

# **APPENDICES**

**Appendix A****GRANT FUNDED PROGRAMS AND POSITIONS**

| NAME OF GRANT  | PURPOSE  | STATE OR FEDERAL | AMOUNT REQUESTED | AWARD AMOUNT    |
|--|--|------------------|------------------|-----------------|
| <b>COMMUNITY SERVICES:</b>   |  |                  |                  |                 |
| CDBG-Community Development Block Grant Program                       | FFY07 CDBG/Housing Development Support Program   | Federal          | \$ 460,130       | \$ 460,130      |
| CDBG-Community Development Block Grant Program                       | FFY07 CDBG/Mortgage subsidies, architectural barrier removal and social services   | Federal          | \$ 275,000       | \$ 275,000      |
| CDBG-Community Development Block Grant Program                       | FFY08 CDBG/Mini-Entitlement grant program-Public facilities improvements (No Amherst School) and social services (tuition assistance and homelessness outreach)  | Federal          | \$ 799,957       | \$ 799,957      |
| <b>CONSERVATION:</b>   |  |                  |                  |                 |
| Conservation Reserve Program   | To keep 150-foot buffer area next to Cushman Brook out of active production to prevent soil erosion  | Federal          |                  | \$ 7,401        |
| Clean Energy Choice Matching Grants                                  | Undertake eligible renewable energy projects   | Private          | \$ 34,380        | \$ 34,380       |
| <b>COUNCIL ON AGING:</b>   |  |                  |                  |                 |
| FY09 Formula Grant   | The development and implementation of local programs for the elderly   | State            | \$ 19,383        |                 |
| Highland Valley Elder Services Title III Grant                       | To provide nutrition to every senior who wishes to participate   | Federal          |                  | \$1.19 per meal |
| <b>FIRE:</b>   |  |                  |                  |                 |
| FY09 Student Awareness of Fire Education (SAFE) Grant                | The Student Awareness of Fire Education program is to teach fire safety education in schools   | State            | \$ 5,465         | \$ 5,465        |
| Department of Fire Services Stipend program                          | DFS will offset the community's costs for participation in pre-approved courses funded through the Homeland to ensure the Mass Decontamination Units assigned to AFD will be maintained in a state of readiness in the A program to purchase eligible firefighting equipment | State            | unknown          | unknown         |
| MDU Grant  |  | State            | \$ 3,000         | \$ 3,000        |
| EOPS Firefighting Equipment Grant                                    |  | State            | \$ 11,000        | \$ 11,000       |
| FY09 EOPS Firefighting Equipment Grant                               | to purchase eligible fire safety equipment   | State            | \$ 10,992        | \$ 10,992       |
| FY05 SAFER-Staffing for Adequate Fire and Emergency Response         | To increase the on-duty strength of Fire departments by hiring 5 new fire fighters & sharing the cost over the 1st   | Federal          | \$ 500,000       | \$ 500,000      |
| FY07 SAFER-Staffing for Adequate Fire and Emergency Response         | For the recruitment and retention of volunteer and call force fire fighters  | Federal          | \$ 217,950       | \$ 179,450      |
| Ambulance Task Force Mobilization & Mass Casualty Incident Planning- | cooperative agreement between MDPH-EOHHS-HRSA to provide EMS in response to mass casualty incidents. The grant includes the placement of a MCI trailer at the North station and the funds are to help support this also.   | State            | \$2,000.00       | \$2,000.00      |
| <b>HEALTH:</b>   |  |                  |                  |                 |
| Social Justice Grant   | to improve the capacity of local health departments throughout the nation to address health disparities  | Private          | \$ 281,093       | \$ 281,093      |

Appendix A**GRANT FUNDED PROGRAMS AND POSITIONS**

| Amount of Matching Funds | AGENCY  | DURATION   | Name of POSITION  | FTE        |
|--------------------------|---|--|---|------------|
|                          | Department of Housing & Community Development               | August 23, 2007- June 30, 2009                   | Community Development Director Administrative Assistant | 0.8<br>0.8 |
|                          | Department of Housing & Community Development               | October 4, 2007- June 30, 2010                   | Community Development Director Administrative Assistant | 0.8<br>0.8 |
|                          | Department of Housing & Community Development               | September 8, 2008 - June 30, 2011                | Community Development Director Administrative Assistant | 0.8<br>0.8 |
| \$ 0                     | Natural Resources Conservation Service                      | July 1, 1997 - September 30, 2011                |   |            |
|                          | Massachusetts Tecchnology Collaborative                     | April 3, 2008-July 30, 2010                      |   |            |
| \$ 0                     | Executive Office of Elder Affairs                           | July 1, 2008 - June 30, 2009                     | Adminisatrative Assistant                               | 0.45       |
| \$ 0                     | Highland Valley Elder Services. Inc                         | October 1, 2008 - September 30, 2009             | N/A   | N/A        |
| \$ 0                     | Executive Office of Public Safety                           | Funds must be expended w/in 12 months of receipt | N/A   | N/A        |
|                          | Department of Fire Services                                 | June 22, 2005 - June 30, 2010                    | N/A   | N/A        |
| \$ 0                     | Department of Public Health                                 | February 1, 2009 - January 31, 2010              | N/A   | N/A        |
| \$ 0                     | Executive Office of Public Safety                           | March 12, 2007 - March 11, 2012                  | N/A   | N/A        |
| \$ 0                     | Executive Office of Public Safety- Dept of Fire Services    | Funds must be expended w/in 12 months of receipt | N/A   | N/A        |
| \$ 866,486               | Department of Homeland Security-FEMA                        | January 28, 2006 - January 27, 2011              | Fire Fighter  | 5          |
| \$ 0                     | Department of Homeland Security-FEMA                        | July 4, 2008 - July 3, 2011                      | rcruiting and Rentention Coordinator                    | 0.15       |
|                          | Massachusetts Department of Public Health                   | 1-Aug-06   |   |            |
| \$0.00                   |   |  | N/A   | N/A        |
| \$ 0                     | Ingham County Health Department- from WK Kelloqg Foundation | September 1, 2006 - August 31, 2009              | Health Educator   | 0.67       |

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| NAME OF GRANT  | PURPOSE   | STATE OR FEDERAL | AMOUNT REQUESTED | AWARD AMOUNT |
|--|---|------------------|------------------|--------------|
| <b>JONES LIBRARY:</b>  |   |                  |                  |              |
| FY09 LSTA Conversation Circles                                       | Will offer informal English Conversation Programs for English Language Learners conducted by trained  | Federal          | \$ 12,500        | \$ 12,500    |
| <b>POLICE:</b>   |   |                  |                  |              |
| 2008-2009 EOPS/GHSB Child Passenger Safety Equipment Grant           | To purchase eligible car seats, booster seats and a message board for Highway Safety Info   | State            | \$ 12,450        | \$ 12,450    |
| 2008-2009 EOPS/GHSB Traffic Enforcement and Equipment Grant          | To participate in 6 traffic mobilizations @ \$2000 each and purchase \$5000 of traffic enforcement related equipment                        | State            | \$ 17,000        | \$ 17,000    |
| COPS (Community Oriented Policing Services) Secure Our Schools Grant | To purchase door access control systems   | Federal          | \$ 28,520        | \$ 14,260    |
| FY2009 Community Policing Grant                                      | To enable police depts to develop comprehensive Community Policing strategies tailored to address the particular needs of their communities | State            | \$ 35,952        | \$ 27,395    |
| FFY 2009 Underage Alcohol Enforcement Grant Program                  | To conduct underage alcohol enforcement activities  | State            | \$ 10,000        | \$ 10,000    |
| <b>DISPATCH:</b>   |   |                  |                  |              |
| SETB Training Grant  | reimbursement of training-related costs associated with the 9-1-1 system  | State            | \$ 9,960         | \$ 9,960     |
| <b>PUBLIC WORKS:</b>   |   |                  |                  |              |
| National Corridor Planning & Development Program                     | Design of Atkin's corner  | State            | \$ 399,700       | \$ 399,700   |

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| Amount of Matching Funds | AGENCY  | DURATION                               | Name of POSITION | FTE |
|--------------------------|---|--|------------------|-----|
|                          | Massachusetts Board of Library Commissioners                          | October 1, 2008 - September 30, 2010   | na               | na  |
| \$ 0                     | Executive Office of Public Safety- Highway Safety Division            | July 1, 2008 - March 31, 2009          | N/A              | N/A |
| In Kind                  | Executive Office of Public Safety- Highway Safety Division            | November 20, 2008 - September 30, 2009 | N/A              | N/A |
| \$ 14,260                | U.S. Department of Justice  | September 1, 2007 - August 31, 2009    | N/A              | N/A |
|                          | Executive Office of Public Safety                                     | November 26, 2008 - November 25, 2009  | N/A              | N/A |
| in Kind                  | Executive Office of Public Safety & Security- Highway Safety Division | December 1, 2008 - May 31, 2009        | N/A              | N/A |
|                          | Executive Office of Public Safety/ Statewide Emergency                | July 10, 2008 - June 30, 2009          | N/A              | N/A |
|                          | Massachusetts Highway Department                                      | Through June 30, 2009                  | N/A              | N/A |

**APPENDIX B****MAINTENANCE COSTS BY MUNICIPAL FACILITY**

|   | Town Hall       |                  | Bangs<br>Community Center |                  | Police Facility |                  | Munson<br>Memorial Library |                  | North<br>Amherst School |                  | Amherst<br>Child Care Facility |                  |
|---|-----------------|------------------|---------------------------|------------------|-----------------|------------------|----------------------------|------------------|-------------------------|------------------|--------------------------------|------------------|
|   | 23,000          |                  | 30,703                    |                  | 24,465          |                  | 7,520                      |                  | 8,945                   |                  | 5,500                          |                  |
|   | 75              | 892.00           | 75                        | 4640             | 168             | N/A              | 50                         | 954              | 60                      |                  | 50                             |                  |
| Square Feet                                       |                 |                  |                           |                  |                 |                  |                            |                  |                         |                  |                                |                  |
| Hours of Operation (weekly)                       |                 |                  |                           |                  |                 |                  |                            |                  |                         |                  |                                |                  |
| Meetings Scheduled                                |                 |                  |                           |                  |                 |                  |                            |                  |                         |                  |                                |                  |
|   | FY 08<br>Actual | FY 09<br>Manager | FY 08<br>Actual           | FY 09<br>Manager | FY 08<br>Actual | FY 09<br>Manager | FY 08<br>Actual            | FY 09<br>Manager | FY 08<br>Actual         | FY 09<br>Manager | FY 08<br>Actual                | FY 09<br>Manager |
| <b>Personnel Services</b>                         | 106,244         | 111,370          | 110,308                   | 128,266          | 57,378          | 63,238           | 27,945                     | 25,480           | 0                       | 0                | 0                              | 0                |
| <b>Operating Expenses</b>                         |                 |                  |                           |                  |                 |                  |                            |                  |                         |                  |                                |                  |
| <b>Fuel</b>                                       | 18,904          | 21,046           | 16,491                    | 15,892           | 35,171          | 34,298           | 5,461                      | 5,367            | 0                       | 0                | 0                              | 0                |
| <b>Electricity</b>                                | 49,431          | 62,013           | 44,423                    | 55,908           | 74,177          | 88,000           | 3,410                      | 5,355            | 0                       | 0                | 0                              | 0                |
| <b>Refuse Collection</b>                          | 1,200           | 1,850            | 1,497                     | 1,500            | 1,200           | 1,300            | 416                        | 450              | 0                       | 0                | 0                              | 0                |
| <b>Water/Sewer</b>                                | 722             | 725              | 1,961                     | 2,550            | 1,983           | 2,625            | 607                        | 650              | 0                       | 0                | 0                              | 0                |
| <b>Building Maintenance<br/>  &amp; Contracts</b> | 8,310           | 10,200           | 11,308                    | 7,600            | 15,186          | 12,100           | 1,763                      | 3,950            | 2,947                   | 3,300            | 1,260                          | 2,300            |
| <b>Grounds Maintenance</b>                        | 162             | 250              | 668                       | 600              | 646             | 500              | 200                        | 100              | 0                       | 0                | 0                              | -                |
| <b>Equipment Maintenance</b>                      | 621             | 1,950            | 1,146                     | 4,800            | 6,514           | 3,830            | 255                        | 525              |                         |                  | 1,701                          | 1,000            |
| <b>Supplies</b>                                   | 4,894           | 4,600            | 8,887                     | 6,275            | 5,639           | 4,700            | 1,137                      | 1,200            | 0                       | 250              | 0                              | -                |
| <b>All Other</b>                                  | 0               | 1,200            | 1,061                     | 1,900            | 0               | 200              | 117                        | 0                | 0                       | 0                | 898                            | 900              |
| <b>Capital</b>                                    | 0               | 0                | 0                         | 0                | 0               | 0                | 0                          | 0                | 0                       | 0                | 0                              | 0                |
| <b>Total</b>                                      | 190,488         | 215,204          | 197,750                   | 225,291          | 197,894         | 210,791          | 41,311                     | 43,077           | 2,947                   | 3,550            | 3,859                          | 4,200            |

**APPENDIX C****FEE-BASED RECREATION PROGRAMS**

Massachusetts General Laws allow fees to be charged and retained separately for certain recreational and adult educational and recreational programs. Revenues generated from these programs may be expended without further appropriation for expenses incurred in operating such programs.

