



Amherst Massachusetts

OFFICE OF THE COMPTROLLER

Sonia R Aldrich
Town Hall
4 Boltwood Avenue
Amherst, MA 01002-2351

Phone: (413) 259-3026
Fax: (413) 259-2401
aldrichs@amherstma.gov
www.amherstma.gov

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TO: Select Board
Finance Committee
Paul Bockelman, Town Manager

FROM: Sonia Aldrich, Comptroller

SUBJECT: FY 17 Municipal Budget/Actual Reports for Quarter Ending December 31, 2016

Attached please find two reports detailing year to date performance versus budget for revenues and expenditures for the General Fund and Enterprise Funds. We are 50% through the fiscal year. Overall, actual revenues and expenditures are in good shape versus budget. Most variances from the 50% benchmark are related to timing issues, not problems with the budgeted amount. Key items/issues are highlighted below.

1. GENERAL FUND

Revenues: Through December 31, 2016, the Town has collected 54% of budgeted revenues.

- **Motor Vehicle Excise:** Most excise bills are billed and collected in February.
- **Licenses and Permits:** Alcohol and Beverage permits are collected at 100%, this inflates the overall category to 65.6%.
- **Investment Income:** 6.8% is timing of when investments are due. The third quarter is typically more informative.
- **Hotel/Motel and Meals Taxes:** \$369,950 collected reflects the second quarter distribution of local option hotel/motel and meals excise taxes (period of September – November 2016). The Hotel/Motel Tax collected to date is \$123,400, and Meals Tax is \$246,550.
- **Other Departmental:** Include \$203,072 of Medicare Part D reimbursement. This is not budgeted, it falls to Free Cash and is then appropriated at a subsequent Town Meeting into the OPEB fund. This category is where most of the Town's non-recurring revenue is recorded, it is not budgeted.
- **PILOT:** The bulk of these come in as a transfer from the Enterprise funds. The remaining will typically be collected in June.
- **Property Tax:** 50.2% collected in on pace to again exceed 98% collection rate thru fiscal year end.
- **Special Assessments:** 75.9% this is PVTAs assessments, we received the UMass share, and the Five College share comes in later in the year.
- **State Aid:** 49.2% received thru December 31, per the Cherry Sheet distribution schedule.

Expenditures: Through December 31, 2016, expenditures total 52.3% of budgeted expenditures. This figure includes funds that have been encumbered, but not yet expended. Not including encumbered funds, actual year to date expenditures equal 51.1% of budget. Variances from the 50% benchmark in most cases reflect the fact that funds have been encumbered for anticipated expenditures later in the fiscal year.

**Also note that the salary increases for FY17 are not allocated to the individual departments. These funds are sitting in a budgetary control account to be allocated once all contracts are settled. This typically occurs at the Annual Town Meeting in the spring.

- **Information Technology:** IT expenditures suggest 85.7% “expended”, but this includes funds reserved for contractual service and licensing agreements for the remainder of the fiscal year.
- **Employee Benefits:** While YTD expenditures are at 75.4% of budget, this figure includes the annual retirement assessment from the Hampshire County Retirement System, which we pay in one lump sum at the beginning of the fiscal year in order to receive a two percent (2%) discount on our assessment.**As noted above this is where the budgetary control account is recorded. If the salary reserves were allocated the percent expended at this time would be 79.2%.
- **Miscellaneous and Insurance:** The 87.7% does not reflect the reimbursements we will receive from the school and enterprise funds once the cost is allocated to them. This usually occurs in the third or fourth quarter.
- **Snow and Ice:** The 110.3% expended includes a large encumbrance for sand and salt. This may or may not be needed depending on the weather and is adjusted closer to fiscal year end.
- **Outdoor Pool Operations:** The 77.1% expended is due to timing, most of the budget is spent in July and August while the pools are open.
- **Cherry Hill Operations:** The 65.2% expended is due to timing as the season crosses fiscal years.

2. **ENTERPRISE FUNDS**

Through December 31, 2016 revenues and expenditures are within a reasonable range for each of the Enterprise Funds (Water, Sewer, Solid Waste, and Transportation). Variances are due to timing issues rather than any trend.

