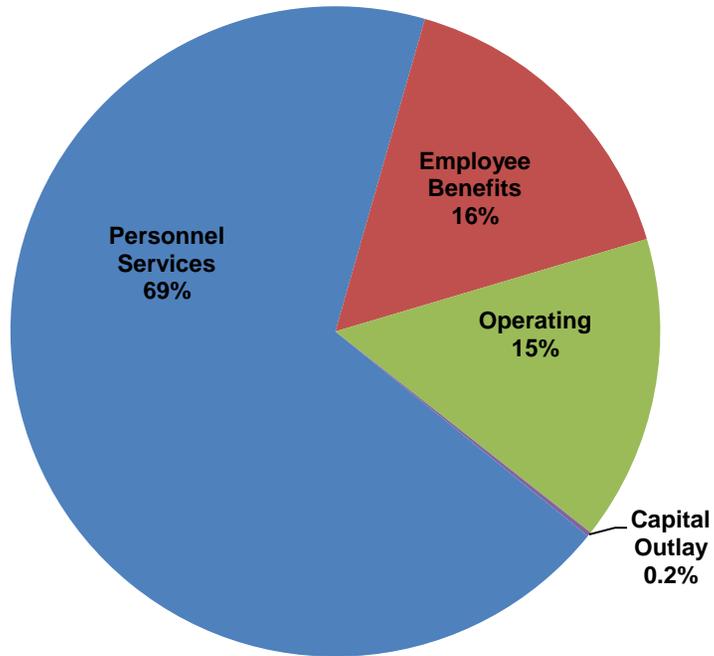
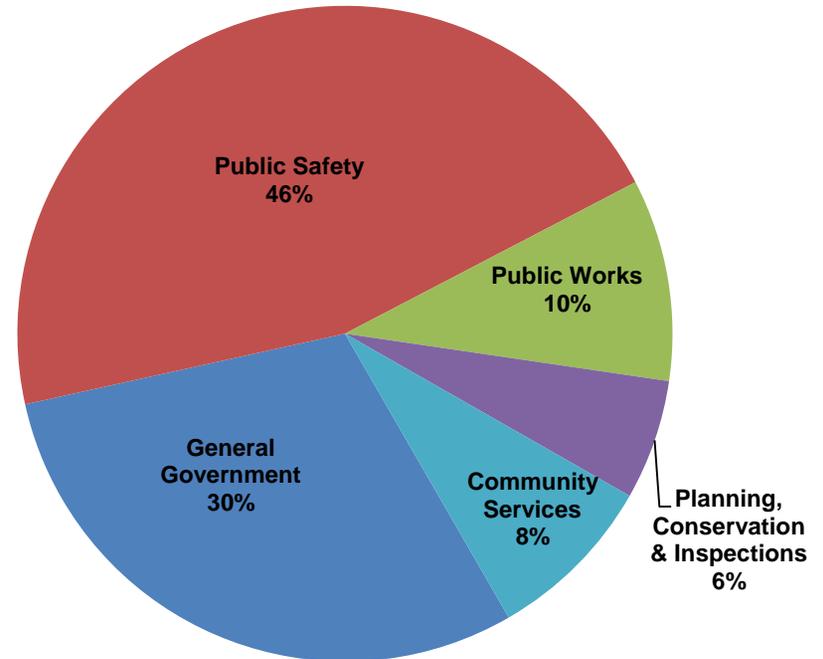


GENERAL FUND EXPENDITURES SUMMARY

**FY 17 Expenditures
By Type**



**FY 17 Expenditures
By Functional Area**



GENERAL GOVERNMENT SUMMARY

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Manager	FY 17 Manager	Change FY 16-17	% Change
Select Board/Town Manager	\$ 249,184	252,261	276,078	355,436	367,511	12,075	3.4%
Town Meeting/Finance Comm	\$ 878	887	822	1,900	3,300	1,400	73.7%
Finance Department	\$ 891,474	905,876	943,390	981,365	985,241	3,876	0.4%
Legal Services	\$ 117,896	135,220	113,401	110,000	110,000	0	0.0%
Human Resources/ Human Rights	\$ 152,208	152,696	149,558	199,859	203,424	3,565	1.8%
Information Technology	\$ 522,338	503,452	481,683	513,738	526,259	12,521	2.4%
Town Clerk's Office	\$ 193,229	195,245	207,670	213,466	206,901	(6,565)	-3.1%
Elections & Registration	\$ 77,443	31,940	50,314	41,325	46,990	5,665	13.7%
Facilities Maintenance	\$ 437,966	502,831	478,542	519,833	530,035	10,202	2.0%
General Services	\$ 301,578	382,187	471,566	418,171	430,692	12,521	3.0%
SUBTOTAL	\$ 2,944,197	3,062,594	3,173,024	3,355,093	3,410,353	55,260	1.6%
Employee Pay/Benefits	\$ 3,670,560	3,189,862	3,089,442	3,128,844	3,540,188	411,344	13.1%
TOTAL APPROPRIATION	\$ 6,614,757	6,252,457	6,262,466	6,483,937	6,950,541	466,604	7.2%
SOURCES OF FUNDS							
Ambulance Receipts	\$ 105,090	105,305	107,523	109,013	108,770	(243)	-0.2%
Departmental Receipts	\$ 225,736	213,542	229,005	218,255	219,955	1,700	0.8%
Penalties and Interest From Taxes	\$ 162,970	249,183	169,983	152,625	172,500	19,875	13.0%
Investment Income	\$ 76,094	53,610	96,608	70,000	83,400	13,400	19.1%
Licenses & Permits	\$ 184,647	195,547	183,367	177,950	177,950	0	0.0%
State Aid-Elections	4,916	0	4,742	0	0	0	0.0%
Hours Reimbursement	\$						
Water Fund	\$ 184,880	101,866	106,822	215,779	215,600	(179)	-0.1%
Sewer Fund	\$ 191,040	102,963	107,919	218,651	214,308	(4,343)	-2.0%
Transportation Fund	\$ 42,681	34,928	35,436	47,632	48,213	581	1.2%
Taxation	\$ 5,448,020	5,214,001	5,188,957	5,274,032	5,709,845	435,813	8.3%
Total	\$ 6,626,074	6,270,945	6,230,362	6,483,937	6,950,541	466,604	7.2%

GENERAL GOVERNMENT SUMMARY

General Government is the second largest function included in the Town's operating budget (Public Safety is the largest). This functional area includes all of the general administrative costs of managing and operating the Town (except Enterprise Funds), including financial operations, employee benefits for all General Fund departments (except retirement benefits), maintenance of public facilities (except police, fire and public works facilities), legal expenses, and insurance costs.

	<u>Percent of General Government</u>			<u>Percent of Total Operating Budget</u>		
	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>
Employee Benefits*	50%	49%	51%	15%	15%	16%
Financial Operations	15%	15%	14%	5%	5%	4%
Maintenance of Public Facilities	8%	8%	7%	3%	2%	2%
Information Technology	8%	8%	8%	2%	2%	2%
Select Board / Town Manager	4%	5%	5%	1%	1%	2%
Elections/Town Clerk	4%	4%	4%	1%	1%	1%
Human Resources/Human Rights	3%	3%	3%	1%	1%	1%
General Services	3%	3%	3%	2%	3%	1%
Insurance	3%	3%	3%	1%	1%	1%
Legal Expenses	2%	2%	2%	1%	2%	1%

*Not including retirement

RECOMMENDED BUDGET:

The Select Board/Town Manager budget increases to fund a new Economic Development Director position and to fund increases in the salaries of Select Board members.

The Town Meeting/Finance Committee budget increases to fund an increase in the Town Moderator stipend.

The Finance department budget increases to meet step increases.

The Human Resources/Human Right budget increases to meet step increases.

In the Employee Benefits budget, current claims projections indicate an ability to keep spending at current levels in FY 17, in contrast with industry trends. This is the direct result of proactive multi-year efforts by the Town to stabilize employee health care costs by eliminating the costly indemnity plan, adding HMO's and the option of purchasing lower cost Canadian prescription drugs, increasing employee contributions, and increasing premiums to appropriate levels to pay claims and restore reserve levels in the Health Claims Trust Fund to required levels. Plan design changes have generated estimated savings in excess of \$3 million since 2006. There is an increase in this department to fund rising workers' compensation costs as well as to create a salary reserve to be used to fund upcoming collective bargaining settlements.

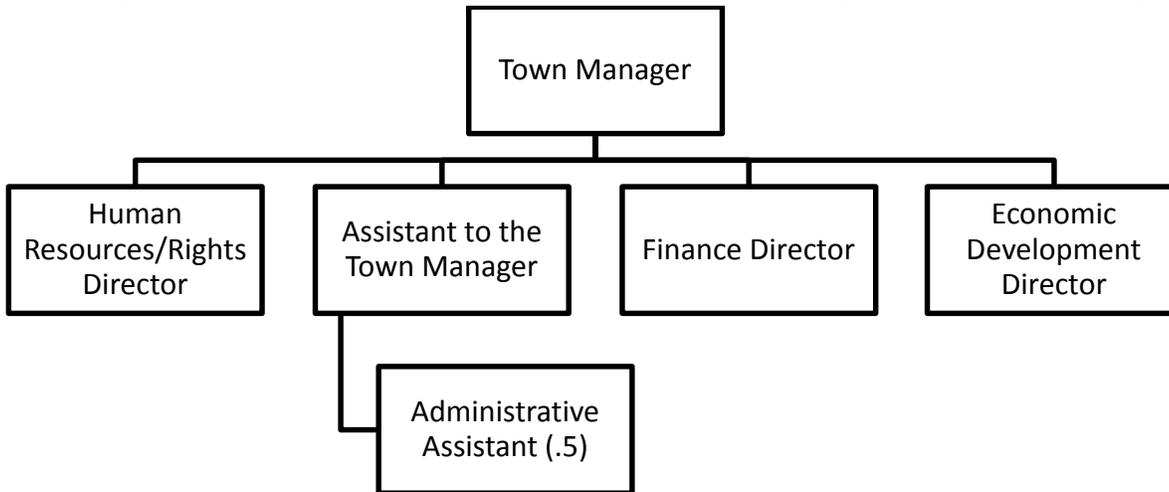
The Information Technology budget increases to adequately fund Town-wide software support contracts.

The Town Clerk's budget decreases due to a retirement and staff turnover.

An increase in Elections budget is due to having three scheduled elections in FY 17, one more than in FY 16.

The Facilities Maintenance budget increases to keep up with the ongoing preventive maintenance needs of our aging buildings.

The General Services budget increases to account for rising property insurance costs.

GENERAL GOVERNMENT**1124: SELECT BOARD/
TOWN MANAGER'S OFFICE****MISSION STATEMENT:**

The Town Manager serves as the chief administrative officer of all Town departments with the exception of Jones Library and the schools, in accordance with the Amherst Town Government Act (ATGA).

