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THIS BUDGET

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*About the Cover:* The commemorative logo for the Town of Amherst's 250<sup>th</sup> Anniversary Celebration was designed by Amherst graphic artist Alex Theoharides. For more information about Amherst's 250<sup>th</sup> Anniversary Celebration plans for 2009, please visit [www.amherst250.org](http://www.amherst250.org) .



Town of

AMHERST *Massachusetts*

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To: Stephanie O’Keeffe, Chair, Amherst Select Board  
Members of the Amherst Select Board  
Brian Morton, Chair, Finance Committee  
Members of the Amherst Finance Committee

From: Laurence Shaffer, Town Manager

Re: Proposed Fiscal Year 2010 Town of Amherst Budget

Date: January 16, 2009

The proposed Fiscal Year 2010 (FY 10) Town of Amherst Budget is submitted to the Select Board and the Finance Committee consistent with the requirements of the Town Government Act, Section 5.1, Operating Budget. The FY 10 proposed budget has been crafted to adhere to the guidelines established by the Finance Committee in its memo of November 19, 2008 entitled “Preliminary Fiscal Year 2010 Budget Guidelines” and the budget policy recommendations articulated by the Select Board in its memo of December 16, 2008, entitled “FY 10 Select Board Budget Policy Recommendations”. Further, the budget proposal is responsive to the Facilitation of Community Choices Committee Report to the Budget Coordinating Group dated December 1, 2008.

The total appropriation recommended for each of the five budgets presented is as follows:

• <b>General Fund</b>	<b>\$19,184,240</b>	<b>+3.2%</b>
• <b>Sewer Fund</b>	<b>\$3,723,158</b>	<b>+2.7%</b>
• <b>Water Fund</b>	<b>\$4,137,684</b>	<b>-2%</b>
• <b>Solid Waste Fund</b>	<b>\$531,194</b>	<b>-15%</b>
• <b>Transportation Fund</b>	<b>\$988,023</b>	<b>-2.2%</b>

I fully acknowledge that the proposed budget will be dramatically affected by the all but certain cuts in State revenue anticipated for both the current year FY 09 and FY 10. Our budget team spent a great deal of time analyzing how this budget might incorporate those anticipated reductions in revenue. We concluded that it was best to prepare this budget meeting the particular guidelines established. Speculation on our part of the size of the revenue cut and the subsequent impact upon the General Fund Budget is not productive. We will wait until the State determines the size of the cut and respond accordingly

This budget engages all of the recommendations made by the Select Board in its memo of December 16, 2008. The budget anticipates regionalization (Ambulance contracts, Dispatch study, Health Department contracts, property assessment services contract, and Veterans' Services contract), reorganization (Inspections, Police, DPW), and reassigning the cost of certain services (Health Claims Trust Fund, Outreach Services and Community Development) to sources other than the property tax. New revenue is pursued (Ambulance contracts, University and Amherst College), and economic development is advanced through a number of initiatives and partnerships. This budget also considers the potential that certain capital projects may be eligible for anticipated federal stimulus funding.

### **General Fund**

The total FY 10 revenue estimate for the General Fund prior to the enactment of any reductions in state aid is now estimated at 2% higher than FY 09. That increase includes the anticipated new revenue generated by changes in the ambulance fees from all sources resulting in \$210,000 of new revenue, increases in LSSE Departmental revenue of \$181,174, additional revenue from Cherry Hill Golf Course of \$12,000 and increases in permit fees for electrical inspections of \$10,000. Total revenue has been affected negatively by decreases in investment income from the Town's cash holdings and the loss of motor vehicle excise taxes resulting from the dramatic reduction in the sales of new automobiles. The additional revenue has been utilized to reduce the net tax support impact upon the total general fund to the Finance Committee guideline of +2%.

Appropriations are divided among five particular categories in the General Fund as described below:

General Government	\$6,237,576	+4.1%
Public Safety	\$8,567,069	+3.6%
Public Works	\$1,843,942	+4.9%
PCI	\$886,562	+3.1%
Community Services	\$1,649,091	-4.1%
<i>Total</i>	<i>\$19,184,240</i>	<i>+3.2%</i>

The proposed municipal budget increases by 3.2 %, or \$592,678. The municipal budget includes the cost of living increase to all non union employees of 3.5% consistent with the cost of living granted by contract to the various collective bargaining units presently under contract. Personnel costs represent approximately 86% of the municipal budget. My proposal reduces town staffing by 4.29 positions, or 2% of our workforce.

