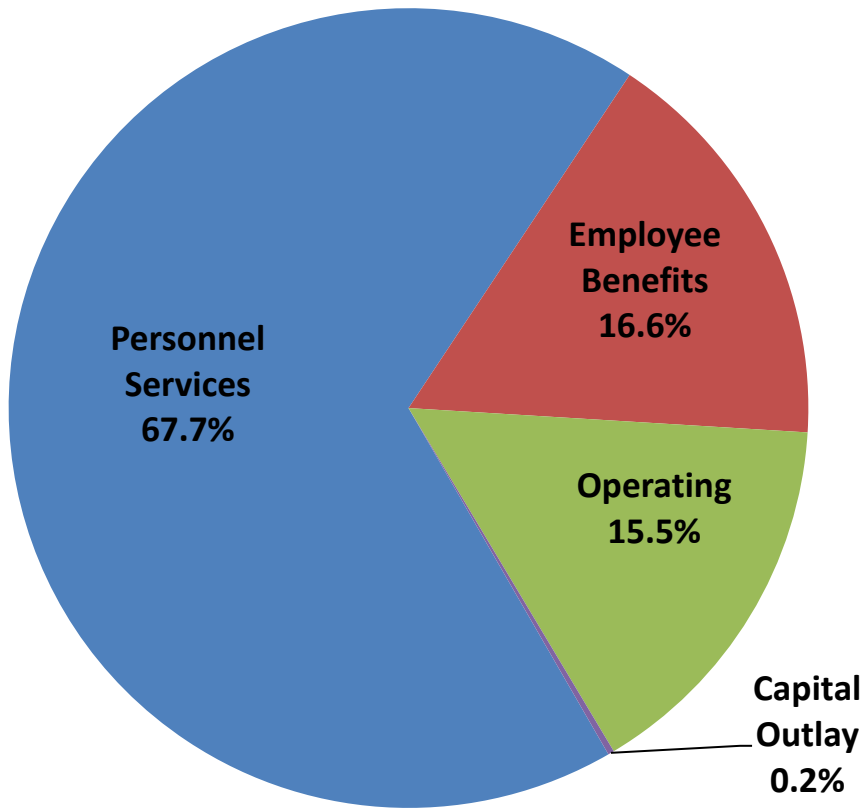
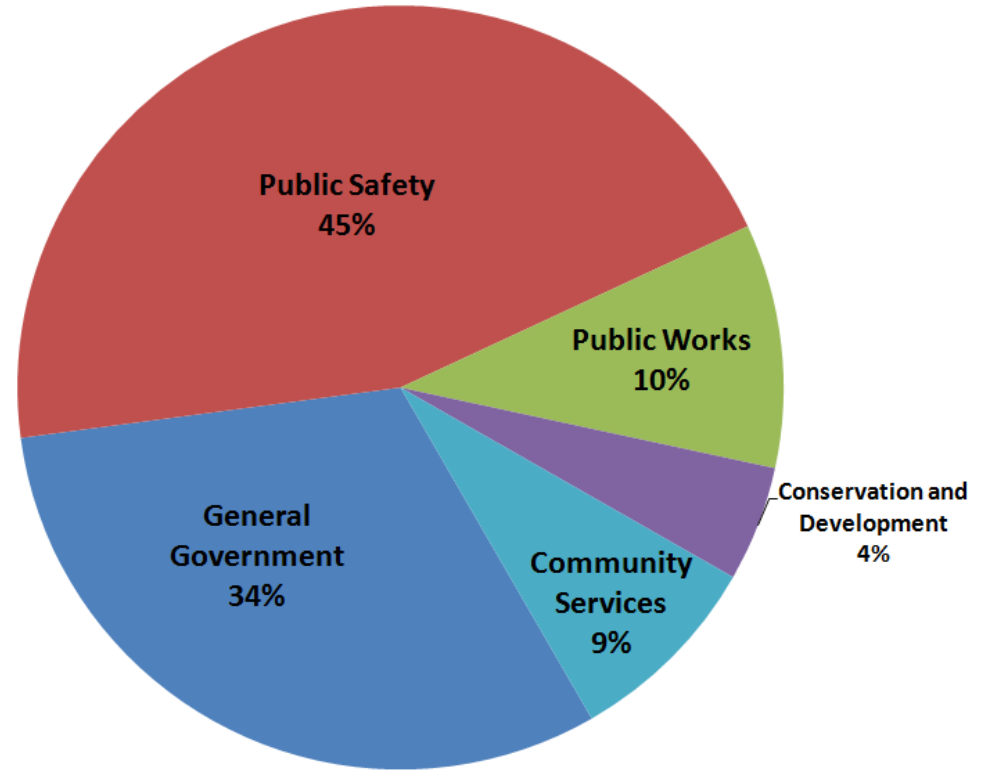


GENERAL FUND EXPENDITURES SUMMARY

FY 14 Expenditures
By Type



FY 14 Expenditures
By Functional Area



GENERAL GOVERNMENT SUMMARY

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13-14	% Change
Select Board/Town Manager	\$ 266,723	309,252	244,920	258,799	261,913	3,114	1.2%
Town Meeting/Finance Comm	\$ 580	550	634	800	1,900	1,100	137.5%
Finance Department	\$ 828,416	822,734	855,276	901,295	913,258	11,963	1.3%
Legal Services	\$ 124,925	137,237	174,287	110,000	110,000	0	0.0%
Human Resources/ Human Rights	\$ 156,113	134,428	193,251	164,972	153,474	(11,498)	-7.0%
Information Technology	\$ 461,681	491,892	500,942	494,188	494,525	337	0.1%
Town Clerk's Office	\$ 161,039	173,285	180,743	187,039	190,153	3,114	1.7%
Elections & Registration	\$ 29,257	50,569	42,008	52,025	27,975	(24,050)	-46.2%
Facilities Maintenance	\$ 408,324	438,251	420,175	480,448	491,877	11,429	2.4%
General Services	\$ 371,485	358,507	387,688	372,849	385,349	12,500	3.4%
SUBTOTAL	\$ 2,808,543	2,916,706	2,999,926	3,022,415	3,030,424	8,009	0.3%
Employee Pay/Benefits	\$ 2,863,547	2,931,935	3,019,192	3,066,003	3,356,950	290,947	9.5%
TOTAL APPROPRIATION	\$ 5,672,090	5,848,641	6,019,118	6,088,418	6,387,374	298,956	4.9%
SOURCES OF FUNDS							
Ambulance Receipts	\$ 88,987	97,816	97,116	103,352	105,305	1,953	1.9%
Departmental Receipts	\$ 203,260	215,838	228,912	200,255	200,255	0	0.0%
Penalties and Interest From Taxes	\$ 126,764	145,438	152,258	147,625	152,625	5,000	3.4%
Investment Income	\$ 159,206	103,369	79,177	75,000	75,000	0	0.0%
Licenses & Permits	\$ 152,835	169,300	190,786	163,950	163,950	0	0.0%
State Aid-Elections	\$ 7,848	5,807	2,458	2,500	2,500	0	0.0%
Hours Reimbursement	\$						
Water Fund	\$ 165,647	178,619	184,031	184,880	200,354	15,474	8.4%
Sewer Fund	\$ 171,937	186,004	188,911	191,040	192,681	1,641	0.9%
Transportation Fund	\$ 36,950	40,290	40,623	42,681	44,078	1,397	3.3%
Taxation	\$ 4,518,647	4,706,160	4,854,990	4,977,135	5,251,419	274,284	5.5%

GENERAL GOVERNMENT SUMMARY

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

	<u>Percent of General Government</u>			<u>Percent of Total Operating Budget</u>		
	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>
Employee Benefits*	52%	51%	55%	16%	16%	17%
Financial Operations	14%	15%	15%	5%	5%	5%
Maintenance of Public Facilities	7%	8%	8%	2%	3%	2%
Select Board / Town Manager	4%	4%	4%	1%	1%	1%
General Services	6%	6%	6%	2%	2%	2%
Elections/Town Clerk	4%	4%	4%	1%	1%	1%
Information Systems	8%	8%	8%	3%	3%	3%
Insurance	3%	3%	3%	1%	1%	1%
Legal Expenses	2%	2%	2%	1%	1%	1%

*Not including retirement

RECOMMENDED BUDGET:

In the Town Manager/Select Board budget, personnel increases of \$3,114 funds step increases and the cumulative effects of staff turnover in the office.

The Town Meeting/Finance Committee budget increases by \$1,000 to provide funds for subsidized dependent care so Town Meeting members can attend Town Meeting.

In the Employee Benefits budget, current claims projections indicate an ability to keep premiums at current levels in FY 14, in contrast to a nearly +10% industry trend. This is the direct result of proactive multi-year efforts by the Town to stabilize employee health care costs by eliminating the costly indemnity plan, adding HMO's and the option of purchasing lower cost Canadian prescription drugs, increasing employee contributions, and increasing premiums to appropriate levels to pay claims and restore reserve levels in the Health Claims Trust Fund to required levels. Plan design changes have generated estimated savings in excess of \$3 million since 2006.

