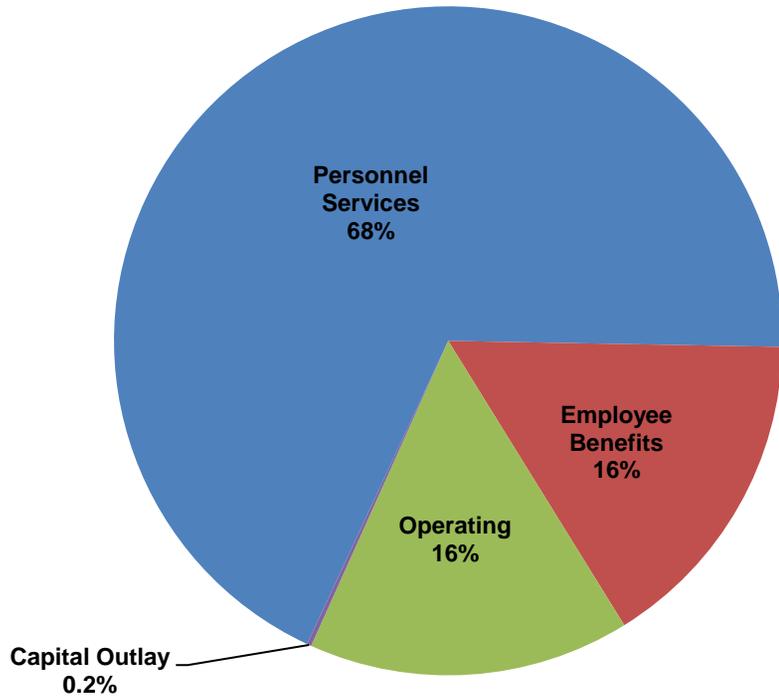
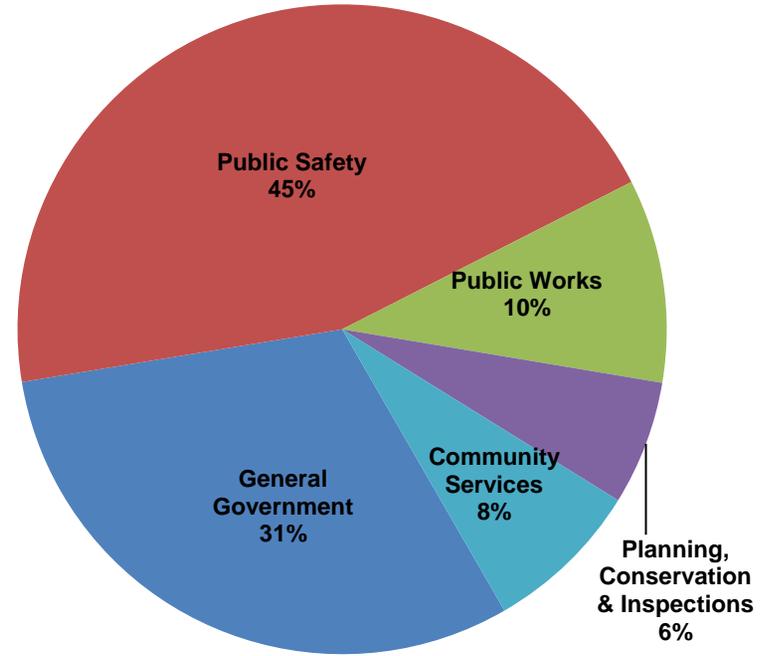


GENERAL FUND EXPENDITURES SUMMARY

**FY 18 Expenditures
by Type**



**FY 18 Expenditures
by Functional Area**



GENERAL GOVERNMENT SUMMARY

	FY 14	FY 15	FY16	FY 17	FY 18	Change	%
	Actual	Actual	Actual	Budget	Manager	FY 17-18	Change
Select Board/Town Manager	\$ 252,261	276,078	344,103	375,174	374,514	(660)	-0.2%
Town Meeting/Finance Comm	\$ 887	822	1,159	3,300	3,900	600	18.2%
Finance Department	\$ 905,876	943,390	940,216	1,015,782	1,007,983	(7,799)	-0.8%
Legal Services	\$ 135,220	113,401	116,612	110,000	110,000	0	0.0%
Human Resources/ Human Rights	\$ 152,696	149,558	186,101	208,028	197,519	(10,509)	-5.1%
Information Technology	\$ 503,452	481,683	517,985	573,400	588,391	14,991	2.6%
Town Clerk's Office	\$ 195,245	207,670	191,748	212,411	216,034	3,623	1.7%
Elections & Registration	\$ 31,940	50,314	45,719	46,990	33,625	(13,365)	-28.4%
Facilities Maintenance	\$ 502,831	478,542	477,806	534,959	538,391	3,432	0.6%
General Services	\$ 382,187	471,566	454,834	430,692	440,692	10,000	2.3%
SUBTOTAL	\$ 2,810,333	2,896,946	3,276,284	3,510,736	3,511,049	313	0.0%
Employee Pay/Benefits	\$ 3,189,862	3,089,442	3,131,233	3,288,312	3,548,055	259,743	7.9%
TOTAL APPROPRIATION	\$ 6,000,196	5,986,388	6,407,517	6,799,048	7,059,104	260,056	3.8%
SOURCES OF FUNDS					-		
Ambulance Receipts	\$ 116,487	119,034	109,764	108,770	112,464	3,694	3.4%
Departmental Receipts	\$ 213,542	229,005	230,255	230,255	230,255	0	0.0%
Penalties and Interest From Taxes	\$ 249,183	169,983	137,500	137,500	137,500	0	0.0%
Investment Income	\$ 53,610	96,608	70,000	70,000	70,000	0	0.0%
Licenses & Permits	\$ 195,547	183,367	177,950	177,950	177,950	0	0.0%
State Aid-Elections	0	4,742	-	-	-	0	0.0%
Hours Reimbursement	\$						
Water Fund	\$ 101,866	106,822	218,537	215,600	229,537	13,937	6.5%
Sewer Fund	\$ 102,963	107,919	217,245	214,308	226,240	11,932	5.6%
Transportation Fund	\$ 34,928	35,436	49,437	48,213	51,525	3,312	6.9%
Taxation	\$ 4,932,070	4,933,472	5,196,829	5,596,452	5,823,633	227,181	4.1%
Total	\$ 6,000,196	5,986,388	6,407,517	6,799,048	7,059,104	260,056	3.8%

GENERAL GOVERNMENT SUMMARY

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

	Percent of General Government			Percent of Total Operating Budget		
	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>
Employee Benefits*	49%	51%	50%	15%	16%	17%
Financial Operations	15%	14%	14%	5%	4%	5%
Maintenance of Public Facilities	8%	7%	8%	2%	2%	3%
Information Technology	8%	8%	8%	2%	2%	3%
Select Board / Town Manager	5%	5%	5%	1%	2%	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%	3%	1%	1%
Insurance	3%	3%	3%	1%	1%	1%
Legal Expenses	2%	2%	2%	2%	1%	1%

*Not including retirement

RECOMMENDED BUDGET:

The overall General Government functional area reflects a 3.8% increase. This is largely due to the inclusion of a salary reserve for contract negotiations for unsettled collective bargaining agreements (one major agreement is still outstanding). When an agreement is reached and signed, Town Meeting will be requested to reallocate these funds to the appropriate departments.

The Select Board/Town Manager budget is slightly down due to turnover.

The Town Meeting/Finance Committee budget increased to fund the Town Meeting Coordinating Committee's rental of buses for tours of Town Meeting items.

The Finance department budget decrease reflects the increase in FY 17 for the Comptroller and Collector/Treasurer for stipends while acting as Co-Finance Directors. The additional funding is not included in the FY 18 budget.

The Human Resources/Human Right budget salary change reflects step and contract increases. It also marks the conclusion, as planned of the three-year Amherst Together initiative. These two changes results in a reduction of 0.33 of a position that was shared with the school.

In the Employee Benefits budget, current claims projections indicate an ability to maintain health insurance spending at lower than industry trends. Premium rate increases are proposed for some employee health plans, and the employer share of the increase is reflected in this budget. The overall increase is the result of the transfer of positions from Enterprise Funds to the General Fund, federal health insurance increases and a salary reserve for collective bargaining.

The Information Technology budget increases are due to steps and contracts and \$6,000 added to fund increasing costs in Town-wide software support contracts.

The Town Clerk budget is level funded.

