	536,230	(29,372)	-5.2%
Licenses & Permits	\$ 84,595	82,465	-	-	-	0	0.0%
Fines	\$ 400	100	1,300	500	500	0	0.0%
State Reimbursement	\$ 221,335	172,743	167,264	180,268	181,595	1,327	0.7%
Sewer Fund	\$ 2,000	2,000	-	-	-	0	0.0%
Taxation	\$ 682,034	1,029,445	1,110,464	1,094,676	1,082,539	(12,137)	-1.1%
Total	\$ 1,713,245	1,847,984	1,843,387	1,841,046	1,800,864	(40,182)	-2.2%

RECOMMENDED by a vote of 7-0.

BUDGET: \$1,800,864, a decrease of 2.2% (\$40,182) from FY17.

BASIC FUNCTIONS: Provides a variety of community services, including public health, senior services, veterans' services and administration of benefits, social services, and recreation and leisure services for youth and adults.

FULL TIME EQUIVALENT EMPLOYEES: There are 12.74 FTEs providing community services, a decrease of 1.0 FTE due to the transfer of an administrative position from the Health Department to Inspection Services.

FY18 SUMMARY

- **Public Health** promotes the health and well-being of the Amherst community, while working to eliminate health disparities. Working with approximately 70 human services agencies, the department attends to disease prevention, access to health care, and infectious disease programs. It also oversees programs related to heroin and opioid abuse, underage drinking, homelessness outreach and prevention, and a new prescription monitoring system in effect in Massachusetts and other states. Final plans for, and the implementation of, the John P. Musante Community Health Center in the Bangs Community Center will occur this year, and the Health Department will assist as needed.
- **Senior Center** budget decreases slightly, due to a Highland Valley grant offset increase. As the senior population in Amherst continues to grow, needed programs continue to be supported by both the Town and the Friends of the Senior Center (a non-profit organization), including help for caregivers, providing and delivering meals, wellness rides, and a tax work-off program. Volunteers are critical in keeping costs low, and this assistance is greatly appreciated.
- **Veterans Services** budget is level funded. The Town is one of eleven other local towns, including Northampton, who participate in this regional program. The district provides an array of services to support veterans according to state mandates. Communities lay out funding for veterans' benefits and the State reimburses the towns 75% of the cost. The population of veterans appears to be stabilizing, and at the moment 31 veterans are being served in Amherst.
- **Social Services** budget of \$20,000 provides funding for the Emergency Funds program which helps Amherst citizens who are facing a financial emergency, such as paying rent, utility or medical bills.
- **Leisure Services and Supplemental Education (LSSE)** budget increase is due to salary step increases. LSSE continues to offer a diverse array of youth sports, camps, after school, and adult education programs. The budget continues to include the \$105,000 subsidy program for low income families. The subsidy program has been very effective, and last year alone showed a 39% increase in participation in the various LSSE programs by the families.

COMMUNITY SERVICES

- **Pools** budget is level funded and includes funding for the full swim season operations of the Mill River and War Memorial pools.
- **Cherry Hill Golf Course** is level services and continues to provide golfing programs during the warmer months and numerous other recreational opportunities year-round.

More information is available at: <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>

FINANCE COMMITTEE REPORT - FY18

GENERAL FUND INDEBTEDNESS

	FY 14	FY 15	FY 16	FY 17	FY 18	Change	Percent
	Actual	Actual	Actual	Budget	Fin Com	FY 17 - 18	Change
Amherst Housing Authority (CPA)	\$ 43,400	42,700	41,650	40,600	39,550	(1,050)	-2.6%
Bangs Community Center Roof/HVAC	\$ 40,219	39,274	56,244	55,069	53,708	(1,361)	-2.5%
Crocker Farm Renovation	\$ 237,958	235,500	225,325	209,325	198,550	(10,775)	-5.1%
DPW - Roads Reconstruction	\$ 546,750	536,625	525,375	513,563	500,625	(12,938)	-2.5%
Hawthorne Property Acquisition (CPA)	\$ 60,750	59,625	58,375	57,063	55,625	(1,438)	-2.5%
High School Renovations	\$ 213,523	171,480	114,555			0	0.0%
High School Roof	\$ 99,918	96,148				0	0.0%
Interest on Temporary Debt	\$			5,000	10,000	5,000	100.0%
Portable Classrooms	\$ 34,650	34,050	33,150	27,250	26,500	(750)	-2.8%
Sidewalks (2005)	\$ 67,600					0	0.0%
South Amherst School	\$ 24,300	23,900	23,300	22,700	22,100	(600)	-2.6%
Town Hall Exterior (Partial CPA)	\$ 60,221	58,706	57,381	56,181	54,793	(1,388)	-2.5%
Town Hall Renovations Refunding (2005)	\$ 178,600	167,200	156,000			0	0.0%
Police Communication Equipment	\$ 28,153	27,500	26,875	26,125	25,375	(750)	-2.9%
Central Fire Station Renovations	\$ 23,419	22,816	22,356	21,804	21,252	(552)	-2.5%
DPW Large Truck	\$ 33,784	33,000	32,250	31,350	30,450	(900)	-2.9%
Trees	\$ 68,920	67,320	65,790	63,954	62,118	(1,836)	-2.9%
Roads	\$ 127,275	124,000	121,500	118,500	115,500	(3,000)	-2.5%
Trees, part II	\$	67,150	66,096	64,872	63,648	(1,224)	-1.9%
DPW Trucks	\$	93,264	91,800	90,100	88,400	(1,700)	-1.9%
AFD Pumper Truck	\$	48,556	48,000	47,200	46,400	(800)	-1.7%
S. East St Land Acquisition (CPA)	\$	7,283	7,200	7,080	6,960	(120)	-1.7%
Ann Whalen Unit Preservation (Housing) (CPA)	\$	13,353	13,200	12,980	12,760	(220)	-1.7%
Wildwood Feasibility Study (31.6%)	\$		40,208	179,546	108,852	(70,694)	-39.4%
2 Mowers	\$		46,487	47,632	46,716	(916)	-1.9%
Loader	\$		62,592	64,134	62,900	(1,234)	-1.9%
East St School Renovations	\$		95,060	92,400	88,900	(3,500)	-3.8%
Rolling Green Unit Preservation (CPA)	\$		175,546	170,600	164,100	(6,500)	-3.8%
Regional Projects	\$		22,762	284,355	231,893	(52,462)	-18.4%
APD Radio Equipment	\$			37,100	41,600	4,500	12.1%
24 Montague Rd Land Acquisition	\$				162,000	162,000	--
TOTAL APPROPRIATION	\$ 1,889,440	1,969,450	2,229,076	2,346,483	2,341,275	(5,208)	-0.2%

RECOMMENDED by a vote of 7-0.

The debt service for FY18 is projected to be \$2,341,275 of which \$2,037,868 (87%) is funded through direct taxation and the remaining \$303,408 (13%) directly from tax-matching CPA funds. The total decrease of \$5,207 represents 0.2% decrease compared with debt service in FY17. The Town has excess debt capacity, a ceiling set for all cities and towns by the Department of Revenue in Massachusetts General Laws, of approximately \$95 million.

The Community Preservation Act (CPA) funds play a significant role in debt service for recreation (Hawthorne), housing (Rolling Green, Ann Whalen, and Affordable Housing Renovations), land acquisition (Southeast Street), and the exterior of the Town Hall. Other major items in the debt service schedule for FY18 are: 1) Road construction and maintenance account, \$646,575 or 27.6% of total debt service, 2) school-related, \$444,903 or 19% of the total, and Regional Projects, \$231,893, for 9.9%. Both Fire and Police account for 2.9% or about \$67,000 each for debt service.

Debt service related to the Enterprise Funds (e.g., payment on bonds to pay for sewer extensions) is included in those budgets and is not authorized in this motion.

LIBRARY SERVICES

3% OF GENERAL FUND OPERATING BUDGET

	FY 14 Actual	FY15 Actual	FY16 Actual	FY17 Budget	FY18 Budget	Change FY 18-17	Percent Change
Personnel Services	\$ 1,506,036	1,541,732	1,611,412	1,598,403	1,690,262	\$ 91,859	5.7%
Employee Benefits	\$ 265,017	265,640	282,912	291,000	295,000	\$ 4,000	1.4%
Circulating Materials	\$ 218,455	211,185	220,368	207,000	213,000	\$ 6,000	2.9%
Operations	\$ 404,440	387,329	344,792	371,783	356,999	\$ (14,784)	-4.0%
TOTAL	\$ 2,393,948	2,405,886	2,459,484	2,468,186	2,555,261	\$ 87,075	3.5%

SOURCE OF FUNDS

Town Appropriation	\$ 1,741,509	1,788,533	1,833,241	1,879,077	1,926,054	\$ 46,977	2.5%
Library State Aid *	\$ 36,044	25,339	134,040	94,171	65,708	\$ (28,463)	-30.2%
Jones Library, Inc. Endowment	\$ 372,779	329,656	292,296	300,618	300,111	\$ (507)	-0.2%
Woodbury Funds	22,320	16,747	18,967	25,520	25,000	\$ (520)	-2.0%
Building Expansion and Renovator	15,560	9,900	1,207	2,000	2,000	\$ -	0.0%
Special Collections	2,705	1,024	13,427	15,000	15,000	\$ -	0.0%
Annual Fund Mailing	67,000	60,555	54,670	70,000	70,000	\$ -	0.0%
Replacements/Lost Books	225	6,014	4,084	3,000	4,000	\$ 1,000	33.3%
Jones Friends' Donation (Books)	\$ 14,975	12,371	10,000	12,000	15,000	\$ 3,000	25.0%
Jones Friends' Donation (Programs)	11,793	16,815	6,958	9,800	11,665	\$ 1,865	19.0%
Gifts, Fundraising, Grants, Reserves	\$ 109,038	138,932	90,595	57,000	120,723	\$ 63,723	111.8%
TOTAL	\$ 2,393,948	2,405,886	2,459,484	2,468,186	2,555,261	\$ 87,075	3.5%

POSITIONS

Full Time	17	17	17	19	19
Part Time/Over-20's	12	12	12	10	10
Full Time Equivalents	26.76	26.76	26.76	27.28	27.28
Part Time/Under-20's	27	31	31	31	31

Endowment Spend Rate 5.0% 4.5% 4.0% 4.0% 4.0%

* Actual State Aid Received During	\$ 67,484	\$ 82,650	\$ 87,520	\$ 83,750	\$ 83,750
* State Aid End Balance	\$ 126,380	\$ 183,691	\$ 137,171	\$ 126,750	\$ 144,792

RECOMMEND ED by a vote of 7-0.

APPROPRIATION: \$1,926,054 in Town tax support, an increase of 2.5% or \$46,977 (Sources of funds are listed in accompanying chart.) The total library budget for FY18 is \$2,555,261, an increase of 3.53% or \$87,075.

BASIC FUNCTIONS: Library Services are provided at the Jones Library, the North Amherst Library, and the Munson Memorial Library in South Amherst. The Libraries offer information in the form of print, audiovisual, and electronic media and serve as a meeting place for the community. The Jones Library houses collections of historical and literary significance related to the Town and its residents. The Libraries also offer reading programs for children and programs for people whose native language is not English.

The Jones Library Building is owned by the Jones Library, Inc. which is governed by the Library Trustees. The Town owns the Munson and North Amherst Library buildings. The Library pays the Town \$6,500 in annual rent for its use of the space in the Munson Building, and this rent includes payments for utilities and heat. The cost of interior and exterior maintenance at Munson, and exterior maintenance at the North Amherst Library are in the budgets for the Town Facilities Maintenance and Public Works Departments. Most Library payroll and information technology support is handled by the Town and is not charged to the Library budget.

FULL-TIME EQUIVALENT EMPLOYEES: 27.28 FTE, no change from FY17.

FY 18 SUMMARY

The FY18 Library budget increase of \$87,075 or 3.53%, over FY17 is due mostly to increases in personnel costs including minimum wage increases and benefits for part time employees.

The largest source of funds for the Library is the Town appropriation which is \$1,926,054 for FY18, an increase of \$46,977 or 2.5% over FY17. Town tax support accounts for 75% of the Library budget.

LIBRARY SERVICES

The Jones Library, Inc. endowment will be contributing \$300,111, a very slight decrease (-\$507 or -0.17%) compared to FY17. In this budget, the spending rate of the endowment remains at 4%, the rate advised by the Library's investment managers to preserve the endowment for perpetuity. Library State Aid for FY18 is budgeted at \$65,708, \$28,463 less than the amount budgeted for FY17. Although the library expects to receive \$83,750 in State Aid in FY18, it will not all be spent in FY18. State Aid to libraries does not have to be spent in the year in which it is received. Support from the Jones Library Annual Fund Drive, the Friends of the Jones Library, and Gifts, Grants, and Reserves is expected to increase considerably in FY18, because of increased fundraising efforts.

The State requires municipalities to fund their libraries at 2.5% above the average of the preceding three years' of municipal appropriations to qualify for Library State aid. This year's Municipal Appropriation Requirement (MAR) will be met. The State also requires that the Library spend at least a minimum amount on circulating materials. The State Materials Expenditure Requirement (MER) for FY18 is \$213,000, an increase of 2.9%. (The MER is 13% of the Town Appropriation minus fringe benefits.) This requirement is also met.

Circulation of materials has leveled off, but use of the library continues to grow. The Jones serves the region as well as the Town. Although the hours of operation have been reduced in previous years, the library still is open 64 hours per week, more than the number of hours required by the state in order to receive state funding.

More information is available at <http://joneslibrary.org/158/Budget>

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FINANCE COMMITTEE REPORT - FY18

SEWER FUND

SOURCES OF FUNDS	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17 - 18	Percent Change
Operating Revenues	\$ 4,011,759	4,045,916	4,233,462	4,130,158	4,249,250	119,092	2.9%
Interest and Late Fees	\$ 32,556	26,493	30,022	20,000	20,000	0	0.0%
Surplus Funds	\$ 114,353	0	0	0	33,017	33,017	0.0%
TOTAL	\$ 4,158,668	4,072,410	4,263,484	4,150,158	4,302,267	152,109	3.7%
EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17 - 18	Percent Change
Operating Budget	\$ 3,003,786	3,045,722	3,016,612	3,197,450	3,184,461	(12,990)	-0.4%
Debt Service	\$ 430,926	404,304	386,158	378,610	376,062	(2,548)	-0.7%
Capital Program	\$ 255,000	240,000	250,000	240,000	405,000	165,000	68.8%
TOTAL APPROPRIATION	\$ 3,689,712	3,690,026	3,652,770	3,816,060	3,965,523	149,462	3.9%
Indirect Costs Appropriated in General Fund	333,949	348,920	354,140	334,098	336,744	2,646	0.8%
TOTAL EXPENDITURES	\$ 4,023,661	4,038,946	4,006,910	4,150,158	4,302,267	152,109	3.7%

RECOMMENDED by a vote of 7-0.