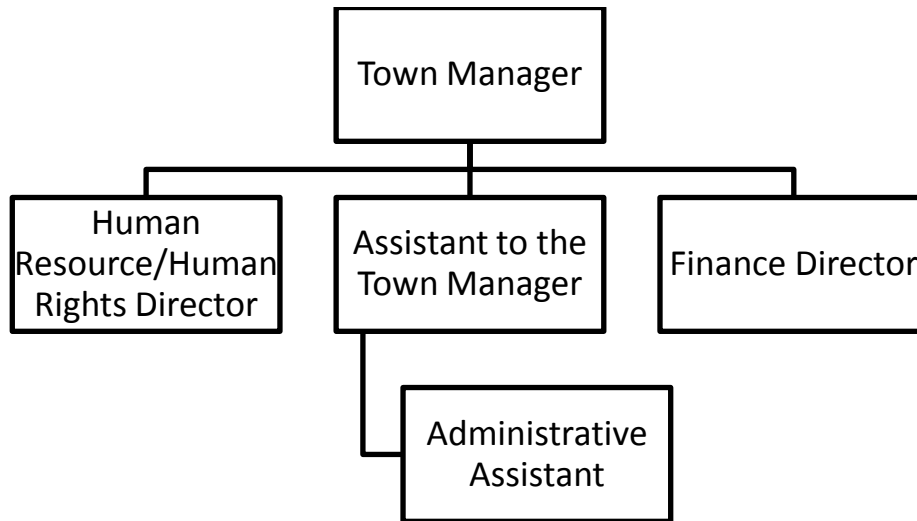
A decrease in Elections budget is due to having only one scheduled elections in FY 14, one less than in FY 13.

The Facilities Maintenance budget increases by \$6,850 in absorb the costs of the North Amherst School a space that had previously been rented to the Amherst Survival Center, which paid the utilities there. Other costs in this area are essentially level funded and benefit from declining energy usage due to aggressive efforts at conservation. New HVAC equipment and more efficient and IT virtual servers are a contributing factor.

The General Services budget increases by \$12,500 to account for rising audit and insurance costs, based on preliminary estimates, which will be refined this winter.

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GENERAL GOVERNMENT

1122: SELECT BOARD
1123: TOWN MANAGER'S OFFICE

MISSION STATEMENT: The Town Manager fulfills the role as the chief administrative and fiscal officer of all Town agencies, other than the schools and library, appointed by the Select Board, whose role is legislative, regulatory and policy development. To guide the Town in implementing decisions and provide Town services in an effective manner on behalf of the citizens of Amherst.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Recruitment of two outstanding professionals: Building Commissioner Rob Morra and Human Resource and Human Rights Director Deborah Radway.
- All operating and capital budget items were adopted as recommended at the Annual Town Meeting in May, which maintains current service levels after four years of belt-tightening.
- In March, Standard & Poor's reaffirmed the Town's "AA with a Stable Outlook" bond rating. A higher bond rating leads to lower interest rates on debt that the Town issues.
- Town staff at all levels and our partners in the community and at UMass continued development of our Safe and Healthy Neighborhoods Initiative to improve quality of life in neighborhoods across Amherst. Strengthened collaboration to strategically plan for the student celebrations that typically accompany the warm weather.
- Creation of the Emily Dickinson Historic District is a far-reaching protection for the historic character of the Town. Town Meeting approval was achieved with great staff, committee, and community members' work and collaboration.
- A new After School Program Partnership between the Town and the Amherst Public School aimed at strengthening and enhancing the already strong programming in place began in September at all three Amherst elementary schools.
- Resurfacing of ten (10) miles of badly deteriorated Town roadways in 2011, while also incorporating pedestrian, cyclist, and public transportation improvements.
- Rehabilitation and reopening of the War Memorial Pool at Community Field with the help of a \$208,000 state grant and unanimous vote for funding by Town Meeting.
- Elected as Chair of the PVTVA Advisory Board, a position from which the Town Manager will work more closely with regional partners and the Five Colleges to preserve and strengthen our public transportation network.
- The downtown Business Improvement District was launched in 2012 to supplement Town services focused on marketing, beautification, special events planning, and parking to solidify Amherst's standing as one of the best college towns in America.
- Designated as a "Green Community," which led to an award of \$302,000 state grant for higher efficiency LED streetlights.
- Town Meeting approved a bold and ambitious plan to plant 2,000 trees in the next three years to beautify the community and reduce pollution.
- Complete an assessment of the Town's Human Resources function for review and reorganization as necessary, and work to make staff morale a priority through increased communication at all levels and encouraging a workplace culture of civility, mentoring and receptivity to new ideas and innovations for improved service delivery.

GENERAL GOVERNMENT

1124: SELECT BOARD/ TOWN MANAGER'S OFFICE

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES (continued):

Accomplishments

- Transferred all eligible retired teachers and their dependents from the Commonwealth's GIC health and life insurance plans to the local Amherst-Pelham Health Claims Trust plans on October 1, 2012, with the support of Amherst and Pelham Select Boards and the Regional School Committee, to reduce costs for both employers and nearly all retirees.
- The Select Board approved a Sewer Extension Master Plan and a \$4.2 million dollar bond issue, which included a recommendation to pay for sewer extensions into the Harkness Road and Wildflower Drive areas from sewer fees charged to all customers consistent with the Town's past practice.

Challenges A fifteen member Safe & Healthy Neighborhoods Working Group representing stakeholders will complete work in the development of specific action-oriented recommendations on matters associated with rental housing in Amherst including: 1) research and review of residential rental regulations employed in other college communities, solicit input from stakeholder groups and the public, and recommend no later than March 1, 2013 a proposal for residential rental regulations in the form of amendments to the Town of Amherst General By-Laws for action at the 2013 Annual Town Meeting and 2) consider the impacts and effectiveness of the current four unrelated persons "family" definition in the Amherst Zoning Bylaw and develop a recommendation for its retention or amendment no later than February 1, 2013 submit to the Town Manager for his consideration and transmittal to the Amherst Planning Board for its consideration and action.

LONG RANGE OBJECTIVES:

To seek the appropriate balance between economic development initiatives and the preservation of the character of the Town.
To be a regional leader in renewable energy and energy conservation.

FY 14 OBJECTIVES:

To address the ongoing revenue challenge, recommending specific actions for consideration, which will generate new revenue, reduce expenses through efficiencies, including regionalization of services where appropriate, negotiate contracts through the collective bargaining process that reflects the community's capability and willingness to support, but mindful of the economy and conservative projections for future years; and pursuing an increased economic development profile to increase the tax base and reduce the burden on residential property taxpayers.

To begin pursuing a portion of our energy through solar and/or other renewable sources to assist in the reduction of the Town's reliance on fossil fuels.

To pursue additional Green Community grants to enhance energy efficiency and renewable energy initiatives.

To utilize the housing production plan completed in October 2012 in the support of the creation of additional housing that is safe, decent and affordable for individuals and families at low-income levels.

To continue to advocate for enhanced state aid, Chapter 90, working with legislators on the State level on a long term plan in support of roads, bridges, and public transportation.

SERVICE LEVELS:

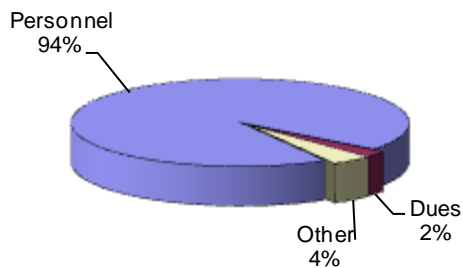
	<u>FY 08</u> <u>Actual</u>	<u>FY 09</u> <u>Actual</u>	<u>FY 10</u> <u>Actual</u>	<u>FY 11</u> <u>Actual</u>	<u>FY 12</u> <u>Actual</u>
<u>SELECT BOARD</u>					
Special & Regular Meetings	50	49	39	45	40
Town Meetings	12	11	8	10	10
Licenses and Permits	191	174	266	274	423
Town Meeting Warrant Preparations	3	3	3	2	2
Committee Appointments	101	89	72	176	76
Budget Guidelines	1	1	1	1	1
Town Program and Services Review	Continuous				
Policy Reviews and Updates	Continuous				
Town Way Reservations	5	5	6	17	12
<u>TOWN MANAGER'S OFFICE</u>					
Collective Bargaining Agreements/Amendments	3	1	1	2	3
Committee Appointments	33	27	37	23	88
Annual Budget	1	1	1	1	1
Proposition 2 1/2 Overrides	0	0	1	0	0
Other Labor Issues (Grievances, Arbitration, etc.)	33	30	25	30	27
Committees Staffed	5	5	5	5	5

GENERAL GOVERNMENT

1124: SELECT BOARD/
TOWN MANAGER'S OFFICE

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 211,222	291,760	234,064	241,799	245,613	3,814	1.6%
Operating Expenses	\$ 13,515	17,492	10,766	17,000	16,300	(700)	-4.1%
Capital Outlay	\$ 1,985	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 226,723	309,252	244,830	258,799	261,913	3,114	1.2%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 70,237	71,365	86,539	78,708	87,351	8,643	11.0%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 296,960	380,617	331,369	337,507	349,264	11,757	3.5%
SOURCES OF FUNDS							
Licenses & Permits	\$ 146,685	162,165	182,546	159,450	159,450	0	0.0%
Water Fund	\$ 18,335	17,817	20,600	20,493	22,361	1,868	9.1%
Sewer Fund	\$ 20,159	19,573	21,242	21,789	22,822	1,033	4.7%
Transportation Fund	\$ 4,345	3,966	4,534	4,731	5,394	663	14.0%
Department Receipts	\$ 2,723	3,141	3,568	2,500	2,500	0	0.0%
Taxation	\$ 34,476	102,590	12,340	49,836	49,386	(450)	-0.9%
POSITIONS							
Full Time	2.50	2.50	2.50	2.50	2.50	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	2.50	2.50	2.50	2.50	2.50	0.00	

MAJOR COMPONENTS:



Personnel Services include \$1,500 for the Select Board, \$20 for Elector of the Oliver Smith Will, and salaries for the Town Manager and two administrative assistants, one shared 50/50 with Human Resources/Human Rights Department.

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

Other includes \$6,400 for Special Activities.