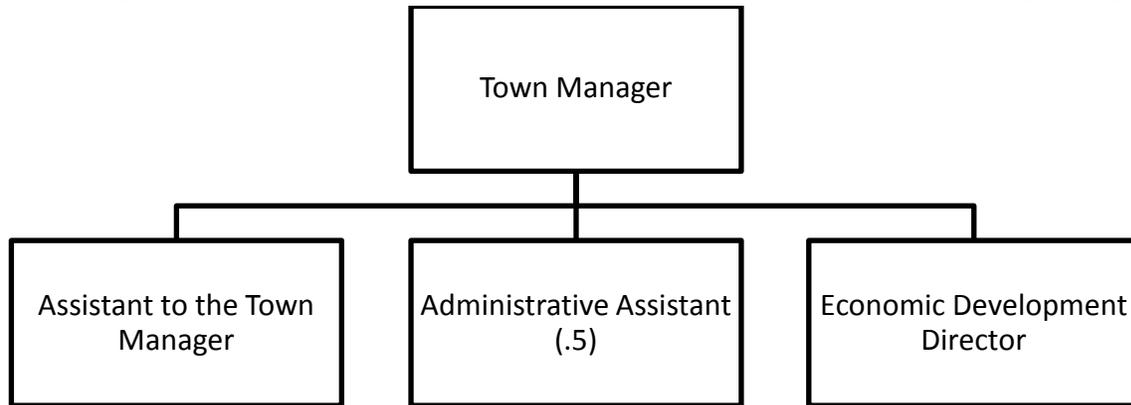
The Elections and Registrations budget decreased due to fewer scheduled elections in FY 18.

The Facilities Maintenance budget operations are level funded. Increases reflect steps and contracts.

The General Services budget salaries decrease due to the retirement of a long term employee. Operations cost increased to account for rising property and casualty 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 the 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

- FY 16-17 represented an unprecedented and difficult transitional period for the Select Board and Town Manager's office – and for the Town as a whole. Due to the sudden and sad passing of Town Manager John Musante, the Select Board was forced to recruit and hire temporary Town Managers - M. David Ziomek and Pete Hechenbleikner – to manage the Town during the interregnum. The Board conducted a search/recruitment and appointed Paul Bockelman as Town Manager for a three-year term beginning in August, 2016.
- Appointed the Comptroller and Treasurer/Collector to serve as interim Co-Finance Directors to provide financial leadership and guidance after the resignation of the Finance Director. Each has capably added their own style and expertise to the Town's leadership team.
- Worked with the Cable Advisory Committee to successfully negotiate a new contract with Comcast for town-wide cable access.
- Provided leadership during the natural gas moratorium Public Hearing process representing the interests of the Amherst community.
- Coordinated Town efforts related to medical marijuana dispensaries and more recently recreational marijuana applications.
- Supported the Economic Development Director's efforts to raise the profile of Amherst in the region by developing stronger relationships with UMass, Chamber of Commerce, BID, property owners, businesses, developers, nonprofits, cultural institutions, community members, neighborhood groups, and others focused on economic development.
- Worked closely with Assistant Town Manager and Economic Development Director during the first full year of University-Town of Amherst Collaborative including creation of sub-committees on housing, economic development and culture, arts and living.
- Continued collaboration with Pioneer Valley Planning Commission, Northampton, Springfield, Holyoke, South Hadley and UMass to bring a regional BikeShare program to the area.
- Advanced plans for solar development on the north landfill.
- Worked to create and support the Transportation Advisory Committee and the Downtown Parking Working Group.
- Maintained very strong budgetary performance and management of the Town's financial planning and budget as recognized by Standard and Poor's in the Town's bond rating of 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, play, and raise a family.

GENERAL GOVERNMENT

1124: SELECT BOARD/ TOWN MANAGER'S OFFICE

LONG RANGE OBJECTIVES:

- To achieve the appropriate balance between sustainable economic development, diverse affordable housing, and the preservation of the Town's character including open space and historical built environment.
- To maintain and improve the Town's strong fiscal and general government management.
- To support and develop a strong, dedicated staff at all levels of the organization and provide them with the tools and support needed to do their jobs effectively.
- To address long-term capital needs and minimize the burden to the tax base.
- To explore regional solutions to local challenges.
- To promote green initiatives such as renewable energy and energy conservation.
- To strengthen the relationships with UMass, Amherst and Hampshire Colleges.
- To advance the interests of the Town in the region and at the State level.
- To develop a long-term plan for information management and infrastructure for Town departments.

FY 18 OBJECTIVES:

- To fill the Finance Director position.
- To continue to seek new revenues, implement efficiencies in structure and service delivery, and pursue increased economic development.
- To work with UMass and Amherst and Hampshire Colleges on specific initiatives.
- To develop tangible initiatives through the University/Town of Amherst Collaborative (UTAC).
- To develop creative proposals for upgrade of infrastructure/parking in concert with recommendations of the Transportation Advisory Committee and Downtown Parking Working Group.
- To continue to work with the 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 that will gain the support of the public and Town Meeting.
- To focus efforts on the North Amherst Center redevelopment including traffic and pedestrian improvements.
- To take steps to enhance energy efficiency and renewable energy initiatives through grants and local initiatives.
- To support the creation of additional housing that is safe, decent, and affordable for individuals and families.
- To advocate for enhanced state aid and Chapter 90 road improvement funds.
- To develop a policy and plan for the disposition, reuse or disposal of surplus Town property.
- To improve public infrastructure (roads, sidewalks, multi-use paths) to make them fully accessible to bicyclists and the disabled, as appropriate.
- To review the operations of Town departments to determine their appropriate staffing and mission.

SERVICE LEVELS:

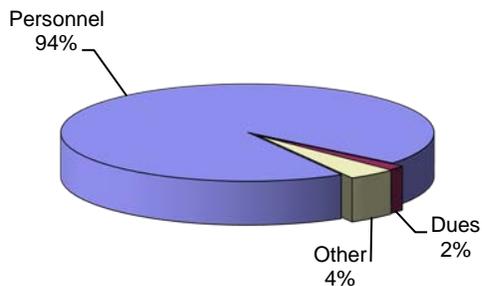
	<u>FY 12</u> <u>Actual</u>	<u>FY 13</u> <u>Actual</u>	<u>FY 14</u> <u>Actual</u>	<u>FY 15</u> <u>Actual</u>	<u>FY 16</u> <u>Actual</u>
<u>SELECT BOARD</u>					
Special & Regular Meetings	40	38	38	32	48
Town Meetings	10	12	13	11	11
Business Licenses	423	525	688	359	373
Town Meeting Warrant Preparations	2	2	4	3	2
Committee Appointments	76	70	54	95	52
Town Way Reservations	12	8	12	12	10
Kendrick & Sweetser Park Reservations	10	11	14	13	13
Liaison Assignments	35	35	32	37	38
<u>TOWN MANAGER'S OFFICE</u>					
Collective Bargaining Agreements/Amendments	3	4	4	5	6
Committee Appointments	88	81	82	95	90
Committees Staffed	5	5	5	5	5
Rental License Agreements			5	5	5

GENERAL GOVERNMENT

1124: SELECT BOARD/ TOWN MANAGER'S OFFICE

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 239,145	248,369	324,604	353,874	353,214	(660)	-0.2%
Operating Expenses	\$ 13,041	27,354	19,499	21,300	21,300	0	0.0%
Capital Outlay	\$ 75	355	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 252,261	276,078	344,103	375,174	374,514	(660)	-0.2%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 87,351	92,290	101,533	87,254	128,867	41,613	47.7%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 339,612	368,368	445,636	462,428	503,381	40,953	8.9%
SOURCES OF FUNDS							
Licenses & Permits	\$ 187,467	176,647	184,352	173,450	173,450	0	0.0%
Water Fund	\$ 22,361	22,361	27,263	30,799	35,112	4,313	14.0%
Sewer Fund	\$ 22,822	22,822	26,291	30,298	34,673	4,375	14.4%
Transportation Fund	\$ 5,394	5,394	6,444	7,215	8,155	940	13.0%
Department Receipts	\$ 4,213	4,471	4,026	2,500	2,500	0	0.0%
Taxation	\$ 10,004	44,383	95,727	130,912	120,624	(10,288)	-7.9%
TOTAL RESOURCES	\$ 252,261	276,078	344,103	375,174	374,514	(660)	-0.2%
POSITIONS							
Full Time	2.50	2.50	3.50	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	3.50	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, Economic Development, 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:

None.