General Government includes the increase in premium payment to the Town's Health Claims Trust Fund (HCTF) of only 3%. The Town has pursued a multi-year effort to stabilize employee health care costs by eliminating the costly indemnity plan, adding HMO's and the option of

purchasing lower cost Canadian prescription drugs, increasing employee contributions, and increasing premiums to appropriate levels to pay claims and restore reserve levels in the Health Claims Trust Fund to required levels. Continued focus on controlling employee/retiree health care costs is essential to the fiscal sustainability of town, school, and library services. This budget also reflects the elimination of the Human Resource consultant's salary and the creation of a new position, funded by the Health Claims Trust Fund, to manage the annual budget and services of the HCTF which is presently approximately \$12 million.

Public Safety budget includes the reduction in overtime for the Fire Department and the dramatic increase in revenue for ambulance services. Total projected revenue for ambulance service is approximately \$2.1 million, or an increase of \$210,000. The increase in ambulance fee support reduces the property tax support necessary to sustain this core service. The Police Department has put into place changes in administration that resulted in the elimination of the Dispatch Director position. The regionalization of dispatch services by forging partnerships with the University of Massachusetts Amherst, Hadley, Belchertown and Pelham is an example of the innovation and experimentation that Amherst intends to explore in order to meet our needs at less cost and with more effectiveness. The enforcement of the false alarm bylaw is anticipated to eliminate frivolous calls thereby allowing for the department to focus upon those calls of real need.

The increase in the budget for the Department of Public Works (DPW) is \$86,943, or an increase of 4.9%. Of that, \$51,000 is recommended for increases to the snow budget, which has not been adequately funded in the past. This budget also calls for the elimination of the Tree Foreman position with duties for that position to be assumed by other DPW supervisors. The DPW continues to achieve stunning performance standards despite the funding challenges. The stellar performance demonstrated by the reconstruction of North Pleasant Street is but one example of the DPW's capabilities.

Planning, Conservation and Inspections (PCI) are nearing the completion of a major software transition and an office relocation designed to bring additional efficiency and effectiveness to the organization. By incorporating Inspections into the Planning and Conservation suite, this department can now fully realize the efficiencies originally anticipated by the amalgamation of the three distinct but related functions. The budget memorializes the downgrading of one vacant inspector position, the part time contractors for electrical inspections, and the elimination of part-time clerical support to the newly merged departments. The Planning Department has been brought up to full staff and the new personnel have been busy identifying and applying for grants. The Conservation Department continues to search out the funds needed to provide appropriate stewardship to over 2,500 acres of conservation land, 2,800 acres of watershed property, and over 80 miles of conservation trails.

Community Services saw the elimination of the \$66,000 contribution from property tax support made by the Town to six local human service agencies. I have met with the agencies to apprise

them of this recommendation and to articulate my commitment to advocate for funding through the Community Development Block Grant (CDBG) process. With the assistance of the Community Development Director, I feel that there is a reasonable chance that funding may be available by July 2010. The balance of the general fund support for the Community Development Department has been eliminated and funding for that activity will come from CDBG funding. Leisure Services and Supplemental Education (LSSE) has seen a dramatic reduction in tax support of \$187,316. That reduction is achievable by increases in fees and the reduction or elimination of certain programs that are of not the highest priority. The Aquatics and Sports Coordinator position was eliminated. One of the results of the cost analysis effort undertaken this year by the LSSE staff has been the discovery that certain programs of less priority have required subsidization. I agree with conclusion reached by LSSE that it does not make sense to subsidize a program such as Adult Education while the War Memorial Pool is closed. As a result, this budget calls for the War Memorial Pool to remain open utilizing the subsidy that might be used on programs of less priority. No department was scrutinized as closely as LSSE and no department has experienced such sweeping changes in how programs might be funded. I appreciate LSSE's hard work in completing the daunting task of cost and revenue analysis on the hundreds of programs it offers. The Health Department has seen a reduction of General Fund support by eliminating the tax supported funding for the Outreach Worker position. Grant funding is being pursued for that function. The Health Department is close to completing a contract with the City of Northampton to provide certain health inspections services, bringing new revenue to the Town of Amherst.