SIGNIFICANT BUDGET CHANGES:

Personnel increase funds step increases and the cumulative effects of staff turnover in the office.

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.

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 14 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:

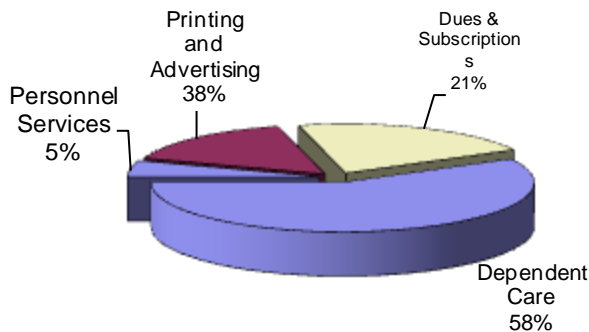
	<u>FY 08</u> <u>Actual</u>	<u>FY 09</u> <u>Actual</u>	<u>FY 10</u> <u>Actual</u>	<u>FY 11</u> <u>Actual</u>	<u>FY 12</u> <u>Actual</u>
Finance Committee:					
Number of Meetings	37	30	31	37	21
Number of Transfers	1	1	1	1	1
Moderator:					
Committee Appointments	5	3	3	3	6
Committees Supported	2	2	2	2	2

1131: TOWN MEETING/ FINANCE COMMITTEE

GENERAL GOVERNMENT

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 100	100	100	100	100	0	0.0%
Operating Expenses	\$ 480	450	770	700	1,800	1,100	157.1%
Reserve Fund Transfers	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 580	550	870	800	1,900	1,100	137.5%
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	\$ 580	550	870	800	1,900	1,100	0.0%
SOURCES OF FUNDS							
Taxation	\$ 580	550	870	800	1,900	1,100	137.5%
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 includes the Moderator's salary.

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

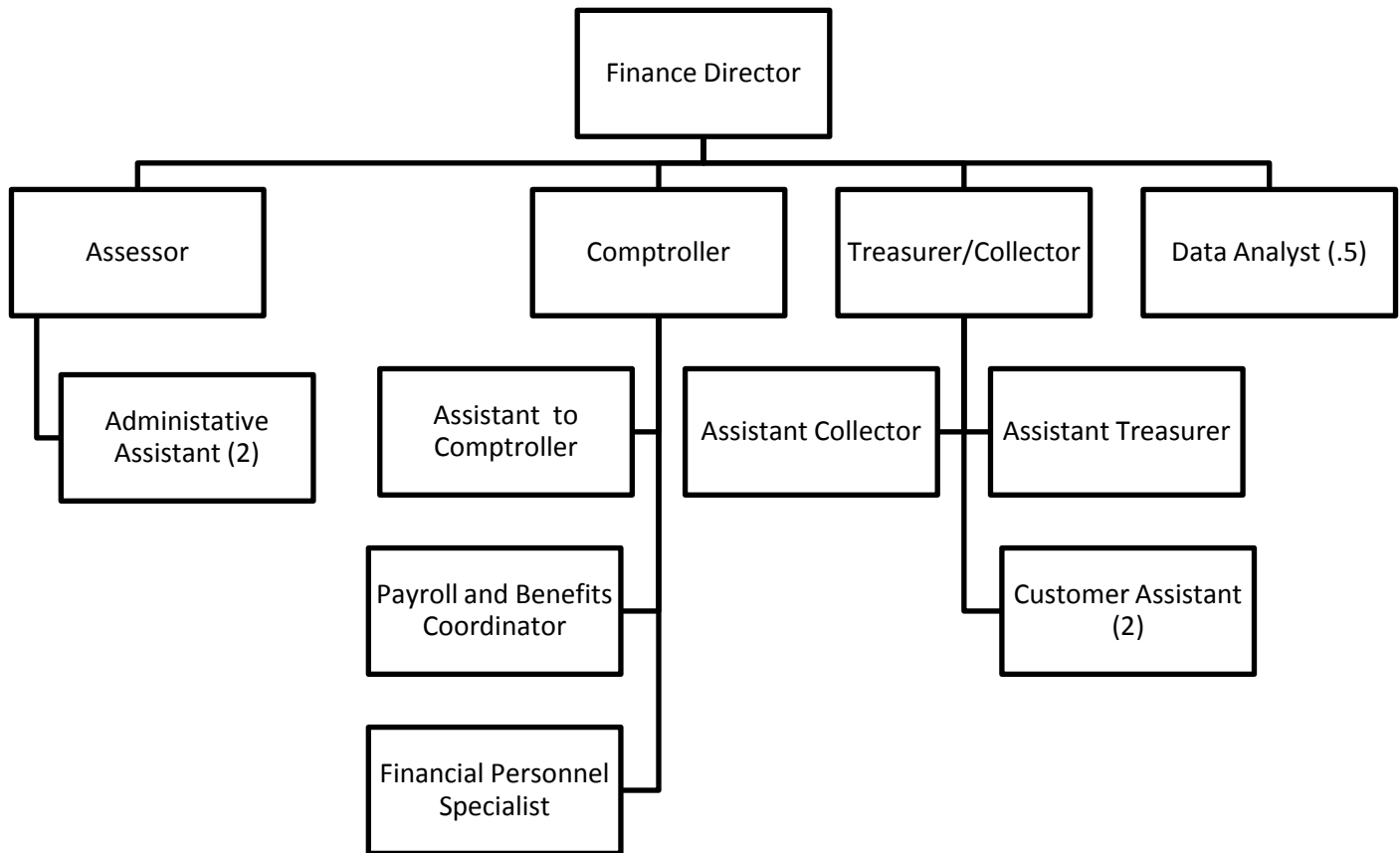
Printing & Advertising, \$300 for Town Meeting Coordinating Committee.

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

SIGNIFICANT BUDGET CHANGES:

This budget includes a new allocation of \$1,000 for Town Meeting Child Care/Dependent subsidies for Town Meeting members. It should be understood that the \$300 allocated in this budget for the Town Meeting Coordinating Committee does not reflect all of the costs related to Town Meeting. Those costs are disbursed throughout the municipal budget.

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.

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

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

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

TREASURY: To further the mission of the Finance Department through effective investment and management of Town funds and through the effective use of debt financing where appropriate.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146 FINANCE DEPARTMENT

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Began use of Munis budget module to prepare Town budget more efficiently and accurately.
- Issued bonds for Centennial Water Treatment Facility improvements, renovation of South Amherst School, and a joint project for affordable housing with Amherst Housing Authority. Currently planning bond issue for Sewer system extensions to Harkness Road and Amherst Woods, continued road system improvements, and four small equipment and building renovations approved to be funded by borrowing at 2012 Annual Town Meeting.
- Confirmed Town's bond rating to "AA with a Stable Outlook" (Standard & Poor's) in February 2012. This bond rating keeps our borrowing costs very low.
- 10-Year Financial Trend Monitoring Report presented October 2012.
- Led a multi-year effort to stabilize employee health care costs by eliminating the costly indemnity plan, adding HMO's and the option of purchasing lower cost Canadian prescription drugs, increasing employee contributions, and increasing premiums to appropriate levels to pay claims and restore reserve levels in the Health Claims Trust Fund to required levels. Plan design changes have generated estimated savings in excess of \$3 million since 2006 and have allowed the Town to budget below market health insurance rate increases over the past three fiscal years.
- Implementation of Electronic Action Entry for paperless personnel action forms, and Electronic Purchase Orders. This is a joint effort with Human Resources, Information Technology, and Accounting to greatly improve efficiency, record keeping, and time management.
- Conducted the first procurement training for approximately 40 key purchasing personal from all Town departments, *Chapter 30b, Supplies and Services, "Bidding Basics and Beyond"*, presented by the Inspector General's Office.
- 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.
- In accordance with the Town's Green initiative, Accounting, Treasurer/Collector, and IT have implemented Electronic Direct Deposit Notifications for Town employees, and electronic filings for all Town and School Payroll records, saving valuable storage space and eliminating paper records.
- Continue to check and balance all the Towns critical financial functions (cash, receivables, etc.) within 25 days of each month end close. This assures accurate timely reporting to assist in all financial decisions for Town and School Officials.
- Annual tax collections consistently in excess of 98% by fiscal year end.
- With Information Technology, improved the convenience of our online payment customer service access for tax, utilities, and parking ticket payments.
- In accordance with municipal finance best practices, prepared an Investment Policy which describes our priorities, establishes guidelines, and provides metrics detailing the cash on hand portfolio, continuously emphasizing safety, liquidity, and yield as investment goals.
- Completed an auction of 5 parcels owned through tax delinquency processing, returning the real estate to taxable status.
- Implemented an assessing services contract with the Town of Pelham, on October 29, 2012 that improves services to that community and has a direct financial benefit to the Town of Amherst.
- Completed 20% of a six year review of property in Amherst.

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 dependants to provide accurate on demand cost projections.

FY 14 OBJECTIVES:

FINANCE DIRECTOR:

To refine a long range strategic financial plan for the Town in collaboration with citizens and community leaders.

To expand the Town's comprehensive set of financial management policy guidelines developed in 2008, by creating a policy for appropriate enterprise fund reserve levels.

To increase community access to budget and financial information via the Town's website and other mediums.

To develop recommendations for an OPEB trust fund funding schedule.

Continued on next page.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146
FINANCE DEPARTMENT**FY 14 OBJECTIVES: (continued)****ACCOUNTING:**

To continue to collaborate with Human Resources, to improve payroll, and benefit functions to better support and assist all Town departments.

To continue to develop new and update existing financial policies and procedures for all Town departments.

