



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

May 1, 2017

TO: Select Board
Finance Committee
Paul Bockelman, Town Manager

FROM: Sonia Aldrich, Comptroller

SUBJECT: FY 17 Municipal Budget/Actual Reports for Quarter Ending March 31, 2017

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 75% through the fiscal year. Overall, actual revenues and expenditures are in good shape versus budget. Most variances from the 75% benchmark are related to timing issues, not problems with the budgeted amount. Key items/issues are highlighted below.

1. **GENERAL FUND**

Revenues: Through March 31, 2017, the Town has collected 78% of budgeted revenues.

- **Motor Vehicle Excise:** Most excise bills are billed and collected in February. We are at 86% collected to date.
- **Cherry Hill Golf Course:** We are at 35% collected, compared to last year at this time revenues as a total are down 30%, green fees by 20%, memberships by 85% and cart rentals by 37%.
Some contributing factors are:
 - Last year Cherry Hill opened in March, this year we opened in April.
 - Hotter than average summer temperatures last year which kept golfers away.
 - Golf participation rates continue to decline at both the regional and national level.
- **Fines and Forfeits:** 58% collected, these have been trending down for a couple of reasons, 1) police policy change, and 2) courts have been reducing the amount of fines.
- **Investment Income:** Timing of when investments are due make the percentages fluctuate from year to year. We are at 36% at this time.
- **Licenses and Permits:** 79% collected.
- **Medicaid Reimbursements:** We receive payments in December and June, 38% is collected to date, however June is typically the larger reimbursement.
- **Miscellaneous Non-Recurring:** This includes Amherst College and UMASS Funds received to support the operating budget. It also includes the payment in lieu of Hotel/Motel taxes included in the Strategic Agreement with UMASS. We have received \$130,853 for April - December 2016. This was not budgeted for in FY2017 due to timing, it is budgeted for FY2018.

- Motor Vehicle Excise: Most excise bills are billed and collected in February, we are at 86% collected at this point and the remainder will come in through June.
- Other Departmental: This is at 187% collected, and includes \$203,072 of Medicare Part D reimbursement. It is not budgeted, and falls to Free Cash. At Fall Town Meeting it was appropriated from Free Cash into the OPEB fund.
- Hotel/Motel and Meals Taxes: The \$524,698 collected reflects the third quarter distribution of local option hotel/motel and meals excise taxes (period of June 2016 – February 2017). The Hotel/Motel Tax collected is \$157,572, and Meals Tax is \$367,126.
- Penalty and Interest: At 98% collected due to a tax title payment in November. We expect to exceed 100% for this category.
- PILOT: The bulk of these come in as a transfer from the Enterprise funds. The remaining will typically be collected in June.
- Property Tax: 76% collected on pace to again exceed 98% collection rate through fiscal year end.
- Special Assessments: We have received both UMASS and Five College PVTA assessments.
- State Aid: 74% received through March 2017, per the Cherry Sheet distribution schedule.

Expenditures: Through March 31, 2017, expenditures total 73% 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 72% of budget. Variances from the 75% 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 occurs at the Annual Town Meeting in the spring (article 4 ATM 2017).

- Finance Director: Budget only at 29% spent due to vacant position.
- Legal Services: We are at 60% spent, this includes payments through January 2017.
- Employee Benefits: While YTD expenditures are at 84% 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.
- Information Technology: IT expenditures suggest 90% “expended”, but this includes funds reserved for contractual service and licensing agreements for the remainder of the fiscal year.
- Elections: We are at 95% due to special election not budgeted for in March. We expect more expenditures to appear in the fourth quarter, not all invoices were received and paid as of the end of March. We will most likely have a small deficit, however there are sufficient savings in other areas of General Government to cover it.
- Amherst Community Childcare facility: This is overspent by \$4,882 due to the hot water heater needing replacement, along with the associated plumbing. There are sufficient savings in General Government to cover this.

- Snow and Ice: Through March we were 175% expended including a large encumbrance for sand and salt. We will be approximately \$215,000 over. Article 4 of the 2017 ATM will adjust for this.

2. **ENTERPRISE FUNDS**

Through March 31, 2017 revenues and expenditures for Water, Sewer, and Solid Waste are within a reasonable range. Variances are due to timing issues rather than any trend. The Transportation fund is on target on the expense side, however revenues are falling behind slightly. Ticket volumes are down, due to poor lot meter function. New meters are planned for August 2017.