**REVENUE HISTORY**

| <b>RECREATION REVOLVING FUND</b> | FY 04              | FY 05              | FY 06              | FY07               | FY 08              | FY 09              | FY 10              |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                  | Actual             | Actual             | Actual             | Actual             | Actual             | Budget             | Proposed           |
| <b>Purchase of Services</b>      |                    |                    |                    |                    |                    |                    |                    |
| Printing/Advertising             | \$14,090           | \$19,470           | \$23,116           | \$18,132           | \$21,612           | \$20,000           | \$25,500           |
| Food Supplies for Resale         | \$2,662            | \$2,911            | \$4,008            | \$3,911            | \$7,265            | \$8,500            | \$8,500            |
| Beverage Supplies for Resale     | \$994              | \$1,129            | \$846              | \$1,272            | \$15,098           | \$4,900            | \$15,500           |
| Vending Machines                 | \$249              | \$70               | \$77               | \$122              | \$0                | \$0                | \$1,000            |
| Registration Fee                 | \$34,470           | \$29,326           | \$35,392           | \$57,530           | \$62,651           | \$57,500           | \$63,000           |
| Non Res Fee                      | \$13,668           | \$14,805           | \$15,907           | \$17,013           | \$18,370           | \$15,000           | \$18,500           |
| Late Fee                         | \$8,594            | \$9,886            | \$4,920            | \$6,478            | \$8,529            | \$6,000            | \$8,500            |
| Surcharges                       | \$2,357            | \$2,141            | \$1,850            | \$1,500            | \$850              | \$1,500            | \$1,500            |
| <b>Subtotal Purch. of Svcs.</b>  | <b>\$77,084</b>    | <b>\$79,738</b>    | <b>\$86,116</b>    | <b>\$105,958</b>   | <b>\$134,375</b>   | <b>\$113,400</b>   | <b>\$142,000</b>   |
| <b>Youth Programs</b>            |                    |                    |                    |                    |                    |                    |                    |
| Adventure Playground             | \$51,874           | \$47,047           | \$61,351           | \$79,082           | \$67,018           | \$82,146           | \$73,076           |
| Early Adventures                 | \$23,310           | \$23,748           | \$29,652           | \$32,336           | \$39,656           | \$45,500           | \$33,535           |
| Outdoor Challenge                | \$66,870           | \$47,210           | \$51,090           | \$59,105           | \$43,693           | \$40,780           | \$45,685           |
| Youth Soccer                     | \$70,094           | \$92,407           | \$100,315          | \$111,253          | \$124,275          | \$108,500          | \$110,000          |
| Sports Camps                     | \$142,403          | \$169,076          | \$76,786           | \$87,580           | \$80,661           | \$104,200          | \$111,576          |
| Youth Basketball                 | \$51,869           | \$51,922           | \$49,267           | \$49,205           | \$46,666           | \$54,000           | \$60,500           |
| Downhill Ski                     | \$47,761           | \$38,369           | \$47,417           | \$40,966           | \$35,242           | \$42,000           | \$43,500           |
| Youth Tennis                     | \$1,006            | \$276              | \$981              | \$1,162            | \$2,341            | \$0                | \$0                |
| Instructional, Yth Arts          | \$43,380           | \$33,155           | \$36,192           | \$21,895           | \$30,091           | \$35,000           | \$36,375           |
| After School/Vaca Camps          | \$102,363          | \$88,082           | \$93,800           | \$109,695          | \$123,402          | \$118,730          | \$131,720          |
| Girls Softball League            | \$9,711            | \$8,160            | \$7,658            | \$6,556            | \$5,440            | \$11,150           | \$9,650            |
| Football League                  | \$0                | \$8,169            | \$8,803            | \$12,816           | \$4,925            | \$12,000           | \$17,500           |
| NUTC                             | \$0                | \$0                | \$136,065          | \$139,555          | \$179,520          | \$200,000          | \$211,500          |
| SULA                             | \$2,020            | \$2,209            | \$3,100            | \$2,360            | \$1,690            | \$2,500            | \$4,500            |
| Other Sports Activities          | \$0                | \$0                | \$4,243            | \$4,036            | \$0                | \$3,750            | \$4,250            |
| <b>Subtotal Youth Programs</b>   | <b>\$612,661</b>   | <b>\$609,830</b>   | <b>\$706,720</b>   | <b>\$757,602</b>   | <b>\$784,621</b>   | <b>\$860,256</b>   | <b>\$893,367</b>   |
| <b>Adult Programs</b>            |                    |                    |                    |                    |                    |                    |                    |
| Volleyball Leagues               | \$3,360            | \$3,310            | \$1,000            | \$980              | \$1,650            | \$2,440            | \$2,840            |
| Softball Leagues                 | \$19,340           | \$7,600            | \$16,875           | \$14,495           | \$12,620           | \$13,000           | \$16,220           |
| Open Gyms                        | \$4,329            | \$2,019            | \$1,007            | \$4,368            | \$2,585            | \$5,100            | \$5,260            |
| SULA                             | \$4,310            | \$4,200            | \$4,095            | \$4,855            | \$4,560            | \$4,500            | \$7,000            |
| Other Sports                     | \$1,248            | \$812              | \$32               | \$1,579            | \$1,289            | \$1,400            | \$1,000            |
| Boltwood Project                 | \$850              | \$818              | \$784              | \$470              | \$415              | \$2,200            | \$1,000            |
| VLO Box Office                   | \$34,201           | \$26,742           | \$26,993           | \$29,847           | \$44,801           | \$30,000           | \$34,000           |
| <b>Subtotal Adult Programs</b>   | <b>\$67,638</b>    | <b>\$45,501</b>    | <b>\$50,786</b>    | <b>\$56,594</b>    | <b>\$67,920</b>    | <b>\$58,640</b>    | <b>\$67,320</b>    |
| <b>Family Programs</b>           |                    |                    |                    |                    |                    |                    |                    |
| Community Theater                | \$74,798           | \$67,456           | \$68,296           | \$89,387           | \$79,384           | \$88,620           | \$88,115           |
| Special Events                   | \$19,210           | \$24,745           | \$25,455           | \$21,202           | \$22,400           | \$36,000           | \$50,000           |
| Miscellaneous Programs           | \$162              | \$943              | (\$2,033)          | \$302              | \$48,255           | \$0                | \$15,000           |
| Indoor Pool                      | \$72,595           | \$95,864           | \$78,531           | \$93,210           | \$25,065           | \$68,500           | \$26,500           |
| Field & Facility Maintenance     |                    |                    |                    |                    | \$5,207            |                    | \$6,000            |
| Facility Rental                  |                    |                    |                    |                    | \$7,518            |                    | \$8,000            |
| <b>Subtotal Family Programs</b>  | <b>\$166,765</b>   | <b>\$189,008</b>   | <b>\$170,249</b>   | <b>\$204,101</b>   | <b>\$187,830</b>   | <b>\$193,120</b>   | <b>\$193,615</b>   |
| <b>Total Rec Revolving Fund</b>  | <b>\$924,148</b>   | <b>\$924,077</b>   | <b>\$1,013,871</b> | <b>\$1,124,255</b> | <b>\$1,174,746</b> | <b>\$1,225,416</b> | <b>\$1,296,302</b> |
| <b>ADULT ED. REVOLVING FUND</b>  |                    |                    |                    |                    |                    |                    |                    |
| Visual Arts                      | \$26,167           | \$25,081           | \$19,486           | \$24,412           | \$14,285           | \$25,800           | \$23,000           |
| Performing Arts                  | \$13,369           | \$12,337           | \$13,199           | \$14,680           | \$6,830            | \$14,100           | \$14,500           |
| Hobbies Programs                 | \$11,419           | \$10,035           | \$6,745            | \$3,955            | \$8,709            | \$6,500            | \$7,000            |
| Health Programs                  | \$27,712           | \$17,324           | \$20,647           | \$22,963           | \$18,202           | \$27,000           | \$28,000           |
| Sports Programs                  | \$3,740            | \$2,562            | \$2,715            | \$1,658            | \$1,724            | \$3,800            | \$2,500            |
| Personal Development             | \$5,787            | \$7,409            | \$8,776            | \$11,345           | \$5,678            | \$10,000           | \$7,000            |
| Fees                             | \$14,834           | \$12,771           | \$16,262           | \$22,637           | \$19,574           | \$19,050           | \$25,500           |
| <b>TOTAL</b>                     | <b>\$103,028</b>   | <b>\$87,519</b>    | <b>\$87,830</b>    | <b>\$101,650</b>   | <b>\$75,002</b>    | <b>\$106,250</b>   | <b>\$107,500</b>   |
|                                  | <b>\$1,027,176</b> | <b>\$1,011,596</b> | <b>\$1,101,701</b> | <b>\$1,225,905</b> | <b>\$1,249,747</b> | <b>\$1,331,666</b> | <b>\$1,403,802</b> |

**APPENDIX C****FEE-BASED RECREATION PROGRAMS****EXPENDITURE HISTORY**

| <b>RECREATION REVOLVING FUND</b> | FY 04<br>Actual  | FY 05<br>Actual  | FY 06<br>Actual    | FY 07<br>Actual    | FY 08<br>Actual    | FY 09<br>Budget    | FY 10<br>Recommended |
|----------------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Purchase of Services             |                  |                  |                    |                    |                    |                    |                      |
| Extra Help                       | \$2,701          | \$1,310          | \$2,839            | \$2,266            | \$3,626            | \$3,000            | \$2,000              |
| Printing/Advertising             | \$12,515         | \$12,894         | \$11,801           | \$18,425           | \$16,354           | \$13,650           | \$19,495             |
| Postage                          | \$8,300          | \$8,300          | \$5,920            | \$9,320            | \$12,500           | \$9,252            | \$13,000             |
| Credit Card Services             | \$12,361         | \$13,297         | \$14,425           | \$14,547           | \$16,634           | \$15,000           | \$16,816             |
| Food Supplies for Resale         | \$2,045          | \$2,033          | \$2,105            | \$4,733            | \$6,480            | \$5,700            | \$6,500              |
| Beverage Supplies for Resale     | \$1,301          | \$965            | \$982              | \$4,425            | \$15,752           | \$4,600            | \$15,500             |
| Subtotal Purch. of Svcs.         | \$39,223         | \$38,799         | \$38,072           | \$53,717           | \$71,346           | \$51,202           | \$73,311             |
| <b>Youth Programs</b>            |                  |                  |                    |                    |                    |                    |                      |
| Instructional Class              | \$10,950         | \$15,679         | \$6,891            | \$11,922           | \$7,666            | \$10,750           | \$11,940             |
| Adventure Playground             | \$48,112         | \$48,370         | \$51,754           | \$56,522           | \$56,531           | \$55,300           | \$60,000             |
| Early Adventures                 | \$27,065         | \$27,731         | \$34,804           | \$29,140           | \$32,729           | \$29,100           | \$35,898             |
| Outdoor Challenge                | \$67,491         | \$51,425         | \$54,092           | \$48,080           | \$33,128           | \$41,000           | \$36,000             |
| Youth Soccer                     | \$68,933         | \$86,829         | \$101,750          | \$98,339           | \$112,395          | \$98,500           | \$67,600             |
| Sports Camps                     | \$65,872         | \$52,218         | \$61,976           | \$61,282           | \$60,558           | \$82,600           | \$72,075             |
| Youth Basketball                 | \$43,743         | \$40,884         | \$42,705           | \$34,065           | \$34,903           | \$37,000           | \$38,550             |
| Downhill Ski                     | \$44,023         | \$35,086         | \$38,760           | \$32,823           | \$33,595           | \$33,025           | \$33,225             |
| Youth Tennis                     | \$630            | \$234            | \$0                | \$760              | \$1,482            | \$0                | \$0                  |
| After School/Vaca Camps          | \$79,757         | \$75,058         | \$63,133           | \$66,211           | \$70,489           | \$78,202           | \$63,353             |
| Girls Softball League            | \$6,532          | \$5,887          | \$4,782            | \$5,745            | \$6,567            | \$4,400            | \$8,100              |
| Football League                  | \$0              | \$4,786          | \$7,393            | \$5,536            | \$3,553            | \$5,500            | \$6,450              |
| NUTC                             | \$54,613         | \$92,095         | \$124,525          | \$137,142          | \$159,529          | \$185,000          | \$180,000            |
| SULA                             | \$2,549          | \$4,893          | \$1,140            | \$2,304            | \$2,384            | \$1,500            | \$3,050              |
| Other Activities                 | \$7,495          | \$11,225         | \$0                | \$1,715            | \$1,385            | \$1,250            | \$1,600              |
| Subtotal Youth Programs          | \$527,764        | \$552,400        | \$593,705          | \$591,585          | \$616,894          | \$663,127          | \$617,841            |
| <b>Adult Programs</b>            |                  |                  |                    |                    |                    |                    |                      |
| Volleyball Leagues               | \$2,349          | \$2,746          | \$825              | \$745              | \$788              | \$1,000            | \$1,000              |
| Softball Leagues                 | \$13,242         | \$11,359         | \$15,159           | \$7,765            | \$6,821            | \$6,600            | \$6,475              |
| Open Gyms                        | \$2,184          | \$1,936          | \$660              | \$1,858            | \$1,108            | \$2,000            | \$1,900              |
| SULA                             | \$0              | \$0              | \$2,805            | \$3,565            | \$2,395            | \$2,700            | \$3,050              |
| Other Sports                     | \$3,781          | \$0              | \$1,638            | \$0                | \$126              | \$400              | \$400                |
| Boltwood Project                 | \$1,129          | \$814            | \$148              | \$630              | \$256              | \$700              | \$1,870              |
| VLO Box Office                   | \$26,787         | \$21,589         | \$20,508           | \$25,839           | \$35,012           | \$26,900           | \$25,000             |
| Subtotal Adult Programs          | \$49,596         | \$38,444         | \$41,743           | \$40,403           | \$46,613           | \$40,300           | \$39,695             |
| <b>Family Programs</b>           |                  |                  |                    |                    |                    |                    |                      |
| Special Events                   | \$21,188         | \$26,168         | \$27,797           | \$19,718           | \$22,729           | \$24,800           | \$37,500             |
| Community Theater                | \$65,079         | \$59,323         | \$53,763           | \$68,394           | \$58,913           | \$56,253           | \$54,000             |
| Youth/Family Arts                | \$20,185         | \$9,130          | \$9,780            | \$44,848           | \$13,398           | \$23,900           | \$19,100             |
| Facility Supervision             | \$6,243          | \$0              | \$0                | \$9,260            | \$8,354            | \$10,000           | \$8,400              |
| Miscellaneous Programs           | \$9,435          | \$896            | \$3,121            | \$0                | \$3,195            | \$2,000            | \$3,000              |
| Winterfest                       | \$0              | \$0              | \$0                | \$0                | \$2,329            |                    |                      |
| Indoor Pool                      | \$70,486         | \$110,714        | \$96,663           | \$86,313           | \$42,867           | \$69,600           | \$33,000             |
| Subtotal Family Programs         | \$192,616        | \$206,231        | \$191,124          | \$228,534          | \$151,784          | \$186,553          | \$155,000            |
| Administrative Reimb.            | \$138,531        | \$127,349        | \$159,060          | \$240,634          | \$267,434          | \$284,234          | \$410,455            |
| Operating Expenses               | \$39,223         | \$38,799         | \$38,072           | \$53,717           | \$71,346           | \$51,202           | \$73,311             |
| <b>TOTAL</b>                     | <b>\$947,730</b> | <b>\$963,223</b> | <b>\$1,023,704</b> | <b>\$1,154,872</b> | <b>\$1,154,071</b> | <b>\$1,225,416</b> | <b>\$1,296,302</b>   |
| <b>ADULT ED. REVOLVING FUND</b>  |                  |                  |                    |                    |                    |                    |                      |
| Credit Card Fees                 | \$3,169          | \$1,053          | \$3,241            | \$2,759            | \$652              | \$3,000            | \$1,000              |
| Office Supplies                  | \$27             | \$54             | \$74               | \$97               | \$73               | \$100              | \$100                |
| Art Programs/Visual Arts         | \$24,414         | \$17,277         | \$19,458           | \$19,635           | \$12,242           | \$19,350           | \$12,500             |
| Dance Programs/Performing Arts   | \$9,757          | \$7,966          | \$8,275            | \$7,941            | \$6,142            | \$8,000            | \$6,500              |
| Hobbies Programs                 | \$7,617          | \$6,707          | \$4,010            | \$2,559            | \$5,591            | \$4,000            | \$5,700              |
| Health Programs                  | \$19,804         | \$12,379         | \$13,967           | \$14,004           | \$12,777           | \$14,000           | \$12,000             |
| Sports Programs                  | \$1,967          | \$1,721          | \$2,048            | \$1,184            | \$1,131            | \$1,200            | \$1,200              |
| Personal Development             | \$3,821          | \$4,269          | \$4,594            | \$5,754            | \$3,392            | \$5,800            | \$3,400              |
| Misc. Programs                   | \$12,355         | \$10,232         | \$6,051            | \$2,336            | \$545              | \$6,000            | \$600                |
| Admin. Reimbursements            | \$27,568         | \$30,374         | \$30,374           | \$44,800           | \$22,000           | \$44,800           | \$64,500             |
| <b>TOTAL</b>                     | <b>\$110,499</b> | <b>\$92,032</b>  | <b>\$92,092</b>    | <b>\$101,071</b>   | <b>\$64,544</b>    | <b>\$106,250</b>   | <b>\$107,500</b>     |



**APPENDIX C****FEE-BASED RECREATION PROGRAMS**

The Leisure Services Department manages the statutory revolving funds, and through fee-based programming, attempts to provide as many diverse programs as possible. Programs for youth include instructional classes in art, dance, crafts, sports, and drama; summer day camps; sports camps; basketball leagues; downhill ski program; swimming lessons and recreational swimming; tennis lessons; after-school programs; cross-country ski lessons; special events, and other activities. Programs for adults include instructional classes in personal development, sports, health and fitness, hobbies, crafts, dance, art and music; volleyball, basketball and softball leagues; sporting event trips, and open gyms. Approximately 250 programs are offered annually and nearly 800 volunteers are utilized to assist with the preparation and implementation of these activities.