To continue to implement enhancements to MUNIS financial management software for purchase orders, employee self service, personnel action form entry, and paperless electronic record keeping.

To continue to organize training for departments on processing of payroll, purchasing, accounts payable, and other programs in our financial software (MUNIS) as new upgrades and program changes are implemented.

ASSESSING:

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

To improve the flow of tax information to new property owners via the Safe and Healthy Neighborhoods Initiative.

To further expand, with the IT Department, assistance to local communities and shared services.

COLLECTION:

To partner with other departments to expand online payment options for residents, such as purchase of transfer station stickers and dog licenses.

To introduce paperless billing for resident convenience, starting with Water/Sewer Utility bills and expanding to tax bills in future years.

TREASURY:

To build upon the strong collection performance (98% annually) from the Collector by continuing to improve collection efforts with tax title accounts by frequent billing, phone calls, and tax auctions.

To use the Investment Policy to update our trust fund management methods for Stabilization, OPEB, Health Claims Trust, and the remaining small trust accounts in the care of the Town to maximize yield while safeguarding fund balances.

SERVICE LEVELS:

	FY 08	FY 09	FY 10	FY 11	FY 12
	Actual	Actual	Actual	Actual	Actual
FINANCE DIRECTOR:					
Committees staffed	8	8	4	4	4
Budgets Processed	1	1	1	1	1
ACCOUNTING					
Committees staffed (Community Preservation Act Committee)	1	1	1	1	1
Grants Maintained/Monitored	36	38	37	35	33
Funds Maintained	360	380	389	401	407
Vouchers Checked	19,639	19,457	18,595	18,443	18,452
Warrant Checks	10464	9,949	10,314	14,453	9,561
Purchase Orders Encumbered/Controlled	2,278	2,282	2,219	2,258	2,056
Payroll Checks	6,345	6,038	5,219	6,268	4,685
ACCOUNTING					
Direct Payroll Deposits	13,838	14,373	13,919	14,347	14,624
Personnel Action Forms Processed	684	1,241	1,024	1,013	1,055
Insurance Claims Processed (Property/Auto)	80	56	40	229	64
Contracts processed/maintained/monitored	143	121	125	136	138
Bids and Proposals reviewed, monitored and Assembled	35	45	50	47	41

Service levels continued on next page.

GENERAL GOVERNMENT

1133, 1134, 1141 & 1146
FINANCE DEPARTMENT

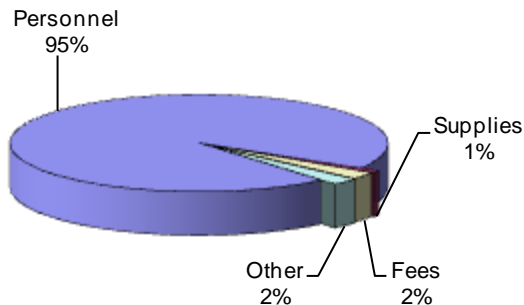
SERVICE LEVELS:	FY 08	FY 09	FY 10	FY 11	FY 12
	Actual	Actual	Actual	Actual	Actual
ASSESSING:					
Real Estate Property Assessments	7,306	7,310	7,315	7,315	7,320
Recertification Review	0	1	0	0	1
Site Reviews	575	630	584	725	1,170
Personal Property Assessments	861	283	269	266	266
Abatement Application Reviews					
Real Estate/Personal Property	87	487	123	55	77
Motor Vehicle Excise	2,141	2,103	2,788	2,819	2,655
Appeals Granted Real/PP	47	318	96	34	57
Tax Dollars Abated	\$31,538	\$178,150	\$113,789	\$43,000	\$81,388
Tax abated as % of Levy	0.05%	0.5%	0.3%	0.1%	0.2%
Tax Exemptions	\$132,972	\$122,746	\$113,346	\$131,016	\$115,971
Exemptions as % of Levy	0.5%	0.4%	0.3%	0.3%	0.3%
Abutters Lists Prepared	79	84	49	64	72
Chapter Land Applications	179	185	187	186	187
Personal Exemptions Processed	133	119	120	110	114
Senior Tax Work Off Participants					30
Real Estate Exemptions Processed	520	525	521	519	521
COLLECTION:					
Motor Vehicle Excise Collection rate	92.5%	95.9%	95.0%	92.4%	95.9%
Real Estate / Personal Property					
Tax Collection rate	98.6%	98.5%	98.2%	98.5%	98.6%
Water/Sewer Collection rate	87.1%	89.0%	89.6%	94%	90.0%
Parking Tickets Collection rate	88.0%	86.0%	74.0%	75.0%	73.0%
Ambulance Bills Collection rate	74.9%	67.0%	62.4%	71.2%	69.0%
Central Service Counter Transactions	37,719	38,486	35,623	38,067	30,873
Parking Ticket Appeals/Hearings	890	1,318	1,515	1,318	1,248
Parking Permits Issued	705	750	620	600	700
Municipal Lien Certificates Issued	515	567	489	551	648
Tax Liens Processed and Recorded	25	19	14	24	25
Percentage of Active Accounts Balanced to GL within 20 days of month end				92%	97%
Payments Processed (other than counter)					
Mail	59,342	58,014	56,186	56,425	50,489
Online	2,561	1,975	6,620	9,836	10,415
Parking violation payments (now an archive system)	957	514	314	191	187
Payments by file import	7,006	7,638	8,277	5,630	9,289
TREASURY:					
Tax Liens Redeemed	19	15	11	15	32
Taxes in Bankruptcy Redeemed	0	0	0	3	0
Direct Debit Payment Accounts	464	499	468	497	497
Bank Account Reconciliations	765	731	720	675	638
Electronic Bank Transmissions	818	885	834	840	871
Check/ACH Reversals	92	122	155	197	213
Tailings (checks not cashed)	207	92	88	135	70
Debt Issues (Temporary & Permanent)	2	1	2	3	1
Deferred Tax Liens Redeemed	0	3	0	1	0
% of Funds Invested	99%	99%	99%	99%	99%
Bond Rating (Standard & Poor's)	AA3	AA	AA	AA	AA

1133, 1134, 1141 & 1146 FINANCE DEPARTMENT

GENERAL GOVERNMENT

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 790,681	779,841	820,399	854,005	865,968	11,963	1.4%
Operating Expenses	\$ 37,735	42,587	34,877	47,090	46,545	(545)	-1.2%
Capital Outlay	\$ 0	306	0	200	745	545	272.5%
TOTAL APPROPRIATION	\$ 828,416	822,734	855,276	901,295	913,258	11,963	1.3%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 295,428	300,092	309,655	340,948	344,083	3,135	0.9%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 1,123,844	1,122,826	1,164,931	1,242,243	1,257,341	15,098	1.2%
SOURCES OF FUNDS							
Ambulance Receipts	\$ 56,625	60,735	60,735	66,863	68,601	1,738	2.6%
Municipal Lien Fee	\$ 11,800	13,875	16,125	15,000	15,000	0	0.0%
Sale of Abutters List	\$ 1,325	1,350	1,704	1,500	1,500	0	0.0%
Collector's Fees	\$ 53,216	53,776	57,982	50,500	50,500	0	0.0%
Interest from Taxes	\$ 126,764	145,438	152,258	147,625	152,625	5,000	3.4%
Investment Income	\$ 159,206	103,369	79,177	75,000	75,000	0	0.0%
Water Fund	\$ 102,994	105,801	105,801	107,418	120,849	13,431	12.5%
Sewer Fund	\$ 106,064	109,891	109,891	111,535	112,540	1,005	0.9%
Transportation Fund	\$ 12,706	12,161	12,161	13,955	14,544	589	4.2%
Other Dept Receipt	\$ 27,134	16,930	14,838	11,000	11,000	0	0.0%
Taxation	\$ 170,582	199,408	244,604	300,899	291,099	(9,800)	-3.3%
POSITIONS							
Full Time	13.00	13.00	13.00	13.00	13.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	13.00	13.00	13.00	13.00	13.00	0.00	

MAJOR COMPONENTS:



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

Supplies, \$6,600, primarily include tax bills and other specialized assessing, billing, collection and accounting forms.

Fees include \$16,000 for banking fees, and \$4,600 for dues and subscriptions, bonds, and Registry fees.

Other expenses include \$1,825 for technical assistance and \$10,340 for training.

SIGNIFICANT BUDGET CHANGES:

None.

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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 14 OBJECTIVES:

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

SERVICE LEVELS:

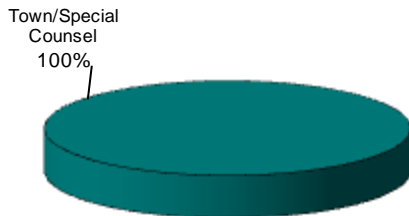
	FY 08 <u>Actual</u>	FY 09 <u>Actual</u>	FY 10 <u>Actual</u>	FY 11 <u>Actual</u>	FY 12 <u>Actual</u>
Town Counsel Hours	1,227	1,227	981	913	790
Total Cases	19	15	20	20	19

GENERAL GOVERNMENT

1151: LEGAL SERVICES

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 0	0	0	0	0	0	0.0%
Operating Expenses	\$ 124,925	137,237	174,287	110,000	110,000	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 124,925	137,237	174,287	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	\$ 124,925	137,237	174,287	110,000	110,000	0	0.0%
SOURCES OF FUNDS							
Taxation	\$ 124,925	137,237	174,287	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:



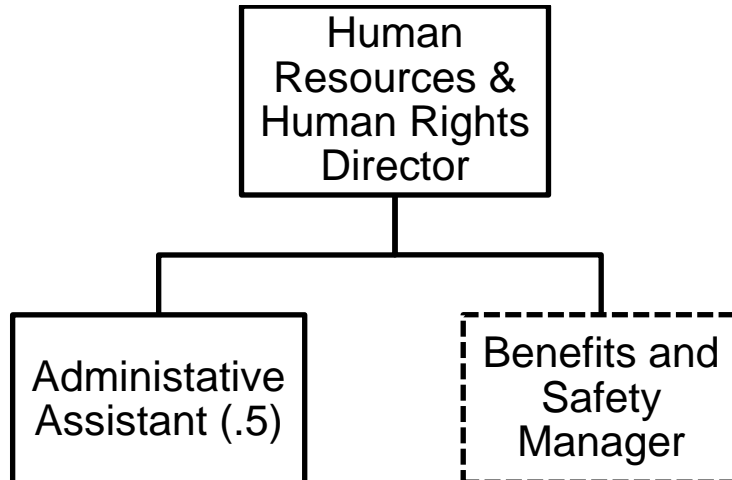
Town/Special Counsel provides funding for legal services on a contract basis.