TOTAL APPROPRIATION: \$3,965,523 an increase of 3.9% or \$149,463 from FY17.

BASIC FUNCTIONS: The collection, treatment, and disposal of sewage for the Town via an Enterprise Fund completely supported by user fees.

FULL-TIME EQUIVALENT EMPLOYEES: 18.29 FTE, a decrease of 0.02 FTE from FY17.

FY 18 SUMMARY

The appropriation for FY18 is 3.9% higher than FY17. The 3.9% increase is largely from a 68.8% increase in capital, from \$240,000 to \$405,000. There was a slight downtick in the operating budget (-0.4%) due to staff turnover, and decreases in debt service (-0.7%). There was a very small downtick in the FTE during the year. There is no increase in rates proposed for FY18. The sewer rates will remain unchanged at \$3.75 per 100 CF, which remains below state and regional averages. Also \$33,017 will be appropriated from Sewer Fund Surplus to support capital in this budget. As of July 1, 2016, the Sewer Fund Free Cash balance was \$2,261,404, or 53% of operating revenues.

Debt Service of \$376,062 for FY18 covers the principal and interest payments for: Sewer extension, \$287,480; Harkness Design, Sewer Design, \$11,300; Pine Street sewer extension, \$72,282; and Amherst Woods Sewer Extension, \$5,000. Capital Program expenditures are: \$300,000 for Wastewater Treatment Plant Improvements, \$100,000 for Collection System Improvements, and \$5,000 for DPW Facility Improvements.

More information is available at <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>.

FINANCE COMMITTEE REPORT - FY18

WATER FUND

SOURCES OF FUNDS	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17 - 18	Percent Change
Operating Revenues	\$ 4,079,174	4,103,147	4,241,473	4,265,678	4,352,146	86,468	2.0%
Interest and Late Fees	\$ 27,243	24,349	31,566	20,000	20,000	0	0.0%
Borrowing Authorizations	\$ 0	0	0	0	0	0	0.0%
Surplus Funds	\$ 360,750	0	170,500	58,000	0	(58,000)	0.0%
Other Available Funds	\$ 0	0	0	0	0	0	0.0%
TOTAL	\$ 4,467,167	4,127,497	4,443,540	4,343,678	4,372,146	28,468	0.7%

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17 - 18	Percent Change
Operating Budget	\$ 3,061,615	3,135,582	2,952,625	3,216,615	3,256,200	39,585	1.2%
Debt Service	\$ 294,850	365,850	362,100	355,100	348,100	(7,000)	-2.0%
Capital Program	\$ 728,750	720,000	315,500	320,666	302,666	(18,000)	-5.6%
TOTAL APPROPRIATION	\$ 4,085,215	4,221,432	3,630,225	3,892,381	3,906,966	14,585	0.4%
Indirect Costs Appropriated in General Fund	\$ 449,409	454,779	463,319	451,297	465,180	13,883	3.1%
TOTAL EXPENDITURES	\$ 4,534,624	4,676,211	4,093,544	4,343,678	4,372,146	28,468	0.7%

RECOMMENDED by a vote of 7-0.

TOTAL APPROPRIATION: \$3,906,966 an increase of 0.4% or \$14,585 from FY 17.

BASIC FUNCTIONS: To supply adequate volumes of high-quality potable water for the Town and to maintain compliance with all Environmental Protection Agency drinking water regulations.

FULL-TIME EQUIVALENT EMPLOYEES: 18.80 FTE, a decrease of 0.02 FTE from FY17.

FY18 SUMMARY

At \$4,372,146 the Water Fund revenue budget is set to increase 2.0% over FY 17, and the appropriation proposed for FY18 is an increase of 0.4% over FY17, in part because of a 5.6% decrease in the capital program from \$320,666 to \$302,666. This decrease in capital program is accompanied by a 2% decrease in debt service. The operating budget increased 1.2%, on the other hand, from \$3,216,615 to \$3,256,200. Also budgeted is \$79,000 for contributions into the OPEB Trust Fund.

In order to sustain the Water Fund Balance against ongoing inflationary pressures, two measures are being taken. First, no Water Fund Balance funds are used to support the FY18 Water Fund operating budget. Second, the water rate will increase. The recommended 4.1% increase of \$0.15 per hundred cubic feet will make the water rate \$3.80.

Debt Service in FY18 includes the principal and interest payment for the Centennial Treatment Facility and Pine Street water infrastructure project (\$272,850). Pine Street project accounts for \$75,250 in principal and interest.

More information is available at <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>.

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FINANCE COMMITTEE REPORT - FY18

SOLID WASTE FUND

SOURCES OF FUNDS	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17 - 18	Percent Change
Operating Revenues	\$ 433,116	487,337	481,794	463,218	469,662	6,444	1.4%
Interest and Late Fees	\$ 202	77	164	200	200	0	0.0%
Surplus Funds	\$ 0	14,603	0	0	0	0	0.0%
TOTAL	\$ 433,318	502,016	481,957	463,418	469,862	6,444	1.4%

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17 - 18	Percent Change
Operating Expenditures	\$ 512,200	499,572	477,328	463,418	469,862	6,444	1.4%
Debt Service	\$ 0	0	0	0	0	0	0.0%
Capital Program	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 512,200	499,572	477,328	463,418	469,862	6,444	1.4%
Indirect Costs Appropriated in General Fund	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$ 512,200	499,572	477,328	463,418	469,862	6,444	1.4%

RECOMMENDED by a vote of 7-0.

TOTAL APPROPRIATION: \$469,862 an increase of 1.4% or \$6,444 from FY17.

BASIC FUNCTIONS: To develop and promote user-fee-based programs that are viable alternatives to landfilling and to dispose of solid waste in an environmentally safe manner. This includes monitoring closed landfills, managing the recycling and transfer facility, monitoring Town-wide solid waste and recycling collection and disposition, and special activities such as hazardous waste collection and disposal.

FULL-TIME EQUIVALENT EMPLOYEES: 3.0 FTE, unchanged from FY17.

FY 18 SUMMARY

The 1.4% increase in the FY18 appropriation relative to the FY17 budget is due to a \$4,482 increase in Personnel Services and an increase of \$1,962 in operating expenses. Recent experience shows a reduction in the tonnage of material (recycling and SLF Miscellaneous) brought to the Transfer Station—with no offsetting increases in fees and other sources of revenues. No funds from the Solid Waste Fund Surplus are expected to be used to support this budget for FY18. The Recycling and Refuse Committee in conjunction with Town staff are continuing to study options for the Solid Waste Fund, the Transfer Station, and the long-term Waste Management Plan for the Town. Fund balance as of July 1, 2016 was \$35,144, or 7% of operating revenue. Note this fund no longer generates sufficient revenue to compensate the General Fund for services provided.

More information is available at <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>.

FINANCE COMMITTEE REPORT - FY18

TRANSPORTATION FUND

SOURCES OF FUNDS	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17 - 18	Percent Change
Operating Revenues	\$ 975,295	1,014,162	961,882	1,003,250	1,024,000	20,750	2.1%
Interest and Late Fees	\$ 321	522	1,262	500	500	0	0.0%
Surplus Funds	\$ 0	0	0	0	139,733	139,733	--
TOTAL	\$ 975,616	1,014,685	963,144	1,003,750	1,164,233	160,483	16.0%
EXPENDITURES							
	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Fin Com	Change FY 17 - 18	Percent Change
Operating Budget	\$ 773,111	622,997	624,754	612,377	643,793	31,416	5.1%
Debt Service	\$ 59,125	57,625	56,313	99,125	92,025	(7,100)	-7.2%
Capital Program	\$ 40,000	20,000	55,000	0	115,000	115,000	--
TOTAL APPROPRIATION	\$ 872,236	700,622	736,067	711,502	850,818	139,316	19.6%
Indirect Costs Appropriated in General Fund	\$ 96,835	247,078	258,968	292,248	313,415	21,167	7.2%
TOTAL EXPENDITURES	\$ 969,071	947,700	995,035	1,003,750	1,164,233	160,483	16.0%

RECOMMENDED by a vote of 7-0.

APPROPRIATION: \$850,818, a 19.6% or \$139,316 increase from FY17.

BASIC FUNCTIONS: To provide a parking and public transportation system for the Town via a self-supporting Enterprise Fund.

FULL-TIME EQUIVALENT EMPLOYEES: 4.6 FTE, unchanged from FY17.

FY18 SUMMARY

The FY18 appropriation relative to the FY17 budget is higher by \$139,316. It reflects a slight increase in the operating budgets of 5.1% or \$31,416, with \$115,000 allocations for the capital budget, and a decrease in debt service of 7.2% (\$7,100) over the levels in the FY17 budget. The budget proposes an increase in Parking Permits from \$25 to \$35 per year. User fees in this budget have remained the same since FY11, except for the lease rate for reserved space in Boltwood Garage.

The debt service is related to Boltwood Garage (\$48,825) and improvements in the Amity Street parking lot (\$43,200), a project with an estimated cost of about \$200,000. The debt service is absorbed by the Transportation Enterprise Fund.

This budget includes General Fund Services of \$313,415, an amount transferred from the Transportation Fund to the General Fund to compensate the latter for the cost of the services used by the former. Cherry Sheet charges include PVTA assessment of \$147,214 and RMV Ticket Marking Assessment of \$52,000. Other transfers go for services rendered to the Town Manager/Select Board, Finance Department, Human Resources, Construction & Maintenance, Information Systems, and Police.

This budget also includes a payment of \$26,902 into the Other Post-Employment Benefits (OPEB) Trust Fund in anticipation of future retiree health care benefits.

As of July 1, 2016, Transportation Fund Free Cash is \$290,950, or 25% of operating revenue.

More information is available at <http://www.amherstma.gov/3321/FY-2018-Town-Manager-Budget>.

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**ARTICLE 10. Reserve Fund
(Finance Committee)**

To see if the Town will raise and appropriate \$100,000 for the Reserve Fund for FY 2018.

RECOMMENDED by a vote of 7-0.

The Reserve Fund is used by the Finance Committee to pay for extraordinary or unforeseen expenses that may occur during a fiscal year. Any unspent money remaining in the Fund after the fiscal year ends becomes Free Cash. The requested \$100,000 is the same amount that has been requested for many years.

**ARTICLE 11. Revolving Fund Reauthorization
(Finance Committee)**

To see if the Town will reauthorize a revolving fund pursuant to M.G.L. Chapter 44, §53E½ for the operation of an After School Program from which the receipts shall be credited for expenditure by the LSSE department as authorized by the Department Head of the LSSE or his/her designee for supplies and services, including salaries and benefits of staffing, and related administrative costs for the program operation with a limit of \$400,000 that may be expended from said revolving fund in the fiscal year which begins on July 1, 2017.

RECOMMENDED by a vote of 7-0.

Revolving funds are used to manage fee-supported programs in the Town and in the Regional Schools. In order to continue operating, the After School Program Trust Fund needs to be reauthorized annually by Town Meeting. Fees from families and other revenues are deposited in the fund, and expenses, including the salary and benefits of program staff, are paid from the fund. The fund will have an authorized expenditure limit of \$400,000, under the direction of the LSSE Director, for the purpose of providing after school programs. In FY16, revenues and expenditures totaled \$184,506, in the current fiscal year, from July 1, 2016, through March 31, 2017, revenues into the fund totaled \$132,574 and expenditures from the fund totaled \$149,272. The revolving fund covers only the LSSE program.

**ARTICLE 12. COMMUNITY PRESERVATION ACT COMMITTEE
(Community Preservation Act Committee)**

A. To see if the Town will appropriate \$1,222,163 for Community Preservation Act Purposes recommended by the Community Preservation Act Committee and that the following items 1–15 be appropriated or reserved from Community Preservation Act Funds as follows, and to authorize the Town to accept or convey property interests where applicable, as required under M.G.L. Chapter 44B, Section 12.

	Project	Appropriation	Source of Appropriation
	AFFORDABLE HOUSING		
1	Amherst Municipal Affordable Housing Trust -Staff Funding	\$20,000	
2	Affordable Housing Budget Reserve	\$250,000	
	Total Affordable Housing	\$270,000	FY18 Estimated Revenues
	HISTORIC PRESERVATION		
3	Amherst Historical Committee - Jones Library Historic Structures	\$25,000	
4	Amherst Historical Committee - West Cemetery Headstones	\$50,000	
5	Amherst Historical Society - Review of Textile/Costume	\$8,980	

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6	Town of Amherst - North Common Phase II 50% HP/50% REC	\$180,000	
7	North Amherst Community Farm - Farm House/Barn Study	\$10,000	
8	Jewish Community of Amherst - Steeple Restoration	\$244,683	
	Total Historic Preservation	\$518,663	FY18 Estimated Revenues & Fund Balance
	Open Space		
9	Town of Amherst - Surveys & Appraisals	\$20,000	
10	Town of Amherst - Conservation Land Improvements	\$30,000	
	Total Open Space	\$50,000	FY18 Estimated Revenues
	Recreation		
11	Town of Amherst - North Common Phase II 50% HP/50% REC	\$180,000	
12	Town of Amherst - Mill River Pool Pump and Filter Replacement	\$100,000	
13	Town of Amherst - Basketball Courts	\$50,000	
14	Town of Amherst - Community Field and Regional Schools Master Plan	\$50,000	
	Total Open Space	\$380,000	FY18 Estimated Revenues
	ADMINISTRATIVE		
15	To fund CPAC Administrative Expenses.	\$3,500	
	Total Administrative	\$3,500	FY18 Estimated Revenues
	Community Preservation Act Purposes		
	Total for Article ##	\$1,222,163	

RECOMMENDED by a vote of 7-0 as an appropriate expenditure of CPA funds.

This article appropriates \$1,222,163 for Community Preservation Act purposes, as recommended by the Community Preservation Act Committee. See the table below for details. Town Meeting can only appropriate CPA funds for projects recommended by CPAC. Town Meeting may reject the amount proposed by CPAC, but it cannot appropriate a greater amount.