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 18 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:

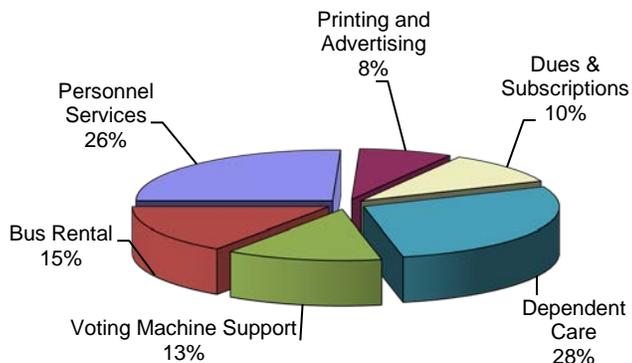
	<u>FY 12 Actual</u>	<u>FY 13 Actual</u>	<u>FY 14 Actual</u>	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>
Finance Committee:					
Number of Meetings	21	20	23	19	21
Number of Transfers	1	1	1	1	0
Moderator:					
Committee Appointments	6	3	2	2	1
Committees Supported	2	2	2	2	2
Town Meeting:					
Dependent Care Stipend Recipients		3	2	1	5

1131: TOWN MEETING/ FINANCE COMMITTEE

GENERAL GOVERNMENT

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 100	100	100	1,000	1,000	0	0.0%
Operating Expenses	\$ 787	722	965	2,300	2,900	600	26.1%
Reserve Fund Transfers	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 887	822	1,065	3,300	3,900	600	18.2%
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	\$ 887	822	1,065	3,300	3,900	600	0.0%
SOURCES OF FUNDS							
Taxation	\$ 887	822	1,065	3,300	3,900	600	18.2%
TOTAL RESOURCES	\$ 887	822	1,065	3,300	3,900	600	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.

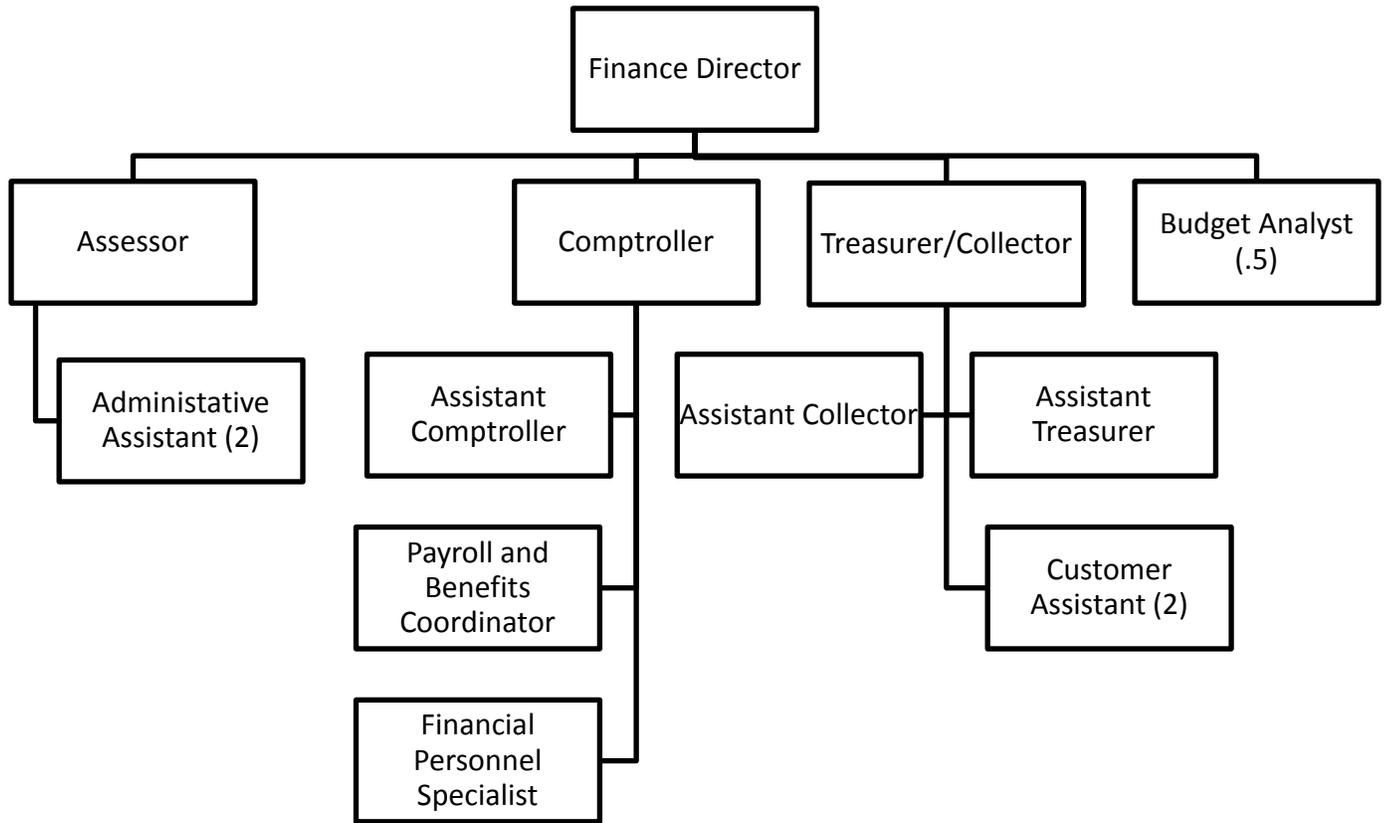
Dependent Care includes \$1,000 for Town Meeting Child Care/Dependent allowance.

Bus Rental, \$600 for TMCC to rent buses for tours of Town Meeting items.

SIGNIFICANT BUDGET CHANGES:

Operating expenses increase for the rental of buses for tours of Town Meeting items.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146
FINANCE DEPARTMENT

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

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

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

ASSESSING: through the fair and equitable distribution of property taxes and motor vehicle excise taxes. 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 and a central point of services across traditional departmental functions.

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

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146 FINANCE DEPARTMENT

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Beginning in January 2016, delivered the duties of Finance Director through collaborative effort of Comptroller Sonia Aldrich and Treasurer/Collector Claire McGinnis by providing staff liaison to Finance Committee, Joint Capital Planning Committee and the Town Manager(s). Successfully delivered balanced plans for budget and capital for Fiscal 2017 and maintained excellent operations to ensure the successful management of the Town's finances.
- Presented a 10-Year Financial Trend Monitoring Report in October 2016.
- Continued to provide community access to budget and financial information via the Town's website and other media.
- Collaborated with Human Resources and the Health Trust Fund Administrator to monitor health insurance claims and revenues to maintain an adequate Health Insurance Trust Fund balance. Implemented no rate changes in FY 17. Maintained health insurance rates with zero appropriation increases for the past six years. In FY 18 an increase to the premium rates is recommended.
- Funded Other Post-Employment Benefits (OPEB) account for retiree health insurance liabilities for a total of \$2.8 million as of June 30, 2016.
- Completed the bi-annual OPEB Actuarial Valuation as required under the provisions of the Statement of Governmental Accounting Standards 45 (GASB 45) to value future post-retirement benefits.
- 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 five years, transfers have totaled over \$5.8 million and the Stabilization Fund has grown to over \$7.4 million. Total Reserves are now 14.7% of FY 17 General Fund Budgeted Revenue.
- 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.
- 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.
- Successfully implemented a PILOT agreement for UMass Solar Array.
- Issued a one-year note for the Wildwood Elementary School Feasibility Study, DPW equipment, APD Radio Equipment and the Amity Lot and Crosswalk reconstruction as approved for borrowing at 2015 Town Meetings. Short term notes allow participation in the cost effective State House Note Program for borrowing purposes in short schedules, 3 to 5 year terms. The total interest cost was 0.73% on our 2016 note. Upon maturity, remaining balances can be combined with a larger bond issue or reissued for another year, net of debt service in the current year.
- Maintained the Town's bond rating at AA+ (Standard & Poor's) in February 2015.
- Received state grant funding for the Town through the Certified Public Expenditure program for ambulance service providers. This program requires extensive reporting of costs related to ambulance staffing, vehicles, and equipment, and detailed payment information by Medicaid, Medicare, and other patient insurers. Participation secured a \$70,000 payment to the Ambulance Fund in FY 15, \$120,000 in FY 16 and a FY 17 grant submission is pending approval.
- Added online payment options for residents and patrons of the ambulance service. As most insurance companies leave a co-payment for the patient, online payment by credit, debit or flexible benefit card was an important addition.

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.
- To refine a long range strategic financial plan for the Town in collaboration with residents and community leaders.
- To expand the Town's comprehensive set of financial management policy guidelines developed in 2008, by creating a policy for appropriate enterprise fund reserves and a new capital fund reserve levels.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146 FINANCE DEPARTMENT

FY 18 OBJECTIVES:

FINANCE DIRECTOR:

- 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 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.
- To continue to keep up with changes in Governmental Accounting, in particular the recent updates to the Municipal Modernization Act and Public Records Laws.

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.
- Begin the FY 18 recertification early and complete in August to allow longer time for property owner review.

COLLECTION:

- To maintain current strong collection performance of at least 98% in real estate tax.
- To evaluate short term needs for storm water utility billing and collection.