**REGISTRATION HISTORY**

| <b>RECREATION REVOLVING FUND</b>     | FY 04<br>Actual | FY 05<br>Actual | FY 06<br>Actual | FY 07<br>Actual | FY 08<br>Actual | FY 09<br>Budget | FY 10<br>Estimated |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|
| <b>Youth Programs</b>                |                 |                 |                 |                 |                 |                 |                    |
| Instructional Classes                | 275             | 192             | 166             | 246             | 260             | 160             | 275                |
| Day Camps                            | 760             | 694             | 841             | 802             | 729             | 774             | 740                |
| Sports Camps                         | 717             | 785             | 841             | 880             | 882             | 675             | 705                |
| Yth Basketball League                | 762             | 660             | 652             | 653             | 615             | 675             | 672                |
| Downhill Skiing                      | 245             | 176             | 184             | 144             | 123             | 150             | 150                |
| SULA                                 | -               | 222             | 206             | 236             | 139             | 200             | 150                |
| Sugarloaf Track                      | 2               | -               | -               | -               | -               | -               | -                  |
| Youth Soccer                         | 1,634           | 1,546           | 1,440           | 1,504           | 1,555           | 1,400           | 975                |
| Girls Softball                       | 190             | 177             | 149             | 106             | 102             | 110             | 130                |
| Yth Visual Arts                      | 201             | 172             | 132             | 112             | 138             | 110             | 125                |
| Yth Performing Arts                  | 133             | 87              | 86              | 235             | 45              | 100             | 60                 |
| Yth Football                         | -               | 79              | 77              | 76              | 62              | 65              | 100                |
| After School, Vacation Camps         | 156             | 187             | 166             | 167             | 168             | 145             | 135                |
| <b>Subtotal Youth Programs</b>       | <b>5,075</b>    | <b>4,977</b>    | <b>4,940</b>    | <b>5,161</b>    | <b>4,818</b>    | <b>4,564</b>    | <b>4,217</b>       |
| <b>Adult Programs</b>                |                 |                 |                 |                 |                 |                 |                    |
| Volleyball Leagues                   | 150             | 110             | 40              | 60              | 60              | 80              | 60                 |
| SULA                                 | -               | 428             | 382             | 361             | 303             | 400             | 250                |
| Softball Leagues                     | 726             | 726             | 726             | 480             | 420             | 650             | 700                |
| Open Gyms                            | 2,412           | 471             | 226             | 750             | 750             | 900             | 900                |
| <b>Subtotal Adult Programs</b>       | <b>3,288</b>    | <b>1,735</b>    | <b>1,374</b>    | <b>1,651</b>    | <b>1,533</b>    | <b>2,030</b>    | <b>1,910</b>       |
| <b>Family Programs</b>               |                 |                 |                 |                 |                 |                 |                    |
| Community Theater                    | 4,657           | 4,078           | 4,307           | 4,543           | 4,629           | 5,186           | 4,700              |
| Hot Summer Nights                    | -               | 800             | -               | -               | -               | -               | -                  |
| 4th of July                          | 20,000          | 20,000          | 20,000          | 20,000          | 4,000           | 20,000          | 20,000             |
| Halloween                            | 293             | 446             | 406             | 450             | 450             | 450             | 450                |
| Amherst Auction                      | 185             | -               | -               | -               | -               | -               | -                  |
| Discover Amherst                     | -               | -               | -               | -               | -               | -               | -                  |
| VLO Box Office                       | 2,835           | 1,794           | 1,824           | 2,304           | 2,396           | 2,000           | 2,400              |
| Indoor Pool                          | 1,666           | 5,005           | 2,404           | 4,028           | 946             | 3,000           | 1,500              |
| Open Arms                            | 75              | 296             | 160             | 98              | 35              | 60              | 25                 |
| Boltwood Project                     | 24              | 24              | 25              | 17              | 14              | 30              | 18                 |
| <b>Subtotal Family Programs</b>      | <b>29,735</b>   | <b>32,443</b>   | <b>29,126</b>   | <b>31,440</b>   | <b>12,470</b>   | <b>30,726</b>   | <b>29,093</b>      |
| <b>TOTAL</b>                         | <b>38,098</b>   | <b>39,155</b>   | <b>35,440</b>   | <b>36,601</b>   | <b>18,821</b>   | <b>37,320</b>   | <b>35,220</b>      |
| <b>ADULT ED. REVOLVING FUND</b>      |                 |                 |                 |                 |                 |                 |                    |
| Visual Art Programs                  | 196             | 176             | 171             | 165             | 98              | 190             | 155                |
| Performing Arts Programs             | 304             | 309             | 261             | 236             | 170             | 300             | 245                |
| Hobbies Programs                     | 137             | 140             | 73              | 66              | 95              | 140             | 100                |
| Health Programs                      | 312             | 199             | 217             | 265             | 197             | 325             | 265                |
| Sports Programs                      | 36              | 40              | 23              | 18              | 20              | 38              | 30                 |
| Personal Development                 | 81              | 96              | 106             | 173             | 99              | 90              | 150                |
| <b>Total Adult Ed. Registrations</b> | <b>1,066</b>    | <b>960</b>      | <b>851</b>      | <b>923</b>      | <b>679</b>      | <b>1,083</b>    | <b>945</b>         |

\*\* 03 reflect different ways of counting registration periods. Afterschool went from seasonal to school year registration

**APPENDIX C**  
**FEE-BASED RECREATION PROGRAMS**  
**LSSE TAX SUPPORT**

| Department  | FY 01<br>Actual  | FY 02<br>Actual  | FY 03<br>Actual  | FY 04<br>Actual  | FY 05<br>Actual  | FY 06<br>Actual  | FY 07<br>Actual  | FY 08<br>Actual  | FY 09<br>Budget  | FY 10<br>Proposed |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Expenditures</b>   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| 6630 LEISURE SERVICES & SUPPLEMENTAL EDU                          | 462,310          | 497,352          | 505,970          | 509,587          | 571,143          | 593,551          | 587,540          | 589,862          | 612,678          | 622,402           |
| 2002 RECREATION REVOLVING FUND                                    | 645,326          | 729,296          | 816,389          | 938,649          | 929,374          | 1,018,786        | 1,145,612        | 1,154,071        | 1,225,416        | 1,328,302         |
| 2001 ADULT ED./CONTINUING ED. REVOLVING                           | 125,844          | 125,640          | 128,026          | 110,499          | 92,031           | 92,092           | 101,071          | 64,544           | 106,250          | 107,500           |
| <b>TOTAL RECREATION BUDGET</b>                                    | <b>1,233,480</b> | <b>1,352,288</b> | <b>1,450,385</b> | <b>1,558,735</b> | <b>1,592,549</b> | <b>1,704,428</b> | <b>1,834,223</b> | <b>1,808,477</b> | <b>1,944,344</b> | <b>2,058,204</b>  |
| <b>Revenues</b>   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| 6630 LEISURE SERVICES & SUPPLEMENTAL EDU                          | 166,099          | 166,099          | 166,099          | 166,099          | 184,438          | 189,434          | 285,434          | 289,434          | 325,781          | 506,955           |
| 2002 RECREATION REVOLVING FUND                                    | 625,955          | 745,127          | 817,886          | 936,518          | 928,029          | 1,017,675        | 1,145,891        | 1,174,746        | 1,225,416        | 1,328,302         |
| 2001 ADULT ED./CONTINUING ED. REVOLVING                           | 97,131           | 112,205          | 114,017          | 103,027          | 91,227           | 92,022           | 101,068          | 75,002           | 106,250          | 107,500           |
| <b>TOTAL RECREATION RESOURCES excluding Taxation</b>              | <b>889,185</b>   | <b>1,023,431</b> | <b>1,098,002</b> | <b>1,205,644</b> | <b>1,203,694</b> | <b>1,299,131</b> | <b>1,532,393</b> | <b>1,539,182</b> | <b>1,657,447</b> | <b>1,942,757</b>  |
| Tax Support - Operating Budget                                    | 344,295          | 328,857          | 352,383          | 353,091          | 388,854          | 405,297          | 301,830          | 269,295          | 286,897          | 115,447           |
| % of Total Recreation Operating Budget from Tax Support           | 28%              | 24%              | 24%              | 23%              | 24%              | 24%              | 16%              | 15%              | 15%              | 6%                |
| Employee Benefits   | 76,394           | 83,082           | 94,519           | 95,734           | 102,166          | 138,285          | 166,081          | 175,148          | 175,918          | 175,900           |
| Tax Support - Operating Budget plus Employee Benefits             | 420,689          | 411,939          | 446,902          | 448,825          | 491,020          | 543,582          | 467,911          | 444,443          | 462,815          | 291,347           |
| % of Total Recreation Budget from Tax Support                     | 34%              | 30%              | 31%              | 29%              | 31%              | 32%              | 26%              | 25%              | 24%              | 14%               |
| PROGRAM SUBSIDIES   | 61,596           | 64,035           | 60,538           | 63,627           | 62,415           | 68,650           | 85,150           | 80,250           | 80,250           | 80,250            |
| SPECIAL ACTIVITIES  | 29,183           | 35,787           | 28,975           | 33,188           | 29,000           | 32,474           | 39,498           | 28,463           | 28,000           | 28,000            |
| <b>TOTAL</b>  | <b>90,779</b>    | <b>99,822</b>    | <b>89,513</b>    | <b>96,815</b>    | <b>91,415</b>    | <b>101,124</b>   | <b>124,648</b>   | <b>108,713</b>   | <b>108,250</b>   | <b>108,250</b>    |
| % of Tax Support for Subsidies and Special Activities             | 26%              | 30%              | 25%              | 27%              | 24%              | 25%              | 41%              | 40%              | 38%              | 94%               |
| % of Total Recreation Budget for Subsidies and Special Activities | 7%               | 7%               | 6%               | 6%               | 6%               | 6%               | 7%               | 6%               | 6%               | 5%                |
| Operating Tax Support less Subsidies and Special Activities       | 253,516          | 229,035          | 262,870          | 256,276          | 297,440          | 304,173          | 177,183          | 160,582          | 178,647          | 7,197             |
| % of Total Recreation Budget from Tax Support                     | 21%              | 17%              | 18%              | 16%              | 19%              | 18%              | 10%              | 9%               | 9%               | 0%                |