	Project	Appropriation
	COMMUNITY HOUSING	
1	Affordable housing budget reserve	\$250,000
2	Amherst Municipal Affordable Housing Trust (AMAHT) Staff	\$20,000
	Total Affordable Housing	\$270,000
	HISTORIC PRESERVATION	
3	Jones Library historic structures report	\$25,000
4	North Common Phase II restoration	\$180,000
5	West cemetery headstones	\$50,000

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6	Review of textile/costume inventory	\$8,980
7	North Amherst Community Farm (NACF) farmhouse/barn study	\$10,000
8	Jewish Community of Amherst steeple restoration	\$244,683
	Total Historic Preservation	\$518,663
	OPEN SPACE	
9	Conservation land improvements	\$30,000
10	Conservation surveys & appraisals	\$20,000
	Total Open Space	\$50,000
	RECREATION	
11	North Common Phase II restoration (in addition to funds listed above in Historic Preservation section)	\$180,000
12	Mill River pool filter and pumps	\$100,000
13	Mill River basketball court restoration	\$50,000
14	Community field and regional schools master plan	\$50,000
	Total Open Space	\$380,000
	ADMINISTRATIVE	
14	CPAC Administrative Expenses	\$3,500
	Total for Article 12A	\$1,222,163

B. OPEN SPACE – Borrowing Authorization - Cole Property Acquisition –

To see if the Town will vote to: (a) authorize the Select Board to acquire by gift, purchase, and/or eminent domain, for open space purposes, all or a portion of the parcels of land located off West Street (Route 116), shown on Assessors Map 25B Parcel 29, containing 7+/- acres, and described in a deed recorded with the Hampshire County Registry of Deeds in Book 9150, Page 152, which parcel shall be under the care, custody, management and control of the Conservation Commission under the provisions of G.L. c. 40, §8C; (b) raise and appropriate, transfer from available funds, and/or borrow the sum of \$225,000 for the acquisition of said parcel and costs related thereto, and to meet such appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to M.G.L. Chapter 44, Section 7 or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, and further, any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to costs of issuance of such bonds or notes, may be applied to of costs approved by this vote with a reduction of borrowing authority therefore by a like amount in accordance with M.G.L. Chapter 44, Section 20; (c) authorize the Select Board, the Town Manager, and/or the Conservation Commission, as they deem appropriate, to apply for and accept, on behalf of the Town, funds granted under the LAND Program (M.G.L. c. 132A, §11) and/or any other funds, gifts, grants, under any federal and/or other state program, in any way connected with the scope of this acquisition, and to enter into any and all agreements and execute any and all instruments as may be necessary or appropriate to effectuate the foregoing acquisition; and, further, (d) authorize the Select Board and/or the Conservation Commission to convey a restriction on said land in accordance with G.L. c. 184, as required by G.L. c. 44B, §12(a).

RECOMMENDED by a vote of 7-0 as an appropriate expenditure of CPA funds.

This article would authorize the Town to borrow \$225,000 to purchase approximately 7 acres of land off of West Street (Rt. 116) for conservation and public passive recreation purposes, with \$75,000 of this total to come from CPA funds. The Town has applied for a state LAND grant of \$150,000 for the purchase of this property. The \$75,000 proposed to be borrowed via CPA, combined with the \$150,000 grant, would cover the purchase price and associated costs of closing (e.g., appraisals). The property is one of the few remaining unpreserved parcels at the base of the Holyoke Range and will provide trail access for residents as well as preservation of an important wildlife corridor.

C. OPEN SPACE - Borrowing Authorization - Kieras Property Acquisition – To see if the Town will vote to: (a) authorize the Select Board to acquire by gift, purchase, and/or eminent domain, for open space purposes, all or a portion of the parcel of land located off Russellville Road, shown on Assessors Map 4B Parcel 2, containing 2.75+/- acres, and described in a deed recorded with the Hampshire County Registry of Deeds in Book 5002, Page 216, which parcel shall be under the care, custody, management and control of the Conservation Commission under the provisions of G.L. c. 40, §8C; (b) raise and appropriate, transfer from available funds, and/or borrow the sum of \$125,000 for the acquisition of said parcel and costs related thereto, and to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to M.G.L. Chapter 44, Section 7 or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, and further, any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such

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premium applied to costs of issuance of such bonds or notes, may be applied to of costs approved by this vote with a reduction of borrowing authority therefore by a like amount in accordance with M.G.L. Chapter 44, Section 20; (c) authorize the Select Board, the Town Manager, and/or the Conservation Commission, as they deem appropriate, to enter into any and all agreements and execute any and all instruments as may be necessary or appropriate to effectuate the foregoing acquisition; and, further, (d) authorize the Select Board and/or the Conservation Commission to convey a restriction on said land in accordance with M.G.L. c. 184, as required by M.G.L. c. 44B, §12(a).

RECOMMENDED by a vote of 6-0, 1 abstention as an appropriate expenditure of CPA funds.

This article would authorize CPAC to borrow \$125,000 to preserve approximately 3 acres on the south side of Russellville Road along the Amherst/Hadley town line for agriculture purposes. The property's small size means it cannot be protected through an Agricultural Preservation Restriction or Chapter 61. Much of the surrounding land has been protected through these programs, and purchase of this parcel is an opportunity to increase this contiguous block of preserved farmland.

D. RECREATION – Borrowing Authorization Groff Park Modernization –

To see if the Town will: (1) transfer the care, custody, and control of a portion of the parcel of land located on Mill Lane, known as Groff Park, and identified by the Assessors as Parcel 17C-13, which portion contains .75 acres, more or less, and is approximately shown on a sketch plan entitled "LWCF Grant: Improvements to Groff Park", on file with the Town Clerk, from the board or officer having custody thereof for the purposes for which it is currently held to the Leisure Services and Supplemental Education Commission (LSSE) for active recreational purposes under the provisions of G.L. c. 45, §3, as it may be amended, and other Massachusetts statutes related to recreation; (2) appropriate the sum of \$1,050,000 for the purpose of rehabilitating and preserving Groff Park and costs related thereto, \$500,000 of which shall be raised and appropriated, and to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to M.G.L. Chapter 44, Section 7 of the or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, and further, any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to costs of issuance of such bonds or notes, may be applied to of costs approved by this vote with a reduction of borrowing authority therefore by a like amount in accordance with M.G.L. Chapter 44, Section 20, and the remaining \$550,000 were appropriated and transferred from the Community Preservation Act Fund pursuant to the vote taken under Article 19A of the 2016 Annual Town Meeting; and (3) to authorize the Town Manager or designee to apply for and accept on behalf of the Town funds granted under the LWCF Grant Program (P.L. 88-578) and/or any other funds, gifts, grants and/or reimbursements under any federal or other state programs in any way connected with the scope of this article, and to enter into all agreements and execute any and all instruments as may be necessary or convenient to effectuate the foregoing project.

RECOMMENDED by a vote of 7-0 as an appropriate expenditure of CPA funds.

This article would authorize CPAC to borrow \$500,000 to help cover the total costs of approximately \$1,050,000 for the construction of a new spray park, pavilion, playground, and accessibility improvements at Groff Park.

**ARTICLE 13. Capital Program – Equipment
(Joint Capital Planning Committee)**

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

RECOMMENDED by a vote of 4-0, 3 absent.

This article appropriates \$1,394,334 from taxation and \$36,840 from the Ambulance Fund for a total of \$1,431,174 to fund equipment purchases. A summary of requested equipment purchases is provided below. Please read Joint Capital Planning Committee's separate report to Town Meeting for more details.

Cost	Item and Description
\$159,500	Infrastructure
\$25,000	Document/Records/Images/Scanning
\$75,000	Phone System Upgrades/Replacements
\$139,840	Software/Applications
\$120,000	Cruisers
\$90,000	Cruiser Radios
\$15,000	In Car Video Systems
\$6,500	In Car Radar Units
\$2,500	Portable Breathalyzers
\$5,000	Police Patrol Bicycles

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\$15,000	Ambulance Laptop Computers
\$24,000	Portable/Mobil Radios
\$40,000	Fire Protective Gear
\$37,000	Replace "Jaws of Life"
\$43,000	Staff Vehicle
\$21,000	Thermal Imaging Camera
\$35,000	Radio Upgrade to Digital
\$45,000	¾ Ton Pickup with Plow (Highway)
\$42,000	¾ Ton Pickup with Plow (Tree and Grounds)
\$18,500	5 ft Scag Mower
\$180,000	Bucket Truck
\$5,000	Park Replacement Equipment
\$17,334	Tractor
\$5,000	Playground Safety Surface Mulch
\$11,000	Tee Box, Collar and Greens Mower
\$6,500	Automatic External Defibrillators
\$10,000	Furniture
\$25,000	Library Technology Equipment Replacement
\$35,000	Special Education Van
\$5,000	School Furniture
\$161,000	School Computer Replacements
\$8,000	School Multimedia Equipment
\$3,500	School Telecommunications

**ARTICLE 14. Capital Program – Buildings and Facilities
(Joint Capital Planning Committee)**

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

RECOMMENDED by a vote of 4-0, 3 absent.

This article appropriates \$898,433 from taxation for building repairs and a range of maintenance and/or facility improvement projects. Note that other sources of funding, such as state Chapter 90 funds for road repairs and Community Preservation Act funds may be used for selected building and facilities projects, and are detailed in the Joint Capital Planning Committee Report to Town Meeting. A summary of requested purchases for buildings and facilities is provided below. Please read JCPC's separate report to Town Meeting for more details.

Cost	Item and Description
\$25,000	General Building Envelope Repairs
\$5,000	Energy Conservation Projects
\$30,000	Town Hall Exterior Maintenance
\$70,000	Town Hall Interior Maintenance
\$10,000	Bangs Community Center Exterior Maintenance
\$10,000	Bangs Community Center Interior Maintenance
\$25,000	Bangs Community Center Flooring
\$10,000	Bangs Community Center Maintenance Equipment
\$5,000	North Amherst School Exterior Maintenance
\$20,000	Munson Interior Maintenance
\$10,000	Police Station Interior Maintenance
\$35,000	Police Station Exterior Maintenance
\$20,000	Police Station Furniture
\$5,000	Public Works Facility Repairs
\$25,000	School Buildings Security
\$10,000	Energy Management Upgrade to School Buildings
\$50,000	School Building Interior Upgrades
\$70,000	Fort River Roof

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\$25,000	Wildwood Exterior Doors
\$30,000	Wildwood Upgrade Parking Lot Lighting
\$25,000	Wildwood Environmental Health Assessment
\$10,000	School Crossing Light
\$6,000	Street Lights
\$80,000	Sidewalk Repairs Around Town
\$262,433	Road Repairs
\$25,000	Puffer's Pond Dredging - Permitting

ARTICLE 15. Capital Program – Bond Authorization (Joint Capital Planning Committee)

A. To see if the Town will appropriate, borrow or transfer from available fund, a sum of money for replacing the boiler and making associated repairs at the Wildwood Elementary School, and to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to M.G.L. Chapter 44, Section 7 of the or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, and further, any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to costs of issuance of such bonds or notes, may be applied to of costs approved by this vote with a reduction of borrowing authority therefore by a like amount in accordance with M.G.L. Chapter 44, Section 20.

RECOMMENDED by a vote of 4-0, 3 absent.

This article authorizes the Treasurer to borrow \$500,000 for the purpose of replacing the boiler and making associated repairs at the Wildwood Elementary School. Please read the Joint Capital Planning Committee's separate report to Town Meeting for more details.

B. To see if the Town will appropriate, borrow or transfer from available funds, a sum of money to conduct a feasibility study for Fort River Elementary School and to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to M.G.L. Chapter 44, Section 7 of the or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, and further, any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to costs of issuance of such bonds or notes, may be applied to of costs approved by this vote with a reduction of borrowing authority therefore by a like amount in accordance with M.G.L. Chapter 44, Section 20.

RECOMMENDED by a vote of 4-0, 3 absent.

This article authorizes the Treasurer to borrow \$115,000 for the purpose of conducting a structural and environmental study of the Fort River School. Please read the Joint Capital Planning Committee's separate report to Town Meeting for more details.

ARTICLE 16. Capital Program – Bond Authorization Water Fund (Finance Committee)

To see if the Town will appropriate \$800,000 to pay for the costs of water metering equipment, and to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow said amount under and pursuant to M.G.L. Chapter 44, Section 8 of the or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, and further, any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to costs of issuance of such bonds or notes, may be applied to of costs approved by this vote with a reduction of borrowing authority therefore by a like amount in accordance with M.G.L. Chapter 44, Section 20.

RECOMMENDED by a vote of 4-0, 3 absent.

This article would authorize a total of \$800,000 in borrowing to fund the cost of water metering equipment. The appropriation will allow the Town to continue to replace old meters, greater than 20 years old, with new meters and radio transmitters for easier reading. As of FY16, 39% of meters were read by radio from a Town truck. This allows more meters to be read in a shorter period of time making it cost effective.

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**ARTICLE 17. Personal Property Maximum Tax Exemption
(Select Board)**

To see if the Town will vote to accept the provisions of M.G.L. Chapter 59, Section 5, clause Fifty-Fourth, exempting personal property from taxation up to \$10,000 of value.

RECOMMENDED by a vote of 4-0, 3 absent.

Since FY09 the Town has exempted personal property at a limit of \$5,000. This Article would increase the limit to \$10,000. If this is accepted those with personal property accounts less than \$10,000 would not receive a tax bill. In FY17 this \$10,000 exemption would have generated \$9,941 in taxes. Note: This is not a reduction of the first \$10,000 off all accounts.

The impact on the workload in the Treasurer/ Collector's office is in the ongoing maintenance of delinquent balances as there is no effective collection remedy for delinquents. The result is lingering balances and continuing monthly reconciliations from previous levy years. Small accounts tend to become delinquent and if this exemption is approved, these small accounts would be closed.

**ARTICLE 18. Establish a Special Education Reserve Fund for the Amherst Public Schools
(Amherst School Committee)**

To see if the Town will vote: 1) to accept the provisions of M.G.L. Chapter 40, Section 13E to create a Special Education Reserve Fund, consistent with the vote of the Amherst School Committee, for future payments of unanticipated or unbudgeted costs of special education, out of district tuition or transportation, provided, however, that the monies in such fund shall be expended only with the approval of the Amherst School Committee and the Select Board; and 2) to raise and appropriate, and/or transfer from available funds a sum of money for the Special Education Reserve Fund for the Amherst Public Schools.

RECOMMENDED by Finance Committee vote 6-0, 1 abstained.