TREASURY:

- To improve tax title account collections, following the lien.
- To continue to inform the Town Manager, Select Board and Finance Committee of borrowing options and resulting impact to the Town's finances in light of the big capital projects.

SERVICE LEVELS:

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
FINANCE DIRECTOR:					
Committees Staffed	4	4	4	4	4
Budgets Processed	1	1	1	1	1
ACCOUNTING:					
Committees Staffed	1	1	1	1	1
Grants Maintained/Monitored	33	29	39	42	43
Funds Maintained	407	415	417	422	427
Vouchers Checked	18,452	19,180	18,360	18,933	18,646
Warrant Checks	9,561	9,466	8,511	8,369	8,008
EFT's processed			59	412	938
Purchase Orders Encumbered/Controlled	2,056	2,075	2,170	2,367	2,105
Payroll Checks (paper)	4,685	4,418	3,698	3,214	2,621
Direct Payroll Deposits	14,624	15,079	15,928	16,215	17,972
W-2's Processed	1,155	1,233	1,176	1,235	1,299
Personnel Action Forms Processed	1,055	508	380	325	366
Insurance Claims Processed (Property/Auto)	64	88	82	32	48
Contracts Processed/Maintained/Monitored	138	108	128	102	78
Bids and Proposals Reviewed/Monitored	41	45	41	37	40
ASSESSING:					
Amherst					
Boards Staffed	1	1	1	1	1
Real Estate Property Assessments	7,320	7,325	7,325	7,329	7,280
Site Reviews	1,170	630	475	645	470
Personal Property Assessments	266	264	270	271	262

Service levels continued on next page.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146
FINANCE DEPARTMENT

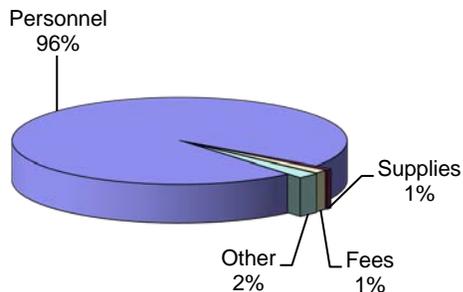
SERVICE LEVELS:	FY 12	FY 13	FY 14	FY 15	FY 16
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
ASSESSING:					
Amherst					
Abatement Application Reviews					
Real Estate/Personal Property	77	43	34	87	29
Motor Vehicle Excise	2,655	1,954	2,802	2,302	2,256
Appeals Granted Real/PP	57	30	24	61	10
Tax Dollars Abated	\$81,388	\$74,533	\$52,659	\$124,302	\$8,227
Tax Abated as % of Levy	0.2%	0.2%	0.1%	0.2%	.01%
Tax Exemptions	\$115,971	\$109,148	\$104,946	\$142,636	\$117,764
Exemptions as % of Levy	0.3%	0.3%	0.2%	0.2%	0.2%
Abutters Lists Prepared	72	90	115	116	99
Chapter Land Applications	187	187	142	181	160
Personal Exemptions Processed	114	105	102	102	104
Senior Tax Work-Off Participants	30	30	30	30	30
Real Estate Exemptions Processed	521	522	522	521	524
Pelham (FY 13 and Forward)					
Boards Staffed		1	1	1	1
Real Estate Property Assessments		738	740	743	743
Recertification Review		0	0	1	0
Site Reviews		30	20	21	15
Personal Property Assessments		20	20	20	19
Abatement Application Reviews					
Real Estate/Personal Property		4	3	14	10
Abutters Lists Prepared		2	14	34	6
Chapter Land Applications		33	14	14	14
Personal Exemptions Processed		12	15	21	18
Real Estate Exemptions Processed		94	93	95	95
COLLECTION:					
Motor Vehicle Excise Collection rate	96%	93%	95%	95%	94%
Real Estate / Personal Property					
Tax Collection Rate	99%	98%	98%	98%	98%
Water/Sewer Collection Rate	90%	88%	90%	90%	86%
Parking Tickets Collection Rate	73%	75%	69%	68%	66%
Ambulance Bills Collection Rate (one year)	64%	65%	67%	60%	66%
Ambulance Bills Collection Rate (ongoing)	99%	98%	97%	83%	N/A
Parking Ticket Appeals/Hearings	1,248	1,211	1,252	1,233	1,162
Parking Permits Issued	700	728	740	731	759
Municipal Lien Certificates Issued	648	639	444	489	453
Tax Liens Processed and Recorded	25	12	28	20	19
Central Service Counter Transactions	30,873	29,244	28,129	26,455	24,573
Payments Processed (other than counter)					
Mail	50,489	47,700	46,657	46,126	37,520
Online from Anywhere Self Service	10,415	12,295	13,229	15,770	17,720
Payments Processed by File	9,289	15,850	10,737	11,916	12,572
TREASURY:					
Boards Staffed	1	1	1	1	2
Tax Liens Redeemed	32	18	8	19	17
Taxes in Bankruptcy Redeemed	0	1	0	0	0
Direct Debit Payment Accounts	497	564	568	586	582
Bank Account Reconciliations	638	651	672	708	631
Electronic Bank Transmissions (batches)	871	898	854	619	670
Check/ACH Reversals	213	220	280	200	222
Tailings (checks not cashed)	70	36	75	122	59
Debt Issues (temporary & permanent)	1	1	1	2	1
Deferred Tax Liens Redeemed	0	1	1	2	1
% 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 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 872,015	905,155	908,761	976,267	968,468	(7,799)	-0.8%
Operating Expenses	\$ 38,482	38,236	29,275	38,995	38,995	0	0.0%
Capital Outlay	\$ 154	0	2,180	520	520	0	0.0%
TOTAL APPROPRIATION	\$ 910,650	943,391	940,216	1,015,782	1,007,983	(7,799)	-0.8%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 344,083	355,017	363,006	360,644	363,006	2,362	0.7%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 1,254,733	1,298,408	1,303,222	1,376,426	1,370,989	(5,437)	-0.4%
SOURCES OF FUNDS							
Ambulance Receipts	\$ 68,601	68,601	70,934	71,685	72,974	1,289	1.8%
Assessing Services	\$ 20,000	20,000	20,000	20,000	20,000	0	0.0%
Municipal Lien Fee	\$ 11,050	12,200	11,675	15,000	15,000	0	0.0%
Sale of Abutters List	\$ 2,650	2,850	2,250	1,500	1,500	0	0.0%
Collector's Fees	\$ 54,247	53,093	56,671	50,500	50,500	0	0.0%
Interest from Taxes	\$ 249,183	169,983	146,745	137,500	137,500	0	0.0%
Investment Income	\$ 53,610	96,608	107,336	70,000	70,000	0	0.0%
Water Fund	\$ 22,361	22,361	125,586	124,893	129,100	4,207	3.4%
Sewer Fund	\$ 22,822	22,822	129,442	124,357	126,626	2,269	1.8%
Transportation Fund	\$ 5,394	5,394	15,438	16,106	16,777	671	4.2%
Other Dept Receipt	\$ 10,040	9,940	11,280	11,000	11,000	0	0.0%
Taxation	\$ 390,692	459,539	242,859	373,241	357,006	(16,235)	-4.3%
TOTAL RESOURCES	\$ 910,650	943,391	940,216	1,015,782	1,007,983	(7,799)	-0.8%
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, and 9 full time financial clerks.

Supplies, \$5,800, 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 the changes in additional funding in FY 17 for the Comptroller and Collector/Treasurer while acting as Co-Finance Directors. The additional funding is not included in the FY 18 budget. 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 18 OBJECTIVES:

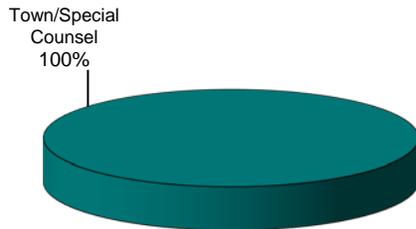
- To develop measures to control the costs of at least some legal issues or categories of issues.
- To develop stronger oversight of the use of legal counsel.