The Town of Amherst enterprise funds have, with the exception of the Sewer Fund, seen a reduction in the total budgets. Much of the reason for the continued success of our enterprise funds in the excellent management by the Department of Public Works of the Water Fund, Sewer Fund, and the Solid Waste Fund, and by the Collector/Parking Clerk and the DPW of the Transportation Fund.

This budget is but the first step in a process that will be replete with challenges. Amherst is certain to receive significant decreases in revenue from the Commonwealth. Those decreases will require further difficult choices. I am confident that working together with staff, the Select Board, Finance Committee, and Town Meeting that we will meet the challenge of providing important public services to the people of Amherst.

To conclude, the preparation of the budget is a massive undertaking. The effort of the department heads and the staff cannot be overstated. However, the work of Maria Racca, Sonia Aldrich and John Musante goes well beyond what might be considered reasonable. I hope you will join me in thanking them for a job well done.

**SIGNIFICANT CHANGES - FY 10 MANAGER'S BUDGET**

<b><u>Increases</u></b>	
Employee Pay Adjustments	669,996
Health Insurance (+3%)	64,572
Software/Hardware Contracts and Licenses	36,107
Utilities and Fuel	68,403
Police Overtime	25,000
Fire Vehicle & Equipment Maintenance	30,000
Communications Center Extra Help & Overtime	35,000
DPW Salt and Sand	51,000
Veterans Benefits	15,000

<b><u>Decreases</u></b>	
Admin Assistant to Town Manager	41,096
Human Resources Consultant	44,200
Elections	26,300
Fire Overtime and Extra Help	65,000
Director of Communications Center	80,277
Crew Supervisor in Tree Maintenance	57,666
Clerical Extra Help in Inspection Services	11,217
Health Outreach Worker (grant offset)	9,709
Health Nurse (grant offset)	6,000
LSSE Program Coordinator (Aquatics/Sports)	41,134
Human Services Agency Funding	66,000
Director of Community Development	15,379

<b><u>New Revenue</u></b>	
LSSE Departmental	181,174
Ambulance Fees	210,000
Cherry Hill Golf Course	12,000
Electrical Inspections	10,000