The Select Board's role is legislative, regulatory, policy development, and appointive of various committees, as outlined in the ATGA, by bylaw, by town meeting action, and by acts of the General Court.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:**Accomplishments**

- Recruited and hired Amherst's first Economic Development Director, who began work in January, 2016.
- Worked collaboratively with Select Board, Planning Board, and Town Meeting to develop legislation which will provide local property tax incentives to developers/owners of new housing to increase the stock of affordable units in Amherst.
- Worked with Chancellor Subbaswamy to create and appoint members to the University/Town of Amherst Collaborative (UTAC), a direct result of the Town Gown Steering Committee. UTAC includes a steering committee and three subcommittees: Economic Development, Housing, and Culture Arts and Living. UTAC will act as an advisory committee to the Town Manager and Chancellor, providing leadership and ideas in the three focus areas.
- Finalized new 3.5 year Strategic Partnership Agreement with UMass.
- Negotiated and signed Power Purchase Agreements (PPA's) for development of solar arrays at the Old and New landfills.
- Partnered with the Hilltown Community Health Center to secure a \$1,000,000 federal grant to fund capital improvements for the lower level of the Bangs Community Center, which is to be named the John P. Musante Health Center.
- Signed Memorandum of Understanding (MOU) with Springfield, Holyoke, Northampton, UMass, and the Pioneer Valley Planning Commission (PVPC) to explore feasibility of a regional Bike Share System.
- Completed first comprehensive Building Assessment Report for all town-owned buildings.
- Continued close collaboration with Amherst BID and Five Colleges, Inc. to explore feasibility of bringing super high speed internet to downtown.
- Worked with staff and Town Manager appointed Transportation Plan Task Force to complete a Transportation Plan for Amherst.
- Strong budgetary performance and management of the Town's financial planning and budget was recognized by Standard and Poor's reaffirmation of the Town's bond rating to AA+ with a Stable Outlook. All operating and capital budget items were adopted as recommended at the Annual Town Meeting, providing services in a fiscally sustainable manner and financing capital to minimize property tax burden.
- Continued to serve on the Board of Directors for the Amherst Business Improvement District (BID) and implement creative marketing, beautification, transportation, and special events to promote the downtown as a great place to live, work, and play.

GENERAL GOVERNMENT**1124: SELECT BOARD/
TOWN MANAGER'S OFFICE****LONG RANGE OBJECTIVES:**

- To seek the appropriate balance between economic development initiatives, affordable housing, and preservation of the Town character and continue to be a regional leader in renewable energy and energy conservation.
- To address long-term capital needs and minimize the burden to the tax base by developing innovative and creative funding mechanisms.

FY 17 OBJECTIVES:

- To support the Select Board during the hiring process for a new Town Manager.
- To continue to seek new revenues, fashion efficiencies in structure and service delivery, and pursue increased economic development.
- To continue to strengthen relationships with UMass and Amherst and Hampshire Colleges.
- To proceed with the work of the University/Town of Amherst Collaborative (UTAC).
- To develop creative proposals for upgrade of infrastructure/parking in concert with recommendations of the Transportation Task Force and Downtown Parking Plan.
- To work collaboratively with Select Board, Finance Committee, and Joint Capital Planning Committee to review and develop plans for large capital projects (e.g. new fire station, DPW facility, Jones Library renovation, and elementary schools) and to develop a strategy to finance these projects and present them to the public and Town Meeting.
- To continue North Amherst Center redevelopment to include traffic and pedestrian improvements.
- To pursue additional Green Community grants to enhance energy efficiency and renewable energy initiatives.
- To continue to support the creation of additional housing that is safe, decent, and affordable for individuals and families.
- To continue to advocate for enhanced state aid and Chapter 90 road improvement funds by working with state legislators on a long term plan in support of roads, bridges, and public transportation.

SERVICE LEVELS:

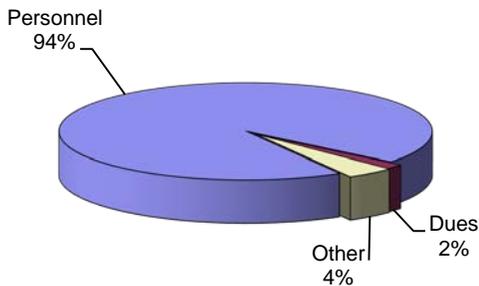
	FY 11	FY 12	FY 13	FY 14	FY 15
	Actual	Actual	Actual	Actual	Actual
<u>SELECT BOARD</u>					
Special & Regular Meetings	45	40	38	38	32
Town Meetings	10	10	12	13	11
Business Licenses	274	423	525	688	359
Town Meeting Warrant Preparations	2	2	2	4	3
Committee Appointments	176	76	70	54	95
Town Way Reservations		12	8	12	12
Kendrick & Sweetser Park Reservations		10	11	14	13
Liaison Assignments	33	35	35	32	37
<u>TOWN MANAGER'S OFFICE</u>					
Collective Bargaining Agreements/Amendments	2	3	4	4	5
Committee Appointments	23	88	81	82	95
Committees Staffed	5	5	5	5	5
Rental License Agreements				5	5

GENERAL GOVERNMENT

1124: SELECT BOARD/
TOWN MANAGER'S OFFICE

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 234,677	239,145	248,369	284,136	346,211	62,075	21.8%
Operating Expenses	\$ 14,507	13,041	27,354	21,300	21,300	0	0.0%
Capital Outlay	\$ 0	75	355	0		0	0.0%
TOTAL APPROPRIATION	\$ 249,184	252,261	276,078	305,436	367,511	62,075	20.3%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 78,708	87,351	92,290	101,533	87,254	(14,279)	-14.1%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 327,892	339,612	368,368	406,969	454,765	47,796	11.7%
SOURCES OF FUNDS							
Licenses & Permits	\$ 176,907	187,467	176,647	173,450	173,450	0	0.0%
Water Fund	\$ 20,493	22,361	22,361	27,263	30,799	3,536	13.0%
Sewer Fund	\$ 21,789	22,822	22,822	26,291	30,298	4,007	15.2%
Transportation Fund	\$ 4,731	5,394	5,394	6,444	7,215	771	12.0%
Department Receipts	\$ 4,492	4,213	4,471	2,500	2,500	0	0.0%
Taxation	\$ 20,772	10,004	44,383	69,488	123,249	53,761	77.4%
TOTAL RESOURCES	\$ 249,184	252,261	276,078	305,436	367,511	62,075	20.3%
POSITIONS							
Full Time	2.50	2.50	2.50	3.50	3.50	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	2.50	2.50	2.50	3.50	3.50	0.00	

MAJOR COMPONENTS:



Personnel Services include \$8,000 for the Select Board, \$20 for Elector of the Oliver Smith Will, and salaries for the Town Manager, Assistant to the Town Manager, Economic Development Director, and one administrative assistant who is shared 50/50 with Human Resources/Human Rights Department.

Advertising covers publication of legal advertisements for license hearings, regulation changes, etc.

General shared supplies are purchased for all of the offices located on the mezzanine including Human Resources, Finance Director, Health Trust, and Town Manager's office.

Dues, \$5,900, for the Town's membership in the Massachusetts Municipal Association (MMA) and the Town Manager's membership in Massachusetts Municipal Management Association, International City/County Management Association (ICMA), Mass. Government Finance Officers, and Small Town Administrators of Massachusetts.

Other includes \$11,200 for Special Activities.

SIGNIFICANT BUDGET CHANGES:

Personnel Services increase for the addition of the Economic Development Director and for increases to the salaries for the Select Board.
Expenses budgets are level funded.

GENERAL GOVERNMENT

**1131: TOWN MEETING/
FINANCE COMMITTEE**

MISSION STATEMENT: To consider and make recommendations to Town Meeting on matters having financial implications for the Town and to review and make allocations from the Reserve Fund for extraordinary and unforeseen expenses during the fiscal year.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Town Meeting approved a bylaw change to allow the use of electronic voting devices.

LONG RANGE OBJECTIVES:

- To cooperate with the Select Board, School Committee, and Jones Library Trustees in adopting and implementing financial policies that support the long range financial stability of the Town.

FY 17 OBJECTIVES:

- To provide spending recommendations to Town Meeting consistent with the Finance Committee's financial policies and budget guidelines and to advise Town Meeting on all other matters that have financial implications to the Town.
- To fund expenses of the Town Meeting Coordinating Committee.

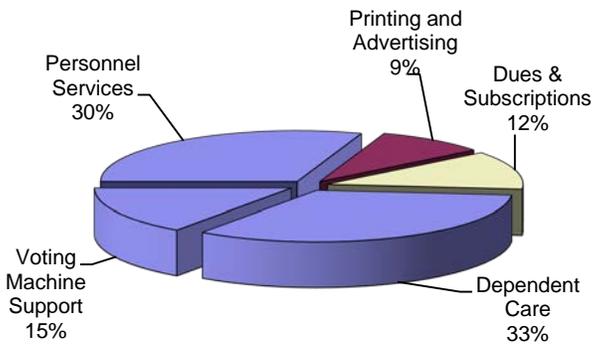
SERVICE LEVELS:	<u>FY 11</u> <u>Actual</u>	<u>FY 12</u> <u>Actual</u>	<u>FY 13</u> <u>Actual</u>	<u>FY 14</u> <u>Actual</u>	<u>FY 15</u> <u>Actual</u>
Finance Committee:					
Number of Meetings	37	21	20	23	19
Number of Transfers	1	1	1	1	1
Moderator:					
Committee Appointments	3	6	3	2	2
Committees Supported	2	2	2	2	2
Town Meeting:					
Dependent Care Stipend Recipients			3	2	1

GENERAL GOVERNMENT

**1131: TOWN MEETING/
FINANCE COMMITTEE**

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 100	100	100	100	1,000	900	900.0%
Operating Expenses	\$ 778	787	722	1,800	2,300	500	27.8%
Reserve Fund Transfers	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 878	887	822	1,900	3,300	1,400	73.7%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 0	0	0	0	0	0	0.0%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 878	887	822	1,900	3,300	1,400	0.0%
SOURCES OF FUNDS							
Taxation	\$ 878	887	822	1,900	3,300	1,400	73.7%
TOTAL RESOURCES	\$ 878	887	822	1,900	3,300	1,400	0.0%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Personnel Services, \$1,000 for the Town Moderator Stipend.

Dues and Subscriptions, \$400, include funds for membership in the Association of Town Finance Committees and the Massachusetts Moderators Association.

Printing & Advertising, \$300 for Town Meeting Coordinating Committee.