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 sustain a motivated, diverse, high performing, and innovative municipal workforce and work environment. Human Resources emphasizes customer service based consultation, partnership and collaboration within the Amherst municipal community to support the achievement of Town goals.

The Human Resources Department assesses needs for, and provides services to, an average of 260 full and regular part time Town employees (all departments/all funding sources), 100 seasonal/temporary staff and 243 retirees. Department staff administers the Personnel Bylaw and Procedures Manual; maintain employee classification and compensation plans; review and approve personnel actions; manage the recruitment and selection of new employees; coordinate orientation, professional development, training, and employee recognition activities; manage workers' comp and unemployment claims services, and design, cost and administer employee benefit programs. The Department provides staff support for the Personnel Board, Human Rights Commission and Insurance Advisory Committee. The Director advises the Town Manager and Town staff on personnel matters, manages labor negotiations and contract administration. The Department strives to ensure that all citizens are afforded equal protection under the law.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Staffed a Personnel Board initiative to update the Town's Personnel Procedures Manual, adopted by Select Board, spring 2012.
- Organized a 2012 Annual Human Rights community gathering and awards presentation at Mill River Recreation Area for the Human Rights Commission.
- Assisted in the recruitment and selection of new Town Building Commissioner, Library Director, Human Resources & Rights Director, DPW Division Director for Tree and Ground Maintenance, and 19 other permanent hires.
- Collaborated with Finance and IT to implement electronic processing of personnel actions in MUNIS by all departments, enabling finance and HR e-access to data, personnel records, and history for reporting purposes. Human Resources also facilitated a town-wide department evaluation of an on-line requisition and employment application module for MUNIS, resulting in consensus to propose purchase and implementation in FY 14.
- Conducted an audit of existing Human Resources policies and practices with all departments. Identified a need to develop and implement standard Town wide processes for recruitment, orientation, exit, performance management and professional development. Also identified some Human Resources policies to update and a need to seek competitive pricing for non-health related employee benefits.

Challenges

- Prepare for and initiate collective bargaining with four municipal unions for successor contracts to those expiring 6/30/13.
- To achieve full service Human Resources Department functionality with 1.5 employees plus Trust Fund Administrator.
- To effectively pursue greater Town workforce diversity by increasing recruiting outreach and advertising, and assisting Town departments as they address diversity issues in their daily interactions with residents and businesses.

GENERAL GOVERNMENT**1152: HUMAN RESOURCES/HUMAN RIGHTS****LONG RANGE OBJECTIVES:**

- To attain a municipal workforce that reflects the diversity of the Amherst Community.
- To continue 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 objectives, human resources planning, settled collective bargaining contracts, progressive management of benefits, and sound wage and classification systems.
- To fully utilize Human Resources information system technology to improve data management and reporting, increase efficiencies, and minimize redundancy.
- To maintain a more interactive and accessible Human Resources & Human Rights Department web presence.
- To increase dialogue among and raise awareness of area human rights organizations, events, and activities.

FY 14 OBJECTIVES:

- To provide timely, legal, and accurate Human Resources advice and counsel to the Town Manager and Department heads.
- To achieve clarity of role for the Administrative Assistant to include reception, applicant assistance, responding to benefits inquiries, assisting in orientations and benefits open enrollment, personnel processing of hires/departures and pay increases, workers comp and IOD claim processing, department budget and supplies, recruiting and advertising, event coordination support, and HR web site maintenance. The benefit will be to enable Benefits and Safety Manager to focus on reducing employee injury through safety planning & enhancing an affordable Town benefits package that attracts and retains a highly motivated and qualified work force.
- To continue increased utilization of HRIS through MUNIS with on-line application and recruitment management and employee self service.
- To utilize Town staff work teams to design and improve recruitment, orientation, performance evaluation systems and exit processes.
- To partner with community and educational resources to develop and provide opportunities for staff professional development, including effective supervisory skills, hiring practices, diversity awareness, customer service, and conflict of interest training.
- To continue support for the work of and raise public awareness of the Human Rights Commission, Insurance Advisory Committee, and Personnel Board.

SERVICE LEVELS:

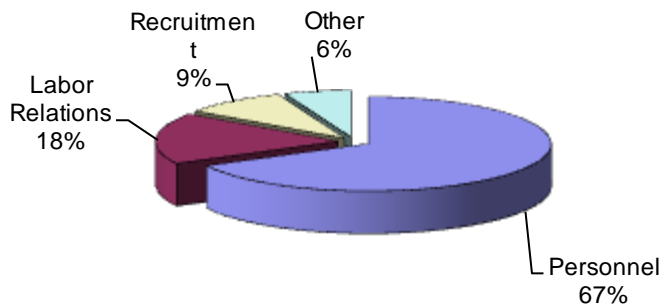
	FY 08	FY 09	FY 10	FY 11	FY 12
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Human Resources/Human Rights					
Recruitments & Hires	16	14	20	14	23
Personnel Board/Insurance Advisory Comm/ Human Rights Commissions Meetings	10	11	11	10	19
Personnel Actions reviewed/approved				524	645
Collective Bargaining Meetings	23	5	8	28	28
Grievances	10	10	2	2	4
Vendor Contracts Administered	11	11	11	11	11
Human Rights Complaints	10	5	2	7	1
Staff Development/Training Sessions	4	3	1	1	2

GENERAL GOVERNMENT

1152: HUMAN RESOURCES/HUMAN RIGHTS

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 104,818	90,553	151,822	115,522	103,184	(12,338)	-10.7%
Operating Expenses	\$ 50,346	43,875	41,430	49,450	50,290	840	1.7%
Capital Outlay	\$ 949	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 156,113	134,428	193,252	164,972	153,474	(11,498)	-7.0%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 38,240	38,820	65,754	55,204	54,618	(586)	-1.1%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 194,353	173,248	259,006	220,176	208,092	(12,084)	-5.5%
SOURCES OF FUNDS							
Water Fund	\$ 9,582	10,705	14,534	13,689	13,495	(194)	-1.4%
Sewer Fund	\$ 10,978	12,244	14,682	14,436	13,670	(766)	-5.3%
Transportation Fund	\$ 2,426	2,707	2,971	2,962	2,954	(8)	-0.3%
Taxation	\$ 133,127	108,772	161,065	133,885	123,355	(10,530)	-7.9%
POSITIONS							
Full Time	1.50	1.50	1.50	1.50	1.50	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	1.50	1.50	1.50	1.50	1.50	0.00	

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, \$17,200, provides the funding for advertisements and exams as needed.

Labor Relations, \$27,000, provides the funding for contract negotiations.

Other includes funds for training and other expenses of the Human Rights Commission.

SIGNIFICANT BUDGET CHANGES:

None.

GENERAL GOVERNMENT

1150: EMPLOYEE BENEFITS

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

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Health insurance is the major portion of this budget. The current 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 care 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), which is comprised of representatives from each of the eight bargaining units and representatives from non-unionized employees and retirees. Under the terms of the APHCT agreement, the Amherst Town Manager is the Trust Administrator and must accept or reject the recommendations of the IAC. This cooperative arrangement between the three employers and the IAC has been very successful in implementing cost effective plan changes. Incremental changes to plan design plus increases in co-pays for office visits and prescription drugs have taken place on an ongoing basis. These changes have enabled the APHCT to realize growth in the trust fund balance for the fourth consecutive year. The trust fund balance at the end of FY 12 was \$6,095,076, an increase of 26% over FY 11. The control of health insurance costs has enabled the Town to begin to fund the Other Post Employment Benefits (OPEB) Trust Fund authorized by Town Meeting in November 2010.
- For FY 12, the Trust approved implementation of the Federal Affordable Care Act, no increase in premiums, and to offset costs, an increase the office visit co-pays from \$15 to \$20 beginning July 1, 2011.
- FY 12 began with the passage of the Municipal Health Care Reform Act, which required enrollment of eligible retirees in Medicare Part B. Although it was envisioned by the Legislature as a cost saving measure for municipalities, it resulted in an additional annual expense of nearly \$6,000.
- During FY 12 bargaining, the Amherst Pelham schools were successful in reducing their premium contribution for the HMO plans from 84% to 80% payment. The four Town of Amherst bargaining units had previously agreed to this change so this resulted in all employers in the APHCT contributing 75% of the premium for the Medicare Supplemental and PPO plans and contributing 80% for the HMO Plans.
- In FY 12, the employers of the APHCT held a hearing relative to returning the retired teachers to the local group health insurance coverage from the state Group Insurance Commission to insurance. The IAC had recommended this cost saving measure and retired teachers attending the hearing overwhelmingly supported the move. The transitions occurred in the first quarter of FY 13. Anticipated annual savings of approximately \$100,000 per year should be realized by the three employers and approximately 78% of the retirees received a reduction in their monthly health insurance costs.