TOWN OF AMHERST
Year to Date Budget Report
FY2017 REVENUES
Through December 31, 2016

	EST REVENUES	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOWN GENERAL FUND				
DEPART-CEMETERIES	\$ (4,000.00)	\$ (2,475.00)	\$ (1,525.00)	61.9%
DEPART-GOLF COURSE	\$ (227,638.00)	\$ (79,793.32)	\$ (147,844.68)	35.1%
DEPART-RECREATION	\$ (308,592.00)	\$ (149,234.68)	\$ (159,357.32)	48.4%
FINES AND FORFIETS	\$ (120,565.00)	\$ (57,083.73)	\$ (63,481.27)	47.3%
INVESTMENT INCOME	\$ (70,000.00)	\$ (4,748.84)	\$ (65,251.16)	6.8%
LICENSES AND PERMITS	\$ (1,054,401.00)	\$ (692,108.92)	\$ (362,292.08)	65.6%
MEDICAID REIMBURSEMENTS	\$ (260,549.00)	\$ (107,543.48)	\$ (153,005.52)	41.3%
MISC NON-RECURRING	\$ (250,000.00)	\$ (98,426.25)	\$ (151,573.75)	39.4%
MOTOR VEHICLE EXCISE	\$ (1,630,000.00)	\$ (177,112.13)	\$ (1,452,887.87)	10.9%
OTHER DEPT REVENUE	\$ (231,373.00)	\$ (337,560.92)	\$ 106,187.92	145.9%
HOTEL/MOTEL	\$ (200,000.00)	\$ (123,399.70)	\$ (76,600.30)	61.7%
MEALS TAX	\$ (466,126.00)	\$ (246,550.23)	\$ (219,575.77)	52.9%
PENALTY AND INTEREST	\$ (188,000.00)	\$ (134,949.98)	\$ (53,050.02)	71.8%
PL PILOT	\$ (948,476.00)	\$ (809,458.00)	\$ (139,018.00)	85.3%
PROPERTY TAXES	\$ (48,325,547.00)	\$ (24,276,643.21)	\$ (24,048,903.79)	50.2%
RENTALS	\$ (99,850.00)	\$ (64,594.04)	\$ (35,255.96)	64.7%
SPECIAL ASSESSMENTS	\$ (855,521.00)	\$ (648,929.00)	\$ (206,592.00)	75.9%
STATE AID	\$ (14,767,556.00)	\$ (7,268,066.00)	\$ (7,499,490.00)	49.2%
TRANSFERS IN	\$ (5,429,342.00)	\$ (5,429,342.00)	\$ -	100.0%
TOTAL TOWN GENERAL FUND	\$ (75,437,536.00)	\$ (40,708,019.43)	\$ (34,729,516.57)	54.0%
6001 SEWER FUND				
60011990 SF INTERFUND TRANSFERS			\$ -	
R4440 SF OPERATING BUDGET REV	\$ (4,150,158.00)	\$ (2,219,693.46)	\$ (1,930,464.54)	53.5%
TOTAL SEWER FUND	\$ (4,150,158.00)	\$ (2,219,693.46)	\$ (1,930,464.54)	53.5%
6002 WATER FUND				
60021990 WF INTERFUND TRANSFERS	\$ (58,000.00)	\$ (58,000.00)	\$ -	100.0%
R4450 WF OPERATING BUDGET REV	\$ (4,285,678.00)	\$ (2,370,526.34)	\$ (1,915,151.66)	55.3%
TOTAL WATER FUND	\$ (4,343,678.00)	\$ (2,428,526.34)	\$ (1,915,151.66)	55.9%
6003 SOLID WASTE FUND				
60031990 SWF INTERFUND TRANSFERS	\$ -		\$ -	#DIV/0!
R4435 SWF OPERATING BUDGET REVENUE	\$ (463,418.00)	\$ (295,609.40)	\$ (167,808.60)	63.8%
TOTAL SOLID WASTE FUND	\$ (463,418.00)	\$ (295,609.40)	\$ (167,808.60)	63.8%
6005 TRANSPORTATION FUND				
60051990 TRANS INTERFUND TRANSFERS			\$ -	#DIV/0!
R4480 PARKING OPERATING REVENUE	\$ (1,003,750.00)	\$ (439,104.00)	\$ (564,646.00)	43.7%
TOTAL TRANSPORTATION FUND	\$ (1,003,750.00)	\$ (439,104.00)	\$ (564,646.00)	43.7%

TOWN OF AMHERST
Year to Date Budget Report
FY2017 EXPENSES
Through December 31, 2016