GENERAL GOVERNMENT

1151: LEGAL SERVICES

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 0	0	0	0	0	0	0.0%
Operating Expenses	\$ 135,220	113,401	116,612	110,000	110,000	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 135,220	113,401	116,612	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	\$ 135,220	113,401	116,612	110,000	110,000	0	0.0%
SOURCES OF FUNDS							
Taxation	\$ 135,220	113,401	116,612	110,000	110,000	0	0.0%
TOTAL RESOURCES	\$ 135,220	113,401	116,612	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:



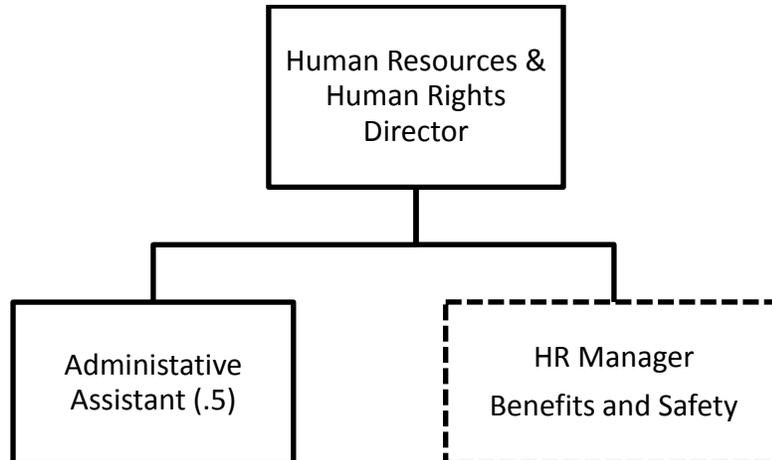
Town/Special Counsel provides funding for legal services on a contract basis.

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 residents are afforded equal protection under the law.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Provided employment and benefits services to an ongoing average of 271 regular Town employees, 100 part-time or seasonal staff, 38 Senior Tax work off program participants, 138 elections workers, and 250 retirees.
- Provided staff support to interim, temporary, and permanent Town Manager search processes, including outreach, recruitment, scheduling, interviews, community forums, and participation, negotiation, contracting, and orientation.
- Settled timely multi-year agreements with 5 of 6 collective bargaining units with terms that are competitive, affordable and represent sound labor relations policy.
- Supported and facilitated Town Manager initiatives to complete hire of the Town's first Economic Development Director, define roles of and appoint co-interim Finance Directors, and support LSSE management through mentoring by Assistant Town Manager.
- Worked to continue the Town Manager's long term staffing plan by seeking professional assistance to review the staffing, scheduling of work, and service level expectations of the Amherst Fire Department.
- Conducted municipal recruitment outreach to traditionally under represented populations by participating in college job fairs and utilizing popular social media job boards. Received and processed 750 applications for employment.
- Facilitated and supported Human Rights Commission activities including: Indigenous Peoples Day, Human Rights Day, a Facebook Page, remote Cape Verdean census taking and voter registration, Anniversary celebration of the 150th anniversary of the 13th Amendment, Black History Month observance, Amherst College Community Engagement lunch, and the annual Human Rights Heroes Picnic.
- Sponsored 6 municipal/school staff participants in the UMass Supervisory Leadership Development Program, and a total of 39 participants since the program's inception. This supports an internal succession planning pipeline of future Town leaders across all Departments.

Challenges

- Settle remaining (Police) collective bargaining agreement.
- Provide equitable access to professional development opportunities across Town departments.
- Achieve greater Town workforce diversity by increasing recruiting outreach, advertising and staff training.

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 18 OBJECTIVES:

- To provide human resource 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 and to ensure equitable access to professional development opportunities across Town Departments.
- To market available Town jobs and the Town as an employer through non-traditional sources 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.
- To focus on and support employee workplace safety initiatives and implement a safety culture across the organization.

SERVICE LEVELS:

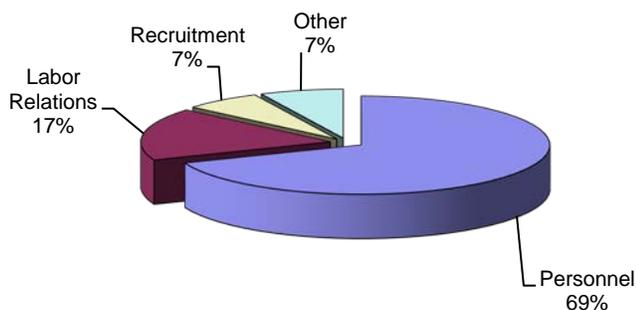
	FY 12	FY 13	FY 14	FY 15	FY 16
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Human Resources/Human Rights					
Recruitments and Fully Benefited Hires	23	15	17	26	19
Personnel Board/Insurance Advisory Comm/ Human Rights Commissions Meetings	19	24	31	24	20
Collective Bargaining Meetings	28	45	29	15	43
Grievances Resolved	4	2	2	2	5
Human Rights Complaints	1	5	6	5	2
Staff Development/Training Sessions	2	22	30	22	18

GENERAL GOVERNMENT

1152: HUMAN RESOURCES/HUMAN RIGHTS

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 106,014	112,161	135,972	146,238	131,189	(15,049)	-10.3%
Operating Expenses	\$ 46,683	37,397	50,129	61,790	66,330	4,540	7.3%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 152,696	149,558	186,101	208,028	197,519	(10,509)	-5.1%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 54,618	57,847	60,254	57,665	80,832	23,167	40.2%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 207,314	207,405	246,355	265,693	278,351	12,658	4.8%
SOURCES OF FUNDS							
Water Fund	\$ 13,495	13,495	16,923	16,838	18,935	2,097	12.5%
Sewer Fund	\$ 13,670	13,670	16,911	16,583	18,551	1,968	11.9%
Transportation Fund	\$ 2,954	2,954	3,580	3,946	4,264	318	8.1%
Taxation	\$ 122,577	119,439	148,687	170,661	155,769	(14,892)	-8.7%
TOTAL RESOURCES	\$ 152,696	149,558	186,101	208,028	197,519	(10,509)	-5.1%
POSITIONS							
Full Time	1.50	1.50	1.83	1.83	1.50	(0.33)	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	1.50	1.50	1.83	1.83	1.50	(0.33)	

MAJOR COMPONENTS:



Personnel Services include salaries for a Human Resources/Human Rights Director and an administrative assistant shared 50/50 with Town Manager/Select Board.

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 and contract increases and the completion of the planned three-year Amherst Together initiative, resulting in a reduction of 0.33 of a position that was shared with the school.

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:

- Employee and Retiree 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.
- The Temporary Town Manager and School Superintendent signed an agreement to transition operational management of the APHCT to an experienced benefits professional employed by the District, and implemented a smooth transition upon the retirement of the long time Trust Administrator.
- The Trust's fund balance dipped below desired level due to several large individual health claims but remains on solid financial ground with twice the foundation required by the Department of Revenue. The FY 18 budget includes a budgeted premium increase for both employers and active employees.
- Reinforcing the decision by retired teachers to exit state insurance plans in 2012, the APHCT continues to result in savings to retirees of premiums, co-pays and deductibles while saving premium costs for the employers. The APHCT enrolls eligible retirees in Medicare Parts A and B. The transition of members to the Medicare plans is an effective way to save costs for both the retiree and employers.
- The Trust Administrator working to secure Medicare Part D reimbursement payments has enabled the employers to transfer \$1.1 million 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.
- Workers Comp and Unemployment Insurance remain effectively managed with no major changes.
- The Town signed a 3 year contract with Massachusetts based EAP All One Health for Employee Assistance Program services.
- Secured and offered first time employee paid group benefits for disability, home, auto and life insurances.

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 18 OBJECTIVES:

- Through the Insurance Advisory Committee, to 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 rejuvenate the Wellness Program through soliciting employee feedback on past offerings and utilizing the results to implement new and different options.

GENERAL GOVERNMENT

1154: EMPLOYEE BENEFITS

SERVICE LEVELS:	FY 12 <u>Actual</u>	FY 13 <u>Actual</u>	FY 14 <u>Actual</u>	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>
Health Insurance*					
Family Coverage	430	560	559	557	554
Individual Coverage	321	378	370	361	362
Medicare Supplemental Coverage	204	423	456	463	512
Life Insurance*	795	1,041	1,043	1,093	1101
Unemployment Claims	40	21	16	21	17
Flexible Benefits	57	51	38	48	50

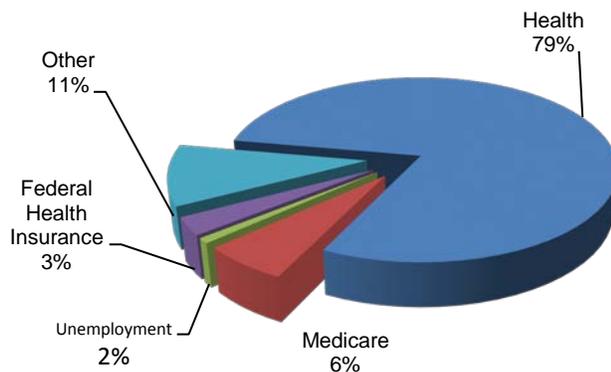
* Department administers health and life insurance plans for all employees of Amherst Pelham Regional Schools, Amherst Elementary Schools, and the towns of Amherst and Pelham. Significant increase in enrollments is the result of the return of retired teachers to the APHCT from the state GIC plan in FY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

GENERAL GOVERNMENT

1154: EMPLOYEE BENEFITS

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 3,189,862	3,089,442	3,131,234	3,288,312	3,548,055	259,743	7.9%
Operating Expenses	\$ 0	0	0	0	0	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 3,189,862	3,089,442	3,131,234	3,288,312	3,548,055	259,743	7.9%
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	\$ 3,189,862	3,089,442	3,131,234	3,288,312	3,548,055	259,743	7.9%
SOURCES OF FUNDS							
Taxation	\$ 3,189,862	3,089,442	3,131,234	3,288,312	3,548,055	259,743	7.9%
TOTAL RESOURCES	\$ 3,189,862	3,089,442	3,131,234	3,288,312	3,548,055	259,743	7.9%
POSITIONS							
Full Time	0.00	0.00	0.00	0.00	0.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	

MAJOR COMPONENTS:



Health insurance is \$2,817,288.