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 MA Municipal Health Reform Act to provide competitive yet affordable benefits.

FY 14 OBJECTIVES:

- To continue to collaborate with employees and retirees, through the Insurance Advisory Committee, to seek ways in which to more effectively manage the health insurance costs while maintaining quality health plans.
- To price the market for non-health insurance benefits including Life and Section 125 Cafeteria Plan programs.
- To explore ways of obtaining potential discounts for employees on other benefits not paid for by employers.
- To implement changes associated with the Massachusetts Municipal Health Insurance Reform Act.
- To develop cost containment strategies and a long-term funding plan for a new Other Post Employment Benefits (OPEB) Trust Fund authorized by Town Meeting in November 2010.

SIGNIFICANT BUDGET CHANGES:

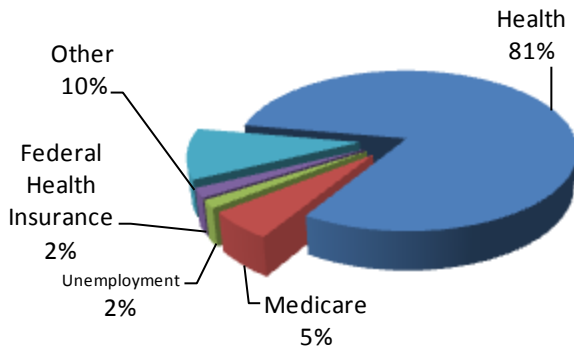
Current claims projections indicate an ability to keep health insurance premiums at current levels in FY 14, in contrast to a nearly +10% industry trend. Increase costs are due to increases in enrollment. Unemployment, Medicare tax, and Federal Health Insurance (reimbursement for Medicare Part B premiums) have increased by approximately \$140,000 to accurately budget for past experience and current trends in enrollment. There is a salary reserve set aside to pay for the costs of collective contracts.

GENERAL GOVERNMENT

1154: EMPLOYEE BENEFITS

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 2,863,547	2,931,935	3,019,192	3,066,003	3,356,950	290,947	9.5%
Operating Expenses	\$ 0	0	0	0	0	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 2,863,547	2,931,935	3,019,192	3,066,003	3,356,950	290,947	9.5%
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	\$ 2,863,547	2,931,935	3,019,192	3,066,003	3,356,950	290,947	9.5%
SOURCES OF FUNDS							
Taxation	\$ 2,863,547	2,931,935	3,019,192	3,066,003	3,356,950	290,947	9.5%
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 \$2,717,484.

Medicare is \$185,966.

Unemployment insurance is \$52,928.

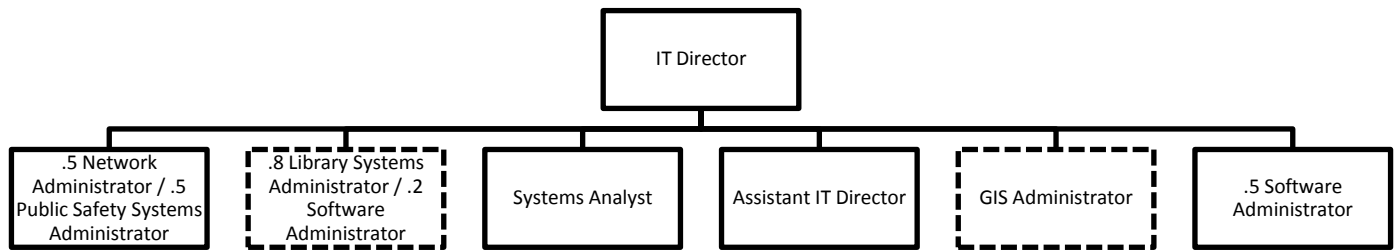
Federal Health Insurance is \$62,717.

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

SERVICE LEVELS:	FY 08 Actual	FY 09 Actual	FY 10 Actual	FY 11 Actual	FY 12 Actual
Health Insurance*					
Family Coverage	522	529	520	504	430
Individual Coverage	352	355	332	329	321
Medicare Supplemental Coverage	153	158	172	176	204
Life Insurance*	N/A	N/A	701	716	795
Unemployment Claims#	20	19	72	50	40
Flexible Benefits	72	67	62	43	57
Employee Assistance Referrals	77	79	64	44	17

* 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.

Includes elementary school claims.



MISSION STATEMENT: To select, implement, maintain, and support all things technology related with a focus on consolidation and standardization, to meet the individualized needs of Town departments and to provide the Amherst community advanced publicly accessible technologies.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

Accomplishments

- Designed and installed the largest and fastest open downtown outdoor WiFi network in Massachusetts using an in-house custom-built solution at half the cost of the largest leading company's much less robust solutions.
- Implemented the Anytime Self Service website system providing integrated bill lookup and payments.
- Continued to refine and promote "Open Government to the Max" considered to be one of the best customized and automated open government website systems in Massachusetts.
- Upgraded Amherst Maps, the third most requested service on the website, now supports all browsers and mobile devices.
- Deployed over 40 iPads to mobile staff with customized applications and advanced remote access capabilities.
- Implemented centralized cost effective camera systems in the Jones Library and Parking Garage.
- Another significant growth year for unique daily visitors using the Town's website, 18% increase in daily users over last year.
- Implemented the paperless workflow system for personnel action forms.
- Developed many new advanced website sections (Parking, Safe & Healthy Neighborhoods, Downtown Wifi and more).

Challenges

- Implementing paperless electronic billing for water bills, sewer bills, excise bills, property tax bills, and more.
- Making even better use of Munis modules by refining backend configurations, permissions, messaging and training.
- Implementing a paperless workflow system for purchase orders.
- Further outreach enrolling more people to use the self-service tools and features on amherstma.gov.
- Maintaining all Town voice and video systems including the town-wide IP phone system and town-wide camera system.
- Monitoring, maintaining, and auditing network security systems ensuring the information privacy of citizens and businesses.
- Maintaining, improving, and expanding the Town's internal and external public and private wireless systems.
- Providing daily operational technical support to all departments, boards, and committees and providing emergency 24/7 technical support to Police, Fire, EMS, Public Works, and Dispatch/Communications.
- Providing training and project specific technical assistance and consulting to departments, boards, and committees.

LONG RANGE OBJECTIVES:

To create paperless efficiencies through automation and technology within and between departments.
 To continue to seek creative and external funding mechanisms for technology projects and initiatives.
 To select and implement technology solutions that contribute to "green" efforts and lessen operational environmental impacts.
 To develop the Town's websites to a point where all services requiring a trip to a Town office are offered online 24/7/365.
 To create a full-time Tyler Munis position within the IT Department which would significantly increase utilization of the Town's largest and most used intradepartmental software system.

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY

FY 14 OBJECTIVES:

To continue to foster intercommunity relationships through the newly formed Western MA Regional IT Directors group with the goal of regionalizing systems to reduce cost and increase revenue for Amherst's IT needs and operations.

To implement a centralized Work Orders, Inventory, Fleet Maintenance and Animal Licenses system.

To implement paperless billing options for utilities bills and tax bills.

To implement online permitting applications, business licenses, and an online integrated employment applications system to offer 24/7/365 services to the Amherst community while increasing the operational efficiency of departments.

To redesign the look and feel of the Town website to make navigation even simpler and to better support mobile devices.

To use technology to significantly reduce the amount of paper being used and distributed for daily operations.

To scan and index a significant portion of what's left in file cabinets in the Town Hall and Bangs Center departments.

To continue to expand the Town's workflow automation software (Munis) to include Town Clerk functions, including dog licenses, vital records, and more. This will also allow us to extend these types of transactions to our website.

SERVICE LEVELS:

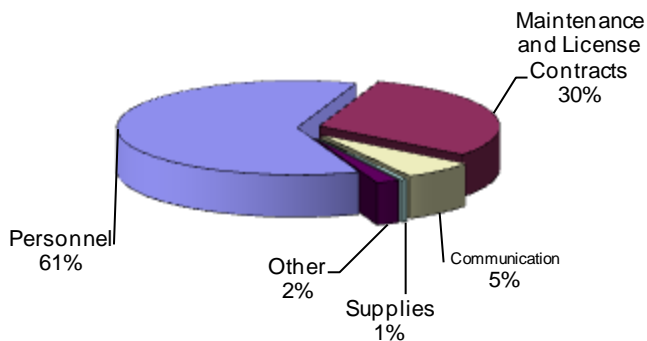
	FY 08	FY 09	FY 10	FY 11	FY 12
	Actual	Actual	Actual	Actual	Actual
Buildings connected to the WAN	14	14	14	14	14
Network user/group accounts	809	875	1,209	1,209	1,432
Desktop/notebook computers	491	540	540	540	665
Virtual Servers and Network Storage Units	34	34	52	52	55
VMView Mobile Virtual Desktop Users					35
Printers & Multifunction's	72	68	68	68	69
IP Phones	325	345	350	350	355
Network database software packages	47	48	48	48	48
Websites	6	6	6	6	6
Unique Daily Website Visitors	52,000	65,000	210,000	280,670	335,823
Work Orders Completed	3,392	3,561	3,991	4,175	4,200

GENERAL GOVERNMENT

1155: INFORMATION TECHNOLOGY

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 288,145	299,894	303,774	300,762	301,099	337	0.1%
Operating Expenses	\$ 173,476	191,998	197,168	193,426	193,426	0	0.0%
Capital Outlay	\$ 60	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 461,681	491,892	500,942	494,188	494,525	337	0.1%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 111,129	102,234	100,381	104,147	109,961	5,814	5.6%
Capital Appropriations	\$ 201,000	158,000	168,000	174,500	218,000	43,500	24.9%
TOTAL DEPARTMENT COST	\$ 773,810	752,126	769,323	772,835	822,486	49,651	6.4%
SOURCES OF FUNDS							
Taxation	\$ 342,113	344,753	357,325	350,106	349,337	(769)	-0.2%
Water Fund	\$ 34,736	44,296	43,096	43,280	43,649	369	0.9%
Sewer Fund	\$ 34,736	44,296	43,096	43,280	43,649	369	0.9%
Transportation Fund	\$ 17,473	21,456	20,957	21,033	21,186	153	0.7%
Ambulance Receipts	\$ 32,362	37,081	36,381	36,489	36,704	215	0.6%
Dept Receipts	\$ 261	10	87	0	0	0	0.0%
POSITIONS							
Full Time	4.00	4.00	4.00	4.00	4.00	0.00	
Part Time With Benefits	0.00	0.00	0.00	0.00	0.00	0.00	
Full Time Equivalents	4.00	4.00	4.00	4.00	4.00	0.00	

MAJOR COMPONENTS:



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

Relicensing Agreements, \$148,761, provides for the payment of relicense and maintenance agreements on a variety of software and operating systems.