**APPENDIX D****CURRENT LONG-TERM DEBT OBLIGATIONS**

| Issue                             | Interest Rate | Amount Issued     | Interest          | Total Issue Cost  | Beginning Balance 7/1/09 |                  | Budgeted FY 10   |                | Outstanding Balance 6/30/10 |                  | Total Outstanding 6/30/2010 |
|-----------------------------------|---------------|-------------------|-------------------|-------------------|--------------------------|------------------|------------------|----------------|-----------------------------|------------------|-----------------------------|
|                                   |               |                   |                   |                   | Principal                | Interest         | Principal        | Interest       | Principal                   | Interest         |                             |
| <b>General Fund Debt</b>          |               |                   |                   |                   |                          |                  |                  |                |                             |                  |                             |
| Town Hall Refunding               | 3.47%         | 1,690,000         | 405,439           | 2,095,439         | 1,125,000                | 173,675          | 170,000          | 42,900         | 955,000                     | 130,775          | 1,085,775                   |
| Jones Library                     | 3.24%         | 1,025,731         | 539,032           | 1,564,763         | 95,837                   | 6,701            | 51,000           | 4,549          | 44,837                      | 2,152            | 46,989                      |
| Crocker Farm                      | 3.30%         | 3,000,000         | 809,875           | 3,809,875         | 2,000,000                | 355,188          | 200,000          | 66,000         | 1,800,000                   | 289,188          | 2,089,188                   |
| Wildwood Roof Project             | 2.73%         | 630,000           | 102,633           | 732,633           | 240,000                  | 15,726           | 60,000           | 6,885          | 180,000                     | 8,841            | 188,841                     |
| Sidewalks (2005)                  | 3.47%         | 600,000           | 111,328           | 711,328           | 325,000                  | 37,861           | 65,000           | 12,188         | 260,000                     | 25,673           | 285,673                     |
| <b>Total General Fund Debt</b>    |               | <b>12,887,528</b> | <b>5,157,378</b>  | <b>18,044,906</b> | <b>3,785,837</b>         | <b>589,151</b>   | <b>546,000</b>   | <b>132,522</b> | <b>3,239,837</b>            | <b>456,629</b>   | <b>3,696,466</b>            |
| <b>Regional School Debt</b>       |               |                   |                   |                   |                          |                  |                  |                |                             |                  |                             |
| Regional High School Renovations  |               | 17,019,678        | 9,108,003         | 26,127,681        | 10,998,296               | 4,404,582        | 245,076          | 155,761        | 10,753,220                  | 4,248,821        | 15,002,041                  |
| High School Roof                  |               | 1,000,000         | 178,438           | 1,178,438         | 565,578                  | 67,277           | 91,265           | 23,500         | 474,313                     | 43,777           | 518,090                     |
| <b>Total Regional School Debt</b> |               | <b>18,019,678</b> | <b>9,286,441</b>  | <b>27,306,119</b> | <b>11,563,874</b>        | <b>4,471,859</b> | <b>336,341</b>   | <b>179,261</b> | <b>11,227,533</b>           | <b>4,292,598</b> | <b>15,520,131</b>           |
| <b>Water Fund Debt</b>            |               |                   |                   |                   |                          |                  |                  |                |                             |                  |                             |
| South East Water Main             | 3.24%         | 724,969           | 444,369           | 1,169,338         | 69,831                   | 3,282            | 69,833           | 3,282          | (2)                         | 0                | (2)                         |
| Atkins Treatment Facility         | 3.24%         | 6,994,929         | 4,699,651         | 11,694,580        | 1,979,330                | 192,360          | 644,167          | 94,706         | 1,335,163                   | 97,654           | 1,432,817                   |
| <b>Total Water Debt</b>           |               | <b>7,719,898</b>  | <b>5,144,020</b>  | <b>12,863,918</b> | <b>2,049,161</b>         | <b>195,642</b>   | <b>714,000</b>   | <b>97,988</b>  | <b>1,335,161</b>            | <b>97,654</b>    | <b>1,432,815</b>            |
| <b>Sewer Fund Debt</b>            |               |                   |                   |                   |                          |                  |                  |                |                             |                  |                             |
| Chapel Road                       | 3.30%         | 1,000,000         | 236,627           | 1,236,627         | 500,000                  | 83,565           | 100,000          | 22,001         | 400,000                     | 61,564           | 461,564                     |
| Middle Street Extension           | 2.73%         | 1,920,000         | 317,248           | 2,237,248         | 760,000                  | 49,803           | 190,000          | 21,803         | 570,000                     | 28,000           | 598,000                     |
| <b>Total Sewer Debt</b>           |               | <b>2,920,000</b>  | <b>553,875</b>    | <b>3,473,875</b>  | <b>1,260,000</b>         | <b>133,368</b>   | <b>290,000</b>   | <b>43,804</b>  | <b>970,000</b>              | <b>89,564</b>    | <b>1,059,564</b>            |
| <b>Transportation Fund Debt</b>   |               |                   |                   |                   |                          |                  |                  |                |                             |                  |                             |
| Parking Garage                    | 5.09%         | 1,000,000         | 534,825           | 1,534,825         | 550,000                  | 168,826          | 50,000           | 26,788         | 500,000                     | 142,038          | 642,038                     |
| <b>Total Transportation Debt</b>  |               | <b>1,000,000</b>  | <b>534,825</b>    | <b>1,534,825</b>  | <b>550,000</b>           | <b>168,826</b>   | <b>50,000</b>    | <b>26,788</b>  | <b>500,000</b>              | <b>142,038</b>   | <b>642,038</b>              |
| <b>TOTAL DEBT</b>                 |               | <b>42,547,104</b> | <b>20,676,538</b> | <b>63,223,643</b> | <b>21,207,962</b>        | <b>6,117,531</b> | <b>1,936,341</b> | <b>480,363</b> | <b>17,272,531</b>           | <b>5,078,483</b> | <b>22,351,014</b>           |

**APPENDIX D****CURRENT LONG-TERM DEBT OBLIGATIONS FY 10 - FY 17**

| Issue  | Maturity Date | Total Issue Cost | FY 2010 Projected | FY 2011 Projected | FY 2012 Projected | FY 2013 Projected | FY 2014 Projected | FY 2015 Projected | FY 2016 Projected | FY 2017 Projected | Future Periods |
|--|---------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| <b>General Fund Debt:</b>                                      |               |                  |                   |                   |                   |                   |                   |                   |                   |                   |                |
| Town Hall Refunding  | FY 16         | 2,095,439        | 212,900           | 202,375           | 196,600           | 185,000           | 178,600           | 167,200           | 156,000           |                   | 0              |
| Jones Library  | FY 11         | 1,576,840        | 55,549            | 46,989            |                   |                   |                   |                   |                   |                   | 0              |
| Wildwood School Roof   | FY 13         | 732,633          | 66,885            | 64,905            | 62,925            | 61,013            |                   |                   |                   |                   | 0              |
| Crocker Farm (# 1)   | FY 19         | 3,809,875        | 266,000           | 259,250           | 251,938           | 243,500           | 234,500           | 236,000           | 228,000           | 220,000           | 416,000        |
| Sidewalks (2005)   | FY 14         | 711,328          | 77,188            | 75,075            | 72,800            | 70,200            | 67,600            |                   |                   |                   | 0              |
| Total General Fund Debt  |               | 18,441,783       | 678,522           | 648,594           | 584,263           | 559,713           | 480,700           | 403,200           | 384,000           | 220,000           | 416,000        |
| <b>Regional School Debt</b>                                    |               |                  |                   |                   |                   |                   |                   |                   |                   |                   |                |
| Regional High School Renovations<br>Estimated payment schedule | FY 18         | 6,872,094        | 400,837           | 352,466           | 305,688           | 259,373           | 213,522           | 171,480           | (14,836)          | (56,976)          | 0              |
| High School Roof   | FY 15         | 1,178,438        | 114,765           | 110,994           | 107,341           | 103,689           | 99,918            | 96,148            |                   |                   |                |
| Total Regional School Debt                                     |               | 8,050,532        | 515,602           | 463,460           | 413,029           | 363,062           | 313,440           | 267,628           | (14,836)          | (56,976)          | 0              |
| <b>Water Fund Debt</b>   |               |                  |                   |                   |                   |                   |                   |                   |                   |                   |                |
| Atkins Treatment Facility                                      | FY 10         | 11,694,580       | 738,873           | 714,593           | 718,223           |                   |                   |                   |                   |                   | 0              |
| South East St. Water Main                                      | FY 12         | 1,169,338        | 73,115            |                   |                   |                   |                   |                   |                   |                   | 0              |
| Total Water Fund Debt  |               | 12,863,918       | 811,988           | 714,593           | 718,223           |                   |                   |                   |                   |                   | 0              |
| <b>Sewer Fund Debt</b>   |               |                  |                   |                   |                   |                   |                   |                   |                   |                   |                |
| Chapel Road Sewer Ext.   | FY 14         | 1,236,627        | 122,001           | 119,751           | 117,313           | 114,500           | 111,500           |                   |                   |                   | 0              |
| Middle Street Extension  | FY 13         | 2,237,248        | 211,803           | 205,533           | 199,263           | 193,206           |                   |                   |                   |                   | 0              |
| Total Sewer Fund Debt  |               | 3,473,875        | 333,804           | 325,284           | 316,576           | 307,706           | 111,500           | 0                 | 0                 | 0                 | 0              |
| <b>Transportation Fund Debt</b>                                |               |                  |                   |                   |                   |                   |                   |                   |                   |                   |                |
| Parking Garage   | FY 20         | 1,534,825        | 76,788            | 74,288            | 71,788            | 69,288            | 66,788            | 64,288            | 61,756            | 59,175            | 161,814        |
| Total Transportation Fund Debt                                 |               | 2,395,435        | 76,788            | 74,288            | 71,788            | 69,288            | 66,788            | 64,288            | 61,756            | 59,175            | 161,814        |
| Total Enterprise Fund Debt                                     |               | 18,733,228       | 1,222,580         | 1,114,165         | 1,106,587         | 376,994           | 178,288           | 64,288            | 61,756            | 59,175            | 161,814        |
| TOTAL DEBT   |               | 45,225,543       | 2,416,704         | 2,226,219         | 2,103,879         | 1,299,769         | 972,428           | 735,116           | 430,920           | 222,199           | 577,814        |

**APPENDIX E****TRANSPORTATION FUND DATA**

| <b>ROUTE</b>                         | <b>Summary</b>   |                  |               |                  |               |
|--------------------------------------|------------------|------------------|---------------|------------------|---------------|
|                                      | <b>FY 2006</b>   | <b>FY 2007</b>   | <b>Diff</b>   | <b>FY 2008</b>   | <b>Diff</b>   |
| <b>Route 30 (North Amherst)</b>      | 375,930          | 399,101          | 23,172        | 412,322          | 13,221        |
| <b>Route 30 (Old Belchertown Rd)</b> | 354,876          | 376,751          | 21,875        | 389,229          | 12,478        |
| <b>Route 31 (Sunderland)</b>         | 376,493          | 384,690          | 8,197         | 400,940          | 16,250        |
| <b>Route 31 (South Amherst)</b>      | 357,262          | 365,040          | 7,777         | 380,461          | 15,421        |
| <b>Route 32 (Atkins/Puffers)</b>     | 17,569           | 22,694           | 5,124         | 30,634           | 7,940         |
| <b>Route 33 (Pine St)</b>            | 6,454            | 2,817            |               |                  |               |
| <b>Route 34 (Orchard Hill)</b>       | 172,288          | 184,633          | 12,345        | 186,983          | 2,350         |
| <b>Route 35 (Mullins Center)</b>     | 257,294          | 254,450          | (2,844)       | 249,576          | (4,874)       |
| <b>Route 36 (Gatehouse)</b>          | 11,832           | 15,118           | 3,286         | 4,709            | (10,409)      |
| <b>Route 37 (Amity Shuttle)</b>      | 114,313          | 114,280          | (33)          | 119,346          | 5,066         |
| <b>Route 38 (MHC)</b>                | 245,569          | 247,360          | 1,791         | 274,973          | 27,613        |
| <b>Route 39 (Smith/Hampshire)</b>    | 86,441           | 91,425           | 4,984         | 92,158           | 733           |
| <b>Route 45 (B'town)</b>             | 42,538           | 42,845           | 307           | 50,455           | 7,610         |
| <b>Route 46 (S. Drfld)</b>           | 12,706           | 12,798           | 92            | 12,108           | (690)         |
| <b>SN/SD (S.Deerfield Combo)</b>     | 5,918            | 6,046            | 128           | 6,301            | 255           |
| <b>BR/BN (B'town Combo)</b>          | 21,052           | 22,350           | 1,297         | 23,091           | 741           |
| <b>Trippers</b>                      | 11,452           | 10,961           | (491)         | 13,860           | 2,899         |
| <b>TOTALS</b>                        | <b>2,469,989</b> | <b>2,553,359</b> | <b>87,008</b> | <b>2,647,146</b> | <b>96,604</b> |