This article would establish a Special Education Reserve Fund for future payments of unforeseen special education costs including out of district tuition and/or transportation. These funds may only be used for special education expenses and may only be expended with the approval of the Amherst School Committee and Select Board.

There will be a onetime transfer of \$150,000 from the Town's Free Cash into the Amherst Schools' Special Education Reserve Fund. The timing prevents the \$150,000 from being a straight transfer from the School budget into the Reserve Fund. However, the Schools will return the entire \$150,000 to the Town's Free Cash at year end

**ARTICLE 19. Establish a Special Education Reserve Fund for the Amherst-Pelham Regional School District
(Amherst School Committee)**

To see if the Town will vote to accept the provisions of M.G.L. Chapter 40, Section 13E for the Amherst-Pelham Regional School District, to create a Special Education Reserve Fund consistent with the vote of the Regional School Committee, for future payments of unanticipated or unbudgeted costs of special education, out of district tuition or transportation, provided, however, that the monies in such fund shall be expended only with the approval of the Regional School Committee and of a majority of the Select Boards in the district.

RECOMMENDED by the Finance Committee vote of 7-0.

This article would establish a Special Education Reserve Fund for future payments of unforeseen special education costs including out of district tuition and/or transportation. These funds may only be used for special education expenses and may only be expended with the approval of the Regional School Committee and a majority of the Select Boards in the District.

**ARTICLE 20. Public, Educational, and Government (PEG) Cable Access Contract Term
(Select Board)**

To see if the Town will authorize the Town Manager to sign a contract for a term of up to ten years for Public, Educational, and Government (PEG) Cable Access Services.

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RECOMMENDED by a vote of 4-0, 3 absent.

This article allows the Town Manager to sign up to a ten year contract with PEG Cable Access Services when contract negotiations begin with Amherst Media. The ten year time period has been Amherst's practice with Amherst Media. The financial package negotiated with Comcast for PEG services is in excess of \$300,000 per year. In addition, Comcast will provide \$1,125,000 during the ten years to meet equipment needs of the Town and its PEG provider. Any contract longer than 3 years signed by the Town Manager requires the approval of Town Meeting.

**ARTICLE 21. Free Cash
(Finance Committee)**

To see if the Town will appropriate and transfer a sum of money from Free Cash in the Undesignated Fund Balance of the General Fund to balance the Fiscal Year 2018 Budget.

RECOMMENDATION DEFERRED UNTIL TOWN MEETING.

A recommendation will be made prior to a Town Meeting vote when it will be known whether a sum of money will be needed from Free Cash to balance the FY18 Budget.

**ARTICLE 22. Stabilization Fund
(Finance Committee)**

To see if the Town will appropriate and transfer a sum of money from the Stabilization Fund to balance the Fiscal Year 2018 Budget.

RECOMMENDATION DEFERRED UNTIL TOWN MEETING.

A recommendation will be made prior to a Town Meeting vote when it will be known whether a sum of money from the Stabilization Fund will be needed to balance the FY18 Budget.

**ARTICLE 23. Jones Library: Preliminary Design and Authorization for Grant
(Jones Library Trustees)**

To see if the Town will vote to approve a renovation and expansion project for the Jones Library and authorize the Board of Trustees of the Jones Library to apply for, accept, and expend funds from a Massachusetts Public Library Construction Grant which application is based on preliminary designs submitted to the Massachusetts Board of Library Commissioners. Passage of this motion does not commit the Town to appropriate funding as may be necessary to implement the grant.

RECOMMENDED by a vote of 5-1, 1 abstained.

Passage of this article will allow the Jones Library to submit an application to the Massachusetts Board of Library Commissioners (MBLC) for a Massachusetts Public Library Construction Grant to help fund a renovation and expansion project. For the application, only a very preliminary design will be included as required by the MBLC. This design is a basic footprint with no interior finishes addressed. If the project is accepted for funding, more detailed design work will follow with input from the public. No money is included in this article. Any appropriation will come back to Town Meeting, probably in the Fall, according to MBLC guidelines. It would be fiscally unwise for the Town and Library not to take advantage of this opportunity.

If this article is not passed, the process of applying for this grant would be terminated, however, there are still many improvements that would have to occur in the library, such as repairing the leaking atrium, making the elevator and stacks accessible, etc. The Library will have a list of the costs of deferred maintenance items available for Town Meeting. These are projects that will need to be done to preserve the building, and will be done without the help of a state grant.

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ARTICLE 24. Amherst Affordable Housing Trust Bylaw Amendment (Select Board)

To see if the Town will vote to amend the Amherst Affordable Housing Trust Fund Bylaw in the General Bylaws of the Town by deleting the ~~lined-out~~ language and adding the language in ***bold italics***, as follows:

AMHERST AFFORDABLE HOUSING TRUST FUND

(ATM April 2014 – Art 14)

1. There shall be a Board of Trustees of the Amherst Affordable Housing Trust Fund, composed of ~~nine seven~~ ***nine*** members, of whom one shall be a member of the Select Board, ~~one shall be a member of the Housing & Sheltering Committee~~, and ~~eight five~~ ***eight*** shall be qualified residents who would bring to the Trust relevant personal and/or professional experience and knowledge in real estate, finance, affordable housing, banking, architecture, social services, or the like. The Select Board shall appoint the Trustees for terms not to exceed two years, except that three of the initial trustee appointments shall be for a term of one year, so as to allow staggered terms. Said Trustees may be re-appointed at the discretion of the Select Board. Vacancies shall be filled by the Select Board for the remainder of the unexpired term. Any member of the Board of Trustees may be removed by the Select Board for cause after the opportunity of a hearing. Nothing in this section shall prevent the Select Board from appointing the Town Manager as an ex-officio ~~tenth eighth~~ ***ninth*** member, without the power to vote.
2. The Trustees are hereby authorized to execute a Declaration of Trust and Certificate of Trust for the Amherst Affordable Housing Trust Fund, to be recorded with the Hampshire County Registry of Deeds and filed with the Hampshire Registry District of the Land Court.
3. The powers of the Board of Trustees, all of which shall be carried on in furtherance of the purposes set forth in M.G.L. c. 44, § 55C, shall include the following:
 - a. to accept and receive real property, personal property or money, by gift, grant, contribution, devise or transfer from any person, firm, corporation or other public or private entity, including but not limited to money, grants of funds or other property tendered to the trust in connection with any ordinance or by-law or any general or special law or any other source, including money from M.G.L. c. 44B (***Community Preservation Act***); ***provided, however, that any such money received from chapter 44B shall be used exclusively for community housing and shall remain subject to all the rules, regulations and limitations of that chapter when expended by the trust, and such funds shall be accounted for separately by the trust; and provided further, that at the end of each fiscal year, the trust shall ensure that all expenditures of funds received from said chapter 44B are reported to the community preservation committee of the city or town for inclusion in the community preservation initiatives report, form CP-3, to the department of revenue;***
 - b. to purchase and retain real or personal property, including without restriction investments that yield a high rate of income or no income;
 - c. to sell, lease, exchange, transfer or convey any personal, mixed, or real property at public auction or by private contract for such consideration and on such terms as to credit or otherwise, and to make such contracts and enter into such undertaking relative to trust property as the Board deems advisable notwithstanding the length of any such lease or contract;
 - d. to execute, acknowledge and deliver deeds, assignments, transfers, pledges, leases, covenants, contracts, promissory notes, releases, ***grant agreements*** and other instruments sealed or unsealed, necessary, proper or incident to any transaction in which the Board engages for the accomplishment of the purposes of the Trust;
 - e. to employ advisors and agents, such as accountants, appraisers and lawyers as the Board deems necessary, notwithstanding administrative and technical support provided through finance, treasurer/collector and accounting departments, and that which may be provided by Town staff in various departments, including but not limited to planning, inspection services and conservation;
 - f. to pay reasonable compensation and expenses to all advisors and agents and to apportion such compensation between income and principal as the Board deems advisable;
 - g. to apportion receipts and charges between incomes and principal as the Board deems advisable, to amortize premiums and establish sinking funds for such purpose, and to create reserves for depreciation depletion or otherwise;
 - h. to participate in any reorganization, recapitalization, merger or similar transactions; and to give proxies or powers of attorney with or without power of substitution to vote any securities or certificates of interest; and to consent to any

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contract, lease, mortgage, purchase or sale of property, by or between any corporation and any other corporation or person;

- i. to deposit any security with any protective reorganization committee, and to delegate to such committee such powers and authority with relation thereto as the Board may deem proper and to pay, out of Trust property, such portion of expenses and compensation of such committee as the Board may deem necessary and appropriate;
 - j. to carry property for accounting purposes other than acquisition date values;
 - k. to borrow money on such terms and conditions and from such sources as the Board deems advisable, to mortgage and pledge trust assets as collateral;
 - l. to make distributions or divisions of principal in kind;
 - m. to comprise, attribute, defend, enforce, release, settle or otherwise adjust claims in favor or against the Trust, including claims for taxes, and to accept any property, either in total or partial satisfaction of any indebtedness or other obligation, and subject to the provisions of this act, to continue to hold the same for such period of time as the Board may deem appropriate;
 - n. to manage or improve real property; and to abandon any property which the Board determined not to be worth retaining;
 - o. to hold all or part of the Trust property uninvested for such purposes and for such time as the Board may deem appropriate; and
 - p. to extend the time for payment of any obligation to the trust.
 - q. to take any other action relative thereto.
4. These powers shall be subject to the following limitations;
- a. any purchase, sale, lease, exchange, transfer or conveyance of any interest in real property must be approved by ~~five of the seven voting members~~ **at least 60% of the appointed members.**
 - b. the Trustees may incur debt, borrow money, grant mortgages and pledge Trust assets only in an amount not to exceed 80% of the Trust's total assets.
 - c. any debt incurred by the Board shall not constitute a pledge of the full faith and credit of the Town of Amherst and all documents related to any debt shall contain a statement that the holder of any such debt shall have no recourse against the Town of Amherst with an acknowledgement of said statement by the holder.
5. The Board of Trustees shall provide for an annual audit of the books and records of the Trust. Such audit shall be performed by an independent auditor in accordance with accepted accounting practices. Upon receipt of the audit by the Board of Trustees, a copy shall be provided forthwith to the Select Board.
- 6. The Board of Trustees will consider the state of housing needs in Amherst across the affordability spectrum. It may make recommendations to the Select Board on the options available to the Town to create new affordable housing to address those needs, and to maintain existing affordable housing stock. The Trust may support implementation of these recommendations as appropriate and measure progress toward their fulfillment. The Trustees may also seek regional solutions and support regional efforts to provide permanent affordable housing. As part of this work, the Trust responsibilities include:**
- a. ***Developing goals and objectives for addressing the needs identified in the Town's Housing Production Plan (2013), and in "All Roads Lead Home – the Pioneer Valley's Plan to End Homelessness" (2008), as such plans may be amended from time to time, and/or such other housing plans as the Trustees deem appropriate.***
 - b. ***Supporting the availability of a seasonal emergency shelter.***
 - c. ***Creating, updating and/or distributing needed outreach and education materials such as guides for housing information or homelessness resources.***
 - d. ***May make recommendations on proposals to Town Meeting, or proposals seeking Community Development Block Grant funds and Community Preservation Act funds, when such proposals create or support affordable, workforce and/or extremely low income housing.***

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NO RECOMMENDATION by a vote of 4-0, 3 absent.

This article does not expand the Trust's existing authority or add additional work for staff. It has no direct financial impact on the Town.

**ARTICLE 25. Local Historic District Bylaw Amendment
(Historic Commission)**

To see if the Town will vote to amend the General Bylaws, Article IV, Amherst Local Historic District Bylaw, by adding a new District Area to be known as the North Prospect-Lincoln-Sunset Historic District, as shown in a new Appendix 2, pursuant to M.G.L. Chapter 40C, Section 3.

RECOMMENDED by a vote of 3-1, 3 abstained.

This article would amend the Amherst Local Historic District (LHD) Bylaw to include a new North Prospect-Lincoln-Sunset Local Historic District. The proposed new LHD would constitute a significant architectural and historical resource for the entire Town and greatly expand the cultural zone that was recently established in downtown Amherst. Preserving this area is expected to maintain or increase property values, thereby increasing Town revenues.

**ARTICLE 26. Public Works Committee Bylaw Amendment
(Select Board)**

To see if the Town will vote to dissolve the Public Works Committee and accordingly, to amend the General Bylaws by rescinding, in Article 1 the bylaw entitled, "Public Works Committee".

NO RECOMMENDATION by a vote of 7-0.

**ARTICLE 27. Dissolution of Public Transportation Bicycle and Pedestrian Committee (PTBPC)
(Select Board)**

To see if the Town will vote to dissolve the Public Transportation Bicycle and Pedestrian Committee created and amended by prior actions of Town Meeting under Article 20 of the 2015 Annual Town Meeting, Article 31 of the April 24, 1995 Annual Town Meeting and Article 28 of the May 5, 1975 Annual Town Meeting.

NO RECOMMENDATION by a vote of 7-0.

**ARTICLE 28. Percent for Art Bylaw
(Public Art Commission)**

A. To see if the Town will amend the Town of Amherst General By-Laws by adding the following new bylaw:

**PERCENT FOR ART BYLAW
Section 1 -- Purpose**

The purpose of this bylaw is to (a) promote the enjoyment of the arts by the residents of and visitors to Amherst by increasing the quantity and quality of the visual and performing arts available in public buildings, facilities and spaces; (b) improve and expand the value and use of public buildings and facilities through the placement in and around such buildings and facilities of new distinguished works and creations of artistic endeavor; (c) contribute to the cultural vitality of the Town; and (d) create a funding program that will ensure that arts are acquired, created, developed, maintained and otherwise made available for the enjoyment of Amherst's residents and visitors.

The Bylaw authorizes the allocation of one-half percent (0.5%) of the capital costs of any eligible town construction, renovation or capital improvement project for the creation and maintenance of public art in the Town of Amherst. Such projects must be budgeted at a minimum of \$100,000 to qualify. The purpose of this bylaw is to direct the integration of artwork into public spaces and public works projects in the Town of Amherst through a well- administered and appropriately funded public art program.