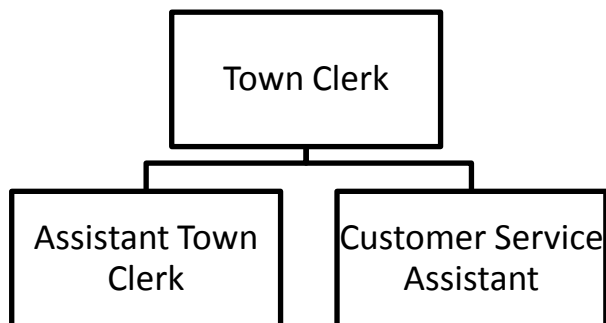
Communication costs, \$31,920, include leased lines and internet access.

Supplies, \$2,520, include backup tapes, computer and printer parts, etc.

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

SIGNIFICANT BUDGET CHANGES:

None.



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:

- Completed the final phase of a six-year plan for the restoration and preservation of historical town records, including records of birth, death, and marriage, mortgage records, and Civil War records. Archival restoration includes careful dismantling existing bindings, removing all original binding materials and adhesive residues. Staples, paper clips, etc. are also removed. Surfaces are cleaned according to the type of material and its condition. Paper tears are mended and weak or tattered sheets are reinforced to maintain mechanical integrity. All records were micro-filmed prior to being rebound. This project was paid for with Community Preservation Act funding.
- Department of State regulations requiring separation of passport personnel from working with vital records resulted in fewer passport applications. However, the department's continued commitment to providing excellent passport acceptance services has allowed the Town to continue providing this important service in our community. The department has continued to receive favorable recognition from the Federal Passport Program on the quality of the service it provides.
- Successfully made the transition from a paper system to electronically recording records of birth for children who were born in this community and children whose parents resided in this community at the time of birth. This new system will eventually allow City and Town Clerks to issue certified copies of birth for anyone born in Massachusetts after February 2011.

LONG RANGE OBJECTIVES:

To continue to work with the Town's Information Technologies department 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 which are currently available on the Town's website.

To monitor the development of the state-wide issuance of birth records.

To work with the state in developing the death records counterpart of the Vitals Information Partnership program.

To continue working to obtain Master Municipal Clerk status. The MMC is one of two professional designations granted by the International Institute of Municipal Clerks. The average MMC candidate takes approximately five years to earn the educational and service points necessary to receive this designation.

To provide opportunities for the Assistant Town Clerk to obtain the necessary educational requirements for designation as a Certified Municipal Clerk.

FY 14 OBJECTIVES:

To continue to refine and maintain a database, in conjunction with the Town Manager's office, to track board and committee appointments, qualification of appointees, and compliance with Conflict of Interest and State Ethics educational and training requirements. The goal is to eliminate duplicate data entry and develop a comprehensive database which can be used by both departments.

To continue to enhance our presence on the Town of Amherst website by updating and supplementing current information as appropriate.

To continue to work with the Historical Commission and the Community Preservation Act Committee to procure funds maintain an ongoing schedule for restoration and preservation of historical records.

To continue to explore ways to increase compliance with state and local laws requiring licensing of dogs, including the possibility of online dog license renewal.

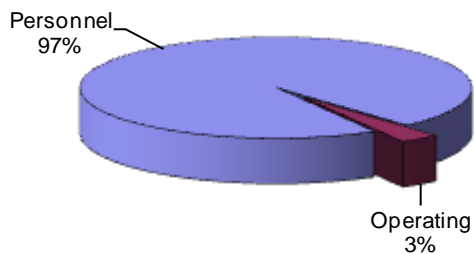
To attend the New England Municipal Clerks Institute & Academy in July 2013.

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 155,954	168,242	174,828	180,779	183,893	3,114	1.7%
Operating Expenses	\$ 5,085	5,042	5,915	6,260	6,260	0	0.0%
Capital Outlay	\$ 0	0	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 161,039	173,285	180,743	187,039	190,153	3,114	1.7%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 39,677	41,421	44,180	42,181	65,834	23,653	56.1%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 200,716	214,706	224,923	229,220	255,987	26,767	11.7%
SOURCES OF FUNDS							
Licenses & Permits	\$ 6,150	7,535	8,240	4,500	4,500	0	0.0%
Dept. Receipts	\$ 50,144	52,250	49,170	41,255	41,255	0	0.0%
Taxation	\$ 104,745	113,500	123,333	141,284	144,398	3,114	2.2%
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:

None.

GENERAL GOVERNMENT

1161: TOWN CLERK'S OFFICE

SERVICE LEVELS:	FY 08 Actual	FY 09 Actual	FY 10 Actual	FY 11 Actual	FY 12 Actual
Certified Copies of Documents	1,652	1,692	1,684	1,910	2,080
Marriage Intentions	132	128	136	122	128
Marriage Licenses	109	111	136	123	137
Dog Licenses	1,438	1,430	1,392	1,437	1,401
Fish & Game Licenses/Stamps	236	230	251	232	38
Zoning Board of Appeals					
Applications/ Decisions	37	42	16	25	31
Street Lists	83	101	47	77	55
Posting Open Meetings	1,049	1,080	1,017	1,076	896
Planning Board Applications/Decisions	7	7	12	10	14
Business Notices (d/b/a)	146	144	153	156	137
Raffle Permits	21	18	15	18	16
Underground Storage Registrations	28	28	28	27	25
Cemetery Deeds	9	4	5	9	12
Notarizations	549	608	675	591	517
Passport Applications	646	533	541	508	437
Burial Permits	114	103	105	129	158
Request for Voter Information	17	24	35	30	38
Performance Oath	277	380	233	206	203
Non-certified Copies of documents	433	382	216	273	220
Vital Records Recorded	474	462	465	438	469
Pole Location Petitions	3	9	0	4	4
Vital Records: Filing/Amendments	3	10	11	5	8
Passport Photos	439	380	309	324	338

GENERAL GOVERNMENT

1162: ELECTIONS 1163: REGISTRATION

MISSION STATEMENT: To register voters and to conduct and preserve the integrity of elections effectively, while complying with all applicable state and federal laws.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Prepared for and conducted the 2012 General Election. More than 7,000 new voter registrations and changes were processed between August 17, 2012 and November 6, 2012 in preparation for the General Election. Voter registration went from 15,809 for the State Primary to 22,441 for the State Election. There was a 69% voter turnout for this election.
- Reviewed data in the Voter Registration Information System and using the Town's GIS system as a primary resource, identified approximately 1,600 redundant addresses for the purpose of reducing costs associated with conducting the Annual Town Census by eliminating mailings to bad addresses.

LONG RANGE OBJECTIVES:

To find a permanent solution to storing election equipment in a location which is secure, accessible, and functional for testing and maintenance needs.

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 continue to develop materials and methods to enhance election worker training programs.

To review current polling locations with regard to cost, parking, functionality, access and election worker well being. Develop recommendations for Select Board.

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 14 OBJECTIVES:

To prepare and conduct the 2014 Annual Town Election.

To prepare and conduct a Special Town Election if required following Regional School District Planning Board recommendation as to forming a Regional School District for Kindergarten through 6th grade schools.