**APPENDIX E****TRANSPORTATION FUND DATA**

| <b>UMASS TRANSIT<br/>PVTA PASSENGERS BY ROUTE<br/>FY07</b> |                |                |                  |                 |                  |                 |                 |                 |                |                |               |                |                 |
|--|----------------|----------------|------------------|-----------------|------------------|-----------------|-----------------|-----------------|----------------|----------------|---------------|----------------|-----------------|
| <b>ROUTE</b>   | <b>July</b>    | <b>August</b>  | <b>September</b> | <b>October</b>  | <b>November</b>  | <b>December</b> | <b>January</b>  | <b>February</b> | <b>March</b>   | <b>April</b>   | <b>May</b>    | <b>June</b>    | <b>Total</b>    |
| Route 30 (North Amherst)                                   | 12,169         | 14,612         | 47,658           | 49,798          | 44,203           | 31,564          | 18,564          | 44,009          | 39,554         | 45,512         | 37,319        | 14,142         | 399,101         |
| Route 30 (Old Belchertown I                                | 11,487         | 13,794         | 44,989           | 47,009          | 41,727           | 29,796          | 17,524          | 41,544          | 37,339         | 42,963         | 35,229        | 13,350         | 376,751         |
| Route 31 (Sunderland)                                      | 13,850         | 14,914         | 46,203           | 47,767          | 42,252           | 30,868          | 18,663          | 39,766          | 38,038         | 41,254         | 36,604        | 14,510         | 384,690         |
| Route 31 (South Amherst)                                   | 13,142         | 14,152         | 43,843           | 45,327          | 40,094           | 29,292          | 17,710          | 37,735          | 36,095         | 39,147         | 34,734        | 13,768         | 365,040         |
| Route 32 (Atkins/Puffers)                                  | 893            | 945            | 1,917            | 2,049           | 1,865            | 1,633           | 1,227           | 2,322           | 2,398          | 2,459          | 2,629         | 2,357          | 22,694          |
| Route 33 (Pine St)   | 328            | 347            | 704              | 753             | 685              |                 |                 |                 |                |                |               |                | 2,817           |
| Route 34 (Orchard Hill)                                    | -              | -              | 22,168           | 24,190          | 22,382           | 16,226          | 4,396           | 27,345          | 23,063         | 26,970         | 17,893        | -              | 184,633         |
| Route 35 (Mullins Center)                                  | -              | -              | 29,124           | 32,835          | 32,005           | 23,180          | 5,384           | 36,643          | 33,420         | 36,401         | 25,458        | -              | 254,450         |
| Route 36 (Gatehouse)                                       | 601            | 636            | 1,291            | 1,380           | 1,256            | 1,438           | 1,010           | 1,861           | 1,759          | 1,934          | 1,409         | 544            | 15,118          |
| Route 37 (Amity Shuttle)                                   | 7,942          | 8,751          | 12,519           | 11,168          | 10,017           | 8,672           | 7,699           | 9,650           | 10,016         | 10,290         | 10,120        | 7,436          | 114,280         |
| Route 38 (MHC)   | -              | -              | 35,939           | 36,341          | 30,732           | 17,921          | 12,639          | 31,828          | 28,057         | 33,654         | 20,249        | -              | 247,360         |
| Route 39 (Smith/Hampshire                                  | -              | -              | 13,022           | 12,818          | 11,181           | 6,190           | 6,706           | 13,039          | 9,928          | 12,925         | 5,616         | -              | 91,425          |
| Route 45 (B'town)  | 2,007          | 2,505          | 4,934            | 4,545           | 4,167            | 3,012           | 2,583           | 4,198           | 3,842          | 4,661          | 4,144         | 2,246          | 42,845          |
| Route 46 (S. Drfld)  | 599            | 748            | 1,474            | 1,358           | 1,245            | 900             | 772             | 1,254           | 1,148          | 1,392          | 1,238         | 671            | 12,798          |
| SN/SD (S.Deerfield Combo)                                  | 218            | 234            | 726              | 751             | 664              | 485             | 293             | 625             | 598            | 648            | 575           | 228            | 6,046           |
| BR/BN (B'town Combo)                                       | 681            | 818            | 2,669            | 2,789           | 2,475            | 1,768           | 1,040           | 2,465           | 2,215          | 2,549          | 2,090         | 792            | 22,350          |
| Trippers   | -              | -              | 1,630            | 1,740           | 1,338            | 637             | 423             | 1,804           | 1,238          | 1,437          | 714           | -              | 10,961          |
| <b>TOTALS</b>  | <b>63,917</b>  | <b>72,457</b>  | <b>310,811</b>   | <b>322,616</b>  | <b>288,288</b>   | <b>203,582</b>  | <b>#####</b>    | <b>296,088</b>  | <b>#####</b>   | <b>304,197</b> | <b>#####</b>  | <b>70,043</b>  | <b>#####</b>    |
| <b>UMASS TRANSIT<br/>PVTA PASSENGERS PER HOUR<br/>FY07</b> |                |                |                  |                 |                  |                 |                 |                 |                |                |               |                |                 |
| <b>ROUTE</b>   | <b>July</b>    | <b>August</b>  | <b>September</b> | <b>October</b>  | <b>November</b>  | <b>December</b> | <b>January</b>  | <b>February</b> | <b>March</b>   | <b>April</b>   | <b>May</b>    | <b>June</b>    | <b>Total</b>    |
| Route 30 (North Amherst)                                   | 53.84          | 59.80          | 99.49            | 112.60          | 109.24           | 84.81           | 70.50           | 109.76          | 98.65          | 107.38         | 92.45         | 61.21          | 88.31           |
| Route 30 (Old Belchertown I                                | 28.51          | 31.27          | 45.30            | 51.43           | 49.47            | 39.19           | 35.61           | 50.15           | 45.73          | 49.13          | 42.34         | 32.28          | 41.70           |
| Route 31 (Sunderland)                                      | 38.26          | 37.40          | 52.42            | 58.77           | 56.50            | 45.55           | 42.38           | 53.88           | 52.03          | 53.02          | 49.45         | 38.91          | 48.21           |
| Route 31 (South Amherst)                                   | 42.60          | 42.07          | 55.37            | 62.17           | 59.69            | 48.47           | 46.79           | 57.01           | 55.32          | 56.08          | 52.61         | 43.46          | 51.80           |
| Route 32 (Atkins/Puffers)                                  | 16.23          | 14.94          | 29.04            | 33.86           | 33.91            | 12.56           | 8.58            | 17.86           | 16.77          | 18.02          | 16.26         | 14.06          | 19.34           |
| Route 33 (Pine St)   | 9.82           | 9.04           | 17.57            | 20.48           | 20.51            |                 |                 |                 |                |                |               |                | 15.48           |
| Route 34 (Orchard Hill)                                    | 0.00           | 0.00           | 27.94            | 33.39           | 32.44            | 29.39           | 42.47           | 41.72           | 39.32          | 39.09          | 28.81         | 0.00           | 34.95           |
| Route 35 (Mullins Center)                                  | 0.00           | 0.00           | 31.35            | 37.21           | 39.20            | 35.28           | 47.86           | 45.92           | 48.12          | 43.08          | 34.78         | 0.00           | 40.31           |
| Route 36 (Gatehouse)                                       | 12.03          | 11.07          | 21.52            | 25.09           | 25.12            | 28.77           | 18.36           | 37.21           | 31.98          | 36.83          | 25.62         | 10.36          | 23.66           |
| Route 37 (Amity Shuttle)                                   | 24.07          | 25.15          | 33.74            | 32.56           | 33.28            | 26.60           | 22.91           | 30.93           | 28.86          | 31.09          | 31.14         | 22.20          | 28.54           |
| Route 38 (MHC)   | 0.00           | 0.00           | 27.53            | 28.19           | 28.14            | 18.74           | 17.91           | 27.03           | 27.76          | 27.11          | 19.69         | 0.00           | 24.68           |
| Route 39 (Smith/Hampshire                                  | 0.00           | 0.00           | 18.37            | 20.36           | 17.81            | 12.08           | 13.64           | 20.17           | 18.45          | 18.83          | 16.10         | 0.00           | 17.31           |
| Route 45 (B'town)  | 14.75          | 16.02          | 25.95            | 26.10           | 26.14            | 19.47           | 16.87           | 26.53           | 22.67          | 28.04          | 24.28         | 15.73          | 21.88           |
| Route 46 (S. Drfld)  | 8.89           | 9.65           | 18.22            | 18.31           | 18.47            | 13.35           | 10.41           | 18.60           | 15.48          | 19.67          | 16.70         | 9.48           | 14.77           |
| SN/SD (S.Deerfield Combo)                                  | 4.96           | 5.74           | 15.09            | 16.16           | 17.29            | 10.82           | 7.33            | 14.85           | 13.40          | 14.20          | 14.70         | 5.32           | 11.65           |
| BR/BN (B'town Combo)                                       | 8.28           | 10.56          | 29.66            | 32.74           | 34.98            | 23.10           | 16.14           | 31.73           | 26.44          | 30.52          | 28.74         | 9.76           | 23.55           |
| Trippers   | 0.00           | 0.00           | 49.62            | 58.41           | 47.05            | 27.94           | 98.60           | 66.89           | 51.26          | 50.53          | 28.00         | 0.00           | 53.14           |
| <b>HOURS</b>   | <b>2335.5</b>  | <b>2546.91</b> | <b>8388.88</b>   | <b>7817.59</b>  | <b>7145.51</b>   | <b>6378.69</b>  | <b>4281.6</b>   | <b>7197.4</b>   | <b>6793.05</b> | <b>7600.85</b> | <b>6757.9</b> | <b>2479.14</b> | <b>69723.02</b> |
| <b>miles</b>   | <b>32780.4</b> | <b>#####</b>   | <b>100715.22</b> | <b>110922.3</b> | <b>101465.77</b> | <b>91124.95</b> | <b>65075.96</b> | <b>#####</b>    | <b>97580.2</b> | <b>#####</b>   | <b>#####</b>  | <b>#####</b>   | <b>#####</b>    |

**APPENDIX E****TRANSPORTATION FUND DATA**

| <b>UMASS TRANSIT<br/>PVTA PASSENGERS BY ROUTE<br/>FY08</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>ROUTE</b>   | <b>July</b>      | <b>August</b>    | <b>September</b> | <b>October</b>   | <b>November</b>  | <b>December</b>  | <b>January</b>   | <b>February</b>  | <b>March</b>     | <b>April</b>     | <b>May</b>       | <b>June</b>      | <b>Total</b>     |
| Route 30 (North Amherst)                                   | 13649            | 15423            | 50209            | 52003            | 42672            | 32868            | 21752            | 47242            | 38951            | 47369            | 35757            | 14427            | 412322           |
| Route 30 (Old Belchertown F                                | 12885            | 14559            | 47397            | 49090            | 40282            | 31027            | 20534            | 44596            | 36769            | 44716            | 33755            | 13619            | 389229           |
| Route 31 (Sunderland)                                      | 14056            | 15745            | 47145            | 50056            | 41439            | 32227            | 21081            | 44594            | 37556            | 46071            | 35704            | 15266            | 400940           |
| Route 31 (South Amherst)                                   | 13338            | 14941            | 44737            | 47499            | 39322            | 30581            | 20004            | 42316            | 35637            | 43718            | 33881            | 14487            | 380461           |
| Route 32 (Atkins/Puffers)                                  | 1960             | 2038             | 2868             | 3051             | 2710             | 2175             | 1689             | 3148             | 2705             | 3093             | 2616             | 2581             | 30634            |
| Route 34 (Orchard Hill)                                    | 0                | 0                | 23886            | 27050            | 21654            | 16737            | 5157             | 28360            | 21810            | 26476            | 15853            | 0                | 186983           |
| Route 35 (Mullins Center)                                  | 0                | 0                | 28974            | 34363            | 29561            | 22236            | 6767             | 37977            | 29722            | 37655            | 22321            | 0                | 249576           |
| Route 36 (Gatehouse)                                       | 224              | 267              | 490              | 507              | 426              | 340              | 322              | 506              | 423              | 525              | 395              | 284              | 4709             |
| Route 37 (Amity Shuttle)                                   | 7699             | 8160             | 11681            | 11702            | 9700             | 9089             | 7851             | 11300            | 11150            | 12417            | 10769            | 7828             | 119346           |
| Route 38 (MHC)   | 0                | 0                | 39583            | 39758            | 32325            | 18821            | 15689            | 39013            | 28691            | 40059            | 21034            | 0                | 274973           |
| Route 39 (Smith/Hampshire)                                 | 0                | 0                | 12781            | 12573            | 12137            | 6175             | 6970             | 13454            | 9899             | 14019            | 4150             | 0                | 92158            |
| Route 45 (B'town)  | 2399             | 2864             | 5252             | 5434             | 4568             | 3644             | 3449             | 5424             | 4527             | 5622             | 4237             | 3035             | 50455            |
| Route 46 (S. Drfld)  | 576              | 687              | 1261             | 1304             | 1096             | 874              | 828              | 1302             | 1086             | 1349             | 1017             | 728              | 12108            |
| SN/SD (S.Deerfield Combo)                                  | 221              | 247              | 741              | 787              | 651              | 507              | 331              | 701              | 590              | 724              | 561              | 240              | 6301             |
| BR/BN (B'town Combo)                                       | 764              | 864              | 2812             | 2912             | 2390             | 1841             | 1218             | 2646             | 2181             | 2653             | 2002             | 808              | 23091            |
| Trippers   | 0                | 0                | 2682             | 2235             | 1812             | 1041             | 801              | 1721             | 1461             | 1592             | 515              | 0                | 13860            |
| <b>TOTALS</b>  | <b>67771</b>     | <b>75795</b>     | <b>322499</b>    | <b>340324</b>    | <b>282745</b>    | <b>210183</b>    | <b>134443</b>    | <b>324300</b>    | <b>263158</b>    | <b>328058</b>    | <b>224567</b>    | <b>73303</b>     | <b>2647146</b>   |
| <b>UMASS TRANSIT<br/>PVTA PASSENGERS PER HOUR<br/>FY08</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>ROUTE</b>   | <b>July</b>      | <b>August</b>    | <b>September</b> | <b>October</b>   | <b>November</b>  | <b>December</b>  | <b>January</b>   | <b>February</b>  | <b>March</b>     | <b>April</b>     | <b>May</b>       | <b>June</b>      | <b>Total</b>     |
| Route 30 (North Amherst)                                   | 59.28            | 63.12            | 125.29           | 113.99           | 107.86           | 90.92            | 79.69            | 112.56           | 100.81           | 108.20           | 93.91            | 62.66            | 93.19            |
| Route 30 (Old Belchertown F                                | 31.16            | 33.00            | 57.51            | 51.82            | 49.04            | 42.14            | 39.84            | 51.34            | 47.03            | 49.26            | 43.49            | 32.93            | 44.05            |
| Route 31 (Sunderland)                                      | 37.76            | 39.48            | 64.37            | 59.44            | 56.76            | 49.13            | 45.75            | 57.61            | 53.72            | 57.06            | 51.61            | 41.01            | 51.14            |
| Route 31 (South Amherst)                                   | 42.30            | 44.41            | 67.82            | 62.89            | 60.08            | 52.42            | 50.28            | 60.97            | 57.08            | 60.37            | 54.93            | 45.95            | 54.96            |
| <del>Route 32 (Atkins/Puffers)</del>                       | <del>12.55</del> | <del>12.00</del> | <del>22.95</del> | <del>21.22</del> | <del>21.00</del> | <del>17.40</del> | <del>12.20</del> | <del>29.90</del> | <del>20.01</del> | <del>22.49</del> | <del>19.03</del> | <del>16.52</del> | <del>18.57</del> |
| Route 34 (Orchard Hill)                                    | 0.00             | 0.00             | 36.44            | 35.64            | 33.03            | 32.34            | 37.37            | 41.10            | 39.51            | 36.54            | 28.72            | 0.00             | 35.63            |
| Route 35 (Mullins Center)                                  | 0.00             | 0.00             | 36.75            | 37.74            | 37.49            | 35.89            | 45.11            | 45.45            | 44.59            | 43.13            | 33.97            | 0.00             | 40.02            |
| Route 36 (Gatehouse)                                       | 5.33             | 5.80             | 11.05            | 9.51             | 9.19             | 7.56             | 7.10             | 10.40            | 8.94             | 10.29            | 8.35             | 6.76             | 8.36             |
| Route 37 (Amity Shuttle)                                   | 23.26            | 23.45            | 36.73            | 33.63            | 32.23            | 27.97            | 23.37            | 34.88            | 32.60            | 36.96            | 33.24            | 23.65            | 30.16            |
| Route 38 (MHC)   | 0.00             | 0.00             | 35.05            | 30.09            | 28.26            | 20.69            | 21.43            | 31.74            | 29.47            | 31.46            | 22.56            | 0.00             | 27.86            |
| Route 39 (Smith/Hampshire)                                 | 0.00             | 0.00             | 20.59            | 19.63            | 19.28            | 12.74            | 13.90            | 19.96            | 18.86            | 20.09            | 13.95            | 0.00             | 17.67            |
| Route 45 (B'town)  | 16.80            | 18.31            | 49.04            | 42.30            | 40.95            | 34.09            | 33.50            | 46.28            | 40.23            | 45.77            | 37.66            | 32.36            | 36.44            |
| Route 46 (S. Drfld)  | 8.14             | 8.86             | 19.69            | 16.82            | 16.26            | 12.97            | 11.17            | 18.40            | 15.35            | 18.20            | 14.37            | 10.29            | 14.21            |
| SN/SD (S.Deerfield Combo)                                  | 5.38             | 6.05             | 15.85            | 17.67            | 16.95            | 11.31            | 8.27             | 16.34            | 12.67            | 16.56            | 13.36            | 5.85             | 12.19            |
| BR/BN (B'town Combo)                                       | 9.93             | 11.15            | 32.78            | 35.22            | 33.78            | 24.59            | 18.91            | 33.35            | 25.28            | 32.75            | 25.65            | 10.50            | 24.49            |
| Trippers   | 0.00             | 0.00             | 99.44            | 71.50            | 67.19            | 48.80            | 142.02           | 60.51            | 64.08            | 53.44            | 22.71            | 0.00             | 69.97            |
| <b>HOURS</b>   | <b>2431.59</b>   | <b>2577.13</b>   | <b>7061.76</b>   | <b>8046.61</b>   | <b>7048.49</b>   | <b>6080.95</b>   | <b>4418.99</b>   | <b>7495.5</b>    | <b>6491.1</b>    | <b>7810.33</b>   | <b>6150.52</b>   | <b>2366.92</b>   | <b>67979.89</b>  |
| <b>miles</b>   | <b>#####</b>     | <b>#####</b>     | <b>101104.40</b> | <b>115096</b>    | <b>100785.15</b> | <b>86151.83</b>  | <b>66215.57</b>  | <b>#####</b>     | <b>92391.4</b>   | <b>#####</b>     | <b>#####</b>     | <b>#####</b>     | <b>#####</b>     |





**APPENDIX F****TOWN OF AMHERST HISTORICAL FINANCIAL DATA**

The information on the following pages reflects the beginnings of a historical database from which analysis can be performed and trends monitored. Reserves, and capital expenditures as well as pertinent demographic information need to be added before this database can be used effectively.