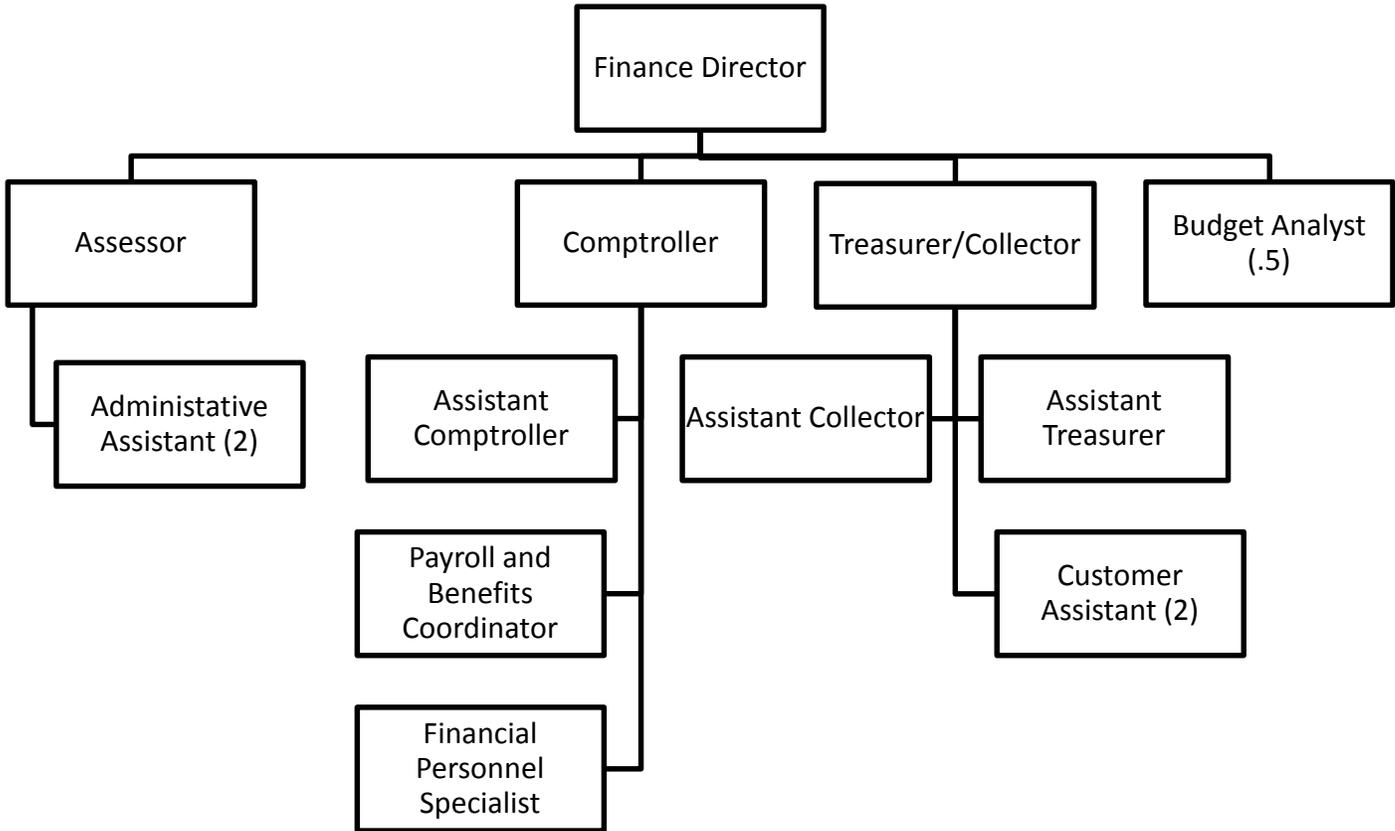
Dependent Care includes \$1,000 for Town Meeting Child Care/Dependent allowance.

SIGNIFICANT BUDGET CHANGES:

The Town Moderator Stipend increase by \$900.
Expenses increase by \$500 to cover the cost of the software that supports the Town Meeting electronic voting devices.

GENERAL GOVERNMENT

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



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

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

ACCOUNTING: through maintenance of appropriate records and financial reports and through monitoring of all financial activity for accountability and legal compliance. To ensure that purchasing procedures are in accordance with appropriate legal requirements. To manage the centralized purchasing of services, supplies, equipment, contracts for maintenance of office equipment, and general liability insurance in order to maximize savings and efficiencies from such purchasing. To ensure all employees payroll and benefit records are up to date and accurate.

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

COLLECTION: through timely, accurate billing and collection of revenue. To provide courteous, comprehensive service to citizens seeking information or assistance. To provide a central point of services across traditional departmental functions.

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

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146 FINANCE DEPARTMENT

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Issued bonds for the acquisition of affordable housing restrictions in the Rolling Green complex and the renovation of the East Street School building as approved for borrowing at 2014 Annual Town Meeting. The total interest cost of 1.43% on our 2015 bond issue, very low borrowing costs for these projects.
- Renewed the Town's bond rating at AA+ (Standard & Poor's) in February 2015.
- 10-Year Financial Trend Monitoring Report presented October 2015.
- Working with Human Resources and the Health Trust Fund Administrator, monitored health insurance claims and revenue to maintain a healthy Health Insurance Trust Fund balance. Recommended an increase in the PPO rate and a reduction in the HMO rate to reflect actual claims costs and encourage employees to opt for the HMO plan. Maintained health insurance rates with zero appropriation increases for five years.
- Funded the Other Post-Employment Benefits (OPEB) account for retiree health insurance liabilities to a total of \$2.5 million over four years.
- Prepared recommendations for Town Meeting to vote transfers of Free Cash in excess of 5% of Budgeted Revenues to the Stabilization Fund, in accordance with Town Financial Policies. Over four years, transfers have totaled over \$4.7 million and the Stabilization Fund has grown to over \$6.3 million. Total Reserves are now 13.8% of FY 16 General Fund Budgeted Revenue.
- Worked with LSSE to develop a new fee subsidy program and take other measures to implement the Town Meeting vote to increase funding for social services and participation in LSSE programs.
- All State and Federal reporting requirements were filed in a timely and accurate manner. Annual independent financial audits have been consistently clean with no significant findings.
- Continued to check and balance all the Town's critical financial functions (cash, receivables, banking, etc.) within 25 days of each month end close. This assures accurate and timely reporting to assist Town and School Officials.
- Collaborated with Human Resources and Information Technology to implement the new Federal reporting standards for the Affordable Care Act (ACA) into our software module Munis for 2015 year end reporting to the IRS.
- Collaborated with Human Resources and Information Technology to implement the new part-time employee sick and personal leave tables in the Munis payroll system to implement new sick and personal leave policy for part-time employees.
- Annual tax collections consistently in excess of 98% by fiscal year end.
- Completed 55% of a six year review of property, which is the "measuring and listing" of all property, in Amherst in order to provide clear and accurate records of property valuations.
- Received Town Meeting approval for an article allowing the Town to enter into Payment in Lieu of Taxes (PILOT) agreements for solar facilities.
- Successfully implemented a PILOT agreement for Hampshire College Solar Array.
- Through use of investment policy, delivered Stabilization Account earnings rate of 2%, compared to banking options available for the General Fund, which returned approximately 0.65%.
- In compliance with a major revision to all medical billing across the country, updated our ambulance billing detail to ICD-10, a revised process for describing medical procedures to insurance companies.
- Successfully applied for additional funding for the Town through the Executive Office of Health and Human Services Certified Public Expenditure program for ambulance service providers. This program requires extensive reporting of costs related to ambulance staffing, vehicles, and equipment, as well as, detailed breakdown of payment information by Medicaid, Medicare, and other patient insurers. Participation secured a \$54,000 payment to the Ambulance Fund in FY 15. The application for FY 16 has also been completed and submitted.

LONG RANGE OBJECTIVES:

- Through training, discussions, and decentralization of routine data input and retrieval activities, enhance all departments' understanding and use of the Town's financial software.
- To expand internal audit and analysis capacities within the Finance Department and operational departments to enhance internal controls.
- To use the Benefits Administration module in Munis for health insurance, including all Town and School employees and Retirees and their dependents to provide accurate on demand cost projections.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146
FINANCE DEPARTMENT**FY 17 OBJECTIVES:****FINANCE DIRECTOR:**

- To refine a long range strategic financial plan for the Town in collaboration with citizens and community leaders.
- To expand the Town's comprehensive set of financial management policy guidelines developed in 2008, by creating a policy for appropriate enterprise fund reserves and a new capital fund reserve levels.
- To increase community access to budget and financial information via the Town's website and other media.
- To develop further recommendations for an OPEB trust fund funding schedule.

ACCOUNTING:

- To continue to collaborate with Human Resources to improve payroll and benefit functions to better support and assist all Town departments.
- To continue to develop new and update existing financial policies and procedures for all Town departments.
- To continue to implement enhancements to the Munis financial management software for employee self-service, personnel action entry, and paperless electronic record keeping.
- To continue to organize training for departments on processing of payroll, purchasing, accounts payable, and other programs in our financial software (Munis) as new upgrades and program changes are implemented.

ASSESSING:

- To continue a Measure and List Program to review all residential parcels once in every six year cycle begun in FY 11, with the dual goals of more equitably assessing all parcels and updating property card information.

COLLECTION:

- To maintain current strong collection performance, 98%, in real estate tax.

TREASURY:

- To expand use of Electronic Funds Transfer (EFT) ability within vendor and employee community to reduce our payments by check and the corresponding fraud risk.
- To expand the use of safe certificates of deposits to increase interest earnings, compatible with Investment Policy and cash flow needs.