TOWN OF AMHERST
Year to Date Budget Report
FY2017 REVENUES
Through March 31, 2017

	EST REVENUES	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOWN GENERAL FUND				
DEPART-CEMETERIES	\$ (4,000.00)	\$ (4,300.00)	\$ 300.00	108%
DEPART-GOLF COURSE	\$ (227,638.00)	\$ (79,745.92)	\$ (147,892.08)	35%
DEPART-RECREATION	\$ (308,592.00)	\$ (209,011.68)	\$ (99,580.32)	68%
FINES AND FORFEITS	\$ (120,565.00)	\$ (70,333.42)	\$ (50,231.58)	58%
INVESTMENT INCOME	\$ (70,000.00)	\$ (25,210.80)	\$ (44,789.20)	36%
LICENSES AND PERMITS	\$ (1,054,401.00)	\$ (834,858.56)	\$ (219,542.44)	79%
MEDICAID REIMBURSEMENTS	\$ (260,549.00)	\$ (98,919.03)	\$ (161,629.97)	38%
MISC NON-RECURRING	\$ (250,000.00)	\$ (250,853.44)	\$ 853.44	100%
MOTOR VEHICLE EXCISE	\$ (1,630,000.00)	\$ (1,406,237.82)	\$ (223,762.18)	86%
OTHER DEPT REVENUE	\$ (231,373.00)	\$ (432,695.80)	\$ 201,322.80	187%
HOTEL/MOTEL	\$ (200,000.00)	\$ (157,571.79)	\$ (42,428.21)	79%
MEALS TAX	\$ (466,126.00)	\$ (367,125.86)	\$ (99,000.14)	79%
PENALTY AND INTEREST	\$ (188,000.00)	\$ (183,713.34)	\$ (4,286.66)	98%
PL PILOT	\$ (948,476.00)	\$ (869,561.65)	\$ (78,914.35)	92%
PROPERTY TAXES	\$ (48,325,547.00)	\$ (36,743,431.81)	\$ (11,582,115.19)	76%
RENTALS	\$ (99,850.00)	\$ (87,395.42)	\$ (12,454.58)	88%
SPECIAL ASSESSMENTS	\$ (855,521.00)	\$ (878,930.00)	\$ 23,409.00	103%
STATE AID	\$ (14,767,556.00)	\$ (10,946,133.00)	\$ (3,821,423.00)	74%
TRANSFERS IN	\$ (5,429,342.00)	\$ (5,429,342.00)	\$ -	100%
TOTAL TOWN GENERAL FUND	\$ (75,437,536.00)	\$ (59,075,371.34)	\$ (16,362,164.66)	78%
6001 SEWER FUND				
60011990 SF INTERFUND TRANSFERS			\$ -	
R4440 SF OPERATING BUDGET REV	\$ (4,150,158.00)	\$ (3,209,558.78)	\$ (940,599.22)	77%
TOTAL SEWER FUND	\$ (4,150,158.00)	\$ (3,209,558.78)	\$ (940,599.22)	77%
6002 WATER FUND				
60021990 WF INTERFUND TRANSFERS	\$ (58,000.00)	\$ (74,451.00)	\$ 16,451.00	128%
R4450 WF OPERATING BUDGET REV	\$ (4,285,678.00)	\$ (3,391,783.10)	\$ (893,894.90)	79%
TOTAL WATER FUND	\$ (4,343,678.00)	\$ (3,466,234.10)	\$ (877,443.90)	80%
6003 SOLID WASTE FUND				
60031990 SWF INTERFUND TRANSFERS	\$ -		\$ -	#DIV/0!
R4435 SWF OPERATING BUDGET REVENUE	\$ (463,418.00)	\$ (360,025.01)	\$ (103,392.99)	78%
TOTAL SOLID WASTE FUND	\$ (463,418.00)	\$ (360,025.01)	\$ (103,392.99)	78%
6005 TRANSPORTATION FUND				
60051990 TRANS INTERFUND TRANSFERS			\$ -	#DIV/0!
R4480 PARKING OPERATING REVENUE	\$ (1,003,750.00)	\$ (656,647.08)	\$ (347,102.92)	65%
TOTAL TRANSPORTATION FUND	\$ (1,003,750.00)	\$ (656,647.08)	\$ (347,102.92)	65%

TOWN OF AMHERST
Year to Date Budget Report
FY2017 EXPENSES
Through March 31, 2017