## POSITIONS IN FULL TIME EQUIVALENTS

Department	FY 07 Actual	FY 08 Budget	FY 08 Actual	FY 09 Budget	FY 10 Budget	Change FY 09 - 10
<b>MUNICIPAL BUDGET</b>						
Select Board/Town Manager	2.80	3.00	3.00	3.00	2.50	-0.50
Finance	14.00	13.00	13.00	13.00	13.00	0.00
Human Resources/Human Rights	2.74	2.00	2.00	2.00	1.50	-0.50
Information Technology	4.50	4.50	4.50	4.50	4.50	0.00
Town Clerk	3.00	3.00	3.00	3.00	3.00	0.00
Elections/Registration	0.05	0.05	0.05	0.05	0.05	0.00
Facilities Maintenance	5.83	5.83	5.83	5.83	5.83	0.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>32.92</b>	<b>31.38</b>	<b>31.38</b>	<b>31.38</b>	<b>30.38</b>	<b>-1.00</b>
Police Facility	1.00	1.00	1.00	1.00	1.00	0.00
Police	53.00	50.54	50.54	51.00	51.00	0.00
Fire/EMS	46.00	46.00	46.00	46.00	46.00	0.00
Communications Center	13.00	13.00	13.00	13.00	12.00	-1.00
Animal Welfare	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL PUBLIC SAFETY</b>	<b>114.00</b>	<b>111.54</b>	<b>111.54</b>	<b>112.00</b>	<b>111.00</b>	<b>-1.00</b>
Public Works Administration	3.40	3.40	3.40	3.40	3.40	0.00
Highway	13.50	13.00	13.00	13.00	13.00	0.00
Street and Traffic Lights	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Maintenance	3.00	3.00	3.00	3.00	3.00	0.00
Town Cemeteries	0.50	0.50	0.50	0.50	0.50	0.00
Parks and Commons	4.50	4.50	4.50	4.50	4.50	0.00
Tree Care and Pest Control	2.50	2.50	2.50	2.50	1.50	-1.00
<b>TOTAL PUBLIC WORKS</b>	<b>27.40</b>	<b>26.90</b>	<b>26.90</b>	<b>26.90</b>	<b>25.90</b>	<b>-1.00</b>
Conservation	3.72	3.72	3.72	3.72	3.72	0.00
Planning Department	5.00	5.00	5.00	5.00	5.00	0.00
Inspections	6.64	5.64	5.64	5.64	5.64	0.00
<b>TOTAL PLAN./CONS./INSP.</b>	<b>15.36</b>	<b>14.36</b>	<b>14.36</b>	<b>14.36</b>	<b>14.36</b>	<b>0.00</b>
Public Health	5.97	5.50	5.50	5.43	5.34	(0.09)
Senior Center	3.80	3.54	3.54	3.54	3.54	0.00
Community Development	0.68	0.68	0.68	0.20	0.00	(0.20)
Veterans' Services & Benefits	1.00	1.00	1.00	1.00	1.00	0.00
Leisure Services & Supplemental Education	10.30	10.79	10.79	10.05	9.49	(0.56)
Pools	0.35	0.35	0.35	0.44	0.00	(0.44)
Golf Course	1.00	0.95	0.95	1.05	1.05	0.00
<b>TOTAL COMMUNITY SERVICES</b>	<b>23.10</b>	<b>22.81</b>	<b>22.81</b>	<b>21.71</b>	<b>20.42</b>	<b>-1.29</b>
<b>TOTAL GENERAL FUND</b>	<b>212.78</b>	<b>206.99</b>	<b>206.99</b>	<b>206.35</b>	<b>202.06</b>	<b>-4.29</b>
Water Supply and Distribution	14.83	14.83	14.83	15.08	15.08	0.00
<b>TOTAL WATER FUND</b>	<b>14.83</b>	<b>14.83</b>	<b>14.83</b>	<b>15.08</b>	<b>15.08</b>	<b>0.00</b>
Sewer Maintenance	2.50	2.50	2.50	2.00	2.00	0.00
Wastewater Treatment Plant	15.25	15.25	15.25	15.50	15.50	0.00
<b>TOTAL SEWER FUND</b>	<b>17.75</b>	<b>17.75</b>	<b>17.75</b>	<b>17.50</b>	<b>17.50</b>	<b>0.00</b>
Sanitary Facilities	3.60	3.60	3.60	3.60	3.60	0.00
<b>TOTAL SOLID WASTE FUND</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>0.00</b>
Parking Facilities	4.00	4.00	4.00	4.00	4.00	0.00
<b>TOTAL TRANSPORTATION FUND</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>252.96</b>	<b>247.17</b>	<b>247.17</b>	<b>246.53</b>	<b>242.24</b>	<b>-4.29</b>



Town of



# AMHERST *Massachusetts*

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

To: Larry Shaffer, Town Manager  
From: Stephanie O'Keefe, Select Board Chair  
Date: December 16, 2008  
Re: FY10 Select Board Budget Policy Recommendations

At its Monday, December 15, 2008 meeting, the Select Board approved by consensus and without a vote the following Budget Policy Recommendations for the FY10 budget:

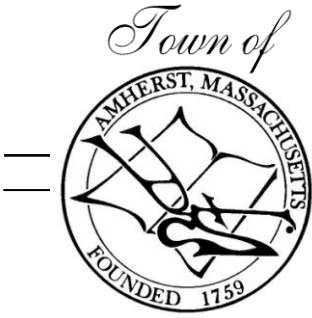
The Select Board supports regionalization, reorganization and reassigning services outside of the general fund when such initiatives would reduce costs and realize efficiencies.

The Select Board supports the pursuit of new revenue through expanded arrangements with the University and Colleges and through new and increased fees. We also support actively pursuing economic development, and legislation for the local option meals and lodging taxes, and the telecommunications bill.