SERVICE LEVELS:

	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual
FINANCE DIRECTOR:					
Committees Staffed	4	4	4	4	4
Budgets Processed	1	1	1	1	1
ACCOUNTING:					
Committees Staffed	1	1	1	1	2
Grants Maintained/Monitored	35	33	29	39	42
Funds Maintained	401	407	415	417	422
Vouchers Checked	18,443	18,452	19,180	18,360	18,933
Warrant Checks	9,121	9,561	9,466	8,511	8,369
EFT's processed				59	412
Purchase Orders Encumbered/Controlled	2,258	2,056	2,075	2,170	2,367
Payroll Checks (paper)	4,868	4,685	4,418	3,698	3,214
Direct Payroll Deposits	14,347	14,624	15,079	15,928	16,215
W-2's Processed	1,175	1,155	1,233	1,176	1,235
Personnel Action Forms Processed	1,013	1,055	508	380	325
Insurance Claims Processed (Property/Auto)	229	64	88	82	32
Contracts Processed/Maintained/Monitored	136	138	108	128	102
Bids and Proposals Reviewed/Monitored	47	41	45	41	37
ASSESSING:					
Amherst					
Boards Staffed	1	1	1	1	1
Real Estate Property Assessments	7,315	7,320	7,325	7,325	7,329
Site Reviews	725	1,170	630	475	645

Service levels continued on next page.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146
FINANCE DEPARTMENT

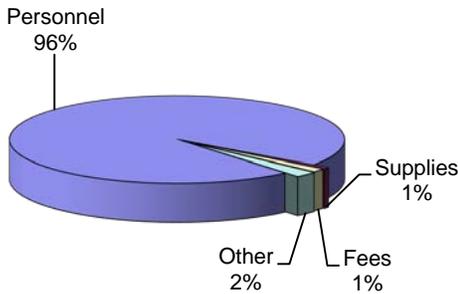
SERVICE LEVELS:	FY 11	FY 12	FY 13	FY 14	FY 15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
ASSESSING:					
Amherst					
Personal Property Assessments	266	266	264	270	271
Abatement Application Reviews					
Real Estate/Personal Property	55	77	43	34	87
Motor Vehicle Excise	2,819	2,655	1,954	2,802	2,302
Appeals Granted Real/PP	34	57	30	24	61
Tax Dollars Abated	\$43,000	\$81,388	\$74,533	\$52,659	\$124,302
Tax Abated as % of Levy	0.1%	0.2%	0.2%	0.1%	0.2%
Tax Exemptions	\$131,016	\$115,971	\$109,148	\$104,946	\$142,636
Exemptions as % of Levy	0.3%	0.3%	0.3%	0.2%	0.2%
Abutters Lists Prepared	64	72	90	115	116
Chapter Land Applications	186	187	187	142	181
Personal Exemptions Processed	110	114	105	102	102
Senior Tax Work-Off Participants		30	30	30	30
Real Estate Exemptions Processed	519	521	522	522	521
Pelham (FY 13 and Forward)					
Boards Staffed			1	1	1
Real Estate Property Assessments			738	740	743
Recertification Review			0	0	1
Site Reviews			30	20	21
Personal Property Assessments			20	20	20
Abatement Application Reviews					
Real Estate/Personal Property			4	3	14
Abutters Lists Prepared			2	14	34
Chapter Land Applications			33	14	14
Personal Exemptions Processed			12	15	21
Real Estate Exemptions Processed			94	93	95
COLLECTION:					
Motor Vehicle Excise Collection rate	92.4%	95.9%	93.2%	95%	95%
Real Estate / Personal Property					
Tax Collection Rate	98.5%	98.6%	98.1%	98%	98%
Water/Sewer Collection Rate	94%	90.0%	87.8%	90%	90%
Parking Tickets Collection Rate	75.0%	73.0%	75.0%	69%	68%
Ambulance Bills Collection Rate (one year)	71.2%	64.1%	64.8%	67%	60%
Ambulance Bills Collection Rate (ongoing)	99.1%	98.5%	96.2%	92%	60%
Parking Ticket Appeals/Hearings	1,318	1,248	1,211	1,252	1,233
Parking Permits Issued	600	700	728	740	731
Municipal Lien Certificates Issued	551	648	639	444	489
Tax Liens Processed and Recorded	24	25	12	28	20
Central Service Counter Transactions	38,067	30,873	29,244	28,129	26,455
Payments Processed (other than counter)					
Mail	56,425	50,489	47,700	46,657	46,126
Online from Anywhere Self Service	9,836	10,415	12,295	13,229	15,770
Payments Processed by File	5,630	9,289	15,850	10,737	11,916
TREASURY:					
Tax Liens Redeemed	15	32	18	8	19
Taxes in Bankruptcy Redeemed	3	0	1	0	0
Direct Debit Payment Accounts	497	497	564	568	586
Bank Account Reconciliations	675	638	651	672	708
Electronic Bank Transmissions (batches)	840	871	898	854	619
Check/ACH Reversals	197	213	220	280	200
Tailings (checks not cashed)	135	70	36	75	122
Debt Issues (temporary & permanent)	3	1	1	1	2
Deferred Tax Liens Redeemed	1	0	1	1	2
% of Funds Invested	99%	99%	99%	99%	99%
Bond Rating (Standard & Poor's)	AA	AA	AA	AA+	AA+

GENERAL GOVERNMENT

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

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 840,698	872,015	905,155	941,850	945,726	3,876	0.4%
Operating Expenses	\$ 50,221	38,482	38,236	38,995	38,995	0	0.0%
Capital Outlay	\$ 554	154	0	520	520	0	0.0%
TOTAL APPROPRIATION	\$ 891,473	910,650	943,391	981,365	985,241	3,876	0.4%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 340,948	344,083	355,017	363,006	360,644	(2,362)	-0.7%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 1,232,421	1,254,733	1,298,408	1,344,371	1,345,885	1,514	0.1%
SOURCES OF FUNDS							
Ambulance Receipts	\$ 68,601	68,601	68,601	70,934	71,685	751	1.1%
Assessing Services	\$ 13,300	20,000	20,000	20,000	20,000	0	0.0%
Municipal Lien Fee	\$ 16,075	11,050	12,200	15,000	15,000	0	0.0%
Sale of Abutters List	\$ 1,925	2,650	2,850	1,500	1,500	0	0.0%
Collector's Fees	\$ 53,088	54,247	53,093	50,500	50,500	0	0.0%
Interest from Taxes	\$ 162,970	249,183	169,983	172,500	172,500	0	0.0%
Investment Income	\$ 76,094	53,610	96,608	83,400	83,400	0	0.0%
Water Fund	\$ 107,418	22,361	22,361	125,586	124,893	(693)	-0.6%
Sewer Fund	\$ 111,535	22,822	22,822	129,442	124,357	(5,085)	-3.9%
Transportation Fund	\$ 13,955	5,394	5,394	15,438	16,106	668	4.3%
Other Dept Receipt	\$ 10,440	10,040	9,940	11,000	11,000	0	0.0%
Taxation	\$ 256,072	390,692	459,539	286,065	294,300	8,235	2.9%
TOTAL RESOURCES	\$ 891,473	910,650	943,391	981,365	985,241	3,876	0.4%
POSITIONS							
Full Time	13.00	13.00	13.00	13.00	13.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	13.00	13.00	13.00	13.00	13.00	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for a Finance Director, Comptroller, Principal Assessor, Collector/Treasurer, 8.50 full time financial clerks, and 1 financial clerk shared with another budget.

Supplies, \$5,900, primarily include tax bills and other specialized assessing, billing, collection, and accounting forms.

Fees include \$8,000 for banking fees, and \$4,600 for dues and subscriptions, bonds, and Registry fees.

Other expenses include \$8,400 for training.

SIGNIFICANT BUDGET CHANGES:

Salary changes reflect steps increases.
Expenses and capital are level funded.

GENERAL GOVERNMENT**1151: LEGAL SERVICES**

MISSION STATEMENT: To provide a variety of legal services to the Town Manager and as authorized by the Town Manager that, to the extent possible, a) ensures that the actions of the Town are legally appropriate and b) seeks the efficient resolution of legal disputes in the long-term best interest of the Town.

LONG RANGE OBJECTIVES:

- To assist in the revision of Town bylaws and regulations in accordance with current federal and state statutes and regulations.
- To provide written and electronic legal resources to enable Town officials to find some answers to legal questions without need for advice from Town Counsel.

FY 17 OBJECTIVES:

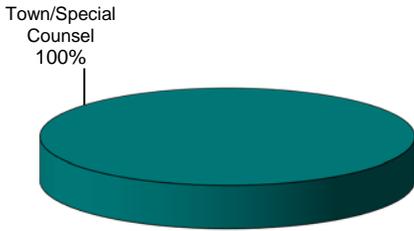
- To develop measures to control the costs of at least some legal issues or categories of issues.

GENERAL GOVERNMENT

1151: LEGAL SERVICES

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 0	0	0	0	0	0	0.0%
Operating Expenses	\$ 117,896	135,220	113,401	110,000	110,000	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 117,896	135,220	113,401	110,000	110,000	0	0.0%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 0	0	0	0	0	0	0.0%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 117,896	135,220	113,401	110,000	110,000	0	0.0%
SOURCES OF FUNDS							
Taxation	\$ 117,896	135,220	113,401	110,000	110,000	0	0.0%
TOTAL RESOURCES	\$ 117,896	135,220	113,401	110,000	110,000	0	0.0%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



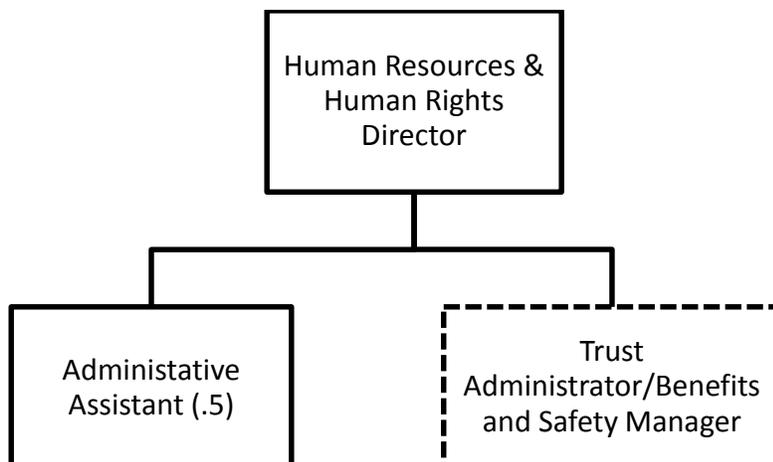
Town/Special Counsel provides funding for legal services on a contract basis.

SIGNIFICANT BUDGET CHANGES:

None.

GENERAL GOVERNMENT

1152: HUMAN RESOURCES/HUMAN RIGHTS



MISSION STATEMENT: To assist Town officials to fairly, consistently, and lawfully create and administer policies and practices that attract, develop, and retain a motivated, diverse, and high performing workforce. To administer the Personnel and Human Rights bylaws and policies, maintain employee compensation plans and labor contracts, manage recruitment, receive, investigate and attempt to resolve complaints, coordinate orientation, professional development, and employee recognition activities, manage workers' compensation and unemployment claims, and design and administer employee benefit programs. Human Resources emphasizes customer service based consultation and collaboration to support the achievement of Town goals. Staff supports the Personnel Board, Human Rights Commission (HRC), and Insurance Advisory Committees, and strives to ensure that all citizens are afforded equal protection under the law.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Provided a full range of employment services to an ongoing average of 274 regular Town employees, 100 part-time or seasonal staff, 102 elections workers, and 250 retirees.
- Under leadership of the Personnel Board, developed and implemented a model sick and personal leave benefit for part time municipal and library workers and updated an 8 year old part time wage schedule to address new minimum wage law.
- Supported Town Manager's initiative to focus leadership for Town community services through a Community Services Director position to oversee public health, elder, and veterans' services. Also assisted in the transition of municipal health inspections function into the Inspections Services Department and Information Technology into the Finance Department.
- Supported Town Manager's implementation of his long term staffing plan goals to increase police patrol staffing, hire the Town's first Economic Development Director, and recruit an experienced analyst to address Department of Public Works customer service response needs.
- With a goal to attract more town employment applications from traditionally under represented populations, participated in Holyoke Community College and UMass Center for Multicultural Advancement career fairs and workshops and utilized popular social media job sites like Facebook, Craigslist, Indeed.com, and JobsInTheValley.com.
- Provided in-service trainings on Employee Self Service, new hire orientation and HR processes, and retirement planning.
- Facilitated and supported Human Rights Commission activities including Human Rights Day, a Facebook page, Amherst Together, Black History Month, Armenian Genocide observance, Puerto Rican Flag Raising, and the annual Human Rights Heroes Picnic.
- Received and processed 650 employment applications, 85% of which were submitted electronically via the Town website, resulting in the recruitment, selection, and orientation of 26 new benefited regular hires and 235 seasonal and election staff.
- Sponsored 8 municipal/school staff participants in the UMass Supervisory Leadership Development Program. This supports an internal succession planning pipeline of future Town leaders across all departments.
- The Amherst Together initiative presented the results of its Perceptions report, in collaboration with the UMass Department of Landscape Architecture and Regional Planning, to engage our culturally and socially diverse community in a dialogue about values, identity and perceived quality of life.