	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOWN GENERAL FUND					
SELECT BOARD/TOWN MANAGER	\$ 367,511.00	\$ 171,637.04	\$ -	\$ 195,873.96	46.7%
FINANCE COMMITTEE(includes RFT)	\$ 103,300.00	\$ 659.00	\$ -	\$ 102,641.00	0.6%
FINANCE DIRECTOR	\$ 153,876.00	\$ 23,936.48	\$ -	\$ 129,939.52	15.6%
ACCOUNTING	\$ 260,103.00	\$ 124,276.68	\$ -	\$ 135,826.32	47.8%
ASSESSOR	\$ 211,294.00	\$ 101,788.18	\$ -	\$ 109,505.82	48.2%
COLLECTOR/TREASURER	\$ 369,968.00	\$ 180,551.73	\$ 7,435.00	\$ 181,981.27	50.8%
LEGAL SERVICES	\$ 110,000.00	\$ 41,897.57	\$ -	\$ 68,102.43	38.1%
HUMAN RESOURCES	\$ 203,424.00	\$ 80,960.18	\$ -	\$ 122,463.82	39.8%
EMPLOYEE BENEFITS (includes Hlth Ins. & Retirement Assessment)	\$ 8,776,108.00	\$ 6,610,152.79	\$ 4,467.00	\$ 2,161,488.21	75.4%
INFORMATION SYSTEMS	\$ 526,259.00	\$ 365,081.23	\$ 85,903.31	\$ 75,274.46	85.7%
TOWN CLERK	\$ 206,901.00	\$ 96,491.64	\$ -	\$ 110,409.36	46.6%
ELECTIONS	\$ 40,890.00	\$ 38,745.81	\$ -	\$ 2,144.19	94.8%
REGISTRATIONS	\$ 6,100.00	\$ 1,148.43	\$ -	\$ 4,951.57	18.8%
TOWN HALL FACILITY	\$ 169,595.00	\$ 65,485.80	\$ 1,885.00	\$ 102,224.20	39.7%
BANGS COMMUNITY CENTER	\$ 239,794.00	\$ 110,721.98	\$ 2,286.00	\$ 126,786.02	47.1%
NORTH AMHERST & CUSHMAN SCHOOL	\$ 27,670.00	\$ 9,330.90	\$ 647.50	\$ 17,691.60	36.1%
AMHERST COMM CHILDCARE FACILIT	\$ 4,200.00	\$ 8,307.66	\$ -	\$ (4,107.66)	197.8%
MUNSON LIBRARY	\$ 54,706.00	\$ 24,793.70	\$ 1,150.00	\$ 28,762.30	47.4%
EAST STREET SCHOOL	\$ 34,070.00	\$ 6,557.93	\$ 1,900.00	\$ 25,612.07	24.8%
MISCELLANEOUS AND INSURANCE	\$ 284,032.00	\$ 249,236.00	\$ -	\$ 34,796.00	87.7%
GENERAL SERVICES	\$ 146,660.00	\$ 54,540.06	\$ 24,199.31	\$ 67,920.63	53.7%
INTERFUND TRANSFERS	\$ 3,139,778.00	\$ 3,139,778.00	\$ -	\$ -	100.0%
POLICE FACILITY	\$ 216,649.00	\$ 80,827.08	\$ 3,775.00	\$ 132,046.92	39.1%
POLICE DEPARTMENT	\$ 4,683,901.00	\$ 2,131,053.77	\$ 66,164.22	\$ 2,486,683.01	46.9%
FIRE DEPARTMENT	\$ 4,500,576.00	\$ 2,251,561.88	\$ 37,604.94	\$ 2,211,409.18	50.9%
DISPATCH	\$ 638,760.00	\$ 297,672.68	\$ 2,730.00	\$ 338,357.32	47.0%
ANIMAL CONTROL	\$ 57,573.00	\$ 26,201.09	\$ -	\$ 31,371.91	45.5%
EDUCATION (Region)	\$ 15,196,144.00	\$ 7,598,072.00	\$ -	\$ 7,598,072.00	50.0%
EDUCATION (Elementary)	\$ 22,147,324.00	\$ 8,736,100.63	\$ 363,515.09	\$ 13,047,708.28	41.1%
PUBLIC WORKS ADMINISTRATION	\$ 356,303.00	\$ 174,862.63	\$ -	\$ 181,440.37	49.1%
CONSTRUCTION AND MAINTENANCE	\$ 750,600.00	\$ 346,690.03	\$ 3,899.63	\$ 400,010.34	46.7%
SNOW AND ICE	\$ 280,410.00	\$ 64,196.47	\$ 245,094.54	\$ (28,881.01)	110.3%
STREET LIGHTS	\$ 73,599.00	\$ 18,311.67	\$ -	\$ 55,287.33	24.9%
TRAFFIC LIGHTS	\$ 26,051.00	\$ 8,988.17	\$ -	\$ 17,062.83	34.5%
EQUIPMENT MAINTENANCE	\$ 262,283.00	\$ 116,605.51	\$ 2,618.80	\$ 143,058.69	45.5%
TREE & GROUNDS MAINTENANCE	\$ 465,282.00	\$ 211,611.77	\$ 6,907.44	\$ 246,762.79	47.0%
CONSERVATION OPERATIONS	\$ 327,643.00	\$ 185,536.97	\$ 888.88	\$ 141,217.15	56.9%
PLANNING DEPARTMENT OPERATIONS	\$ 332,328.00	\$ 146,741.28	\$ -	\$ 185,586.72	44.2%
INSPECTION SERVICES OPERATIONS	\$ 614,593.00	\$ 303,893.46	\$ -	\$ 310,699.54	49.4%
PUBLIC HEALTH OPERATIONS	\$ 184,852.00	\$ 90,192.67	\$ -	\$ 94,659.33	48.8%
SENIOR CENTER OPERATIONS	\$ 227,054.00	\$ 126,385.35	\$ -	\$ 100,668.65	55.7%
VETERANS SERVICES OPERATIONS	\$ 330,769.00	\$ 202,659.48	\$ -	\$ 128,109.52	61.3%
PUBLIC ASSISTANCE	\$ 20,000.00	\$ 11,607.98	\$ -	\$ 8,392.02	58.0%
LEISURE SERVICES AND SUP ED	\$ 649,590.00	\$ 222,970.16	\$ -	\$ 426,619.84	34.3%
OUTDOOR POOL OPERATIONS	\$ 203,052.00	\$ 156,598.04	\$ -	\$ 46,453.96	77.1%
CHERRY HILL OPERATIONS	\$ 243,954.00	\$ 157,197.17	\$ 1,810.36	\$ 84,946.47	65.2%
DEBT SERVICE	\$ 2,062,128.00	\$ 1,144,842.00	\$ -	\$ 917,286.00	55.5%
REGIONAL DEBT ASSESSMENTS	\$ 284,355.00	\$ 247,375.72	\$ -	\$ 36,979.28	87.0%
STATE ASSESSMENTS & CHARGES	\$ 74,706.00	\$ 34,750.00	\$ -	\$ 39,956.00	46.5%
TRANSPORTATION AUTHORITIES	\$ 991,149.00	\$ 495,576.00	\$ -	\$ 495,573.00	50.0%
ANNUAL CHARGES AGAINST RECEIPTS	\$ 3,125.00	\$ -	\$ -	\$ 3,125.00	0.0%
TUITION ASSESSEMENTS	\$ 1,875,724.00	\$ 338,469.00	\$ -	\$ 1,537,255.00	18.0%
OTHER LOCAL ASSESSMENTS	\$ 41,743.00	\$ 41,742.67	\$ -	\$ 0.33	100.0%
JONES LIBRARY OPERATIONS	\$ 1,879,077.00	\$ 1,077,405.47	\$ -	\$ 801,671.53	57.3%
TOTAL TOWN GENERAL FUND	\$ 75,437,536.00	\$ 38,552,777.59	\$ 864,882.02	\$ 36,019,876.39	52.3%