The Select Board supports careful consideration of the capital budget for reasonable reductions, deferrals and use of Community Preservation Act funds for capital expenditures where possible. We emphasize the need to demonstrate that deferral of capital spending not result in increased future costs. When considering equipment expenditures, we support looking for ways to combine resources with other towns to see if equipment can be shared. We also support bonding or borrowing for large capital expenditures that will benefit the Town for many years.

The Select Board opposes the use of Town reserves, except as a last resort.

We will be happy to provide clarification or answer any questions at our next meeting, January 5, 2009.



# Amherst Massachusetts

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 4 Boltwood Avenue  
 Amherst, MA 01002-2301  
[www.amherstma.gov](http://www.amherstma.gov)

## **Preliminary Fiscal Year 2010 Budget Guidelines**

November 19, 2008

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

From: Finance Committee  
 Re: Preliminary Fiscal Year 2010 budget guidelines

### **Preliminary Guideline Summary**

Overall operating budget increase of no more than 2.1 percent.

- Suggested 2 percent increase for municipal budget.
- Suggested 2 percent increase for Amherst Elementary Schools budget.
- Suggested 2 percent increase in tax support to the Jones Library System.
- Suggested 3½ percent increase in tax support for the Regional Schools.

Estimated available revenue at this point allows for an overall Town wide budget increase of just 2.1% for FY 10. The preliminary guidelines follow the same pattern used for a number of years, recommending maximum increases of 2% for the Municipal and Elementary School budgets, 2% for tax support for the Libraries, and 3½ % for the Regional School Assessment.

We emphasize that these guidelines are preliminary and, given the international financial downturn, they may reflect a best-case scenario. There are too many unknowns at this point to budget for a worst-case situation. But possible developments to watch for include a decline in local excise receipts; the tightening of the credit market; and state tax collections below budget, which might cause state officials to revise downward the amount of state aid for FY 10 and even reduce state aid already promised for the current fiscal year. The report from the Facilitation of Community Choices Committee, due December 1, could also cause us to change the guidelines, either up or down.

### **The \$2.68 million problem**

On October 6, 2008, Assistant Town Manager/Finance Director John Musante presented five-year financial projections based on currently available information. To maintain existing services, projections for FY 10 indicate that operating budget increases of 5.2 percent for municipal services, 5.8 percent for Amherst elementary schools, 6.1 percent in library tax support, and 11.7 percent in the regional schools' assessment would be required. Overall, the cost of level services increases by an estimated 6.5 percent, while revenues are projected to increase by only 2.1 percent. Revenue increases assume the property tax increase allowable under Proposition 2 ½, historic average new growth added to the tax levy, a 1.5% increase in Chapter 70 state aid with all other state aid level funded, and small incremental increases in local fees and charges. That is \$2.68 million less than needed to maintain existing services.

The increase in recurring expenses, especially employee salaries, pensions and health insurance, continues to exceed the growth in recurring revenue. This is a problem nation-wide, not just in Amherst. If we simply maintained existing services, and nothing else changed, the deficit would reach \$10.7 million in FY 14. The Finance Committee appreciates the thorough, realistic view of Amherst finances Mr. Musante presented, and the work the Facilitation of Community Choices Committee is doing to determine what services Amherst residents want and their willingness to pay for them. The Town faces a serious challenge in dealing with the revenue shortfall for FY 10 and beyond. We start from a base of services already reduced to meet previous years' budget constraints. The prospect of managing next year's \$2.6 million problem is daunting. Its resolution will have to be achieved through revenue increases or further spending reductions or some combination of the two. Some further loss of town services seems inevitable.

### **Revenue adjustments**

We should not plan on increased state aid to reduce our \$2.6 million shortfall. State aid may actually fall, making the problem worse. Other revenue sources are not expected to increase by more than 2%. A construction slowdown is reducing inspection and permit fees, and Amherst College has put on hold a major downtown commercial development at the Lord Jeffery Inn. Property tax revenue could drop below current projections if new construction declines further. Fees for various town programs will be reviewed, though they were raised in the past three years.