Over the years differing accounting and/or budgeting processes have been used making it difficult to classify information consistently. For that reason the revenue, expenditure, tax rate and property valuation information provided on the following pages begins in different fiscal years.

**SUMMARY OF RECURRING REVENUE  
FY 92 – FY 00**

|   | <b>FY 92<br/>Actual</b> | <b>FY 93<br/>Actual</b> | <b>FY 94<br/>Actual</b> | <b>FY 95<br/>Actual</b> | <b>FY 96<br/>Actual</b> | <b>FY 97<br/>Actual</b> | <b>FY 98<br/>Actual</b> | <b>FY 99<br/>Actual</b> | <b>FY 00<br/>Actual</b> |  |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| <b>Taxes:</b>                             |                         |                         |                         |                         |                         |                         |                         |                         |                         |  |
| Real & Personal                           | 14,467,551 (4)          | 15,335,481              | 16,137,825              | 16,615,584 (5)          | 17,595,611              | 18,317,838              | 19,803,585              | 21,630,892              | 22,785,176              |  |
| <b>General Fund</b>                       |                         |                         |                         |                         |                         |                         |                         |                         |                         |  |
| Total General Government                  | 112,579                 | 110,774                 | 127,473                 | 108,834                 | 117,091                 | 101,235                 | 109,760                 | 74,033                  | 92,454                  |  |
| Total Miscellaneous                       | 41,197                  | 34,623                  | 34,028                  | 59,341                  | 42,100                  | 45,093                  | 74,030                  | 26,268                  | 30,692                  |  |
| Total Public Safety                       | 100,530                 | 136,991                 | 148,405                 | 76,398                  | 161,827                 | 58,128                  | 89,567                  | 77,971                  | 80,054                  |  |
| Total Public Works                        | 4,610                   | 11,100                  | 5,910                   | 13,323                  | 7,650                   | 9,225                   | 6,475                   | 8,760                   | 9,715                   |  |
| Total Health                              | 126,601 (1)             | 81,167                  | 13,050                  | 12,447                  | 8,417                   | 5,460                   | 5,799                   | 6,319                   | 5,913                   |  |
| Total Human Services                      | 380                     | 1,015                   | 160                     | 2,264                   | 1,550                   | 1,200                   | -                       | -                       | -                       |  |
| Total Library                             | 4,511                   | 5,817                   | 6,215                   | 4,634                   | 5,288                   | 5,153                   | 7,147                   | 6,383                   | 4,778                   |  |
| Total LSSE/Cherry Hill                    | 28,318                  | 42,043                  | 58,443                  | 61,679                  | 57,119                  | 59,002                  | 55,573                  | 59,458                  | 73,257                  |  |
| Total Conservation                        | 1,861                   | 6,403                   | 3,817                   | 7,026                   | 6,018                   | 3,616                   | 10,543                  | 13,416                  | 6,688                   |  |
| Total Veteran Services                    |                         |                         |                         |                         |                         |                         | 1,200                   | 2,437                   | 2,039                   |  |
| Total School                              | 13,129                  | 3,617                   | 3,600                   | -                       | -                       | -                       | -                       | -                       | -                       |  |
| Total Rent                                | 28,686                  | 15,073                  | 21,567                  | 32,069                  | 39,159                  | 32,248                  | 56,595                  | 47,627                  | 50,971                  |  |
| <b>Departmental Revenue</b>               | <b>462,402</b>          | <b>448,623</b>          | <b>422,667</b>          | <b>378,016</b>          | <b>446,220</b>          | <b>320,360</b>          | <b>415,489</b>          | <b>322,672</b>          | <b>356,560</b>          |  |
| <b>Special Revenue Fund Service Fees:</b> |                         |                         |                         |                         |                         |                         |                         |                         |                         |  |
| Parking Meter Fees                        | 121,791                 | 127,072                 | 128,901                 | 149,177                 | 143,993                 | 161,075                 | 165,300                 | 196,583                 | -                       |  |
| Ambulance Service                         | 259,317                 | 288,300                 | 388,549                 | 475,008 (2)             | 549,069                 | 752,869                 | 832,424                 | 892,228                 | 947,713                 |  |
| Sale of Cemetery Lots                     | 1,780                   | 1,920                   | 2,188                   | 2,033                   | 3,163                   | 2,016                   | 3,190                   | 4,310                   | 525                     |  |
| Sale of Real Estate Fund                  | -                       | -                       | 220,000                 | 180,000                 | -                       | -                       | -                       | -                       | -                       |  |
| <b>TOTAL SPECIAL REVENUES</b>             | <b>382,888</b>          | <b>417,292</b>          | <b>739,638</b>          | <b>806,217</b>          | <b>696,224</b>          | <b>915,960</b>          | <b>1,000,914</b>        | <b>1,093,121</b>        | <b>948,238</b>          |  |
| <b>All Licenses &amp; Permits</b>         | <b>312,200</b>          | <b>417,483</b>          | <b>501,152</b>          | <b>510,184</b>          | <b>454,108</b>          | <b>618,686</b>          | <b>601,913</b>          | <b>521,790</b>          | <b>497,490</b>          |  |
| <b>Other Excises &amp; Taxes</b>          | <b>1,038,710</b>        | <b>1,151,303</b>        | <b>1,145,505</b>        | <b>1,368,942</b>        | <b>1,358,546</b>        | <b>2,205,998 (6)</b>    | <b>2,444,675 (6)</b>    | <b>2,274,878</b>        | <b>2,496,783</b>        |  |
| <b>Miscellaneous:</b>                     |                         |                         |                         |                         |                         |                         |                         |                         |                         |  |
| UMASS/Five College                        | 461,857                 | 461,780                 | 469,237                 | 569,935                 | 598,206                 | 489,613                 | 503,777                 | 567,829                 | 609,231                 |  |
| Earnings on Investments                   | 323,822                 | 278,947                 | 178,496                 | 237,124                 | 327,404                 | 349,245                 | 312,437                 | 318,709                 | 522,283                 |  |
| Contrib & Donat                           | 234,999                 | 328,000                 | 340,000                 | 355,671                 | 327,177                 | 327,177                 | 318,776                 | 435,280                 | 485,639                 |  |
| Fines                                     | 245,457                 | 255,165                 | 295,027                 | 290,067                 | 325,927                 | 358,154                 | 390,307                 | 223,467                 | 260,951                 |  |
| Miscellaneous                             | -                       | -                       | -                       | 56,742                  | 43,845                  | 61,628                  | 69,277                  | 50,600                  | 37,318                  |  |
| LSSE Reimbursement                        | 90,233                  | 106,473                 | 133,144                 | 133,494                 | 151,099                 | 169,030                 | 151,099                 | 151,099                 | 151,099                 |  |
| <b>TOTAL MISCELLANEOUS</b>                | <b>1,310,090</b>        | <b>1,359,504</b>        | <b>1,334,906</b>        | <b>1,565,197</b>        | <b>1,694,291</b>        | <b>1,601,039</b>        | <b>1,580,247</b>        | <b>1,746,984</b>        | <b>2,066,521</b>        |  |
| <b>TOTAL LOCAL REVENUES</b>               | <b>17,973,841</b>       | <b>19,129,686</b>       | <b>20,281,693</b>       | <b>21,244,139</b>       | <b>22,245,000</b>       | <b>23,979,880</b>       | <b>25,846,824</b>       | <b>27,590,336</b>       | <b>29,150,768</b>       |  |
| <b>State Aid:</b>                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |  |
| Local Aid Fund                            | 280,503                 | 280,503                 | 280,503                 | 280,503                 | 280,503                 | 280,503                 | 280,503                 | 280,503                 | 280,503                 |  |
| School Aid                                | 2,183,026               | 2,183,026               | 2,809,278               | 3,363,921               | 4,026,802               | 4,406,656               | 4,886,950               | 5,327,314               | 5,470,017               |  |
| Public Libraries                          | 45,926                  | 55,032                  | 48,617                  | 73,489                  | 71,041                  | 73,103                  | 73,657                  | 70,076                  | 95,464                  |  |
| Lottery                                   | 3,211,807               | 3,453,217               | 3,453,217               | 4,129,838               | 4,650,071               | 5,091,299               | 6,138,431               | 6,874,609               | 7,811,116               |  |
| Other Cherry Sheet                        | 607,171                 | 433,772                 | 709,458                 | 484,444                 | 639,999                 | 509,535                 | 587,596                 | 620,599                 | 650,643                 |  |
| <b>TOTAL STATE AID</b>                    | <b>6,328,433</b>        | <b>6,405,550</b>        | <b>7,301,073</b>        | <b>8,332,195</b>        | <b>9,668,417</b>        | <b>10,361,095</b>       | <b>11,967,137</b>       | <b>13,173,101</b>       | <b>14,307,742</b>       |  |
| <b>TOTAL REVENUES</b>                     | <b>24,302,274</b>       | <b>25,535,236</b>       | <b>27,582,766</b>       | <b>29,576,334</b>       | <b>31,913,417</b>       | <b>34,340,976</b>       | <b>37,813,961</b>       | <b>40,763,436</b>       | <b>43,458,511</b>       |  |

**SUMMARY OF RECURRING REVENUE  
FY 01 – FY 08**

|   | <b>FY 01<br/>Actual</b> | <b>FY 02<br/>Actual</b> | <b>FY 03<br/>Actual</b> | <b>FY 04<br/>Actual</b> | <b>FY 05<br/>Actual</b> | <b>FY 06<br/>Actual</b> | <b>FY 06<br/>Actual</b> | <b>FY 07<br/>Actual</b> | <b>FY 08<br/>Actual</b> |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b><u>Taxes and Excise:</u></b>           |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Real & Personal                           | 23,247,375              | 23,699,571              | 24,579,780              | 25,676,547              | 28,602,603              | 30,535,984              | 30,535,984              | 32,080,051              | 33,251,759              |
| Payments in Lieu of Taxes                 | 995,799                 | 953,927                 | 965,793                 | 994,497                 | 943,838                 | 931,778                 | 931,778                 | 919,723                 | 924,380                 |
| Excise Taxes                              | 1,448,984               | 1,527,427               | 1,532,925               | 1,581,819               | 1,557,233               | 1,622,107               | 1,622,107               | 1,535,254               | 1,631,329               |
| Total                                     | 25,692,158              | 26,180,925              | 27,078,498              | 28,252,863              | 31,103,674              | 33,089,869              | 33,089,869              | 34,535,028              | 35,807,468              |
| <b><u>Other Local Source Revenues</u></b> |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Charges for Services                      | 782,694                 | 770,092                 | 717,312                 | 735,590                 | 685,253                 | 638,372                 | 638,372                 | 781,147                 | 771,091                 |
| Departmental Revenue                      | 471,316                 | 440,899                 | 456,299                 | 619,438                 | 703,234                 | 1,008,709               | 1,008,709               | 1,848,826               | 1,653,953               |
| Rentals                                   | 50,238                  | 54,615                  | 48,288                  | 39,849                  | 47,017                  | 58,092                  | 58,092                  | 57,899                  | 56,856                  |
| Licenses and Permits                      | 683,305                 | 670,934                 | 796,181                 | 743,422                 | 919,639                 | 1,042,982               | 1,042,982               | 792,491                 | 888,616                 |
| Special Assessments                       | 659,045                 | 695,350                 | 635,471                 | 592,149                 | 596,669                 | 606,549                 | 606,549                 | 611,263                 | 644,640                 |
| Fines and Forfeits                        | 83,312                  | 130,976                 | 123,099                 | 143,973                 | 158,188                 | 167,568                 | 167,568                 | 190,056                 | 151,062                 |
| Penalties and Interest                    | 148,583                 | 152,534                 | 198,706                 | 156,612                 | 213,031                 | 152,312                 | 152,312                 | 187,490                 | 150,439                 |
| Investment Income                         | 428,153                 | 464,029                 | 314,818                 | 190,541                 | 222,019                 | 330,494                 | 330,494                 | 439,706                 | 431,421                 |
| Miscellaneous                             | 56,105                  | 29,400                  | 72,088                  | 100,695                 | 95,024                  | 126,641                 | 126,641                 | 572,774                 | 1,201,665               |
| Total                                     | 3,362,751               | 3,408,829               | 3,362,262               | 3,322,269               | 3,640,074               | 4,131,719               | 4,131,719               | 5,481,653               | 5,949,743               |
| TOTAL LOCAL REVENUES                      | 29,054,909              | 29,589,754              | 30,440,760              | 31,575,132              | 34,743,748              | 37,221,588              | 37,221,588              | 40,016,681              | 41,757,211              |
| <b><u>State Aid:</u></b>                  |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Chapter 70                                | 5,699,400               | 5,762,747               | 5,584,709               | 4,763,773               | 4,931,612               | 5,572,787               | 5,572,787               | 5,933,998               | 6,158,796               |
| Lottery                                   | 8,943,450               | 8,097,758               | 7,340,618               | 6,883,094               | 6,883,094               | 7,967,674               | 7,967,674               | 9,665,752               | 9,816,456               |
| Additional Assistance                     | 280,503                 | 280,503                 | 237,727                 | 222,910                 | 222,910                 | 222,910                 | 222,910                 | 222,910                 | 222,910                 |
| Other Cherry Sheet Revenues               | 747,912                 | 488,933                 | 214,405                 | 291,092                 | 335,248                 | 394,231                 | 394,231                 | 377,357                 | 626,473                 |
| Other Stat Revenues                       | 102,050                 | 99,544                  | 192,170                 | 881,842                 | 489,018                 | 663,048                 | 663,048                 | 695,156                 | 592,553                 |
| Total                                     | 15,773,315              | 14,729,485              | 13,569,629              | 13,042,711              | 12,861,882              | 14,820,650              | 14,820,650              | 16,895,173              | 17,417,188              |
| <b><u>Other Financing Sources</u></b>     |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Borrowing Authorization                   | 0                       | 0                       | 0                       | 0                       | 600,000                 | 0                       | 0                       | 0                       | 0                       |
| Special Revenue Funds                     | 1,066,080               | 844,038                 | 982,000                 | 1,203,375               | 1,369,000               | 1,435,890               | 1,435,890               | 1,771,375               | 1,619,611               |
| Available Funds                           | 0                       | 0                       | 0                       | 0                       | 0                       | 594,632                 | 594,632                 | 380,000                 | 43,666                  |
| Surplus Funds:                            |                         |                         |                         |                         |                         |                         |                         |                         |                         |
| Free Cash                                 | 0                       | 16,880                  | 1,298,263               | 3,476,000               | 60,000                  | 1,555,443               | 1,555,443               | 216,087                 | 831,423                 |
| Stabilization Fund                        | 0                       | 0                       | 0                       | 0                       | 2,000,000               | 850,000                 | 850,000                 | 1,000,000               | 0                       |
| Jones Inc                                 | 541,718                 | 549,533                 | 496,723                 | 478,798                 | 476,226                 | 505,845                 | 505,845                 | 534,867                 | 107,922                 |
| Total                                     | 1,607,798               | 1,410,451               | 2,776,986               | 5,158,173               | 4,505,226               | 4,941,810               | 4,941,810               | 3,902,329               | 2,602,622               |
| TOTAL REVENUES                            | 46,436,022              | 45,729,690              | 46,787,375              | 49,776,016              | 52,110,856              | 56,984,048              | 56,984,048              | 60,814,183              | 61,777,021              |

In FY 01 the accounting method for categorizing revenues changed to be consistent with Department of Revenue categories.