	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOWN GENERAL FUND					
SELECT BOARD/TOWN MANAGER	\$ 367,511.00	\$ 268,786.38	\$ -	\$ 98,724.62	73%
FINANCE COMMITTEE(includes RFT)	\$ 103,300.00	\$ 854.80	\$ -	\$ 102,445.20	1%
FINANCE DIRECTOR	\$ 153,876.00	\$ 44,017.75	\$ -	\$ 109,858.25	29%
ACCOUNTING	\$ 260,103.00	\$ 200,930.82	\$ 1,400.00	\$ 57,772.18	78%
ASSESSOR	\$ 211,294.00	\$ 155,802.46	\$ -	\$ 55,491.54	74%
COLLECTOR/TREASURER	\$ 369,968.00	\$ 275,250.82	\$ 9,728.25	\$ 84,988.93	77%
LEGAL SERVICES	\$ 110,000.00	\$ 66,262.93	\$ -	\$ 43,737.07	60%
HUMAN RESOURCES	\$ 203,424.00	\$ 127,267.45	\$ 595.00	\$ 75,561.55	63%
EMPLOYEE BENEFITS (includes Hlth Ins. & Retirement Assessment)	\$ 8,776,108.00	\$ 7,410,324.08	\$ 1,200.00	\$ 1,364,583.92	84%
INFORMATION SYSTEMS	\$ 526,259.00	\$ 417,182.23	\$ 54,453.12	\$ 54,623.65	90%
TOWN CLERK	\$ 206,901.00	\$ 147,136.43	\$ -	\$ 59,764.57	71%
ELECTIONS	\$ 40,890.00	\$ 38,745.81	\$ -	\$ 2,144.19	95%
REGISTRATIONS	\$ 6,100.00	\$ 1,476.25	\$ -	\$ 4,623.75	24%
TOWN HALL FACILITY	\$ 169,595.00	\$ 107,844.61	\$ 1,215.00	\$ 60,535.39	64%
BANGS COMMUNITY CENTER	\$ 239,794.00	\$ 171,877.87	\$ 1,712.00	\$ 66,204.13	72%
NORTH AMHERST & CUSHMAN SCHOOL	\$ 27,670.00	\$ 17,050.03	\$ 4,527.50	\$ 6,092.47	78%
AMHERST COMM CHILDCARE FACILIT	\$ 4,200.00	\$ 9,081.81	\$ -	\$ (4,881.81)	216%
MUNSON LIBRARY	\$ 54,706.00	\$ 36,786.96	\$ 1,095.00	\$ 16,824.04	69%
EAST STREET SCHOOL	\$ 34,070.00	\$ 11,400.32	\$ 1,900.00	\$ 20,769.68	39%
MISCELLANEOUS AND INSURANCE	\$ 284,032.00	\$ 202,170.50	\$ -	\$ 81,861.50	71%
GENERAL SERVICES	\$ 146,660.00	\$ 95,072.65	\$ 19,046.75	\$ 32,540.60	78%
INTERFUND TRANSFERS	\$ 3,139,778.00	\$ 3,139,778.00	\$ -	\$ -	100%
POLICE FACILITY	\$ 216,649.00	\$ 150,299.50	\$ 1,800.00	\$ 64,549.50	70%
POLICE DEPARTMENT	\$ 4,683,901.00	\$ 3,156,361.45	\$ 69,721.61	\$ 1,457,817.94	69%
FIRE DEPARTMENT	\$ 4,500,576.00	\$ 3,415,836.43	\$ 48,451.92	\$ 1,036,287.65	77%
DISPATCH	\$ 638,760.00	\$ 477,463.39	\$ 1,365.00	\$ 159,931.61	75%
ANIMAL CONTROL	\$ 57,573.00	\$ 42,119.48	\$ -	\$ 15,453.52	73%
EDUCATION (Region)	\$ 15,196,144.00	\$ 11,397,108.00	\$ -	\$ 3,799,036.00	75%
EDUCATION (Elementary)	\$ 22,147,324.00	\$ 13,753,625.90	\$ 277,475.78	\$ 8,116,222.32	63%
PUBLIC WORKS ADMINISTRATION	\$ 356,303.00	\$ 277,815.66	\$ -	\$ 78,487.34	78%
CONSTRUCTION AND MAINTENANCE	\$ 750,600.00	\$ 533,904.55	\$ 14,030.01	\$ 202,665.44	73%
SNOW AND ICE	\$ 280,410.00	\$ 420,936.91	\$ 68,444.24	\$ (208,971.15)	175%
STREET LIGHTS	\$ 73,599.00	\$ 29,627.86	\$ -	\$ 43,971.14	40%
TRAFFIC LIGHTS	\$ 26,051.00	\$ 13,537.41	\$ -	\$ 12,513.59	52%
EQUIPMENT MAINTENANCE	\$ 262,283.00	\$ 171,335.46	\$ 6,645.67	\$ 84,301.87	68%
TREE & GROUNDS MAINTENANCE	\$ 465,282.00	\$ 307,992.93	\$ 6,395.60	\$ 150,893.47	68%
CONSERVATION OPERATIONS	\$ 327,643.00	\$ 284,985.73	\$ -	\$ 42,657.27	87%
PLANNING DEPARTMENT OPERATIONS	\$ 332,328.00	\$ 233,982.04	\$ -	\$ 98,345.96	70%
INSPECTION SERVICES OPERATIONS	\$ 614,593.00	\$ 466,285.09	\$ -	\$ 148,307.91	76%
PUBLIC HEALTH OPERATIONS	\$ 184,852.00	\$ 138,722.13	\$ -	\$ 46,129.87	75%
SENIOR CENTER OPERATIONS	\$ 227,054.00	\$ 166,184.20	\$ -	\$ 60,869.80	73%
VETERANS SERVICES OPERATIONS	\$ 330,769.00	\$ 250,775.15	\$ -	\$ 79,993.85	76%
PUBLIC ASSISTANCE	\$ 20,000.00	\$ 17,999.55	\$ -	\$ 2,000.45	90%
LEISURE SERVICES AND SUP ED	\$ 649,590.00	\$ 423,931.05	\$ -	\$ 225,658.95	65%
OUTDOOR POOL OPERATIONS	\$ 203,052.00	\$ 166,336.14	\$ -	\$ 36,715.86	82%
CHERRY HILL OPERATIONS	\$ 243,954.00	\$ 186,109.65	\$ 1,810.36	\$ 56,033.99	77%
DEBT SERVICE	\$ 2,062,128.00	\$ 1,696,840.00	\$ -	\$ 365,288.00	82%
REGIONAL DEBT ASSESSMENTS	\$ 284,355.00	\$ 284,354.06	\$ -	\$ 0.94	100%
STATE ASSESSMENTS & CHARGES	\$ 74,706.00	\$ 50,818.00	\$ -	\$ 23,888.00	68%
TRANSPORTATION AUTHORITIES	\$ 991,149.00	\$ 743,364.00	\$ -	\$ 247,785.00	75%
ANNUAL CHARGES AGAINST RECEIPTS	\$ 3,125.00	\$ -	\$ -	\$ 3,125.00	0%
TUITION ASSESSEMENTS	\$ 1,875,724.00	\$ 1,036,784.00	\$ -	\$ 838,940.00	55%
OTHER LOCAL ASSESSMENTS	\$ 41,743.00	\$ 41,742.67	\$ -	\$ 0.33	100%
JONES LIBRARY OPERATIONS	\$ 1,879,077.00	\$ 1,512,362.72	\$ -	\$ 366,714.28	80%
TOTAL TOWN GENERAL FUND	\$ 75,437,536.00	\$ 54,794,642.07	\$ 593,012.81	\$ 20,049,881.12	73%