Nor should we plan for increased revenue from the University of Massachusetts, Amherst and Hampshire colleges, or other entities. Last year the University of Massachusetts agreed to raise its payment for fire and emergency medical services by \$140,000; any increase beyond that for FY 10 is capped at 5% per the agreement with the town. Amherst College contributed \$120,000 for FY 09 only; any FY 10 contribution from Amherst College and/or Hampshire College must be negotiated and should not be counted on at this early date. FY 10 revenue estimates include recently agreed-to multi-year increases in emergency medical services fees from surrounding towns, except for Hadley, which is still considering other options.

### **Capital expenditures**

The Town reduced spending on its Capital Plan from 10 percent of the annual tax levy in FY 05 to 7 percent in FY 08, in order to make more money available for operating budgets. We recommend against continuing this practice, which results, we believe, in the neglect of equipment, buildings and facilities necessary to essential town functions, and the likelihood of

greater future expense. For FY 09, the percentage increased to 7.25%, with the long-term goal of raising the percentage of tax levy used by 0.25% annually until the 10% goal is reached. Though we have not yet heard specific capital requests for FY 10, we know that many important capital needs have been deferred for lack of funds in previous years, and several large projects may soon have to be funded. While we cannot yet commit to increasing the percentage of tax levy used for capital in FY 10, we believe a decrease would be detrimental. We will be interested in the Joint Capital Planning Committee's guidance on this issue.

In previous years, the Town has spent down its reserves (Free Cash and the Stabilization Fund) to help balance the budget. The Finance Committee originally recommended that no reserves be used in FY 09, but finally, and reluctantly, agreed to appropriations of \$400,000 from reserves to balance the FY 09 budget (in anticipation of a long-term financial plan) and \$25,000 for the town's 250<sup>th</sup> anniversary celebration. Free Cash and the Stabilization Fund totaled \$4,017,186 as of July 1, 2007. Reserves have increased to \$4,423,405 as of July 1, 2008, or 7.2% of the operating budget. (Free Cash was at \$3,528,863 and the Stabilization Fund at \$894,542 before the fall Town Meeting transferred \$460,000 from Free Cash to Stabilization).

We continue to believe the Town should rebuild its reserves to a minimum of 8 percent of operating revenue by FY 10; however, if state aid is reduced, as has been the case in prior recessions, that goal may be unattainable for the short term. For the recession of 2001, the Town began with over \$9 million in available reserves, which was roughly 18 percent of operating revenue. There is no way of predicting how long the current economic downturn will last, but reserves are not now sufficient to provide anywhere near the level of support available in prior recessions.

A further opportunity for increasing revenue is, of course, a Proposition 2 1/2 override. Long-term financial planning is essential to resolve the town's fiscal problem, and that process has begun. It remains to be seen whether an override is proposed as part of this year's planning.

### **Two percent guideline**

For at least the two previous years the town, schools and library system have had to deal with the fact that revenue is not growing as fast as expenses, requiring fundamental changes in the kinds and quality of services the Town provides. It is difficult to think that this must happen yet again. But the Finance Committee is convinced of the need to deal with the situation as it is, even while working toward long-term solutions. There are no easy answers. Consequently, the Committee asks administrators and elected board members to craft realistic budget proposals to provide information and guidance to officials and citizens of Amherst as they determine how best to cope with this very serious revenue/spending problem. We all need to know what would be the consequences of very small budget increases, at the 2 percent guideline, so there can be a cooperative effort on the part of all to craft a fair and reasonable resolution to the problem.

The dimensions of the budget problem will undoubtedly change as the budget process unfolds. Our guideline could change, too, as new information emerges. Such change could be to the total amount of funds available for FY 10 operations, or to the division of funds among municipal services, schools and libraries.

We hope that the financial policies for the town recommended by the Finance Committee in January 2008, with the assistance of Mr. Musante, will guide financial planning for FY 10 and future years. They are available on the town web site at

<http://www.amherstma.gov/DocumentView.asp?DID=1553>

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Barry Federman	253-4009
Kay Moran, Vice Chair	549-5767
Brian Morton, Chair	549-4161
Andrew Steinberg	549-6826
Douglas Slaughter	253-9920
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TOWN OF AMHERST  
ORGANIZATION CHART (as of 1/08)

Staff  
ELECTED AND APPOINTED BOARDS,  
COMMISSIONS AND COMMITTEES