TOWN OF AMHERST
Year to Date Budget Report
FY2017 EXPENSES
Through December 31, 2016

		BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
SEWER FUND						
INTERFUND TRANSFERS	\$	574,098.00	\$ 574,098.00	\$ -	\$ -	100.0%
WASTE WATER TREATMENT PLANT	\$	3,398,328.00	\$ 1,715,957.78	\$ 472,026.01	\$ 1,210,344.21	64.4%
SEWER MAINTENANCE	\$	177,732.00	\$ 107,138.94	\$ 2,271.00	\$ 68,322.06	61.6%
TOTAL SEWER FUND	\$	4,150,158.00	\$ 2,397,194.72	\$ 474,297.01	\$ 1,278,666.27	69.2%
WATER FUND						
INTERFUND TRANSFERS	\$	771,963.00	\$ 771,963.00	\$ -	\$ -	100.0%
WATER DEPARTMENT OPERATIONS	\$	3,571,715.00	\$ 1,808,652.07	\$ 74,024.87	\$ 1,689,038.06	52.7%
TOTAL WATER FUND	\$	4,343,678.00	\$ 2,580,615.07	\$ 74,024.87	\$ 1,689,038.06	61.1%
SOLID WASTE FUND						
INTERFUND TRANSFERS	\$	-	\$ -	\$ -	\$ -	0.0%
SOLID WASTE FUND				\$	\$ -	
SOLID WASTE FACILITIES	\$	463,418.00	\$ 264,689.54	\$ 34,757.52	\$ 163,970.94	64.6%
TOTAL SOLID WASTE FUND	\$	463,418.00	\$ 264,689.54	\$ 34,757.52	\$ 163,970.94	64.6%
TRANSPORTATION FUND						
INTERFUND TRANSFERS	\$	292,248.00	\$ 292,248.00	\$ -	\$ -	100.0%
PARKING FACILITIES	\$	671,502.00	\$ 404,801.92	\$ 33,208.85	\$ 233,491.23	65.2%
PUBLIC TRANSPORTATION	\$	40,000.00	\$ 31,533.00	\$ -	\$ 8,467.00	78.8%
TOTAL TRANSPORTATION FUND	\$	1,003,750.00	\$ 728,582.92	\$ 33,208.85	\$ 241,958.23	75.9%