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Section 2 -- Definitions

For the purposes of this bylaw the following words and descriptions shall have the following meanings:

- a. "Construction project" means any capital project paid for in full or in part by the Town through its own eligible funds to construct or remodel any building, decorative or commemorative structure, park, or any portion thereof within the corporate limits of the Town and with respect to the construction of which bidding is required under State law.
- b. "Eligible funds" means the funds for construction projects from the Town's General Fund, including any funds to be borrowed that will be repaid from the General Fund unless excluded as an appropriate purpose for expenditure.
- c. "Public Art Fund" means the fund set aside by this Bylaw in the Town treasury for the purpose of allocating moneys for the development and creation of art in and upon public space in the Town.
- d. "Public art" means art to be funded from the Public Art Fund. Such projects may be an integral part of a building, attached to a building, placed within or outside of a building, or within a public space, or in the case of performing arts performed in a public building or space. Such art may include but shall not be limited to paintings, sculpture, engravings, carvings, frescoes, stained glass, mobiles, murals, collages, mosaics, bas-reliefs, tapestries, photographs, drawings, drama, instrumental or vocal music, dance, readings and landscape items, including the artistic placement of natural materials or manmade fountains or objects or other functional art objects.
- e. "Public place or space" shall mean publicly accessible landscapes, structures and infrastructure. Public places include, but are not limited to, public parks, plazas, streets, libraries, bridges, stairways, public fountains and buildings.
- f. "Capital improvement" means a tangible asset or project as outlined below:
 - New public buildings, or additions to existing buildings, including land acquisition costs and equipment needed to furnish the new building or addition for the first time;
 - Major alterations, renovations, or improvements to existing buildings that extend the useful life of the existing buildings by at least ten years.
- g. "Qualified arts jury" means a group, with preference given to Amherst residents, that includes at least three professionals from the fields including arts education, art criticism or administration, arts dealership or designing, art making, art history or arts curating, fine art collecting, architecture, urban planning or landscape architecture, who is well respected in his/her field, knowledgeable regarding visual art, and willing to participate effectively in a panel process.

Section 3 -- Funding

All eligible funds for construction or capital improvement projects budgeted at \$100,000 or greater shall include and set aside in a designated Public Art Fund an amount equal to one-half percent (0.5%) of the total eligible, estimated costs of such projects, as determined by the Town Manager or his or her designee, for public art. This calculation shall be made at or around the time when the funding for the construction of this project is voted at Town Meeting. If estimated project costs rise after the designated percent for art is determined, that percentage will not increase; but if estimated project costs decrease, the percentage for art will be recalculated based on the lower estimated project costs.

Copies of all estimated project costs shall be delivered to the Amherst Public Art Commission as soon as possible during the planning stages of the project in order to include an artist as part of the project team. The estimates shall include all construction costs, architectural and engineering fees and sitework expenses. To the extent possible, the public art shall be located at the site of the facility, or within or upon the facility associated with the construction project, so long as the public art is in a public place or space.

Funds appropriated may be used for design services of artists, for the selection, acquisition, purchase, commissioning, installation, examination and/or display of original artworks, for necessary jurying fees or payments to artists for submitting proposals, for necessary travel by the artist during the selection or art development process, for site permits or fees, for plaques, labels or other identification materials, for the maintenance of artworks, for educating the public about the artwork, and administrative costs to manage the program.

Additionally, funds derived from capital improvement or renovation projects or unused funds from capital building projects that are not otherwise returned to the funding source as per the last paragraph in this section, may be used to support performing arts or other public art needs as determined by the Amherst Public Art Commission.

Excluded from this source of funding are the following: Decorative or functional elements which are designed by the building architect as opposed to an artist commissioned for this purpose; landscape architecture except where designed by the artist as an integral part of the work of art by the artist; mass produced art objects of standard design such as playground equipment or fountains; directional elements such as supergraphics, signage, or color coding, except where they are parts of the original work of art by the artist.

Any moneys appropriated to the Public Art Fund for a particular municipal art project which have not been spent within three years of such appropriation, or, upon special approval by the Select Board, within five years, shall then become available for the purposes of the general public art needs of the Town, as recommended by the Amherst Public Art Commission. However, if such funds are derived from a Note or Bond authorized by the Select Board or from other special purpose or dedicated funds, they shall revert to the funds from which they derive at the expiration of the three- or five-year period, whichever applies.

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Section 4 -- Public Art Ownership and Liability

Ownership of artwork selected in accordance with this bylaw shall transfer to the Town of Amherst upon final installation in the public domain. In accepting ownership of public art, the Town also accepts responsibility for its maintenance, insurance, and for upholding contractual agreements made between the artist and the Town. Copyright privileges in accordance with the U.S. Copyright Act shall remain with the artist, with reproduction rights allowed the Town for appropriate promotional and educational purposes.

The artist selected for the public art project shall provide and maintain insurance coverage for the duration of the creation, fabrication and installation of the artwork. Upon completion and installation at the prescribed site, the finished artwork shall be insured by the Town of Amherst until such time as it is deaccessioned from the public art inventory. Any decision concerning deaccessioning shall be made by the Amherst Public Art Commission in consultation with the Town Manager. Any funds generated from such deaccession shall revert to the Public Art Fund.

During the artwork and site selection process, due consideration shall be given to maintenance requirements including structural and surface soundness, inherent resistance to theft, vandalism and weathering, as well as the cost and amount of ongoing maintenance and/or repair anticipated. The artist shall be responsible for providing any and all requested information regarding maintenance requirements that are unique to the particular public art project. Five percent of the total cost of approved art projects shall be set aside in a pooled maintenance account within the Public Art Fund for ongoing maintenance and conserving of additions to the public art inventory, and up to ten percent of the total cost of approved art projects shall be reserved for project administration.

Section 5 -- Responsibilities

I. Amherst Public Art Commission

- a. The overall public art program shall be administered by the Amherst Public Art Commission (APAC), under the supervision of the Town Manager or his or her designee, with the assistance of a qualified arts jury that the APAC shall appoint as needed and appropriate. Administering the public art program shall include the following responsibilities: Meeting with relevant Town departments, nonprofit organizations, neighborhood organizations and interested Amherst citizens and artists as appropriate in relation to developing recommendations for public art plans for the Town; holding public hearings as needed to determine public art needs and placement; developing recommendations for prioritizing the creation and placement of works of art in public buildings and public spaces within Amherst; developing guidelines for the selection of artists and projects for the Town; developing programs to exhibit art in existing public spaces; and lending support to and promoting the performing arts, such as but not limited to drama, instrumental or vocal music, dance, and literary readings.
- b. Regarding Percent for Art projects in particular, APAC shall be responsible for the following:
 1. Developing appropriate guidelines to manage the Percent for Art program, including guidelines for accepting and deaccessioning artworks from the Town's inventory.
 2. Soliciting proposals for reviewing and selecting public art projects, following consultation with key project stakeholders, such as but not limited to the project architect(s), project manager, users of the proposed building when completed, neighbors of the project, appropriate Town officials, landscape architect, with the assistance of a qualified arts jury, as appropriate.
 3. Developing criteria for the selection of the artwork, including but not limited to: artistic quality, originality, context, maintenance needs, feasibility, public opinion, diversity of artists regarding race, gender identity and cultural background, relationship of the artist to Amherst and the surrounding area. Final decision on the project artwork shall be by majority vote of the Public Art Commission, following input from the qualified arts jury and appropriate Town officials.
 4. Developing recommendations for the geographic location of such works of art, and the location within individual sites and buildings where such works shall be placed or created, subject to the approval of the Town Manager.
 5. Establishing budgets, subject to Town Manager approval, for all commissioned projects, including budgets for materials, fees, operating and maintenance expenses, and other reasonably contemplated items of expense in the acquisition, development, creation, implementation and, where applicable, ongoing maintenance of such projects.
 6. Overseeing, with the appropriate Town department(s), the art installation and coordination of the artist with the project team.
 7. Approving dispersal of funds to the artist(s) at appropriate stages of the art project development.
 8. Establishing and maintaining art project records at Town Hall.
 9. Making recommendations to the Town Manager for procedures to be followed by other departments for the maintenance and preservation of such works of art.

II. Town of Amherst

Town staff shall provide administrative and technical support through various departments, including but not limited to Finance, Public Works, and Planning.

Section 6 – Implementation

This bylaw shall apply to all construction or capital improvement projects for which eligible funds are authorized after the adoption of this bylaw; AND

- B. To see if the Town will authorize the Select Board to petition the General Court to request a Special Act of the Legislature authorizing the Town of Amherst, notwithstanding any general or special law to the contrary, to establish a Public

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Art Fund as defined in the Percent for Art Bylaw, and further to establish One-Half Percent (0.5%) for Art pursuant to the terms of this Bylaw as an expense eligible for borrowing, and for any other purposes necessary to implement said bylaw; and to authorize the General Court to make clerical or editorial changes of form only to the bill, unless the Select Board approves amendments to the bill before enactment by the General Court, and to authorize the Select Board to approve amendments which shall be within the scope of the general public objective of the petition.

NOT RECOMMENDED by a vote of 6-1.

Passage of this article would create a bylaw which would require that one-half percent of capital costs for all eligible Town construction, renovation or capital improvement projects over \$100,000 be used for public art. Such projects include new public buildings, additions, or renovations to public buildings, decorative or commemorative structures, and parks, including costs for land acquisition and furnishings. Large projects usually involve borrowing. Per cent for Art funds would also be borrowed adding to the cost of the entire project and incurring interest. Funds collected would go into a Public Art Fund held in the Town treasury and the public art program would be administered by the Amherst Public Art Commission. Staff of several Town departments would provide administrative and technical support.

Funding public art in this manner prioritizes art relative to other town spending (education, public safety, capital, etc.). It would add to the tax burden of Amherst taxpayers and would add to staff responsibilities. The Town would be required to maintain and insure any resulting works of art. The Finance Committee would prefer public art to be funded in other ways.

ARTICLE 29. Petition - Town of Amherst Sanctuary Community Bylaw (Murray et al)

Town of Amherst Sanctuary Community Bylaw

Purpose

This bylaw shall be known as the Town of Amherst Sanctuary Community Bylaw. It is enacted pursuant to the police powers of the Town of Amherst. It affirms that Amherst is a welcoming town and seeks to ensure public safety and trust between law enforcement and all members of our community.

Section 1.

Definitions

- (a) "Civil immigration detainer request" means a non-mandatory request issued by an authorized federal immigration officer to a local law enforcement official, to maintain custody of an individual once that person is eligible for release from local custody, or to notify the requesting federal immigration office prior to the release of that individual.
- (b) "Eligible for release from custody" means that the individual may be released from custody because any of the following conditions has occurred:
 - (1) All criminal charges against the individual have been dropped or dismissed;
 - (2) The individual has been acquitted of all criminal charges filed against him or her;
 - (3) The individual has served all the time required for his or her sentence;
 - (4) The individual has posted a bail or bond, or has been released on his or her own recognizance;
 - (5) The individual has been referred to pre-trial diversion services;
 - (6) The individual has been sentenced to an alternative to incarceration, including a rehabilitation facility;
 - (7) The individual has been released from custody under probation, or
 - (8) The individual is otherwise eligible for release under state or local law.
- (c) "ICE administrative warrant" means a warrant, notice to appear, removal order, or warrant of deportation issued by a federal immigration officer, not a judicial officer, that does not confer detention authority on a local jurisdiction.
- (d) "Law enforcement official" means any Town of Amherst department, or officer or employee of a Town department, authorized to enforce criminal statutes, regulations, or local bylaws; operate jails or maintain custody of individuals in jails; or operate juvenile detention facilities or maintain custody of individuals in juvenile detention facilities.
- (e) The provisions of this bylaw define the meaning of "sanctuary community" for the Town of Amherst.

Section 2.

- (a) A law enforcement official shall not initiate an investigation or take law enforcement action on the basis of actual or perceived immigration status, including the initiation of a stop, an apprehension, arrest, or any other contact.
- (b) A law enforcement official shall not detain an individual on the basis of a civil immigration detainer request or an ICE administrative warrant after the individual is eligible for release from custody, including a request pursuant to federal form I-247D, unless ICE has a criminal warrant, issued by a judicial officer, for the individual.
- (c) A law enforcement official shall not inquire as to an individual's immigration status unless required by federal or state law.
- (d) A law enforcement official shall not respond to an ICE request for notification about the incarceration status or pending release of a person in custody, including a request pursuant to federal form I-247N, and shall not otherwise communicate

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with ICE about a person who is in its custody, including providing information about the person's release from custody, home address, work address, or phone number; provided, however, that nothing in this section shall prohibit or restrain any state or local agency from sending to, or receiving from, any local, state, or federal agency, information regarding citizenship or immigration status, consistent with 8 U.S.C. section 1373.

- (e) A law enforcement officer shall allow motor vehicle operators stopped for a violation and found to be unlicensed a reasonable opportunity to arrange for a properly licensed operator to drive the vehicle, regardless of immigration status, unless the violation is one subject to a statutory or regulatory requirement of vehicle impoundment.
- (f) U Visa Certification. In furtherance of the US Victims of Trafficking and Violence Prevention Act, a Town of Amherst law enforcement officer shall consider and sign a U Visa certification request, if an individual is (i.) the victim of a qualifying criminal activity, and (ii.) has been, is being, or will likely be helpful in the investigation/prosecution of that criminal activity. For purposes of determining helpfulness there is a rebuttable presumption that a victim is helpful, has been helpful, or is likely to be helpful to the detection or investigation or prosecution of that qualifying criminal activity, if the victim has not refused or failed to provide information and assistance reasonably requested by law enforcement. Such certification will be provided in a timely manner.

Section 3.

To the extent permissible by law, a Town of Amherst department, or officer or employee of a Town department, shall not perform the functions of an immigration officer, whether pursuant to 8 U.S.C. section 1357(g) or any other law, regulation, or policy, whether formal or informal.

Section 4.

No employee or agent of the Town shall cooperate with or enforce any federal program requiring the registration of individuals on the basis of religion, national origin, nationality, citizenship, race, ethnicity, gender, gender identity, sexual orientation or age. No resources of the Town of Amherst shall be expended in the enforcement or implementation of such a registry or check-in program. This prohibition shall not apply to any government operation or program that confers an immigration benefit, or temporarily or permanently protects noncitizens from removal.

Section 5.

Reporting

Upon written request of three registered voters of the Town of Amherst, the Town Manager shall submit a report to the Amherst Select Board, which shall be placed on the agenda of the next-occurring meeting of the Amherst Select Board. The report shall include the following information for the immediately preceding calendar year:

- (a) A statistical breakdown of the total number of civil immigration detainer requests lodged with Town law enforcement officials, organized by the reason(s) given for the request;
- (b) The total number of individuals that Town law enforcement officials detained pursuant to Section 2;
- (c) The total number of individuals transferred to ICE custody.
- (d) The total number of requests received for certification for U Visas, the number approved, the number denied, and the number still pending.