Medicare is \$219,456.

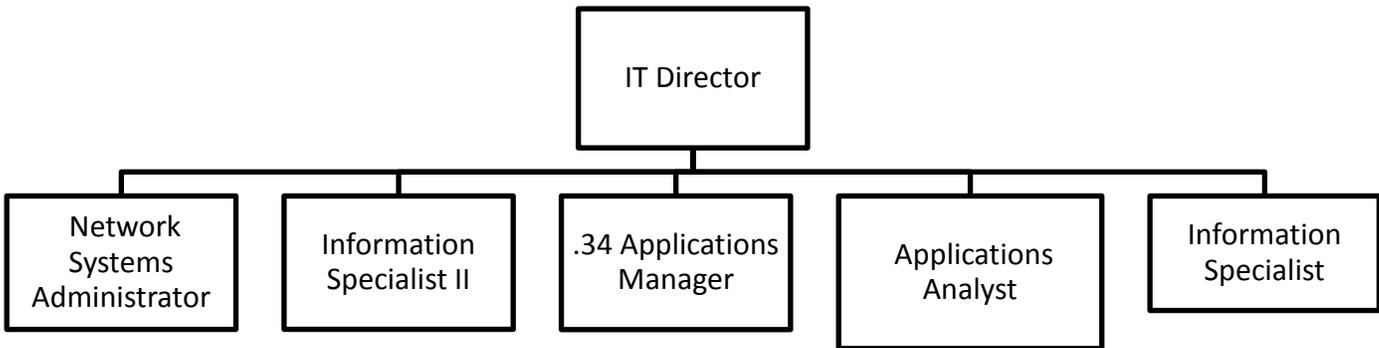
Unemployment insurance is \$28,779.

Federal Health Insurance is \$107,419.

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 maintain health insurance spending at lower than industry trends. Premium rate increases are proposed for some employee health plans, and the employer share of the increase is reflected in this budget. The overall increase is the result of the transfer of positions from Enterprise Funds to the General Fund, federal health insurance increases and a salary reserve for collective bargaining.



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 deliver an elite, yet fiscally sustainable overall technology program.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Restructured department to better organize staff based on their functional roles.
- Selected system to manage boards and committees membership, scheduling, minutes and agendas.
- Implemented new emergency alert system to better communicate with residents, business and staff in the case of urgent events.
- Participated in negotiations for renewal of ten-year contract with Comcast.
- Migrated the Town's most used software database solution, Munis, to the latest version 11.2 as an Early Adopter. Munis is used by all departments for financial management, billing, permits and code, and personnel management.
- Upgraded one of the most used portions of the Town's website, Amherst Maps, to load more quickly.
- Upgraded network links between buildings, increasing speed by a factor of ten.
- 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.
- Installed server with 20TB of storage to provide access to Jones Library's digitization project.
- Implemented electronic voting system for Town Meeting

Challenges

- Managing the large projects, which take time in planning and implementation and use a lot of personnel resources, which then create a backlog of daily support tickets.
- Scheduling large projects to the infrastructure becomes challenging when work needs to be coordinated with multiple departments at the same time, and not interfere with their work flow, especially Police, Fire and Communication Center which are 24/7 operations.

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY

LONG RANGE OBJECTIVES:

- To continue to increase utilization, implementation, and staff training of Munis, the Town's largest and most used interdepartmental software system.
- To scan and integrate the current and future paper documents into a content management system to allow greater user and public access.
- To create paperless efficiencies through automation and technology within and between departments.
- To select and implement technology solutions that contribute to "green" efforts and lessen operational environmental impacts.
- To maximize the Town's ability to provide services online.
- To establish a Town cloud infrastructure.
- To continue to use technology to significantly reduce the amount of paper being used and distributed for daily operations.
- To explore with Human Resources and Accounting paperless time sheets and employee benefits enrollments.
- To connect Town buildings with fiber optic cable replacing the expiring Comcast provided I-Net.
- To work with the BID, Chamber of Commerce, and landowners to explore the possibility of creating improved access to very high speed connection to the Internet.

FY 18 OBJECTIVES:

- To increase reliability of downtown WiFi.
- To provide regularly scheduled staff training on all major IT systems used by the Town.
- To implement an online business licenses system to increase access to services for the Amherst community while increasing the operational efficiency of departments.
- To implement an integrated employment applications system to offer services to potential Amherst employees and increase operational efficiency.
- To scan and index a significant portion of items in file cabinets in the Town Hall and Bangs Center departments.
- To replace digital signage in Town buildings to provide easier access to information for users.
- To fully implement Acella boards and committees management software to manage scheduling, minutes, and agendas.
- To work with the Town Manager to develop a social media strategy.

SERVICE LEVELS:

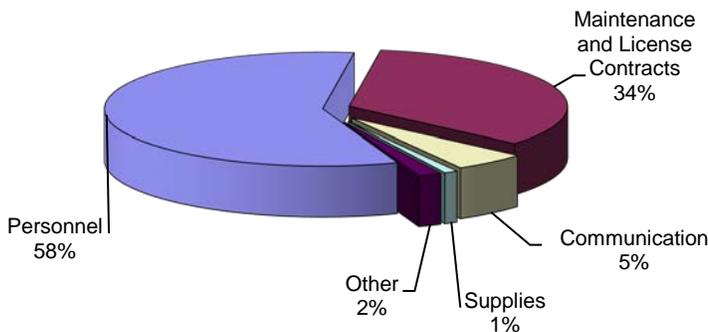
	FY 12	FY 13	FY 14	FY 15	FY 16
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Buildings Connected to the WAN	14	15	15	16	17
Network User/Group Accounts	1,432	1,450	1,450	1,130	1,116
Desktop/Notebook Computers	665	685	700	629	578
Virtual Servers and Network Storage Units	55	55	57	62	64
Printers & Multifunction's	69	70	70	70	70
IP Phones	355	360	365	296	298
Network Database Software Packages	48	48	48	48	49
Websites	6	6	7	7	7
Website Visits	335,823	428,051	430,000	382,970	487,050

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 315,235	271,316	284,481	333,474	342,465	8,991	2.7%
Operating Expenses	\$ 188,218	210,368	233,504	239,926	245,926	6,000	2.5%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 503,453	481,684	517,985	573,400	588,391	14,991	2.6%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 109,961	113,867	129,997	107,577	135,772	28,195	26.2%
Capital Appropriations	\$ 288,000	308,000	281,000	236,000	303,000	67,000	28.4%
TOTAL DEPARTMENT COST	\$ 901,414	903,551	928,982	916,977	1,027,163	110,186	12.0%
SOURCES OF FUNDS							
Taxation	\$ 358,265	323,858	365,722	429,229	433,792	4,563	1.1%
Water Fund	\$ 43,649	48,605	46,007	43,070	46,390	3,320	7.7%
Sewer Fund	\$ 43,649	48,605	46,007	43,070	46,390	3,320	7.7%
Transportation Fund	\$ 21,186	21,694	22,170	20,946	22,329	1,383	6.6%
Ambulance Receipts	\$ 36,704	38,922	38,079	37,085	39,490	2,405	6.5%
Dept Receipts	\$ 0	0	0	0	0	0	0.0%
TOTAL RESOURCES	\$ 503,453	481,684	517,985	573,400	588,391	14,991	2.6%
POSITIONS							
Full Time	4.00	4.00	4.00	4.84	4.84	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	4.84	4.84	0.00	

MAJOR COMPONENTS:



Personnel Services includes salaries for the Director, a network administrator shared with the Police Department, an information specialist II, an information specialist, an applications analyst, and .34 of an applications manager shared with the Water and Sewer Fund.

Relicensing Agreements, \$201,261, 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.