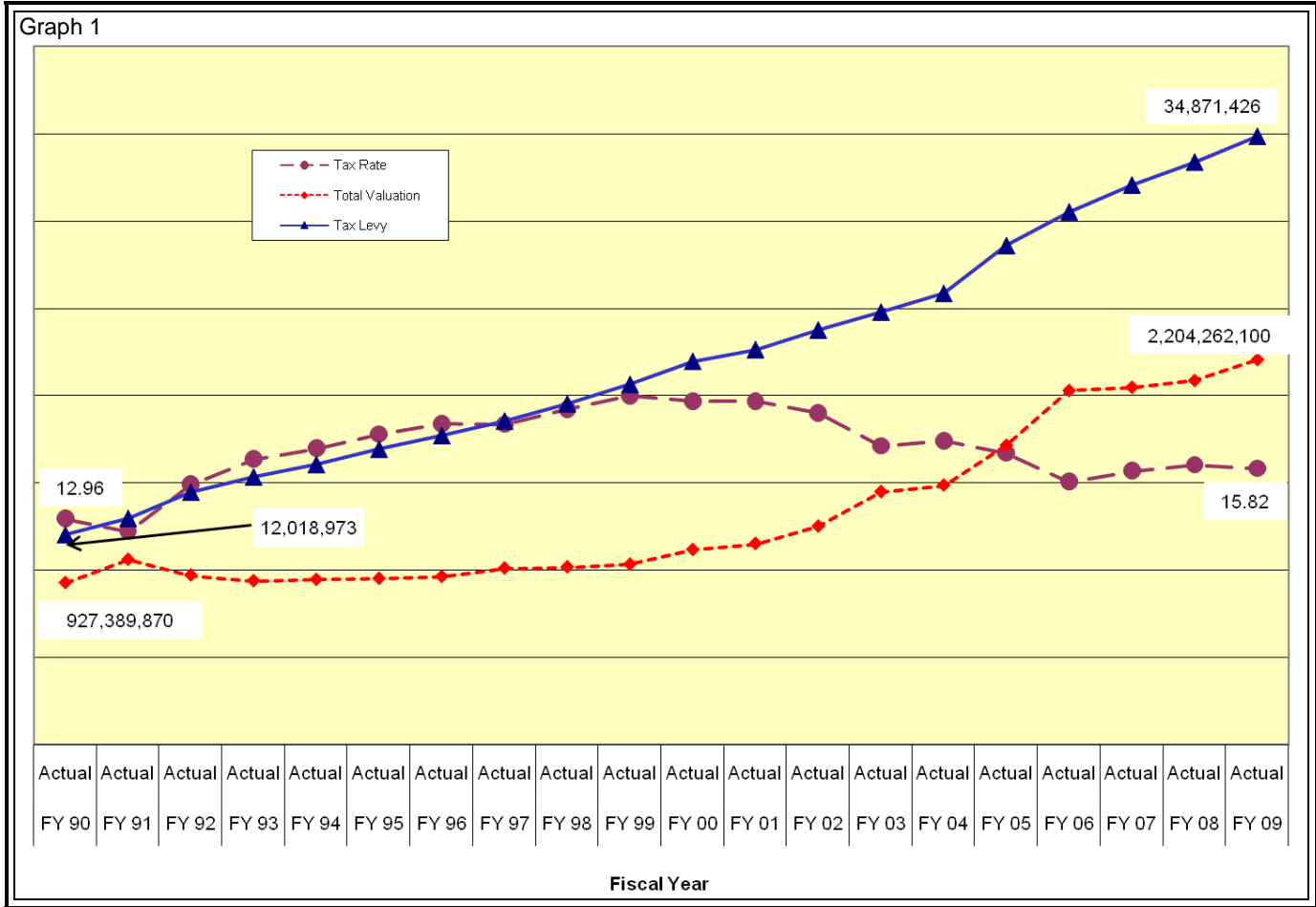
## SUMMARY OF RECURRING EXPENDITURE

|  | 1993<br>ACTUAL | 1994<br>ACTUAL | 1995<br>ACTUAL | 1996<br>ACTUAL | 1997<br>ACTUAL | 1998<br>ACTUAL |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>GENERAL GOVERNMENT:</b>                   |                |                |                |                |                |                |
| Select Board/Town Mgr                        | 170,469        | 158,361        | 166,941        | 182,826        | 187,632        | 192,889        |
| Fin Comm & Res Fund                          | 200,245        | 51,396         | 88,397         | 205,018        | 131,959        | 1,152          |
| Elect & Regis                                | 40,124         | 28,277         | 43,429         | 23,603         | 31,024         | 33,823         |
| Finance Department                           | 537,104        | 495,046        | 522,655        | 567,221        | 577,168        | 601,232        |
| Town Clerk's Office                          | 106,895        | 111,307        | 101,263        | 97,641         | 119,405        | 135,235        |
| Legal Services                               | 73,153         | 61,935         | 83,885         | 45,621         | 70,196         | 77,297         |
| Human Resources/Human Rights                 | 829,118        | 788,790        | 931,636        | 1,026,854      | 957,789        | 1,022,687      |
| Employee Pay and Benefits                    |                |                |                |                |                |                |
| Information Technology                       |                |                |                |                | 151,074        | 181,721        |
| Facilities Maintenance                       | 178,168        | 177,803        | 210,019        | 254,726        | 255,594        | 325,184        |
| General Services                             | 381,229        | 356,859        | 384,798        | 403,471        | 452,085        | 433,916        |
| Total  | 2,516,505      | 2,229,775      | 2,533,022      | 2,806,981      | 2,933,924      | 3,005,136      |
| <b>PUBLIC SAFETY:</b>                        |                |                |                |                |                |                |
| Police                                       | 1,672,430      | 1,742,749      | 1,982,852      | 2,136,263      | 2,270,615      | 2,383,421      |
| Police Facility                              | 122,490        | 130,060        | 110,544        | 95,381         | 97,248         | 104,269        |
| Fire/EMS                                     | 1,636,524      | 1,759,649      | 1,864,083      | 2,035,168      | 2,081,336      | 2,220,082      |
| Communications Center                        | 311,016        | 298,018        | 280,987        | 326,999        | 363,791        | 364,906        |
| Animal Welfare                               | 19,099         | 19,424         | 20,203         | 21,267         | 21,155         | 22,727         |
| Total  | 3,761,559      | 3,949,900      | 4,258,669      | 4,615,077      | 4,834,144      | 5,095,405      |
| <b>PUBLIC WORKS:</b>                         |                |                |                |                |                |                |
| Public Works Administration                  | 165,812        | 155,613        | 159,497        | 163,816        | 171,078        | 177,843        |
| Highway                                      | 430,390        | 469,677        | 465,535        | 486,943        | 507,940        | 492,330        |
| Snow and Ice Removal                         | 97,366         | 158,134        | 73,730         | 194,536        | 147,187        | 108,715        |
| Street and Traffic Lights                    | 156,922        | 158,210        | 154,549        | 152,106        | 143,347        | 155,799        |
| Equipment Maintenance                        | 138,195        | 139,968        | 148,452        | 173,903        | 184,295        | 181,585        |
| Tree Care & Pest Co.                         | 78,432         | 86,982         | 96,686         | 97,101         | 105,623        | 108,178        |
| Town Cemeteries                              | 12,504         | 10,346         | 25,286         | 9,480          | 15,761         | 2,971          |
| Parks, Commons & Downtown Maintenance        | 101,048        | 119,118        | 130,458        | 127,943        | 147,761        | 153,012        |
| Total  | 1,180,669      | 1,298,049      | 1,254,191      | 1,405,827      | 1,422,991      | 1,380,432      |
| <b>PLANNING, CONSERVATION, INSPECTIONS:</b>  |                |                |                |                |                |                |
| Planning Department                          | 184,842        | 193,915        | 210,468        | 213,237        | 256,368        | 280,139        |
| Conservation Commission                      | 112,044        | 118,382        | 122,182        | 124,896        | 138,326        | 149,612        |
| Inspection Services                          | 200,157        | 216,297        | 265,151        | 247,890        | 286,612        | 310,231        |
| Total  | 497,043        | 528,595        | 597,800        | 586,022        | 681,306        | 739,982        |
| <b>COMMUNITY SERVICES:</b>                   |                |                |                |                |                |                |
| Public Health                                | 326,914        | 113,974        | 123,545        | 84,192         | 76,700         | 95,651         |
| Community Development                        | 33,113         | 26,547         | 29,068         | 39,831         | 43,450         | 45,823         |
| Senior Center                                | 140,361        | 144,700        | 164,191        | 161,969        | 165,156        | 177,853        |
| Veterans' Services and Benefits              | 158,686        | 139,008        | 104,428        | 116,223        | 148,512        | 121,917        |
| Town Commemorations                          | 1,301          | 1,323          | 1,128          | 890            | 1,058          | 772            |
| Leisure Serv. & S.E.                         | 218,058        | 238,005        | 231,352        | 270,811        | 288,359        | 336,366        |
| Pools  | 59,265         | 65,330         | 81,696         | 93,408         | 94,622         | 105,832        |
| Golf Course                                  |                |                |                |                |                |                |
| Total  | 937,698        | 728,887        | 735,409        | 767,325        | 817,857        | 884,213        |
| <b>DEBT SERVICE:</b>                         |                |                |                |                |                |                |
| Total Town Budget                            | 9,626,600      | 9,496,922      | 10,113,767     | 10,920,117     | 11,642,111     | 12,039,129     |
| Amherst Elementary School                    | 9,442,441      | 9,809,404      | 10,369,699     | 10,904,385     | 11,601,148     | 12,312,326     |
| Amherst-Pelham Regional School District      | 5,508,846      | 5,320,977      | 5,579,035      | 6,023,169      | 6,190,305      | 7,238,821      |
| Debt Service                                 | 143,165        | 112,825        | 103,950        | 100,575        | 296,393        | 94,500         |
| Total School Budget                          | 15,094,452     | 15,243,206     | 16,052,684     | 17,028,129     | 18,087,846     | 19,645,647     |
| Jones Library                                | 906,813        | 970,178        | 957,752        | 1,256,099      | 1,256,099      | 1,308,664      |
| Debt Service                                 | 110,983        | 116,828        | 112,157        | 101,720        | 98,825         | 96,194         |
| Total Library Budget (excluding direct expen | 1,017,796      | 1,087,006      | 1,069,909      | 1,357,819      | 1,354,924      | 1,404,858      |