Section 6.

The provisions of this bylaw shall be effective immediately upon passage.

All policies, practices, procedures, directives, and training necessary to effectively and faithfully implement this bylaw shall be promptly developed and promulgated by the Town, the Police Department, and all other relevant entities.

If any section, subsection, paragraph, sentence, clause, or phrase of this bylaw is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this bylaw.

Nothing in this bylaw shall prohibit or restrain any law enforcement officer, or any Town employee or agent from sending to, or receiving from, any local, state, or federal agency, information regarding citizenship or immigration status, consistent with 8 U.S.C. section 1373.

NO RECOMMENDATION by a vote of 6-1.

The Finance Committee concludes that there is no compelling evidence that this Article will pose significant financial implications for the Town.

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ARTICLE 30. Special Act – Local Voting Rights for Legal-permanent Resident Non-citizens (Human Rights Commission)

To see if the Town will vote to authorize the Select Board to file with the legislature a request for a special act entitled, “An Act authorizing local voting rights for legal permanent resident non-citizens residing in Amherst,” as follows:

Section 1. Notwithstanding the provision of section one of M.G.L. Chapter Fifty-One, or any other general or special law, rule or regulation to the contrary, legal permanent resident non-citizens eighteen years or older who reside in Amherst may, upon application, have their name entered on a list of voters established by the Town Clerk for the Town of Amherst and may thereafter vote in any election for local offices or local ballot questions.

Section 2. The Select Board of Amherst is authorized to formulate regulations and guidelines to implement the purpose of this act.

Section 3. Nothing in this act shall be construed to confer upon legal permanent resident non-citizens the right to vote for any state or federal office or any state or federal ballot question.

NO RECOMMENDATION by a vote of 7-0.

ARTICLE 31. Limited Release of Restriction (Select Board)

To see if the Town will authorize the Select Board to release, on such terms and conditions as the Select Board deems appropriate, the restrictions held by the Town pursuant to the deed recorded with the Hampshire Registry of Deeds in Book 1405, Page 134, which limit the rights of the owner of the property located on the easterly side of University Drive and identified by the Assessors as Parcel 13B-33 to access University Drive, provided nothing herein shall affect the land and other rights granted to the Town thereunder.

RECOMMENDED by a vote of 4-0, 3 absent.

This article would allow the Select Board to grant one additional access point from University Drive to Parcel 13B-33, a total of 5.79 acres, part of which is not accessible from the road. Currently there are only six access areas allowed directly onto University Drive, three on each side, between Amity Street and Northampton Road. The three access points on the west side of the road connect to a secondary road which provides access for all the parcels on that side. The additional access will provide an opportunity for development of the Parcel which could have a positive financial impact on the Town revenues.

The Select Board voted to not exercise the Town’s right of first refusal to purchase the property which allows the property to come out of Chapter 61A. However when it is sold, in order to remove the Parcel from Chapter 61A, the owner of the property, who now pays \$3,200 per year in taxes, will be required to back pay about \$40,000 to the Town.

ARTICLE 32. Zoning – Table 3 Footnotes – Setbacks (Planning Board)

To see if the Town will amend Article 6 of the Zoning Bylaw, Section 6.1 and Table 3, Dimensional Regulations and its Footnotes, as follows:

A. Amend Section 6.1 by deleting the ~~lined out~~ language and adding the language in *bold italics*, as follows:

6.13 Minimum Side Yard

6.130 The minimum side yard shall be the area between the side lot line and the side yard setback line, extending from the front yard to the rear lot line. No part of the body of any building or accessory structure, except eaves, gutters, architectural elements, and uncovered steps, shall be placed within or protrude into the area between the side lot line and the side yard setback line. An accessory structure may be located within the minimum side yard only if it is located behind the front building line.

6.131 An accessory structure having a height of six feet or less shall be set back a minimum of three feet from the side lot line. An accessory structure over six feet in height shall be set back a distance equal to its height.

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6.132 In the General Business (B-G), **Neighborhood Business (B-N)**, and Light Industrial (LI) districts, minimum side yards shall be at least 20 feet when adjoining a residence district. Otherwise, side yards are not required, but if provided, shall be at least ~~ten~~ **10** feet.

6.133 In the Office Park (OP) and Professional Research Park (PRP) districts, except as may be provided for specific uses, side yards shall be at least 50 feet when adjoining a residence district. Otherwise, side yards shall be at least 10 feet.

6.134 In the General Residence (R-G) District, a single-story garage, tool shed, gazebo or similar accessory structure may, under a Special Permit, be located within the side yard behind the frontline of the principal building if such use, location, and proposed dimensions are consistent with the prevailing pattern of existing development for such structures in the neighborhood.

6.135 In the General Residence (R-G), Neighborhood Residence (R-N), and Village Center Residence (R-VC) districts, a side yard need not be provided on one side of a single family dwelling if it shares a party wall or double wall with a single family dwelling on the next lot built at the same time.

~~6.1336~~ For towers or other structures associated with commercial and public wireless communications uses, the provisions of Section 3.340.2 shall apply and prevail.

6.14 Minimum Rear Yard

6.140 The minimum rear yard shall be a similar unbroken area along the rear lot line, subject to the same provision regarding accessory buildings and structures as the rear portion of the required side yard. No part of the body of any building or accessory structure, except eaves, gutters, architectural elements, and uncovered steps, shall be placed within or protrude into the area between the side lot line and the side yard setback line.

6.141 In the General Business (B-G), **Neighborhood Business (B-N)**, and Light Industrial (LI) districts, minimum rear yards shall be at least 20 feet when adjoining a residence district. Otherwise, rear yards are not required, but if provided, shall be at least 10 feet.

6.142 In the Office Park (OP) and Professional Research Park (PRP) districts, except as may be provided for specific uses, rear yards shall be at least 50 feet when adjoining a residence district. Otherwise, rear yards shall be at least 10 feet.

6.143 For towers or other structures associated with commercial and public wireless communications uses, the provisions of Section 3.340.2 shall apply and prevail.

B. Amend Table 3 Footnotes by deleting the ~~lined-out~~ language and adding the language in *bold italics*, as follows:

**TABLE 3 – DIMENSIONAL REGULATIONS
FOOTNOTES**

- a. Requirement may be modified under a Special Permit, issued by the Special Permit Granting Authority authorized to act under the applicable section of this bylaw. In applying the criteria established in Section 10.395, the Special Permit Granting Authority shall consider the proposed modified dimensional requirement in the context of the pattern(s) of the same dimensions established by existing buildings and landscape features in the surrounding neighborhood.
- b. Applies to Residence Uses only (Section 3.32). In the B-G, B-VC, and B-N districts, the Basic Minimum Lot Area shall apply only to the first dwelling unit on the ground floor of subdividable dwellings and converted dwellings. For townhouses, apartments, buildings containing dwelling units in combination with stores or other permitted commercial uses, and other permitted multi-unit residential uses in these districts, the Basic Minimum Lot Area, Additional Lot Area/Family, and Basic Minimum Lot Frontage requirements shall not apply.
- c. [Reserved.]
- d. ~~A side yard need not be provided on one side of a single family dwelling if it shares a party wall or double wall with a single family dwelling on the next lot built at the same time.~~ ***[Reserved.]***
- e. ~~Rear and side yards shall be at least 20 feet when the affected property is adjoining a Residence District. Otherwise, rear and side yards are not required, but if provided, shall be at least 10 feet.~~ ***[Reserved.]***

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- f. ~~Except as may be otherwise provided for specific uses, rear and side yards shall be at least 50 feet when the affected property is adjoining a Residence District. Otherwise, rear and side yards shall be at least 10 feet. [Reserved.]~~
- g. [Reserved.]
- h. A buildable lot shall contain either 90% of its total lot area, or 20,000 square feet, in contiguous upland acreage.
- i. [Reserved.]
- j. 85% in any B-L District adjacent to the B-G District, and along University Drive; 70% in any other B-L District and in the COM District.
- k. Requirements may be modified by the Permit Granting Board under a Site Plan Review approval granted for a cluster development, except that no such modification may result in a reduced requirement of less than eighty percent (80%) of the cluster requirement. Frontage requirements may be modified for not more than fifty percent (50%) of the lots in the subdivision.
- l. The dimensional regulations shown in Table 3 shall apply to all educational and religious uses located in the zoning districts listed, except as provided for in Section 6.6.
- a. In addition to the areas required by this table for any existing dwelling units on the lot, the density for new town houses (Section 3.322) and apartments (Section 3.323) shall not exceed one dwelling unit per 4,000 sq. ft. of the remaining lot area, or in the case where there are no existing dwelling units, 4,000 sq. ft. for each new dwelling unit beyond the first unit.

C. Amend Table 3 by removing the footnotes amended under Part B of this article and by replacing the letter “e” in Row “Basic Minimum Side and Rear Yards (ft)”/Column “LI” and the letter “f” in Row “Basic Minimum Side and Rear Yards (ft)”/Columns “OP” and “PRP” with the numeral “10”.

NO RECOMMENDATION by a vote of 7-0.

This would clarify the bylaw and make its administration more efficient. The change would have no effect on Town finances.

**ARTICLE 33. Zoning – Table 3 Footnotes – Miscellaneous
(Planning Board)**

To see if the Town will amend Article 6 of the Zoning Bylaw, Sections 6.1 and 6.6 and Table 3, Dimensional Regulations and its Footnotes, as follows:

A. Amend Sections 6.1 and 6.6 by deleting the ~~lined-out~~ language and adding the language in *bold italics*, as follows:

6.10 Lot Area Requirements

6.100 A Buildable Lot shall contain either 90% of its total lot area, or 20,000 square feet, in contiguous upland acreage.

~~6.1001~~ Basic Minimum Lot Area - Except as herein specified, no dwelling or other principal building shall be constructed or used on a lot having less than the prescribed basic minimum lot area in square feet.

~~6.1042~~ Cluster Minimum Lot Area - No dwelling or other principal building in a Cluster Development shall be constructed or used on a lot having less than the prescribed cluster minimum lot area, in square feet.

~~6.1023~~ Additional Lot Area Per Family - No dwelling for use by more than one family shall be constructed, converted, or occupied unless the lot contains at least the basic minimum area plus the prescribed additional area per family for each family in excess of one.

SECTION 6.6 EDUCATIONAL AND RELIGIOUS USES

The dimensional regulations shown in Table 3 shall apply to all educational and religious uses located in the zoning districts listed, except as provided for below:

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- 6.60 All structures approved after January 1, 1994, by a permit granting authority for educational or religious uses shall have minimum front, side and rear setbacks twice the distance shown in Table 3 for that zoning district, except in the B-G District where the setbacks in Table 3 shall apply.

B. Amend Table 3 Footnotes by deleting the ~~lined-out~~ language and adding the language in *bold italics*, as follows:

**TABLE 3 – DIMENSIONAL REGULATIONS
FOOTNOTES**

- a. Requirement may be modified under a Special Permit, issued by the Special Permit Granting Authority authorized to act under the applicable section of this bylaw. In applying the criteria established in Section 10.395, the Special Permit Granting Authority shall consider the proposed modified dimensional requirement in the context of the pattern(s) of the same dimensions established by existing buildings and landscape features in the surrounding neighborhood.
- b. Applies to Residence Uses only (Section 3.32). In the B-G, B-VC, and B-N districts, the Basic Minimum Lot Area shall apply only to the first dwelling unit on the ground floor of subdividable dwellings and converted dwellings. For townhouses, apartments, buildings containing dwelling units in combination with stores or other permitted commercial uses, and other permitted multi-unit residential uses in these districts, the Basic Minimum Lot Area, Additional Lot Area/Family, and Basic Minimum Lot Frontage requirements shall not apply.
- c. [Reserved.]
- d. A side yard need not be provided on one side of a single family dwelling if it shares a party wall or double wall with a single family dwelling on the next lot built at the same time.
- e. Rear and side yards shall be at least 20 feet when the affected property is adjoining a Residence District. Otherwise, rear and side yards are not required, but if provided, shall be at least 10 feet.
- f. Except as may be otherwise provided for specific uses, rear and side yards shall be at least 50 feet when the affected property is adjoining a Residence District. Otherwise, rear and side yards shall be at least 10 feet.
- g. [Reserved.]
- h. ~~A buildable lot shall contain either 90% of its total lot area, or 20,000 square feet, in contiguous upland acreage.~~
[Reserved.]
- i. [Reserved.]
- j. 85% in any B-L District adjacent to the B-G District, and along University Drive; 70% in any other B-L District and in the COM District.
- k. Requirements may be modified by the Permit Granting Board under a Site Plan Review approval granted for a cluster development, except that no such modification may result in a reduced requirement of less than eighty percent (80%) of the cluster requirement. Frontage requirements may be modified for not more than fifty percent (50%) of the lots in the subdivision.
- l. ~~The dimensional regulations shown in Table 3 shall apply to all educational and religious uses located in the zoning districts listed, except as provided for in Section 6.6.~~ ***[Reserved.]***
- m. In addition to the areas required by this table for any existing dwelling units on the lot, the density for new town houses (Section 3.322) and apartments (Section 3.323) shall not exceed one dwelling unit per 4,000 sq. ft. of the remaining lot area, or in the case where there are no existing dwelling units, 4,000 sq. ft. for each new dwelling unit beyond the first unit.

C. Amend Table 3 by removing the footnotes amended under Part B of this article.

NO RECOMMENDATION by a vote of 7-0.

This would clarify the bylaw and make its administration more efficient. The change would have no effect on Town finances.

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**ARTICLE 34. Zoning – Non-substantive Corrections
(Planning Board)**

To see if the Town will amend Section 11.0 of the Zoning Bylaw by adding the language in ***bold italics***, as follows:

SECTION 11.0 AMENDMENT

11.00 This Bylaw, and all the maps incorporated in it, may be amended as provided in Chapter 40A of the General Laws.

11.01 *After a public hearing in accordance with Article III – Public Hearing, of the Planning Board Rules and Regulations, the Planning Board may request and the Town Clerk may make nonsubstantive corrections including the following: reordering, renumbering, and correcting cross reference numbering and typographical errors where needed throughout this Bylaw.*

NO RECOMMENDATION by a vote of 7-0.

This change would reduce time spent by staff, boards and committees in making non-substantive corrections in Bylaws. The change would have no effect on Town finances.