Challenges

- Engage in negotiations to settle collective bargaining agreements with 6 represented union groups with terms that are competitive, affordable, and represent sound labor relations policy.
- Achieve greater Town workforce diversity by increasing recruiting outreach and advertising.
- To assist the Select Board to recruit and hire an Interim Town Manager and a Town Manager.

• GENERAL GOVERNMENT 1152: HUMAN RESOURCES/HUMAN RIGHTS

LONG RANGE OBJECTIVES:

- To attain a municipal workforce that reflects the diversity of the Amherst community.
- To develop employee programs that invest in our human capital and build internal capacity for succession planning, innovation, outstanding customer service, and attainment of Town objectives.
- To maintain a compensation strategy that is realized through articulated human resources planning, settled collective bargaining contracts, progressive management of benefits, and sound wage and classification systems.
- To increase dialogue among and raise awareness of area human rights organizations, events, and activities.

FY 17 OBJECTIVES:

- To provide HR counsel to the Town Manager, department heads, and staff that supports fully functional and trained departments and a positive workplace culture emphasizing civility, high morale, and innovation.
- To collaborate with the Personnel Board and Town staff to continue periodic evaluation and updating of Town human resources policies and the Personnel Procedures Manual.
- To expand network of low/no cost professional development programs in collaboration with area colleges, businesses, and organizations.
- To market available Town jobs and the Town as an employer through social media to attract candidates who might otherwise not think of the Town or government as a potential employer.
- Ongoing review and refinement of the Town Manager's Staffing Analysis based on assessments of operational needs with input from Department Heads.

SERVICE LEVELS:

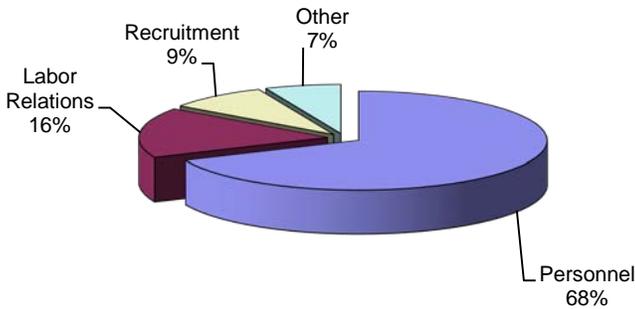
	<u>FY 11</u> <u>Actual</u>	<u>FY 12</u> <u>Actual</u>	<u>FY 13</u> <u>Actual</u>	<u>FY 14</u> <u>Actual</u>	<u>FY 15</u> <u>Actual</u>
Human Resources/Human Rights					
Recruitments and Fully Benefited Hires	14	23	15	17	26
Personnel Board/Insurance Advisory Comm/ Human Rights Commissions Meetings	10	19	24	31	24
Collective Bargaining Meetings	28	28	45	29	15
Grievances Resolved	2	4	2	2	2
Human Rights Complaints	7	1	5	6	5
Staff Development/Training Sessions	1	2	22	30	22

GENERAL GOVERNMENT

1152: HUMAN RESOURCES/HUMAN RIGHTS

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 112,156	106,014	112,161	138,069	141,634	3,565	2.6%
Operating Expenses	\$ 40,052	46,683	37,397	61,790	61,790	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 152,208	152,696	149,558	199,859	203,424	3,565	1.8%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 55,204	54,618	57,847	60,254	57,665	(2,589)	-4.3%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 207,412	207,314	207,405	260,113	261,089	976	0.4%
SOURCES OF FUNDS							
Water Fund	\$ 13,689	13,495	13,495	16,923	16,838	(85)	-0.5%
Sewer Fund	\$ 14,436	13,670	13,670	16,911	16,583	(328)	-1.9%
Transportation Fund	\$ 2,962	2,954	2,954	3,580	3,946	366	10.2%
Taxation	\$ 121,121	122,577	119,439	162,445	166,057	3,612	2.2%
TOTAL RESOURCES	\$ 152,208	152,696	149,558	199,859	203,424	3,565	1.8%
POSITIONS							
Full Time	1.50	1.50	1.50	1.83	1.83	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	1.50	1.50	1.50	1.83	1.83	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for a Human Resources/Human Rights Director, an administrative assistant shared 50/50 with Town Manager/Select Board and 1/3 of the Amherst Together Coordinator shared with the Elementary and Regional Schools.

Recruitment, \$14,100, provides the funding for newspaper and web advertisements, career fair registrations, exams and background checks as needed.

Labor Relations, \$37,000, provides the funding for contract negotiations.

Other expenses includes funds for training, conferences, and

other expenses of the Human Rights Commission.

SIGNIFICANT BUDGET CHANGES:

Salary changes reflect step increases.

GENERAL GOVERNMENT

1154: EMPLOYEE BENEFITS

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

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Health insurance is the major portion of this budget. The ongoing challenge is to contain costs while still providing a high level of health care benefits to employees and retirees. The Towns of Amherst and Pelham and the Amherst Pelham Regional School District provide health insurance through the Amherst Pelham Health Claims Trust (APHCT), a self-insured Joint Purchase Arrangement (JPA) pursuant to M.G.L. Chapter 32B. The APHCT works collaboratively with an employee Insurance Advisory Committee (IAC) comprised of representatives from bargaining units, nonunion employees, and retirees. A cooperative arrangement between the three employers and the IAC has been very successful in implementing cost effective plan changes.
- With the collaboration of the Insurance Advisory Committee, the Trust introduced a menu of employee paid voluntary benefit programs including term life insurance, critical illness insurance, accident insurance and disability insurance, resulting in 35 new enrollments.
- The Trust's fund balance is over \$6 million due to solid financial management and control of claims and health care costs and is able to remain healthy even when experiencing several individual large claims as it did in in FY 15.
- Reinforcing the decision to leave the state GIC, the return of the retired teachers to the APHCT resulted in FY15 savings to the employers of \$447,694 and also provided 97% of retirees with premium cost savings. The APHCT continues to enroll eligible retirees in Medicare Parts A and B. The transition of members to the Medicare plans continues to be a cost savings to both the retiree and the employers.
- The control of health insurance costs plus the Trust Administrator working to secure Medicare Part D reimbursement payments has enabled the Town to transfer a combined \$2,487,570 to the Other Post-Employment Benefits (OPEB) Trust Fund since FY 13.
- The Trust offers preventative care and wellness benefits for its members through the AmFit initiative, including walking, stretching, Weight Watchers, fitness discounts and healthy eating programs.
- The Federal Affordable Care Act imposed new fees on the Trust to support federal health exchanges and research fees. Through research of regulations, the Trust Administrator was able to reduce fee expenses by \$74,400 in FY 15.
- Workers Comp, Unemployment Insurance, and the Employee Assistance Program remain effectively managed with no major changes.

LONG RANGE OBJECTIVES:

- To provide employees and retirees with an annual statement of the value of benefits and to continue to work within the guidelines of the Municipal Health Reform Act to provide competitive yet affordable benefits.
- To maintain a competitive menu of employee benefits with a balanced portfolio of Town-supported and employee-paid products.

FY 17 OBJECTIVES:

- Through the Insurance Advisory Committee, continue to collaborate with employees and retirees to effectively manage health insurance costs while maintaining quality health plans.
- To implement changes associated with the Federal Affordable Care Act and Massachusetts Municipal Health Insurance Reform Act, including issuance of proof of health care coverage or proof of offering of coverage to all eligible employees that was the responsibility of insurance companies prior to 1/1/16.
- To develop cost containment strategies and a long-term funding plan for the OPEB Trust Fund.
- To transition the operational management of APHCT due to the planned retirement of the long time Trust Administrator.

GENERAL GOVERNMENT**1154: EMPLOYEE BENEFITS**

SERVICE LEVELS:	FY 11 <u>Actual</u>	FY 12 <u>Actual</u>	FY 13 <u>Actual</u>	FY 14 <u>Actual</u>	FY 15 <u>Actual</u>
Health Insurance*					
Family Coverage	504	430	560	559	557
Individual Coverage	329	321	378	370	361
Medicare Supplemental Coverage	176	204	423	456	463
Life Insurance*	716	795	1,041	1,043	1,093
Unemployment Claims	50	40	21	16	21
Flexible Benefits	43	57	51	38	48

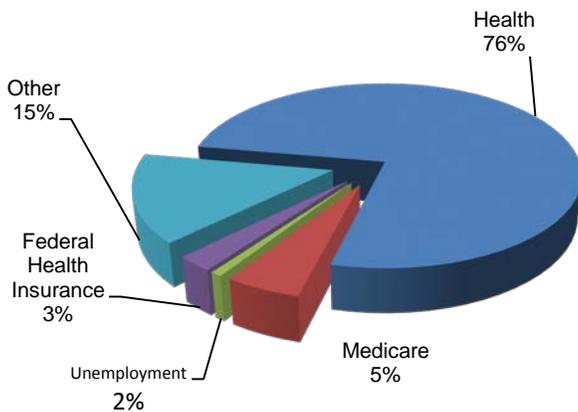
* Department administers health and life insurance plans for all employees of Amherst Pelham Regional Schools, Amherst Elementary Schools, and the towns of Amherst and Pelham. Significant increase in enrollments is the result of the return of retired teachers to the APHCT from the state GIC plan in FY 13.