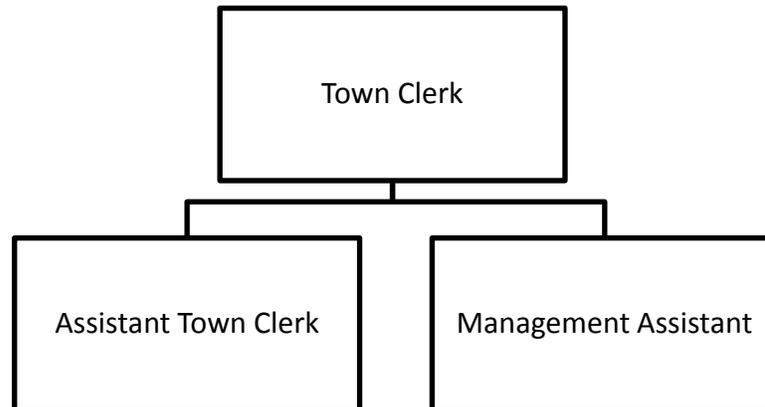
Other expenses include maintenance of equipment, office supplies and dues and subscriptions.

SIGNIFICANT BUDGET CHANGES:

Personnel increases are due to steps and contracts.
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:

- Worked with the Town's Information Technology department to implement electronic voting at Town Meeting.
- Underwent a Passport Acceptance Facility Audit and received commendation from the U.S. Department of State for having a very well run program.
- Reviewed and streamlined databases, including those used for Dog Licensing, Business Certificates, and Service Levels.

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 implement the new Public Records laws which will become effective on January 1, 2017.
- 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 18 OBJECTIVES:

- 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 2017.

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE

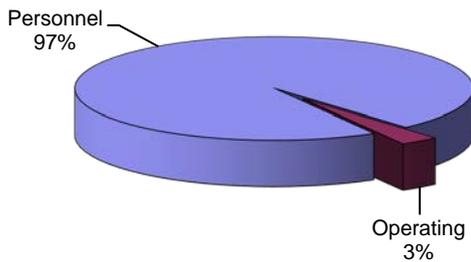
SERVICE LEVELS:	FY 12 <u>Actual</u>	FY 13 <u>Actual</u>	FY 14 <u>Actual</u>	FY 15 <u>Actual</u>	FY 16 <u>Actual</u>
Certified Copies of Documents	2,080	2,387	1,996	2,241	2,120
Marriage Intentions	128	103	125	139	138
Marriage Licenses	137	113	118	143	133
Dog Licenses	1,401	1,496	1,418	1,447	1,471
Zoning Board of Appeals Applications/ Decisions	31	24	41	80	80
Street Lists	55	56	41	21	40
Posting Open Meetings	896	914	838	845	798
Planning Board Applications/Decisions	14	17	27	40	58
Business Notices (d/b/a)	137	136	124	153	159
Raffle Permits	16	13	17	13	14
Underground Storage Registrations	25	27	22	29	30
Cemetery Deeds	12	8	7	4	2
Notarizations	517	511	537	553	781
Passport Applications	437	559	468	552	493
Burial Permits	158	181	154	58	172
Request for Voter Information	38	31	40	24	32
Performance Oath	203	191	191	216	230
Non-certified Copies of documents	220	146	271	321	510
Vital Records Recorded	469	477	468	478	501
Pole Location Petitions	4	3	4	3	1
Vital Records: Filing/Amendments	8	10	6	23	17
Passport Photos	338	432	454	621	491

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 188,215	201,135	185,688	206,151	209,774	3,623	1.8%
Operating Expenses	\$ 7,030	6,534	6,059	6,260	6,260	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 195,245	207,669	191,748	212,411	216,034	3,623	1.7%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 65,834	68,801	81,571	80,229	85,041	4,812	6.0%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 261,079	276,470	273,319	292,640	301,075	8,435	2.9%
SOURCES OF FUNDS							
Licenses & Permits	\$ 8,080	6,720	5,380	4,500	4,500	0	0.0%
Dept. Receipts	\$ 51,042	59,251	56,079	52,255	52,255	0	0.0%
Taxation	\$ 136,123	141,698	130,289	155,656	159,279	3,623	2.3%
TOTAL RESOURCES	\$ 195,245	207,669	191,748	212,411	216,034	3,623	1.7%
POSITIONS							
Full Time	3.00	3.00	3.00	3.00	3.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0.00	

MAJOR COMPONENTS:



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

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

SIGNIFICANT BUDGET CHANGES:

Personnel Services increase due to steps and contracts.

GENERAL GOVERNMENT

1162: ELECTIONS 1163: REGISTRATION

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 2016 Presidential Primary, the 2015 Annual Town Election which included the election of a Charter Commission, and the 2016 State Primary.
- Prepared for and implemented Early Voting. The Board of Registrars designated three additional Early Voting Locations for the convenience of Amherst voters, including North Fire Station and Munson Memorial Library for Saturday Early Voting locations, and the Student Union Building at the University of Massachusetts to accommodate students and non-students.
- Trained approximately 70 new election workers, and held ongoing training sessions for Wardens and Clerks in preparation for Early Voting and the Presidential Election.

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 procure and train personnel on the use of PollPad technology in anticipation of having Early Voting available simultaneously at multiple locations, and replace paper voting lists at polling locations on Election Day in the future.
- 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 18 OBJECTIVES:

- To provide feedback regarding early voting in Amherst and to monitor legislative changes resulting in new regulations prescribing early voting procedures for future state elections.
- To prepare and conduct the 2017 Annual Town Election.
- To continue to hire and train new election workers in order to have adequate staffing.

SERVICE LEVELS:

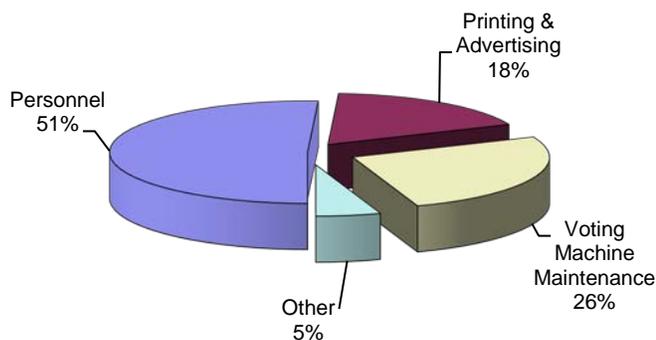
	FY 12	FY 13	FY 14	FY 15	FY 16
	Actual	Actual	Actual	Actual	Actual
Elections	2	5	1	3	2
Town Meeting Sessions	10	12	13	9	11
Election Worker Training Sessions	6	14	6	16	5
Special Precinct Elections	2	1	0	4	3
Posted Meetings, Board of Registrars	2	7	4	3	2
Voter/Residency Certificates	7	9	9	6	16
Voter Registration Sessions	2	5	1	3	2
Voter Registrations, changes, deletions	11,122	19,904	4,487	9,846	15,001
Voter Registration (peak)	16,000	22,441	16,567	21,430	17,259
Voter % Turnout					
Town Elections	15.2%	6.63%	13.46%	7.34%	17.74%
Presidential Primary	6.5%	n/a	n/a	n/a	44.44%
State Primaries	n/a	12.38%	n/a	15.77%	n/a
State Elections (* incl. Presidential and Special)	n/a	69%	n/a	36.89%	n/a
Petition/Nomination Signatures	3,534	636	10,846	929	13,837
Petition/Nomination Papers	491	66	1,406	111	1,620
Town Meeting Petition Articles	4	13	13	9	375
Annual Street Listing Forms	11,000	12,600	12,369	12,730	10,048
Confirmation Cards	2,473	5,313	8,687	3,267	44,564

GENERAL GOVERNMENT

1162: ELECTIONS
1163: REGISTRATION

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 11,477	31,467	26,174	23,900	13,900	(10,000)	-41.8%
Operating Expenses	\$ 20,463	18,846	19,545	23,090	19,725	(3,365)	-14.6%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 31,940	50,313	45,719	46,990	33,625	(13,365)	-28.4%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 548	675	234	478	234	(244)	-51.0%
Capital Appropriations	\$ 0	0	0	9,000	0	(9,000)	0.0%
TOTAL DEPARTMENT COST	\$ 32,488	50,988	45,953	56,468	33,859	(22,609)	-40.0%
SOURCES OF FUNDS							
State Aid-Election	\$ 0	4,742	2,558	0	0	0	0.0%
Hours Reimbursement							
Taxation	\$ 31,940	45,571	43,161	46,990	33,625	(13,365)	-28.4%
TOTAL RESOURCES	\$ 31,940	50,313	45,719	46,990	33,625	(13,365)	-28.4%
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.