**ARTICLE 35. Zoning – Apartment Bedroom Mix
(Planning Board)**

To see if the Town will amend the Standards and Conditions of Section 3.323, Apartments, by adding the language in ***bold italics***, as follows:

... No more than 50% of the total number of dwelling units shall be of any one size (i.e., # of bedrooms). ***For projects in which all dwelling units provided, other than those occupied by resident manager(s), are Affordable (see Article 12, Definitions), the Permit Granting Board or Special Permit Granting Authority authorized to act under the applicable section of the Bylaw for this use may waive or modify this requirement.***

A management plan, as defined in terms of form and content in the Rules and Regulations adopted by the Permit Granting Board or Special Permit Granting Authority shall be included as an integral part of any application under this section. In all districts, the Permit Granting Board or Special Permit Granting Authority shall apply the provisions of Sections 3.2040 and 3.2041 to any construction, renovation, or expansion resulting in the creation of new dwelling unit under this section.

NO RECOMMENDATION by a vote of 7-0.

This Bylaw would allow for a percent increase of the total number of dwelling units to be of any one size. Currently, no more than 50% can be of the same size, e.g. one bedroom, and buildings may contain 24 apartments. The Finance Committee could not determine any quantifiable financial implications for the Town associated with this change at this time.

**ARTICLE 36. Zoning Petition – Amend Official Zoning Map
(O'Connor et al)**

To see if the town will vote to amend the Official Zoning Map of the town's Zoning Bylaw by changing the zoning designation of the following parcels: a) 2C-16 at 28 Cows Road, 5A-130 at 24 Cows Road, 5A-44 at 30 Cows Road, 5A-45 at 32 Cows Road, and 5A-46 at 56 Cows Road from COM (Commercial) to RO (Outlying Residential); and, b) 5A-1 on Sunderland Road from COM (Commercial) to R-LD (Low-Density Residential), or to take any action related thereto.

NOT RECOMMENDED by a vote of 4-0, 3 absent.

Amending the official zoning map to change the zoning designation for this parcel will decrease the range of possibilities for commercial development in the Town. Presently the Town has approximately 80 acres zoned commercial (COM). This Article would reduce that number by 18.5 acres. The Finance Committee believes the change could have a negative financial impact on the Town due to the potential loss in net revenues.

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ARTICLE 37. Petition – Special Act to Establish Low-Income Property Tax Credit (O'Connor et al)

To see if the town will vote to authorize the Select Board to request a Special Act of the Legislature authorizing the Town of Amherst, notwithstanding any general or special law to the contrary, to establish a low-income property tax credit applicable to taxes collected under M.G.L. Chapter 59 as follows:

- a. The Town of Amherst may grant a maximum real property tax credit of up to \$1,000 per unit, per fiscal year, on rental housing property qualifying for such credit under the Amherst Affordable Housing Preservation Program (hereinafter "AAHPP").

The AAHPP would authorize the Town of Amherst's Board of Assessors to implement a real property tax credit on Amherst rental properties not otherwise Chapter 40B countable whose owners have reduced rents to a level that preserves the availability of said rental housing units to families with moveable HUD Section 8 Housing Vouchers and Veterans Affairs Supportive Housing Vouchers (HUD-VASH).

AAHPP real property tax credits may reduce the real property tax bill on a rental housing property by an amount equal to 75% of the difference between the Amherst Payment Standard for moveable HUD Section 8 Housing Vouchers and HUD's Payment Standard for VASH Vouchers in the Greater Springfield Metropolitan Statistical Area and rents charged for similar or identical Amherst rental housing units owned by the applicant, except that no tax credit granted shall be greater than \$1,000 per housing unit.

Where an AAHPP rental housing property tax credit applicant has no other similar or identical Amherst rental housing units, an AAHPP real property tax credit may reduce the real property tax bill on the applicant's rental housing property by an amount equal to 75% of the difference between the Amherst Payment Standard for moveable HUD Section 8 Housing Vouchers and HUD's Payment Standard for VASH Vouchers in the Greater Springfield Metropolitan Statistical Area and said rental property's fair market rental as determined for similar or identical Amherst housing units by the Amherst Board of Assessors, except that no tax credit granted shall be greater than \$1,000 per housing unit.

All AAHPP real property tax credit applicants shall verify the moveable HUD Section 8 or VASH contract status for each and every Amherst rental housing unit on which a tax credit is claimed by submitting to the Town of Amherst Board of Assessors a copy of the contract or lease between the applicant or the applicant's agent and the issuing/supervising housing authority or agency – which contract or lease shall be kept strictly confidential.

- b. AAHPP real property tax credits shall be made available for no fewer than 50 (fifty) Amherst rental housing units each and every fiscal year. However, in the event that insufficient funds are available to fully fund AAHPP tax credits in any given fiscal year, the Board of Assessors, after determining the tax credit for each individual rental housing unit, shall provide a pro-rated real property tax credit for each eligible rental housing unit.

The town may fund the costs of AAHPP tax credits from rental permit fees, any payments made in lieu of providing affordable housing units, Community Preservation Act funds, and any general fund revenues including property tax receipts, grants, gifts, or bequests.

NOT RECOMMENDED by a vote of 7-0.

This Article requests that the Town be allowed to establish a low-income property tax credit of up to \$1,000 for applicable rental units which have reduced rents and are not 40B countable. The credit would go to the landlord. The Article has unknown financial implications for the Town but could be \$50,000 or more, an amount that would have to be made up from other taxpayers.

ARTICLE 38. Petition – Fire/EMS Staffing and Capital Expenditures (O'Connor et al)

To see if the town will vote to recommend, in light of the need for increased college-school-year fire department/EMT staffing increases, that town officials and committees:

- 1) fully explore and cost out a proposal to: a) locate a third fire station in South Amherst – on or south of Pomeroy Lane/West Pomeroy Lane – and, b) fully renovate and maintain the Central Fire Station as the Fire Department's headquarters and a fully equipped fire station; and,
- 2) develop a plan to pay for the additional staffing and capital expenditures necessary to accomplish these goals, without having to cut other necessary town services, by negotiating: a) annual fire protection services payments from the University of Massachusetts and the town's other public and private non-profits which will be better served by increased staffing and an

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increase in the timely availability of fire protection/EMT services; and , b) one-time donations of land and monies from the same public and private non-profits to assist in the payment of the capital costs of 1) above.

NOT RECOMMENDED by a vote of 7-0.

The Town has established the DPW Fire Station Advisory Committee which is exploring options and preferred alternatives for construction of an Amherst South Fire Station. A third fire station is not a consideration. In addition, a Fire Department staffing study done by an outside agency will be completed shortly.

ARTICLE 39. Petition – Resolution to Implement a Carbon Fee and Dividend Program (Sloan Riddle et al)

To see if the Town will adopt the following resolution:

Whereas, in November 2013 the Amherst town meeting approved a resolution calling for the town and the Hampshire County Retirement Board to review and identify holdings in fossil fuel companies and to preclude any new investments;

Whereas NOAA reports that globally 16 of the warmest years on record since 1880 have occurred in the last 18 years,

Whereas the Greenland and Antarctic ice sheets are melting, thus increasing ocean levels,

Whereas the number of climate refugees fleeing rising seas and drought is increasing,

Whereas Cape Cod, Boston, Logan airport and other coastal areas of Massachusetts are threatened by sea level rise,

Whereas British Columbia, Canada, enacted a carbon fee in 2008 that has reduced fuel usage, and thus carbon emissions significantly, while also benefiting the economy,

Whereas most economists agree, from conservative to liberal, that the most cost-effective way to cut carbon pollution is to enact a fee that steadily increases the price of fossil fuels,

Whereas a carbon fee and dividend program will create jobs in the renewable energy sector,

Whereas a carbon fee and dividend program will not burden lower and middle income families, as the dividends will offset higher fossil fuel costs for most of these families,

Therefore be it resolved that the Town of Amherst calls upon the Massachusetts Legislature and the United States Congress to implement a Carbon Fee and Dividend program, placing a steadily rising fee on carbon-based fuels, and returning most of the fees collected to households and businesses,

And be it further resolved that upon passage the Amherst Town Clerk shall mail copies of the resolution and vote to Senator Elizabeth Warren, Senator Edward Markey, Congressman Jim McGovern, Governor Charlie Baker, Speaker of the Massachusetts House Robert DeLeo, President of the Massachusetts Senate Stan Rosenberg, and Representative Solomon Goldstein-Rose.

NO RECOMMENDATION by a vote of 7-0.

ARTICLE 40. Petition–Legislation for Universal Background Checks and Assault Weapon Ban (Wirth et al)

We petition that the Town of Amherst request our Senators and Representative in Congress to introduce legislation for Universal Background Checks for weapon ownership and reintroduce the assault weapon ban.

NO RECOMMENDATION by a vote of 7-0.

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ARTICLE 41. Petition –Resolution to Provide Greater Transparency in Political Donations (Davies et al)

WHEREAS, recent changes in funding and disclosure rules for national, state and local political elections have degraded the goals of the democratic process; and

WHEREAS, a recent decision by the Massachusetts Office of Campaign and Political Finance (OCPF) now allows an infusion of previously prohibited out-of-state money to influence local and state elections, new legislation is now required to prohibit such funding from circumventing Massachusetts state law; and

WHEREAS, in an effort to restore voter confidence in our democracy, a grassroots movement known as “Represent.Us” is working for legislative reforms to reduce the opportunity for corruption within the political system in our country by supporting a legislative reform bill known as the “American Anti-Corruption Act” (the Act); and

WHEREAS, the Act targets bribery by preventing lobbyists from donating to politicians and influencing policymaking; ends secret money by mandating full transparency; enables citizens to fund elections; closes the revolving door between Congress and lobbying firms; and enhances the power of the Federal Election Commission; and

WHEREAS, this national organization’s local chapter, Represent.US Western Mass, sought and promoted an advisory referendum; specifically in the Hampshire/Franklin State Senate District (currently held by Stan Rosenberg) to build support for this initiative; and

WHEREAS, on November 4, 2014, the citizens of the above mentioned district were given the opportunity to be heard on this topic through the above advisory referendum where the question received 84 percent aggregate support across the entire district, and

NOW, THEREFORE, BE IT RESOLVED by the Town Meeting of the Town of Amherst, Massachusetts that this town meeting supports tough new anti-corruption laws to close loopholes in Massachusetts’ campaign finance regulations that currently allows unregulated out-of-state money to infiltrate state and local elections; and we support the goals outlined in the American Anti-Corruption Act to remove the corrupting influence of money on our political system. The Act prohibits politicians from taking campaign money from special interest groups including private industries and unions; increases transparency for campaign funding; empowers all voters through a tax rebate voucher to contribute to the candidates they support; prohibits representatives and senior staff from all lobbying activity for five years once they leave office; and places limits on superPACs.

BE IT FURTHER RESOLVED that the Town Meeting of the Town of Amherst implores our elected representatives in Boston, State Senator Rosenberg and Rep. Goldstein-Rose and in Washington, Sen. Edward Markey and Sen. Elizabeth Warren and Rep. McGovern (or their successors) to lead this effort to enact these initiatives in Massachusetts and in the U.S. Congress.

BE IT FURTHER RESOLVED that the Clerk of the Town of Amherst is hereby directed to give notice to the above representatives by sending a certified copy of this resolution to each of them.

NO RECOMMENDATION by a vote of 7-0.

ARTICLE 42. Petition –Resolution to Investigate Grounds for Impeachment of Donald J. Trump (Bonifaz et al)

To see if the town will vote the following resolution regarding an investigation into the conduct of the President of the United States:

WHEREAS, from the moment he took office, President Donald J. Trump was in violation of Article 1, Section 9. Clause 8 of the United States Constitution, the Foreign Emoluments Clause, which states:

“No title of Nobility shall be granted by the United States: And no Person holding any Office of Profit or Trust under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any kind whatever, from any King, Prince, or foreign State;” and,

WHEREAS, he has also been in violation of Article II, Section 1, Clause 7 of the United States Constitution, the Domestic Emoluments Clause, which states:

“The President shall, at stated Times, receive for his Services, a Compensation, which shall neither be increased nor diminished during the Period for which he shall have been elected, and he shall not receive within that Period any other Emolument from the United States, or any of them;” and,

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WHEREAS, these violations undermine the integrity of the Presidency, corruptly advance the personal wealth of the President, and violate the Public Trust; and,

WHEREAS, our constitutional government is premised on the principle that no one is above the law, not even the President of the United States;

NOW, THEREFORE, BE IT RESOLVED, that the Amherst Representative Town Meeting calls upon the town's elected member of the United States House of Representatives, James P. McGovern, to sponsor, support and vote for a resolution of that House authorizing and directing the House Committee on the Judiciary to investigate whether sufficient grounds exist for the impeachment of Donald J. Trump, President of the United States, including, but not limited to, the violations listed herein; and,

BE IT FURTHER RESOLVED, that upon the dissolution of this town meeting, the Town Clerk shall mail to the Office of Member of Congress James P. McGovern a copy of this resolution stating the number of "Yeas" and "Nays" and "Abstentions" voted thereon.

NO RECOMMENDATION by a vote of 7-0.