GENERAL GOVERNMENT

1154: EMPLOYEE BENEFITS

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 3,670,560	3,189,862	3,089,442	3,128,844	3,540,188	411,344	13.1%
Operating Expenses	\$ 0	0	0	0	0	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 3,670,560	3,189,862	3,089,442	3,128,844	3,540,188	411,344	13.1%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 0	0	0	0	0	0	0.0%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 3,670,560	3,189,862	3,089,442	3,128,844	3,540,188	411,344	13.1%
SOURCES OF FUNDS							
Taxation	\$ 3,670,560	3,189,862	3,089,442	3,128,844	3,540,188	411,344	13.1%
TOTAL RESOURCES	\$ 3,670,560	3,189,862	3,089,442	3,128,844	3,540,188	411,344	13.1%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Health insurance is \$2,694,619.

Medicare is \$186,656.

Unemployment insurance is \$28,779.

Federal Health Insurance is \$93,592.

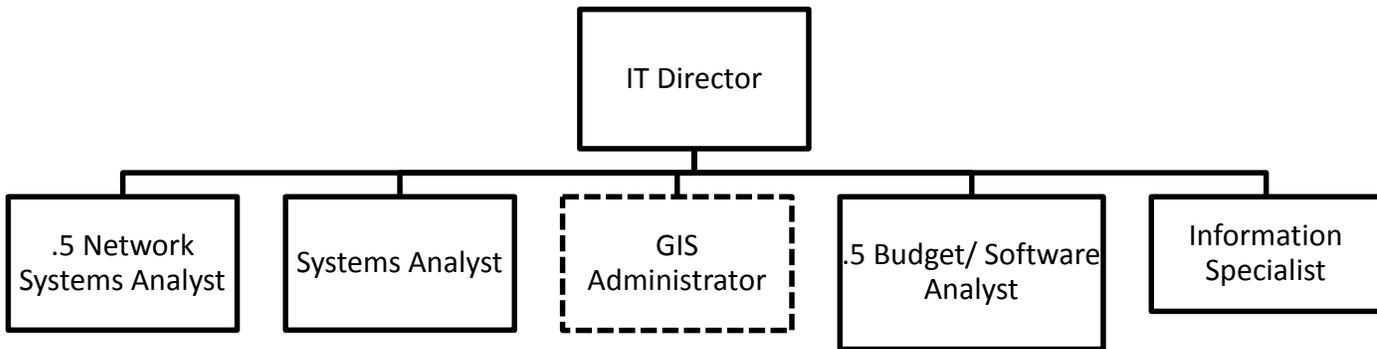
Other includes salary reserve, worker's compensation, life insurance, flexible benefits, police/fire workers' compensation, retirement for employees in active military duty, and the employee assistance program.

SIGNIFICANT BUDGET CHANGES:

Current claims projections indicate an ability to keep health insurance spending at current levels in FY 17, in contrast to industry trends. The overall increase is the result of added positions, workers' compensation increases and a salary reserve for collective bargaining.

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY



MISSION STATEMENT: To select, implement, maintain, and support all things technology related to meet the individualized needs of all Town departments and the Amherst community. To strive to deliver an elite, yet fiscally sustainable overall technology program using consolidation, standardization, and regionalization opportunities as tools for reducing tax supported IT Department annual operating costs.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Launched all new Town website focused on a clean, simple, consistent, and mobile-optimized design.
- Enhanced the reliability of the Wi-Fi network.
- Migrated the Town's most used software database solution, Munis, to the latest version 11.1 as an Early Adopter. Munis is used by almost all departments for financial management, billing, permits and code, and personnel management.
- Upgrading the most used portion of the Town's website, Amherst Maps, to a fully mobile device supported platform.
- Implemented Amherst Connect (SeeClickFix), an automated system for residents and others to report issues and service requests to Town departments.
- Selected, purchased, and began installation of new network switches providing 10 gigabit links to all Town buildings, which will improve the network's speed and reliability.
- Established a system to provide high speed, low cost internet access to Town businesses.
- Replaced the Department's internal work order system with more user friendly system.
- Migrated servers from Town Hall to new Police Department data center.
- Updated the data backup system including off-site replication to protect Town data in case of a power failure or other natural disaster.
- Served on Munis Advisory Board at annual national conference.
- Participated in usability group for major vendor revision to Munis Workflow Manager.
- Continued regional cooperation efforts by providing technical support to the City of Northampton Police Department.

Challenges

- Providing IT support to Town offices that are open from 7:00 AM to 4:30 PM every day.

GENERAL GOVERNMENT**1155: INFORMATION TECHNOLOGY****LONG RANGE OBJECTIVES:**

- To help departments make better use of Munis modules by offering more staff training and implementation assistance.
- To scan and integrate the current and future paper documents into Munis Tyler Content Management to allow greater user and public access.
- To create paperless efficiencies through automation and technology within and between departments.
- To regionalize systems to reduce costs and increase Amherst revenue and offer high quality and reliable computing and network solutions to other organizations.
- To select and implement technology solutions that contribute to “green” efforts and lessen operational environmental impacts.
- To develop the Town’s websites to a point where most services requiring a trip to a Town office are offered online 24/7/365.
- To establish a Town cloud infrastructure.

FY 17 OBJECTIVES:

- To continue to increase utilization, implementation, and staff training of Munis, the Town’s largest and most used interdepartmental software system.
- To develop Employee Self Service paperless time sheets and employee benefits enrollments.
- To implement online business licenses and an integrated employment applications system to offer 24/7/365 services to the Amherst community while increasing the operational efficiency of departments.
- To continue to use technology to significantly reduce the amount of paper being used and distributed for daily operations.
- To scan and index a significant portion of items in file cabinets in the Town Hall and Bangs Center departments.
- Upgrade switches to enhance network reliability.
- Work with the BID, Chamber of Commerce, and landowners to explore the possibility of creating a high speed fiber network in the downtown.

SERVICE LEVELS:

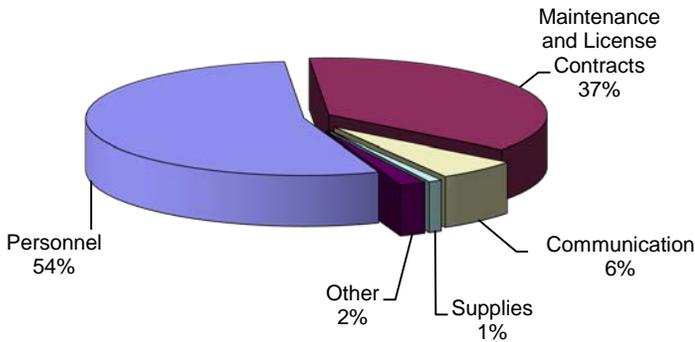
	FY 11	FY 12	FY 13	FY 14	FY 15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Buildings Connected to the WAN	14	14	15	15	16
Network User/Group Accounts	1,209	1,432	1,450	1,450	1,130
Desktop/Notebook Computers	540	665	685	700	629
Virtual Servers and Network Storage Units	52	55	55	57	62
VMView Mobile Virtual Desktop Users		35	45	55	55
Printers & Multifunction's	68	69	70	70	70
IP Phones	350	355	360	365	296
Network Database Software Packages	48	48	48	48	48
Websites	6	6	6	7	7
Unique Daily Website Visitors	280,670	335,823	428,051	430,000	382,970

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 312,025	315,235	271,316	320,312	286,333	(33,979)	-10.6%
Operating Expenses	\$ 180,934	188,218	210,368	193,426	239,926	46,500	24.0%
Capital Outlay	\$ 29,380	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 522,339	503,453	481,684	513,738	526,259	12,521	2.4%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 104,147	109,961	113,867	129,997	107,577	(22,420)	-17.2%
Capital Appropriations	\$ 174,500	288,000	308,000	281,000	298,000	17,000	6.0%
TOTAL DEPARTMENT COST	\$ 800,986	901,414	903,551	924,735	931,836	7,101	0.8%
SOURCES OF FUNDS							
Taxation	\$ 378,257	358,265	323,858	361,475	382,088	20,613	5.7%
Water Fund	\$ 43,280	43,649	48,605	46,007	43,070	(2,937)	-6.4%
Sewer Fund	\$ 43,280	43,649	48,605	46,007	43,070	(2,937)	-6.4%
Transportation Fund	\$ 21,033	21,186	21,694	22,170	20,946	(1,224)	-5.5%
Ambulance Receipts	\$ 36,489	36,704	38,922	38,079	37,085	(994)	-2.6%
Dept Receipts	\$ 0	0	0	0	0	0	0.0%
TOTAL RESOURCES	\$ 522,339	503,453	481,684	513,738	526,259	12,521	2.4%
POSITIONS							
Full Time	4.00	4.00	4.00	4.00	4.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	4.00	4.00	4.00	4.00	4.00	0.00	

MAJOR COMPONENTS:



Personnel Services includes salaries for the Director, a network administrator shared with the Police Department, a PC technician, an information specialist, and a half time software analyst.

Relicensing Agreements, \$195,261, provides for the payment of relicense and maintenance agreements on a variety of software and operating systems. All software maintenance costs are part of the Information Technology Department's budget.

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

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

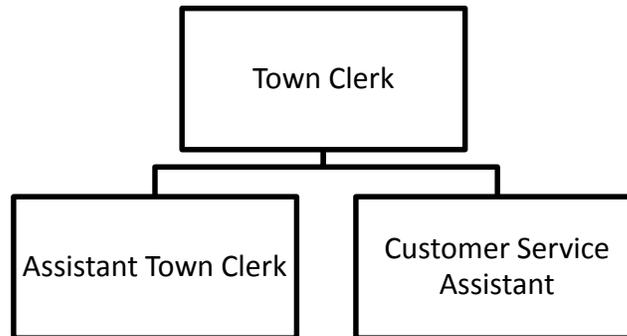
Other expenses include maintenance of equipment, office supplies and dues and subscriptions.

SIGNIFICANT BUDGET CHANGES:

Salary reductions reflect staff turnover.
Expenses increase to cover the rising costs of software support.

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE



MISSION STATEMENT: To record and preserve the Town's vital records and official public documents in accordance with state statutes and to provide quality public service and accessibility to public records. To ensure compliance with state mandated licensing and filing.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Town Clerk obtained Master Municipal Clerk designation from the International Institute of Municipal Clerks.
- Resumed issuing dog licenses in the Town Clerk's office. Dog licenses are now issued electronically using the data already compiled in a database. This method makes the process faster and also eliminates the duplication of tasks that issuing licenses at the Central Counter entailed.
- Hired a new staff member in the Town Clerk's office to replace Pat Olanyk who retired after more than 20 years service to the Town.

LONG RANGE OBJECTIVES:

- To continue to develop and maintain methods for storing Town records electronically in order to make them more accessible to the public and all Town departments. Town Meeting and Election results are some of the Town records that are currently available on the Town's website.
- To continue to monitor the development of and anticipate customer service changes that will come with the state-wide issuance of birth records.
- To continue to work with the Historical Commission and the Community Preservation Act Committee to procure funds to maintain an ongoing schedule for restoration and preservation of historical records.