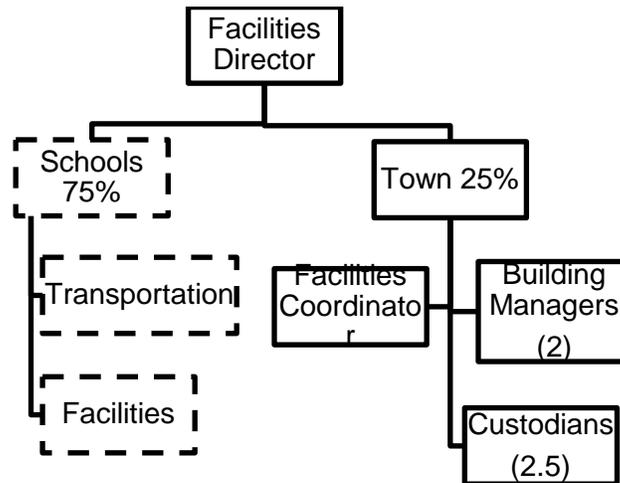
Printing costs include town election ballots, tally vote cards, census mailers, confirmation cards, and annual street list.

SIGNIFICANT BUDGET CHANGES:

The decrease in cost is due to having fewer scheduled elections in FY 18. In FY 17 we had the Presidential Election in November, and Early Voting was implemented.

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:

- Implemented Town Hall and Amherst Fire Department demand control ventilation energy initiatives. Received a Green Communities Grant for \$164,000 to implement these projects.
- Received Green Community Funding for 2016 /2017 for \$175,971.
- Completed basement renovation of North Amherst School. New tenant WIC program moved into the space.
- Installed LED Light pole at North Amherst School for improved safety.
- Replaced Bangs Center large activity room floor and remodeled two bathrooms with the use of capital and CDBG funds.
- Relocated and built out new department office for LSSE offices from Bangs Center to Middle School.
- Replaced Munson sidewalk with stamp concrete to maintain building character, refinished oak floor, glazed and painted windows.
- Parking Garage - constant security issues, graffiti, and sanitation problems. Painted over graffiti and washed down stairwells once to twice a week as needed. Installed additional gates.
- Updated building profiles report and presented to the Select Board.
- Performed life safety structure, fire suppression, and alarms inspections.
- Implemented HVAC preventative maintenance plan in all buildings.
- Managed seven 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, Women Infant Children (WIC).

Challenges:

- Continued increased use of buildings on nights and weekends impacts the effectiveness of building maintenance. Increased usage requires additional services and supplies.
- In-kind Town services are harder to obtain due to multitude of departmental initiatives keeping them busy, e.g. grounds maintenance.
- Energy use will always be a challenge with increased building use and commodity pricing and availability. Energy is affected by geopolitical issues outside our control. Managing usage is what is under our control. There are opportunities through program scheduling. Consolidating programs on the same night could allow for buildings to be closed some nights.
- Implementing building security and energy conservation measures while usage increases. 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.
- No cost electric vehicle charging stations connected to the Town's facilities increase utility usage.

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.
- 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 18 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 continue to implement Green Communities five year greenhouse gas emissions reduction plan.
- To integrate 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 fee adjustments to Town Manager.
- To evaluate process for purchasing commodities such as gas, electricity, etc.
- To evaluate weekend programing at the Bangs and what the impact would be on operating costs.

SERVICE LEVELS:

	<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>	<u>FY 16</u> <u>Actual</u>
Utility Usage (Town Hall, Bangs, Munson Library, East Street, 1200 North Amherst)					
Electricity (KWH)	518,970	511,551	529,594	515,694	470,368
Fuel – Gas (c.f.)	16,354	20,387	27,321	27,485	19,989
Fuel – Oil (Gallons)	4,829	4,560	5,611	5,390	3,396
Water & Sewer (c.f.)	59,400	47,900	52,100	64,800	57,700
Square Feet Maintained	84,218	84,218	84,218	84,218	84,218
Facilities Managed	8	8	8	8	8
Automated Computer Systems Monitored	5	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	5,872	5,890	5,898	5,802	5,646
Emergency Responses	35	50	30	25	25
Committees Staffed	2	2	2	2	2
Rental Contracts	5	5	6	7	7

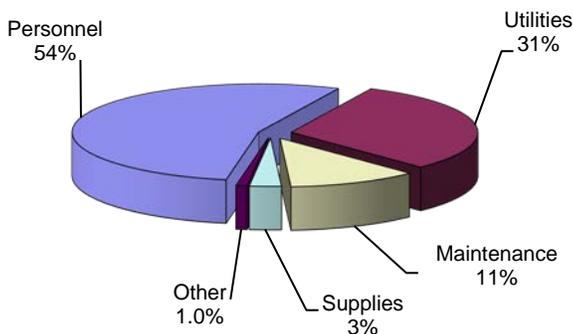
Note: FY 14 increases are due to changes in the use of North Amherst and East Street.
FY 15 Water and Sewer high due to North Amherst School water leak.

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

GENERAL GOVERNMENT

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 288,474	269,576	265,738	292,534	295,966	3,432	1.2%
Operating Expenses	\$ 214,357	208,965	212,069	242,425	242,425	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 502,831	478,541	477,806	534,959	538,391	3,432	0.6%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 118,249	112,994	108,363	105,211	127,158	21,947	20.9%
Capital Appropriations	\$ 115,000	799,600	152,000	170,000	240,000	70,000	41.2%
TOTAL DEPARTMENT COST	\$ 736,080	1,391,135	738,169	810,170	905,549	95,379	11.8%
SOURCES OF FUNDS							
Dept. Receipts	\$ 89,629	76,935	99,195	97,500	97,500	0	0.0%
Taxation	\$ 413,202	401,606	378,611	437,459	440,891	3,432	0.8%
TOTAL RESOURCES	\$ 502,831	478,541	477,806	534,959	538,391	3,432	0.6%
POSITIONS							
Full Time	4.25	4.25	4.25	5.25	5.25	0.00	
Part Time With Benefits	1.00	1.00	1.00	0.00	0.00	0.00	
Full Time Equivalents	4.88	4.88	4.88	5.25	5.25	0.00	

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, \$163,225, 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:

Personnel Services changes reflect increases for steps and contracts.
Operations expenses are level funded.

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 municipal property and casualty insurance, risk management, the annual independent audit, central telephones, copiers, mailing services, and equipment and central bulk office supplies.
- To continue to spread the use of the new software for postal discounts into all Departments that send high volume mail jobs.

LONG RANGE OBJECTIVES:

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

FY 18 OBJECTIVES:

- To continue to evaluate and bid Property and Casualty insurance in an effort to keep costs down and assure proper coverage.

SERVICE LEVELS:

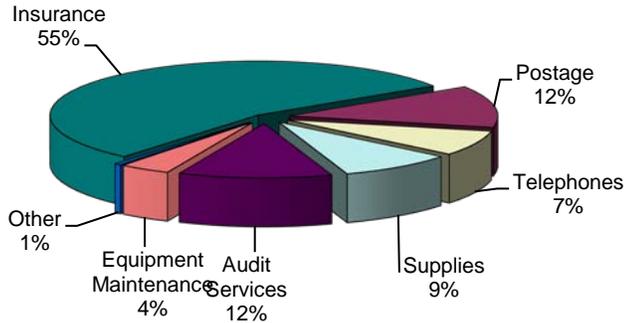
	FY 12	FY 13	FY 14	FY 15	FY 16
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Photocopies (per month average)	110,768	116,888	103,193	106,163	96,147
Town Vehicles Insured	211	213	219	220	224
Buildings Insured	62	62	62	62	62
Audits Performed	1	1	1	1	1
Bulk and Presort Mailings	19	12	9	9	9
Telephone Lines Maintained	363	363	364	364	364
Supply Requisitions Filled	228	228	189	186	204
Insurance Claims Processed (Property/Auto)	64	88	82	32	48
Outgoing Mail Processed (Assessors)	128,326	128,888	115,997	131,365	113,257

GENERAL GOVERNMENT

1198 & 1199: GENERAL SERVICES

	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Budget	FY 18 Manager	Change FY 17 - 18	Percent Change
Personnel Services	\$ 8,457	8,235	9,749	10,647	0	(10,647)	-100.0%
Operating Expenses	\$ 371,507	463,331	417,085	420,045	440,692	20,647	4.9%
Capital Outlay	\$ 3,711	0	28,000	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 383,675	471,566	454,834	430,692	440,692	10,000	2.3%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 146	176	159	182	0	(182)	-100.0%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 383,821	471,742	454,993	430,874	440,692	9,818	2.3%
SOURCES OF FUNDS							
Taxation	\$ 383,675	471,566	454,834	430,692	440,692	10,000	2.3%
TOTAL RESOURCES	\$ 383,675	471,566	454,834	430,692	440,692	10,000	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, \$241,532, 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:

Personnel Services decrease due the retirement of a long term employee.

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