APPENDICES

**FINANCE COMMITTEE REPORT – FY18
APPENDIX A**

DEBT OBLIGATIONS FY 2018 - FY 2024

Issue	Maturity Date	FY 18 Projected	FY 19 Projected	FY 20 Projected	FY 21 Projected	FY 22 Projected	FY 23 Projected	FY 24 Projected	Future Periods
General Fund Municipal Debt:									
Municipal:									
Crocker Farm School	FY 19	198,550	192,850	0					
Town Hall Exterior (GF)	FY 20	30,380	29,540	28,560	0				
Bangs Community Center Roof/HVAC	FY 20	53,708	52,223	50,490	0				
Road Improvements, FY 2012	FY 21	500,625	487,125	473,625	458,438	0			
South Amherst School Roof Repair and Renovation	FY 22	22,100	16,500	16,050	15,600	15,300	0		
Portable Classroom Purchase	FY 19	26,500	25,750	0					
APD Comm Equipment	FY 18	25,375	0						
Central Fire Station Renovations	FY 24	21,252	20,700	20,148	19,596	19,044	18,584	0	
DPW Sander	FY 18	30,450	0						
Trees, 2013	FY 18	62,118	0						
Roads 2013	FY 24	115,500	112,500	109,500	106,500	103,500	101,000	0	
Trees, 2014	FY 19	63,648	62,424	0					
DPW Trucks, 5 yrs	FY 19	88,400	86,700	0					
AFD Pumper Truck	FY 24	46,400	45,600	44,800	44,000	43,200	42,400	41,200	0
Wildwood Feasibility Study (31.6%)	FY 18	108,853	0						
2 Mowers	FY 18	46,716	0						
Loader	FY 18	62,900	0						
East ST School Renovations	FY 25	88,900	85,400	82,600	79,800	77,000	74,200	72,800	71,400
APD Radio Equipment	FY 19	41,600	40,800	0					
24 Montague Rd Land Ac, 5 yrs 4%	FY 22	162,000	156,600	151,200	145,800	140,400	0		
Subtotal Municipal Debt		1,795,975	1,414,712	976,973	869,734	398,444	236,184	114,000	71,400
Regional School District Debt (Amherst Share):									
Capital Projects of '13-'15 w/ HS Addition*	FY 26	231,893	193,165	182,940	176,636	171,908	168,755	165,603	317,852
Subtotal Regional School District Debt		231,893	193,165	182,940	176,636	171,908	168,755	165,603	317,852
CPA Fund Debt									
Town Hall Exterior	FY 20	24,413	23,738	22,950	0				
Hawthorne Land Acquisition	FY 21	55,625	54,125	52,625	50,938	0			
Housing authority co-project	FY 22	39,550	38,500	37,450	36,400	35,700	0		
S. East St Land acquisition	FY 24	6,960	6,840	6,720	6,600	6,480	6,360	6,180	0
Ann Whalen Unit Preservation (Housing)	FY 24	12,760	12,540	12,320	12,100	11,880	11,660	11,330	0
Rolling Green Unit Preservation (Housing)	FY 25	164,100	157,600	152,400	147,200	142,000	136,800	134,200	81,600
Subtotal CPA Fund Debt		303,408	293,343	284,465	253,238	196,060	154,820	151,710	81,600
TOTAL GENERAL FUND DEBT		2,331,275	1,901,219	1,444,378	1,299,607	766,412	559,759	431,313	470,852
<i>*Partially funded via temporary property tax increase from Proposition 2 1/2 Debt Exclusion.</i>									
Issue	Maturity Date	FY 18 Projected	FY 19 Projected	FY 20 Projected	FY 21 Projected	FY 22 Projected	FY 23 Projected	FY 24 Projected	Future Periods
Water Fund Debt									
Centennial WTP Improvements	FY 32	272,850	266,850	260,850	254,850	250,850	246,850	242,850	1,783,500
Pine St Extensions	FY 34	75,250	74,250	73,250	72,250	71,250	70,250	68,750	599,375
Radio Read Meters	FY 28		112,000	108,800	105,600	102,400	99,200	96,000	352,000
No'pton Rd Water Main Replacement	FY 40		-	210,000	204,500	199,000	193,500	188,000	2,160,000
TOTAL WATER FUND DEBT		348,100	341,100	334,100	327,100	322,100	317,100	311,600	2,382,875
Sewer Fund Debt									
Sewer Extensions, 2012 and 2013	FY 33	298,780	288,425	281,927	275,429	269,031	253,666	243,000	1,992,000
Pine St Extensions	FY 34	72,282	71,346	76,610	75,550	74,490	73,430	71,840	599,375
Phase II Amherst Woods Ext's	FY 33	5,000	350,000	340,000	330,000	320,000	310,000	300,000	2,250,000
TOTAL SEWER FUND DEBT		376,062	709,771	698,537	680,979	663,521	637,096	614,840	2,591,375
Transportation Fund Debt									
Boltwood Parking Garage Refunding	FY 20	48,825	47,475	45,900	0				
Amity Lot, Crosswalk & HP ramp	FY 21	43,200	42,400	41,600	40,800	0			
TOTAL TRANSPORTATION FUND DEBT		92,025	89,875	87,500	40,800	0	0	0	0
TOTAL ENTERPRISE FUND DEBT		816,187	1,140,746	1,120,137	1,048,879	985,621	954,196	926,440	4,974,250
TOTAL DEBT SERVICE (ALL FUNDS)		3,147,462	3,041,965	2,564,515	2,348,486	1,752,033	1,513,955	1,357,753	5,445,102

FINANCE COMMITTEE REPORT – FY18

APPENDIX B

FY18 MUNICIPAL SERVICES BUDGET WITH HEALTH INSURANCE COSTS
ALLOCATED TO DEPARTMENTS

	FY 14 Budget	FY 15 Budget	FY 16 Budget	FY 17 Budget	FY 18 Fin Com	Change FY 17 -18	Percent Change
General Government	\$ 3,924,124	3,985,581	4,125,682	4,434,040	4,621,605	187,565	4.2%
Public Safety	\$ 10,699,863	11,137,756	11,473,626	11,766,424	11,952,911	186,487	1.6%
Public Works	\$ 2,472,708	2,407,242	2,503,055	2,581,537	2,683,678	102,141	4.0%
Planning, Conservation & Inspections	\$ 1,228,196	1,374,367	1,535,973	1,544,815	1,662,175	117,360	7.6%
Community Services	\$ 2,045,301	2,167,980	2,066,412	2,080,181	2,046,766	(33,415)	-1.6%
TOTAL APPROPRIATION	\$ 20,370,192	21,072,926	21,704,749	22,406,997	22,967,135	560,139	2.5%

	FY 14 Budget	FY 15 Budget	FY 16 Budget	FY 17 Budget	FY 18 Fin Com	Change FY 17 -18	Percent Change
Select Board/Town Manager	\$ 305,127	314,259	407,218	428,259	424,752	(3,507)	-0.8%
Town Meeting/Finance Committee	\$ 1,900	1,900	1,900	3,300	3,900	600	18.2%
Finance Department	\$ 1,082,796	1,104,875	1,125,987	1,154,150	1,158,314	4,164	0.4%
Legal Services	\$ 110,000	110,000	110,000	110,000	110,000	0	0.0%
Human Resources/ Human Rights	\$ 183,045	198,688	234,969	238,723	239,913	1,191	0.5%
Information Technology	\$ 551,963	562,587	562,824	610,070	638,329	28,259	4.6%
Town Clerk's Office	\$ 219,033	222,840	249,685	246,722	250,345	3,623	1.5%
Elections & Registration	\$ 27,975	47,613	41,325	46,990	33,625	(13,365)	-28.4%
Facilities Maintenance	\$ 553,183	567,088	566,913	582,039	590,969	8,930	1.5%
General Services	\$ 385,349	405,983	418,171	430,692	440,692	10,000	2.3%
SUBTOTAL	\$ 3,420,371	3,535,833	3,718,992	3,850,945	3,890,839	39,894	1.0%
Employee Pay/Benefits	\$ 503,753	449,748	406,690	583,095	730,766	147,671	25.3%
TOTAL APPROPRIATION	\$ 3,924,124	3,985,581	4,125,682	4,434,040	4,621,605	187,565	4.2%

	FY 14 Budget	FY 15 Budget	FY 16 Budget	FY 17 Budget	FY 18 Fin Com	Change FY 17 -18	Percent Change
Police Facility	\$ 196,488	197,592	223,587	234,254	234,370	116	0.0%
Police	\$ 4,877,637	5,045,541	5,250,243	5,431,185	5,482,794	51,609	1.0%
Fire/EMS	\$ 4,844,603	5,076,937	5,187,738	5,277,997	5,394,428	116,431	2.2%
Communications Center	\$ 719,958	755,471	748,424	755,983	772,756	16,773	2.2%
Animal Welfare	\$ 61,177	62,215	63,634	67,005	68,563	1,558	2.3%
TOTAL APPROPRIATION	\$ 10,699,863	11,137,756	11,473,626	11,766,424	11,952,911	186,487	1.6%

	FY 14 Budget	FY 15 Budget	FY 16 Budget	FY 17 Budget	FY 18 Fin Com	Change FY 17 -18	Percent Change
Public Works Administration	\$ 350,603	365,525	420,859	426,939	423,504	(3,435)	-0.8%
Highway	\$ 774,174	803,218	806,628	882,986	931,148	48,162	5.5%
Snow & Ice Removal	\$ 390,410	280,410	280,410	280,410	280,410	0	0.0%
Street & Traffic Lights	\$ 99,650	99,650	99,650	99,650	126,551	26,901	27.0%
Equipment Maintenance	\$ 268,003	287,417	286,461	300,913	313,655	12,742	4.2%
Tree and Grounds Maintenance	\$ 589,868	571,022	609,047	590,639	608,410	17,771	3.0%
TOTAL APPROPRIATION	\$ 2,472,708	2,407,242	2,503,055	2,581,537	2,683,678	102,141	4.0%

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FINANCE COMMITTEE REPORT – FY18
APPENDIX B

**FY18 MUNICIPAL SERVICES BUDGET WITH HEALTH INSURANCE COSTS
 ALLOCATED TO DEPARTMENTS**

	FY 14 Budget	FY 15 Budget	FY 16 Budget	FY 17 Budget	FY 18 Fin Com	Change FY 17 -18	Percent Change
Conservation	\$ 336,304	366,989	386,092	406,569	439,213	32,644	8.0%
Planning	\$ 337,978	382,320	401,997	400,529	401,238	709	0.2%
Inspection Services	\$ 553,914	625,058	747,884	737,717	821,724	84,007	11.4%
TOTAL APPROPRIATION	\$ 1,228,196	1,374,367	1,535,973	1,544,815	1,662,175	117,360	7.6%

	FY 14 Budget	FY 15 Budget	FY 16 Budget	FY 17 Budget	FY 18 Fin Com	Change FY 17 -18	Percent Change
Public Health	\$ 383,255	378,617	249,473	245,754	190,646	(55,108)	-22.4%
Senior Center	\$ 260,319	266,424	269,591	291,480	293,646	2,166	0.7%
Veterans' Serv. & Benefits	\$ 319,369	330,769	330,769	330,769	330,769	0	0.0%
Social Services		125,000	20,000	20,000	20,000	0	0.0%
Leisure Services & S.E.	\$ 627,545	611,187	738,678	726,818	743,974	17,156	2.4%
Pools	\$ 194,557	194,669	193,409	204,551	206,960	2,409	1.2%
Golf Course	\$ 260,256	261,314	264,492	260,810	260,771	(39)	0.0%
TOTAL APPROPRIATION	\$ 2,045,301	2,167,980	2,066,412	2,080,181	2,046,766	(33,415)	-1.6%

APPENDIX C

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 received \$825,000 in FY17 which provides 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, oversees the Town's Mini-entitlement application process by holding public hearings and public meetings so that Amherst residents and boards & committees have an opportunity discuss funding priorities and target areas for projects. The CDBG Advisory Committee solicits proposals from the community and then prioritizes their recommendations to the Town Manager who determines the final projects to be included in the Town's application to DHCD.

For the 2017 CDBG grant (local FY18), the Town has applied for \$536,250 for capital projects that include approximately \$348,000 to construct a multi-use path along East Hadley Road connecting Route 116 to the many residents in this neighborhood, \$137,500 for site improvements to Watson Farms, an affordable housing development owned and managed by the Amherst Housing Authority, and \$50,000 for site identification and pre-development work for supportive SRO housing by Valley CDC. The Town also applied for \$165,000 for social services, the maximum allowed by regulation, for the Amherst Survival Center, Family Outreach, Big Brothers Big Sisters, Center for New Americans and the Literacy Project. The remainder of the CDBG grant will be spent on administration.

Neither Town Meeting nor the Finance Committee has any role in determining how the funds are spent.

APPENDIX D**BUDGET PROCESS**

The development of budgets takes place throughout the year. The Select Board, School Committees and Library Trustees establish policy guidelines and priorities to assist the Town Manager, Superintendent and Library Director as they develop their budgets. The various administrators confer with their department heads, boards, and committees to develop their specific budget proposals.

In October, the Finance Director presents financial projections to the elected Boards, Committees and the Finance Committee, which provides guidance about the level of resources available for the coming year. The Finance Committee uses the information to develop preliminary budget guidelines for spending.

In November, the Finance Committee issues preliminary budget guidelines requesting the Town Manager, Superintendent, and Library Director to develop budgets within the guidelines. The Joint Capital Planning Committee also is issued guidelines for capital expenditures.

The Town Manager presents a proposed municipal budget to the Finance Committee and Select Board in January. The Committee also receives budgets for the Schools and the Libraries. The Finance Committee spends the next months reviewing the budgets, asking questions, and hearing comments from the Town Manager, Superintendent, Library Director and directors of Town departments. In addition, the Finance Committee has a liaison to School Committee/Department and Library Trustees. The Budget Coordinating Group reviews the budgets when necessary and offers valuable input to the Committee.

The Joint Capital Planning Committee (JCPC) examines requests for capital spending within the context of a five-year capital spending plan. It then makes recommendations to the Finance Committee, the Select Board, the School Committee, and the Library Trustees, all of whom are represented on the JCPC

The Town Meeting considers these recommendations at the Annual Town Meeting. The budget voted by Town Meeting will become the plan of action for the following fiscal year. The budget is monitored and evaluated so that it can guide future budget decisions.

APPENDIX E

FINANCE COMMITTEE ZONING BYLAW CONSIDERATION CRITERIA

The Finance Committee considers three criteria when deciding whether or not a proposed zoning article might have a financial impact on the Town:

- (1) **Impact on town revenue**
Zoning changes may encourage or discourage development, which may result in either *more* net revenue from property tax receipts, or *less* net revenue if the expenses associated with new development exceed new property tax receipts. Determining the exact financial impact of a zoning article is typically difficult because proposed zoning changes are seldom associated with a specific development with clearly quantifiable financial implications.
- (2) **Impact on bylaw administration**
Zoning changes may clarify the bylaw, thus making its administration more efficient. There may be financial benefits if a proposed change could plausibly reduce time spent by staff and/or boards and committees to administer the zoning bylaw.
- (3) **Impact on litigation exposure**
Zoning changes may clarify the town bylaw in ways that reduce the risk of litigation and, hence, possible expenses to the Town.

APPENDIX F

GLOSSARY

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

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

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

Capital expenditure exclusion - See "Exclusions".

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

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

COLA – Cost of living adjustment.

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

Debt exclusion - See "Exclusions".

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

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

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

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

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

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

APPENDIX F

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX F**GLOSSARY**

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

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

Stabilization Fund - An account established to save funds for future needs. Town Meeting may appropriate funds to the account, subject to limits imposed by state law. Transfers from the account may be made at Annual or Special Town Meetings for any lawful purposes. A two-thirds vote of Town Meeting is required to transfer money out of the fund. The state originally limited use of this fund to capital purposes only, a restriction that no longer exists.