FY 17 OBJECTIVES:

- To work in conjunction with the Town Manager's office and the Select Board to explore the viability of creating and maintaining a database to track board and committee appointments, qualification of appointees, and compliance with Conflict of Interest and State Ethics and Open Meeting Law educational and training requirements. The goal is to eliminate duplicate data entry and develop a comprehensive database which can be used by both departments.
- To continue to enhance our presence on the Town of Amherst website by updating and supplementing current information.
- To provide the opportunity for the Assistant Town Clerk to begin work on earning designation as a Certified Municipal Clerk. The Assistant Town Clerk will begin the three year program at the New England Municipal Clerk's Institute in July 2016.

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE

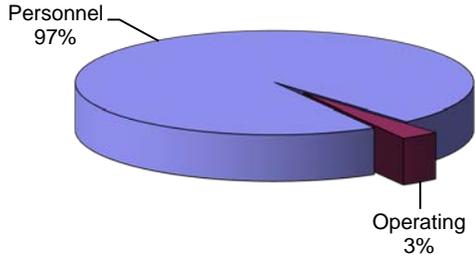
SERVICE LEVELS:	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Actual
Certified Copies of Documents	1,910	2,080	2,387	1,996	2,241
Marriage Intentions	122	128	103	125	139
Marriage Licenses	123	137	113	118	143
Dog Licenses	1,437	1,401	1,496	1,418	1,447
Zoning Board of Appeals					
Applications/ Decisions	25	31	24	41	80
Street Lists	77	55	56	41	21
Posting Open Meetings	1,076	896	914	838	845
Planning Board Applications/Decisions	10	14	17	27	40
Business Notices (d/b/a)	156	137	136	124	153
Raffle Permits	18	16	13	17	13
Underground Storage Registrations	27	25	27	22	29
Cemetery Deeds	9	12	8	7	4
Notarizations	591	517	511	537	553
Passport Applications	508	437	559	468	552
Burial Permits	129	158	181	154	58
Request for Voter Information	30	38	31	40	24
Performance Oath	206	203	191	191	216
Non-certified Copies of documents	273	220	146	271	321
Vital Records Recorded	438	469	477	468	478
Pole Location Petitions	4	4	3	4	3
Vital Records: Filing/Amendments	5	8	10	6	23
Passport Photos	324	338	432	454	621

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 186,872	188,215	201,135	207,206	200,641	(6,565)	-3.2%
Operating Expenses	\$ 6,357	7,030	6,534	6,260	6,260	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 193,229	195,245	207,669	213,466	206,901	(6,565)	-3.1%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 42,181	65,834	68,801	81,571	80,229	(1,342)	-1.6%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 235,410	261,079	276,470	295,037	287,130	(7,907)	-2.7%
SOURCES OF FUNDS							
Licenses & Permits	\$ 7,740	8,080	6,720	4,500	4,500	0	0.0%
Dept. Receipts	\$ 55,687	51,042	59,251	52,255	52,255	0	0.0%
Taxation	\$ 129,802	136,123	141,698	156,711	150,146	(6,565)	-4.2%
TOTAL RESOURCES	\$ 193,229	195,245	207,669	213,466	206,901	(6,565)	-3.1%
POSITIONS							
Full Time	3.00	3.00	3.00	3.00	3.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0.00	

MAJOR COMPONENTS:



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

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

SIGNIFICANT BUDGET CHANGES:

Salary reductions reflect staff turnover due to a retirement.

1162: ELECTIONS 1163: REGISTRATION

GENERAL GOVERNMENT

MISSION STATEMENT: To register voters and to conduct and preserve the integrity of elections in accordance with all applicable state and federal laws.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Prepared for and conducted the 2015 Annual Town Election.
- Worked with the Town Meeting Electronic Voting Study Committee formed in January 2015 to investigate bringing electronic voting to Town Meeting. Town Meeting voted to amend the bylaws to provide for electronic voting and to appropriate funding for an electronic voting system.
- Having a sufficient number of election workers available for staffing elections, particularly the Presidential Primary and Annual Town Election which occur in early spring, remains a challenge.

LONG RANGE OBJECTIVES:

- To continue to work with the Massachusetts Town Clerk's Association as they collaborate with the Secretary of State's office to identify statutory and regulatory changes which need to be made in order to be compliant with federal regulations regarding absentee ballots.
- To procure new electronic voting machines to replace the current AccuVote machines which have been in use since they were purchased in 2000.
- To procure a central tabulating machine which will automatically tally Town-wide results and eliminate the need for time consuming manual data on election night.
- To continue to increase the pool of election workers and to develop materials and methods to enhance training programs.
- To work with the Town's GIS staff and the U.S. Census Bureau to clarify current and create additional block boundary lines in preparation for re-districting following the 2020 Federal Census.

FY 17 OBJECTIVES:

- To prepare and conduct the State Primary in September 2016, the Presidential Election in November 2016, and the Annual Town Election in March 2017.
- To closely monitor the development of regulations by the Secretary of State for implementation of Early Voting in Massachusetts for the 2016 Presidential Election.
- To continue to hire and train new election workers in order to have adequate staffing for the 2016 Presidential Election.

SERVICE LEVELS:

	FY 11 <u>Actual</u>	FY 12 <u>Actual</u>	FY 13 <u>Actual</u>	FY 14 <u>Actual</u>	FY 15 <u>Actual</u>
Elections	3	2	5	1	3
Town Meeting Sessions	10	10	12	13	9
Election Worker Training Sessions	4	6	14	6	16
Special Precinct Elections	1	2	1	0	4
Posted Meetings, Board of Registrars	4	2	7	4	3
Voter/Residency Certificates	6	7	9	9	6
Voter Registration Sessions	3	2	5	1	3
Voter Registrations, changes, deletions	7,006	11,122	19,904	4,487	9,846
Voter Registration (peak)	17,534	16,000	22,441	16,567	21,430
Voter % Turnout					
Town Elections	8.5%	15.2%	6.63%	13.46%	7.34%
Presidential Primary	n/a	6.5%	n/a	n/a	n/a
State Primaries	15.9%	n/a	12.38%	n/a	15.77%
State Elections (* incl. Presidential and Special)	45.4%	n/a	69%	n/a	36.89%
Petition/Nomination Signatures	1,947	3,534	636	10,846	929
Petition/Nomination Papers	204	491	66	1,406	111
Town Meeting Petition Articles	5	4	13	13	9
Annual Street Listing Forms	10,577	11,000	12,600	12,369	12,730
Confirmation Cards	3,930	2,473	5,313	8,687	3,267

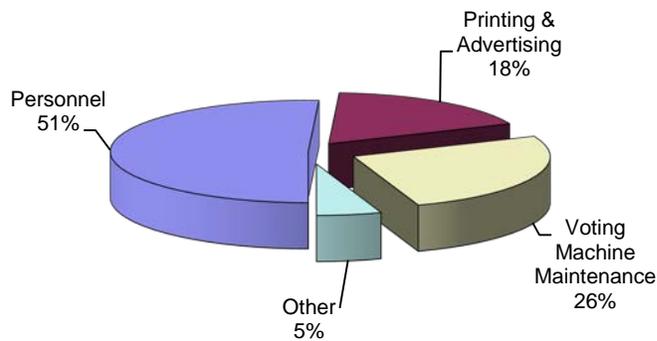
1162: ELECTIONS

GENERAL GOVERNMENT

1163: REGISTRATION

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 55,263	11,477	31,467	23,900	23,900	0	0.0%
Operating Expenses	\$ 22,180	20,463	18,846	17,425	23,090	5,665	32.5%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 77,443	31,940	50,313	41,325	46,990	5,665	0.0%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 378	548	675	234	478	244	104.3%
Capital Appropriations	\$ 0	0	0	0	9,000	9,000	0.0%
TOTAL DEPARTMENT COST	\$ 77,821	32,488	50,988	41,559	56,468	14,909	35.9%
SOURCES OF FUNDS							
State Aid-Election Hours Reimbursement	\$ 4,916	0	4,742	0	0	0	0.0%
Taxation	\$ 72,527	31,940	45,571	41,325	46,990	5,665	13.7%
TOTAL RESOURCES	\$ 77,443	31,940	50,313	41,325	46,990	5,665	13.7%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Personnel Services include stipends for the Board of Registrars, and remuneration for Election Workers, and Town Meeting checkers.

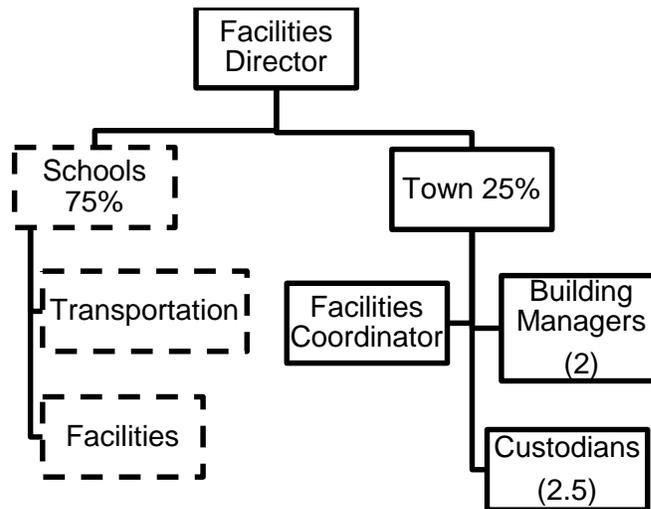
Voting Machine Maintenance includes programming and annual maintenance of voting equipment.

Printing costs include town election ballots, tally vote cards, census mailers, confirmation cards, and annual street list.

SIGNIFICANT BUDGET CHANGES:

The increase in cost is due to having three scheduled elections in FY 17, including the Presidential Election in November 2016. Also, Early Voting will be implemented for the Presidential Election, which will require staffing a polling place at Town Hall from 9:00 a.m. to 5:00 p.m. for ten days.