## SUMMARY OF RECURRING EXPENDITURE

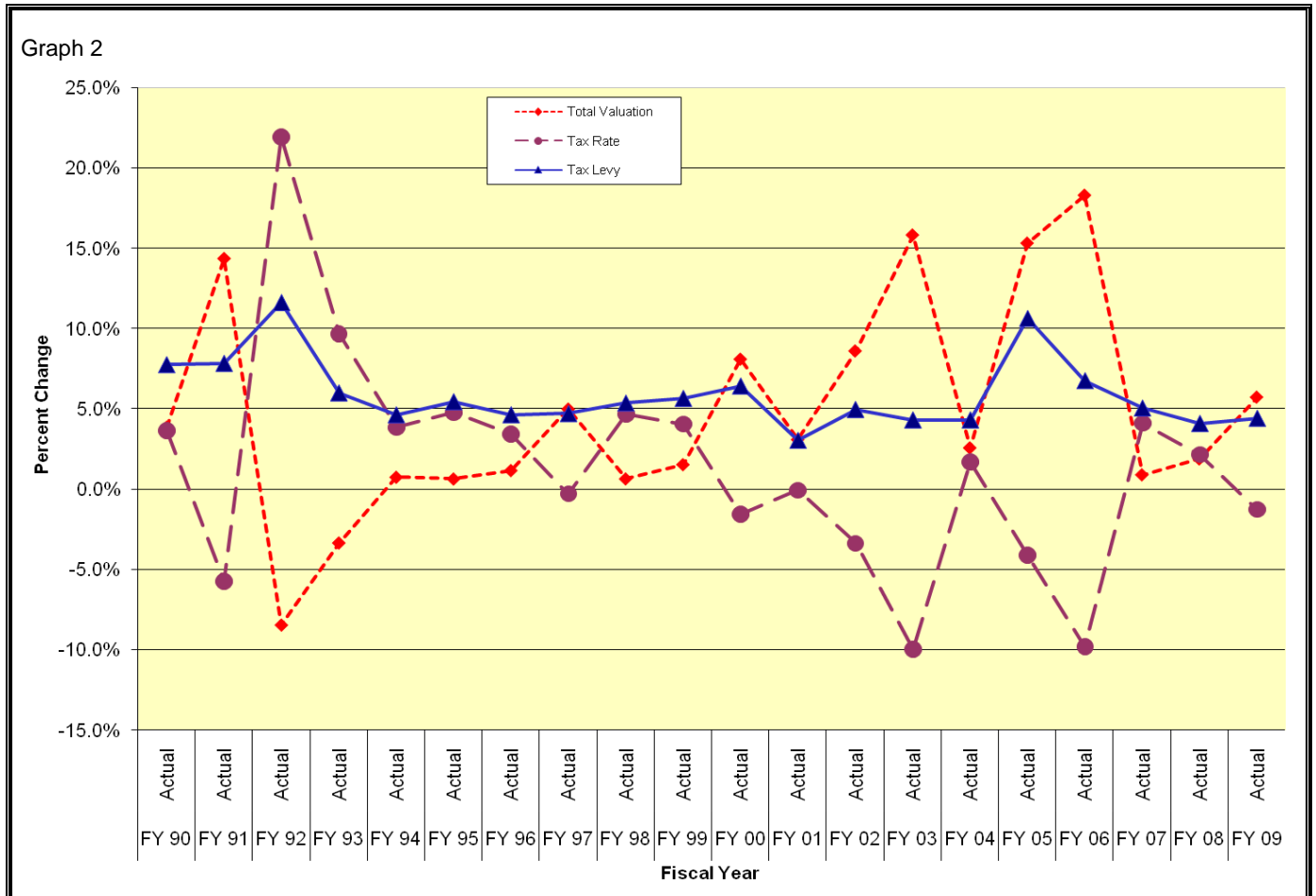
| 1999<br>ACTUAL | 2000<br>ACTUAL | 2001<br>ACTUAL | 2002<br>ACTUAL | 2003<br>ACTUAL | 2004<br>ACTUAL | 2005<br>ACTUAL | 2006<br>ACTUAL | 2007<br>ACTUAL | 2008<br>ACTUAL |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 201,324        | 214,889        | 240,791        | 252,626        | 215,630        | 202,632        | 220,010        | 226,378        | 226,894        | 227,745        |
| 2,314          | 1,050          | 1,560          | 1,560          | 1,211          | 463            | 460            | 472            | 886            | 628            |
| 32,434         | 29,588         | 42,325         | 36,225         | 39,905         | 38,554         | 47,985         | 34,906         | 58,691         | 35,046         |
| 656,688        | 668,135        | 781,706        | 767,563        | 736,922        | 737,157        | 726,802        | 762,781        | 771,128        | 775,145        |
| 105,014        | 108,212        | 132,370        | 154,142        | 144,649        | 129,368        | 142,365        | 135,323        | 141,237        | 147,262        |
| 105,580        | 111,957        | 100,150        | 94,150         | 85,827         | 131,381        | 105,347        | 168,515        | 144,164        | 171,414        |
| 1,131,699      | 1,296,591      | 1,587,369      | 1,670,534      | 1,570,788      | 1,655,695      | 1,809,088      | 160,235        | 180,759        | 201,115        |
|                |                |                |                |                |                |                | 2,222,022      | 2,588,620      | 2,812,123      |
| 207,686        | 221,126        | 380,771        | 406,034        | 400,601        | 374,193        | 402,628        | 429,638        | 450,823        | 452,116        |
| 338,291        | 371,954        | 391,672        | 397,639        | 388,922        | 395,431        | 357,067        | 409,209        | 429,353        | 436,354        |
| 468,017        | 763,751        | 362,550        | 387,965        | 388,784        | 366,124        | 405,324        | 398,266        | 431,146        | 368,733        |
| 3,249,047      | 3,787,252      | 4,021,264      | 4,168,439      | 3,973,239      | 4,030,999      | 4,217,076      | 4,947,745      | 5,423,701      | 5,627,681      |
|                |                |                |                |                |                |                |                |                |                |
| 2,622,080      | 2,747,410      | 3,432,624      | 3,548,532      | 3,322,224      | 3,502,731      | 3,689,964      | 3,700,058      | 3,863,415      | 3,863,252      |
| 106,079        | 106,895        | 125,969        | 129,491        | 128,949        | 143,071        | 144,095        | 164,666        | 185,231        | 197,894        |
| 2,321,905      | 2,531,953      | 2,941,456      | 3,022,312      | 2,934,588      | 3,026,270      | 3,136,505      | 3,277,095      | 3,392,809      | 3,430,105      |
| 369,597        | 397,836        | 434,393        | 461,977        | 441,730        | 440,576        | 468,211        | 479,923        | 541,488        | 528,339        |
| 24,380         | 25,601         | 35,977         | 39,523         | 29,411         | 37,565         | 32,490         | 39,579         | 37,379         | 43,682         |
| 5,444,040      | 5,809,695      | 6,970,419      | 7,201,835      | 6,856,903      | 7,150,214      | 7,471,265      | 7,661,321      | 8,020,322      | 8,063,272      |
|                |                |                |                |                |                |                |                |                |                |
| 172,115        | 183,851        | 217,088        | 236,904        | 210,675        | 240,107        | 238,713        | 205,007        | 218,094        | 238,588        |
| 536,143        | 538,723        | 637,108        | 580,979        | 576,943        | 525,944        | 574,243        | 552,691        | 551,910        | 542,838        |
| 164,402        | 101,730        | 145,460        | 145,460        | 243,986        | 160,181        | 282,334        | 231,120        | 161,930        | 286,777        |
| 139,883        | 130,164        | 122,210        | 118,365        | 141,131        | 115,221        | 115,461        | 112,248        | 103,679        | 101,915        |
| 185,654        | 191,129        | 220,123        | 223,968        | 231,839        | 259,268        | 240,626        | 263,349        | 260,501        | 271,245        |
| 114,130        | 125,875        | 195,725        | 226,666        | 137,434        | 137,442        | 146,369        | 128,177        | 147,552        | 136,917        |
| 7,559          | 5,815          | 8,900          | 8,900          | 5,811          | 4,046          | 4,849          | 24,155         | 19,378         | 17,250         |
| 156,876        | 167,678        | 198,778        | 140,414        | 214,866        | 226,429        | 251,315        | 249,991        | 272,212        | 263,893        |
| 1,476,762      | 1,444,965      | 1,745,392      | 1,681,657      | 1,762,685      | 1,668,639      | 1,853,909      | 1,766,738      | 1,735,256      | 1,859,423      |
|                |                |                |                |                |                |                |                |                |                |
| 290,208        | 304,843        | 331,982        | 328,477        | 305,378        | 286,523        | 248,612        | 252,952        | 275,678        | 286,381        |
| 160,945        | 174,892        | 180,979        | 185,311        | 185,779        | 190,958        | 191,149        | 192,006        | 209,996        | 217,021        |
| 341,759        | 344,548        | 402,554        | 319,832        | 273,449        | 268,504        | 298,715        | 325,397        | 351,732        | 299,021        |
| 792,911        | 824,283        | 915,514        | 833,620        | 764,607        | 745,984        | 738,476        | 770,355        | 837,406        | 802,423        |
|                |                |                |                |                |                |                |                |                |                |
| 104,924        | 107,438        | 109,698        | 217,793        | 224,704        | 235,012        | 270,268        | 294,418        | 297,678        | 254,667        |
| 47,112         | 47,900         | 49,947         | 203,171        | 206,833        | 54,966         | 211,049        | 198,604        | 177,315        | 89,514         |
| 199,878        | 212,461        | 218,988        | 219,689        | 229,245        | 228,289        | 178,638        | 193,749        | 206,650        | 192,519        |
| 138,004        | 117,981        | 114,918        | 108,582        | 74,495         | 86,239         | 122,156        | 165,208        | 188,401        | 193,139        |
| 1,171          | 1,033          | 940            | 2,374          | 455            | 447            | 0              | 1,651          | 1,116          | 1,405          |
| 368,154        | 395,088        | 124,312        | 111,103        | 505,970        | 509,587        | 571,143        | 593,550        | 587,540        | 589,862        |
| 111,942        | 118,060        | 509,520        | 540,987        | 140,413        | 124,900        | 154,801        | 171,872        | 187,243        | 151,472        |
|                |                |                |                |                |                |                | 241,765        | 215,696        | 207,910        |
| 971,184        | 999,963        | 1,128,323      | 1,403,699      | 1,382,114      | 1,239,440      | 1,508,056      | 1,860,817      | 1,861,639      | 1,680,488      |
|                |                |                |                |                |                |                |                |                |                |
| 877,347        | 245,619        | 311,364        | 1,039,509      | 976,613        | 914,962        | 881,956        | 1,136,094      | 865,887        | 539,099        |
| 12,811,292     | 13,111,777     | 15,092,276     | 16,328,758     | 15,716,161     | 15,750,238     | 16,670,738     | 18,143,070     | 18,744,211     | 18,572,386     |
|                |                |                |                |                |                |                |                |                |                |
| 12,886,130     | 13,435,356     | 14,674,014     | 15,811,614     | 16,048,524     | 16,566,897     | 17,357,837     | 18,441,851     | 19,141,347     | 19,455,755     |
| 7,919,553      | 7,977,198      | 7,656,829      | 7,820,306      | 8,005,669      | 8,707,273      | 9,754,341      | 10,508,489     | 11,904,067     | 12,385,188     |
| 147,789        | 857,820        | 884,737        | 841,851        | 954,817        | 991,503        | 1,037,978      | 649,421        | 821,480        | 888,153        |
| 20,953,472     | 22,270,374     | 23,215,580     | 24,473,770     | 25,009,010     | 26,265,673     | 28,150,155     | 29,599,760     | 31,866,894     | 32,729,096     |
|                |                |                |                |                |                |                |                |                |                |
| 1,405,261      | 1,314,105      | 1,178,213      | 1,297,869      | 1,329,571      | 1,382,665      | 1,416,852      | 1,811,314      | 1,574,396      | 1,563,910      |
| 93,457         | 93,457         | 85,906         | 82,807         | 73,828         | 72,678         | 71,459         | 69,696         | 65,622         | 62,326         |
| 1,498,718      | 1,407,562      | 1,264,119      | 1,380,676      | 1,403,399      | 1,455,343      | 1,488,311      | 1,881,010      | 1,640,018      | 1,626,237      |

**SUMMARY OF TAX RATES AND PROPERTY VALUATIONS**



Graph 1:  
 This graph illustrates growth in property values, tax levies and the effect of these two factors on the tax rate. Property values have increased by 138%, the tax levy by 190% and the tax rate has increased by 22% over the same period FY 90 – FY 09.

## SUMMARY OF TAX RATES AND PROPERTY VALUATIONS



Graph2:

This graph shows annual percentage changes in the tax rate, tax levy and total property valuation since Fiscal Year 1989.

In Fiscal Years 1980 and 1981 two significant legislative changes occurred. The Court in the "Sudbury Decision" ordered that property valuations be based on full and fair cash values. Therefore, every property, not just those sold during the prior fiscal period, were required to be valued based on current arms-length sales. The effect of this decision was to raise property values in all cities and towns, thereby redistributing the tax burden between individual properties and lowering tax rates.

The second significant change was the passage of the referendum called Proposition 2 ½ which limited the annual increase in property taxes to 2 ½% over the prior year. Throughout most of the 1980s the Town used reserves to balance budgets rather than using its allowable taxing capacity under Proposition 2 ½. By Fiscal Year 1988 the Town was taxing up to its limit and the only significant increase after that period resulted from a Proposition 2 ½ override referendum. For Fiscal Year 1992, voters approved raising taxes by more than \$1 million over the limit.

This graph illustrates the relationship between property values, tax rates and the tax levy. Generally, as long as the levy is stable, values and rates mirror each other; as values increase, rates decrease. If the levy increases and values decrease, the rate increases. If the levy and values increase, the rate will increase or decrease depending on the amount of increase in the other two variables.

Only a levy increase causes taxes to increase. Valuation changes cause the tax burden to be redistributed. The rate results from changes in the other two variables.

### SUMMARY OF TAX RATES AND PROPERTY VALUATIONS

|                               | FY 99<br>Actual | FY 00<br>Actual | FY 01<br>Actual | FY 02<br>Actual | FY 03<br>Actual | FY 04<br>Actual | FY 05<br>Actual | FY 06<br>Actual | FY 07<br>Actual | FY 08<br>Actual | FY 09<br>Actual |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Tax Rate                      | 19.98           | 19.67           | 19.66           | 19.00           | 17.11           | 17.40           | 16.69           | 15.06           | 15.68           | 16.02           | 15.82           |
| Total Valuation               | 1,033,043,900   | 1,116,742,200   | 1,151,342,500   | 1,250,511,300   | 1,448,569,000   | 1,485,946,000   | 1,713,756,900   | 2,027,621,762   | 2,045,921,630   | 2,084,591,660   | 2,204,262,100   |
| Residential Valuation         | 880,405,200     | 963,840,300     | 988,736,000     | 1,078,564,605   | 1,269,406,690   | 1,307,490,907   | 1,536,352,054   | 1,832,502,365   | 1,848,463,295   | 1,886,900,759   | 2,000,917,881   |
| Residential Valuation %       | 85.22%          | 86.31%          | 85.88%          | 86.25%          | 87.63%          | 87.99%          | 89.65%          | 90.38%          | 90.35%          | 90.52%          | 90.77%          |
| Commercial Valuation          | 112,791,900     | 112,818,700     | 121,283,900     | 125,424,195     | 133,142,710     | 131,439,493     | 136,041,446     | 147,780,235     | 147,436,305     | 142,799,941     | 147,637,219     |
| Commercial Valuation %        | 10.92%          | 10.10%          | 10.53%          | 10.03%          | 9.19%           | 8.85%           | 7.94%           | 7.29%           | 7.21%           | 6.85%           | 6.70%           |
| Industrial Valuation          | 2,973,400       | 2,952,900       | 2,994,500       | 3,156,400       | 4,628,100       | 4,029,700       | 4,473,700       | 4,900,800       | 4,811,600       | 4,811,600       | 4,563,700       |
| Industrial Valuation %        | 0.29%           | 0.26%           | 0.26%           | 0.25%           | 0.32%           | 0.27%           | 0.26%           | 0.24%           | 0.24%           | 0.23%           | 0.21%           |
| Personal Property Valuation   | 36,002,100      | 37,130,300      | 38,328,100      | 43,366,100      | 41,391,500      | 42,985,900      | 36,889,700      | 42,438,362      | 45,210,430      | 50,079,360      | 51,143,300      |
| Personal Property Valuation % | 3.49%           | 3.32%           | 3.33%           | 3.47%           | 2.86%           | 2.89%           | 2.15%           | 2.09%           | 2.21%           | 2.40%           | 2.32%           |
| Open Space Valuation          | 871,300         | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| Open Space Valuation %        | 0.08%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           | 0.00%           |
| Tax Levy                      | 20,640,217      | 21,966,319      | 22,635,394      | 23,759,715      | 24,785,016      | 25,855,460      | 28,602,603      | 30,535,984      | 32,080,051      | 33,395,158      | 34,871,426      |
| Total Real Estate Parcels     | 7,137           | 7,196           | 7,197           | 7,089           | 7,091           | 7,160           | 7,181           | 7,446           | 7,611           | 6,777           | 6,717           |
| Total Residential             | 6,061           | 6,128           | 6,138           | 6,018           | 6,052           | 6,083           | 6,257           | 6,691           | 6,235           | 6,175           | 6,161           |
| Total Open Space              | 63              | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| Total Commercial              | 201             | 485             | 489             | 493             | 489             | 527             | 389             | 512             | 512             | 512             | 526             |
| Total Industrial              | 27              | 27              | 27              | 27              | 28              | 28              | 29              | 28              | 29              | 31              | 30              |
| Total Personal Property       | 573             | 556             | 543             | 551             | 569             | 534             | 506             | 755             | 835             | 861             | 283             |
| New Growth (Dollars)          | 359,363         | 456,783         | 498,191         | 512,715         | 527,857         | 519,989         | 732,617         | 962,674         | 636,907         | 560,794         | 545,780         |
| New Growth (Values)           | 17,986,136      | 22,862,000      | 25,327,500      | 26,079,085      | 28,036,975      | 30,390,951      | 42,104,400      | 57,679,736      | 42,291,340      | 35,764,893      | 34,068,640      |