TOWN OF AMHERST
Year to Date Budget Report
FY2017 EXPENSES
Through March 31, 2017

	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
SEWER FUND					
INTERFUND TRANSFERS	\$ 574,098.00	\$ 574,098.00	\$ -	\$ -	100%
WASTE WATER TREATMENT PLANT	\$ 3,398,328.00	\$ 2,407,633.05	\$ 394,891.09	\$ 595,803.86	82%
SEWER MAINTENANCE	\$ 177,732.00	\$ 136,977.54		\$ 40,754.46	77%
TOTAL SEWER FUND	\$ 4,150,158.00	\$ 3,118,708.59	\$ 394,891.09	\$ 636,558.32	85%
WATER FUND					
INTERFUND TRANSFERS	\$ 771,963.00	\$ 771,963.00	\$ -	\$ -	100%
WATER DEPARTMENT OPERATIONS	\$ 3,571,715.00	\$ 2,750,716.50	\$ 127,616.20	\$ 693,382.30	81%
TOTAL WATER FUND	\$ 4,343,678.00	\$ 3,522,679.50	\$ 127,616.20	\$ 693,382.30	84%
SOLID WASTE FUND					
INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	0%
SOLID WASTE FUND				\$ -	
SOLID WASTE FACILITIES	\$ 463,418.00	\$ 360,522.62	\$ 22,600.06	\$ 80,295.32	83%
TOTAL SOLID WASTE FUND	\$ 463,418.00	\$ 360,522.62	\$ 22,600.06	\$ 80,295.32	83%
TRANSPORTATION FUND					
INTERFUND TRANSFERS	\$ 292,248.00	\$ 292,248.00	\$ -	\$ -	100%
PARKING FACILITIES	\$ 671,502.00	\$ 516,088.76	\$ 26,901.82	\$ 128,511.42	81%
PUBLIC TRANSPORTATION	\$ 40,000.00	\$ 32,700.00	\$ -	\$ 7,300.00	82%
TOTAL TRANSPORTATION FUND	\$ 1,003,750.00	\$ 841,036.76	\$ 26,901.82	\$ 135,811.42	86%