GENERAL GOVERNMENT

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

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

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Signed contracts to implement Town Hall and Amherst Fire Department demand control ventilation energy initiatives. Received a grant from the Green Community for \$164,000 to implement this project.
- Parking Garage - constantly battling security issues, graffiti, and sanitation problems. Painted over graffiti and washed down stairwells once to twice a week as needed.
- East Street School – replaced roof, painted windows, and repaired roof. Renovation bids returned and too costly to proceed without more funding.
- Eliminated much of Town Hall IT equipment support thereby lowering energy usage.
- North Amherst School – basement renovation 75% complete. Goal is to create five or six small office spaces.
- Munson Library women's room renovated.
- Munson Library light pole is operational.
- Created and presented building profiles report to the Town Manager.
- The Town entered into a short-term agreement to buy energy credits from the East Hadley road solar project. It sold the credits and had a net positive financial return.
- Performed life safety structure, fire suppression, and alarms inspections.
- HVAC preventative maintenance plan implemented in all buildings.
- Repaired several small pieces of equipment: lawn mowers, snow blowers, floor scrubbers, etc.
- Updated and renewed six building leases. Current tenants are Center for New Americans, Big Brothers Big Sisters, Amherst Educational Foundation, Amherst Family Center, Munson Library, and Community Action Day Care.
- Created a Bangs center lease with Hilltown Community Health Center for the John P Musante Community Health Center.
- Challenges are that the continued increased use of buildings nights and weekends impacts the effectiveness of building maintenance. Increased usage requires additional services and supplies.
- Challenge is in-kind Town services are harder to obtain due to departmental initiatives, e.g. grounds maintenance.
- Energy will always be a challenge with increased building use and commodity pricing and availability. Energy is affected by geopolitical issues which we do not control. We continue to combat increased usage.
- Charging stations connected to the Town's facilities will increase utility usage.
- Security of buildings continually is changing with increased usage. We are finding ways to direct groups and functions to an area where we can control the HVAC while limiting access to the entire building. Additionally we are looking at ways to automatically lock and unlock buildings remotely, which helps when staff is out sick or are unavailable.
- There are opportunities through program scheduling. Consolidating programs on the same night could allow for buildings to be closed some nights. Also it would enhance groups to have interaction with each other, enlightening them to additional programs.

GENERAL GOVERNMENT

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

LONG RANGE OBJECTIVES:

- To manage building operations while maximizing service and staying within yearly operating budget and capital plan funds for repairs and improvements.
- To maximizing energy conservation, comfort, and efficiency while staying in budget and implementing the Green Community five year Energy Reduction Plan.
- To achieve watertight roofs on all buildings with a plan for replacement. (On track and going well.)
- To protect the Town's assets through preventative maintenance and ongoing capital improvements.
- To manage the space needs within the building so as not to adversely affect the building environment.
- To explore opportunities to increase revenue generation using Town assets.

FY 17 OBJECTIVES:

- To complete capital programs, new and already authorized, for the Town Hall, Bangs Center, Munson Building, North Amherst School, and Amherst Community Childcare Center.
- To seek the maximum possible energy conservation measures and to identify cost savings leveraging grants and rebates.
- To finalize building profiles for each building, expanding on baseline data to assist the Town Manager in the building use study.
- To replace Munson Library sidewalk.
- To repaint and glaze Munson Library windows and trim.
- To continue to implement Green Communities five year greenhouse gas emissions reduction plan.
- To improve a portion of the basement at North Amherst School for a low impact social service. We currently have two organizations interested in providing services for low income families through health and nutrition.
- To enable and project manage moving the John P Musante Community Health Center into the Bangs Center, while not impinging upon normal Bangs operations.
- To evaluate current fee structure and recommend building usage fees to Town Manager.
- To begin evaluating the services provided by Power Options Corporation. This is a service to help the Town with utility commodity pricing.
- To evaluate weekend programming at the Bangs and what the impact would be on operating costs.

SERVICE LEVELS:

	<u>FY 11</u> <u>Actual</u>	<u>FY 12**</u> <u>Actual</u>	<u>FY 13</u> <u>Actual</u>	<u>FY 14</u> <u>Actual</u>	<u>FY 15</u> <u>Actual</u>
Utility Usage (Town Hall, Bangs, Munson Library, East Street, 1200 North Amherst)					
Electricity (KWH)	518,501	518,970	511,551	529,594	515,694
Fuel – Gas (c.f.)	24,084	16,354	20,387	27,321	27,485
Fuel – Oil (Gallons)	2,454	4,829	4,560	5,611	5,390
Water & Sewer (c.f.)	55,800	59,400	47,900	52,100	64,800
Square Feet Maintained	75,668	84,218	84,218	84,218	84,218
Facilities Managed	7	8	8	8	8
Automated Computer Systems Monitored	4	5	5	5	5
Hours of Building Usage per Week	310	310	310	310	310
Hours of Maintenance per Week	185	185	185	185	185
Meetings Scheduled	6,203	5,872	5,890	5,898	5,802
Emergency Responses	25	35***	50	30	25
Committees Staffed	2	2	2	2	2
Rental Contracts	5 *	5	5	6	7

* New Center for New Americans lease at Bangs 3rd floor.

** East Street School in numbers.

*** October 2011 storm was a major contributor.

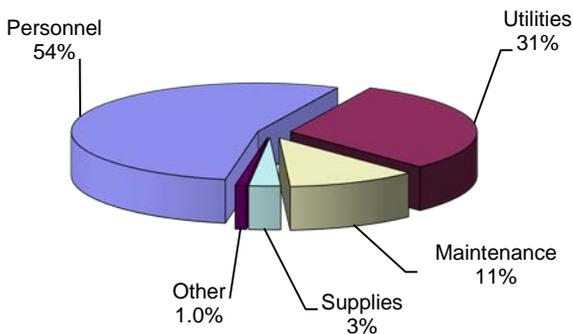
Note: FY 14 increases are due to changes in the use of North Amherst and East Street.
FY15 Water and Sewer high due to North Amherst School water leak.

GENERAL GOVERNMENT

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

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 254,078	288,474	269,576	281,408	287,610	6,202	2.2%
Operating Expenses	\$ 183,888	214,357	208,965	238,425	242,425	4,000	1.7%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 437,966	502,831	478,541	519,833	530,035	10,202	2.0%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 112,283	118,249	112,994	108,363	105,211	(3,152)	-2.9%
Capital Appropriations	\$ 120,000	115,000	799,600	152,000	162,000	10,000	6.6%
TOTAL DEPARTMENT COST	\$ 670,249	736,080	1,391,135	780,196	797,246	17,050	2.2%
SOURCES OF FUNDS							
Dept. Receipts	\$ 84,679	89,629	76,935	87,200	87,200	0	0.0%
Taxation	\$ 353,287	413,202	401,606	432,633	442,835	10,202	2.4%
TOTAL RESOURCES	\$ 437,966	502,831	478,541	519,833	530,035	10,202	2.0%
POSITIONS							
Full Time	4.25	4.25	4.25	4.25	5.25	1.00	
Part Time With Benefits	1.00	1.00	1.00	1.00	0.00	(1.00)	
Full Time Equivalents	4.88	4.88	4.88	4.88	5.25	0.37	

MAJOR COMPONENTS:



Personnel Services include salaries for one fourth of a Facilities Director (shared with schools), a Facilities Coordinator, and 4 full time custodians.

Utilities, \$163,775, are for Town Hall, the Bangs Center, the Munson Building, the North Amherst School and the East Street School Building. Fuel, electricity, water, sewer, and refuse collection are included.

Maintenance, \$59,525, is for maintenance and repairs of buildings and to provide routine cleaning and maintenance of building systems including elevators, HVAC, and sprinklers occupied by Town departments and those leased to other providers.

Supplies, \$14,575, include cleaning and electrical supplies as well as small tools.

SIGNIFICANT BUDGET CHANGES:

Salary changes reflect increased hours for maintenance staff.

The expense budget increases to keep up with the growing need to perform preventive maintenance at our aging buildings.

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

MISSION STATEMENT: To manage the centralized purchasing of services, supplies and equipment, contracts for maintenance of office equipment, and property and casualty insurance in order to maximize savings and efficiencies from such purchasing.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Accounting Department continued to monitor and manage costs in the General Services budget. This included MUNIS property and casualty insurance, risk management, the annual independent audit, central telephones, copiers, mailing services, and equipment and central bulk office supplies.
- Replaced our aged postage machine and mail folder/stuffer. The newer generation software in these machines enable greater efficiency and significant postage savings.

LONG RANGE OBJECTIVES:

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

FY 17 OBJECTIVES:

- To continue to evaluate and bid Property and Casualty insurance in an effort to keep costs down and assure proper coverage.
- To continue to spread the use of postal discounts into all Departments, applicable to high volume mail jobs.

SERVICE LEVELS:

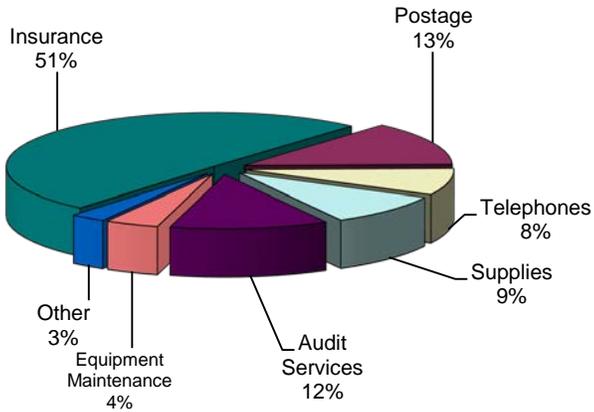
	FY 11	FY 12	FY 13	FY 14	FY 15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Photocopies (per month average)	86,484	110,768	116,888	103,193	106,163
Town Vehicles Insured	207	211	213	219	220
Buildings Insured	62	62	62	62	62
Audits Performed	1	1	1	1	1
Bulk and Presort Mailings	13	19	12	9	9
Telephone Lines Maintained	363	363	363	364	364
Supply Requisitions Filled	215	228	228	189	186
Insurance Claims Processed (Property/Auto)	229	64	88	82	32
Outgoing Mail Processed (Assessors)	126,619	128,326	128,888	115,997	131,365

GENERAL GOVERNMENT

1198 & 1199: GENERAL SERVICES

	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Manager	Change FY 16 - 17	Percent Change
Personnel Services	\$ 8,151	8,457	8,235	9,126	10,647	1,521	16.7%
Operating Expenses	\$ 291,727	371,507	463,331	409,045	420,045	11,000	2.7%
Capital Outlay	\$ 1,700	3,711	0		0	0	0.0%
TOTAL APPROPRIATION	\$ 301,578	383,675	471,566	418,171	430,692	12,521	3.0%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 132	146	176	159	182	23	14.5%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 301,710	383,821	471,742	418,330	430,874	12,544	3.0%
SOURCES OF FUNDS							
Taxation	\$ 301,578	383,675	471,566	418,171	430,692	12,521	3.0%
TOTAL RESOURCES	\$ 301,578	383,675	471,566	418,171	430,692	12,521	0.0%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Insurance, \$220,885, includes general liability, auto, public official and professional liability, and boiler insurance.

Supplies, \$39,000, include office, copier and computer paper, and miscellaneous supplies.

Equipment maintenance, \$17,360, covers contracts, where economical, on photocopiers, computers, printers, fax machines, telephones, etc.

Telephones, \$33,000

Postage, \$55,000.

Audit, \$52,500.

SIGNIFICANT BUDGET CHANGES:

Operating costs increase by because of higher insurance cost estimates, based on the Town's claims history and increasing price trends in the insurance industry.