SERVICE LEVELS:

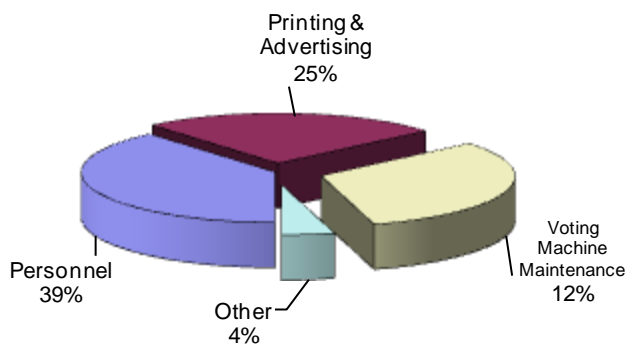
	FY 08	FY 09	FY 10	FY 11	FY 12
	Actual	Actual	Actual	Actual	Actual
Elections	2	4	3	3	2
Town Meeting Sessions	16	11	7	10	10
Election Worker Training Sessions	4	9	7	4	6
Special Precinct Elections	5	6	5	1	2
Posted Meetings, Board of Registrars	3	3	3	4	2
Voter/Residency Certificates	3	3	8	6	7
Voter Registration Sessions	2	3	3	3	2
Voter Registrations, changes, deletions	7,883	11,012	9,085	7,006	11,122
Voter Registration (peak)	16,329	18,909	16,669	17,534	16,000
Voter % Turnout					
Town Elections	22.7%	12.7%	32.2%	8.5%	15.2%
Presidential Primary	42.4%	n/a	n/a	n/a	6.5%
State Primaries	n/a	13.7%	19.7%	15.9%	n/a
State Elections (* incl. Presidential and Special)	n/a	*67.8%	46.8%	45.4%	n/a
Petition/Nomination Signatures Verified	7,887	1,309	7,815	1,947	3,534
Petition/Nomination Papers	881	122	506	204	491
Town Meeting Petition Articles	21	3	5	5	4
Annual Street Listing Forms	9,464	10,677	10,231	10,577	11,000
Confirmation Cards	2,477	3,777	3,355	3,930	2,473

GENERAL GOVERNMENT

1162: ELECTIONS
1163: REGISTRATION

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 20,322	31,999	20,521	29,900	10,850	(19,050)	-63.7%
Operating Expenses	\$ 8,935	18,570	21,487	22,125	17,125	(5,000)	-22.6%
Capital Outlay	\$ 0	0		0	0	0	0.0%
TOTAL APPROPRIATION	\$ 29,257	50,569	42,008	52,025	27,975	(24,050)	-46.2%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 268	571	370	378	548	170	45.0%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 29,525	51,140	42,378	52,403	28,523	(23,880)	-45.6%
SOURCES OF FUNDS							
State Aid-Election	\$ 7,848	5,807	2,458	2,500	2,500	0	0.0%
Hours Reimbursement							
Taxation	\$ 21,409	44,762	39,550	49,525	25,475	(24,050)	-48.6%
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.

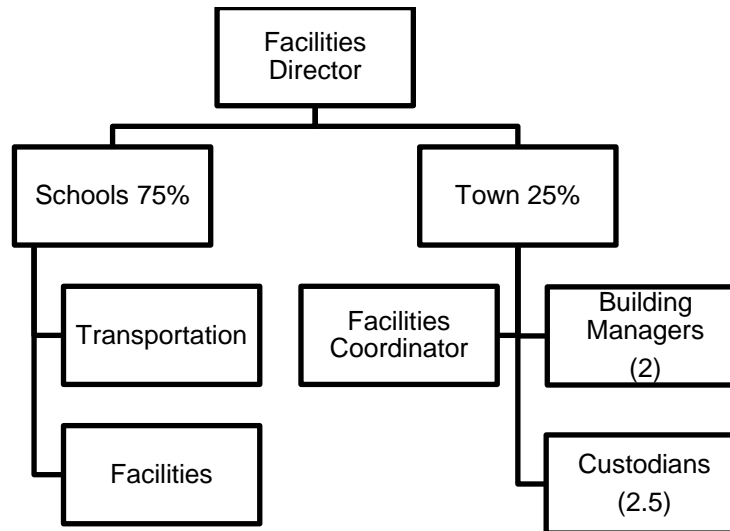
Printing costs include town election ballots, tally vote cards, and census mailers.

SIGNIFICANT BUDGET CHANGES:

Reduction in Elections budget is due to having one scheduled election in FY 14, two fewer than in FY 13.

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 which also serve to preserve and extend the life of the Town's physical assets.

RECENT ACCOMPLISHMENTS & CURRENT CHALLENGES:

- Bangs health department move and relay out.
- Bangs interior/exterior painting has been ongoing all year. Doorways, walls, steps etc. – recurring.
- Bangs renovated convalescent equipment storage room.
- Bangs south entrance handicap door closers replaced.
- Several energy initiatives have been implemented LED lighting where applicable.
- Locked into three year energy contracts which provide stability. Monitoring for extensions.
- Munson Library installed environmental alarms and web based computerized energy management system.
- Parking Garage constantly battling security issues, graffiti and sanitation, have painted over graffiti and washed down stairwells once to twice a week as needed. Painted and repaired the elevator due to vandalism.
- Town Hall mezzanine reorganization.
- Childcare facility on Strong Street design in process for roof and HVAC, using CDBG funds and Town capital.
- Assisted Amherst Fire Department with central station roof repair project.
- All buildings HVAC preventative maintenance plan implemented.
- Several small pieces of equipment repaired.
- Small revenues are being generated by building leases and building user fees.
- East Street School ongoing cleaning and maintenance, first year under Town staff.
- Challenges are the continued increased use of buildings impact the effectiveness of building maintenance. LSSE has had weekend events and classes, more classes in the day with high impact like clay and art supplies, which are messy.
- Energy will always be a challenge with increased building use and commodity pricing and availability.
- Security of buildings and staff continues to be an issue. Open buildings at night allow for public to wander.
- Program scheduling is a chronic problem for maintenance. The buildings could be better utilized and save money if the programs were scheduled back to back allowing for nights to close.

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

GENERAL GOVERNMENT

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 plans.

To achieve watertight roofs on all buildings with a plan for replacement. (On track and going well.)

To protect the Town's assets through preventative maintenance and ongoing capital improvements.

To manage the space needs within the building so as not to adversely affecting the building environment.

FY 14 OBJECTIVES:

To complete capital programs already authorized for the Town Hall, Bangs Center, Munson Building, North Amherst School, and Amherst Community Childcare Center.

To secure new capital for Town buildings.

To seek the maximum possible energy conservation measures and to identify cost savings.

To apply adequate resources to the daily operations and long-term maintenance of highly used facilities.

To create building profiles for each buildings. The first draft done is complete. To expand on baseline data to assist the Town Manager in the building use study.

To work with DPW and get Emergency Operations Center in Town Hall up and running.

To repair mechanicals within the buildings to a minimal baseline.

To free up and prepare space in building for revenue generating sources.

To trend out facilities square foot operating cost by building for diagnostic purposes.

To implement green community five year reduction plan.

SERVICE LEVELS:

	FY 08 Actual	FY 09 Actual	FY 10 Actual	FY 11 Actual	FY 12*** Actual
Utility Usage (Town Hall, Bangs, Munson Library)					
Electricity (KWH)	641,421	609,228	569,504	518,501	518,970
Fuel – Gas (c.f.)	26,740	25,090	19,299	24,084	16,354
Fuel – Oil (Gallons)	1,790	2,002	1,734	2,454	4,829
Water & Sewer (c.f.)	59,500	57,500	55,000	55,800	59,400
Square Feet Maintained	75,668	75,668	75,668	75,668	84,218
Facilities Managed	7	7	7	7	8
Automated Computer Systems Monitored	4	4	4	4	5
Hours of Building Usage per Week	310	310	310	310	310
Hours of Maintenance per Week	225	185	185	185	185
Meetings Scheduled	7,340	6,143	6,158	6,203	5,872
Emergency Responses	25	28	30	25	35****
Committees Staffed	2	2	2	2	2
Rental Contracts	5	5	4*	5**	5

* Munson Library Church lease terminated and moved to a new facility they purchased.

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

*** East Street School in numbers.

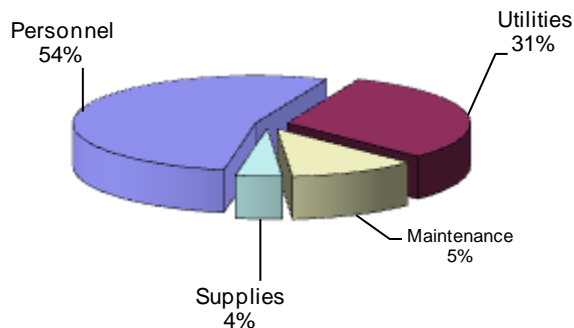
**** October Storm major contributor.

GENERAL GOVERNMENT

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

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 225,412	223,535	233,458	257,373	263,452	6,079	2.4%
Operating Expenses	\$ 182,913	210,217	186,716	223,075	228,425	5,350	2.4%
Capital Outlay	\$ 0	4,499	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 408,324	438,251	420,174	480,448	491,877	11,429	2.4%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 116,830	107,382	105,069	112,283	118,249	5,966	5.3%
Capital Appropriations	\$ 47,500	185,000	75,000	120,000	70,000	(50,000)	-41.7%
TOTAL DEPARTMENT COST	\$ 572,654	730,633	600,243	712,731	680,126	(32,605)	-4.6%
SOURCES OF FUNDS							
Dept. Receipts	\$ 56,667	73,421	84,348	77,500	77,500	0	0.0%
Taxation	\$ 351,657	364,830	335,826	402,948	414,377	11,429	2.8%
POSITIONS							
Full Time	4.25	4.25	4.25	4.25	4.25	0.00	
Part Time With Benefits	1.00	1.00	1.00	1.00	1.00	0.00	
Full Time Equivalents	4.88	4.88	4.88	4.88	4.88	0.00	

MAJOR COMPONENTS:



Personnel Services include salaries for one fourth of a Facilities Director (shared with schools), a Facilities Coordinator, 3 full time custodians, and a part time custodian.

Utilities, \$152,725, are for Town Hall, the Bangs Center, the Munson Building, and the East Street School Building. Fuel, electricity, water, sewer, and refuse collection are included.

Maintenance, \$55,525, 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, \$20,125, include cleaning and electrical supplies as well as small tools.

SIGNIFICANT BUDGET CHANGES:

The budget will have another declining year in energy usage due to aggressive efforts at conservation. New HVAC equipment and more efficient and IT virtual servers are a contributing factor. The base budget now includes funds for annual cost to the Town of reassuming operations and maintenance costs of the North Amherst School building vacated by Survival Center in December 2012.

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:

- Finance and IT worked together to completely upgrade the Towns' telephone system with increased functionality at less cost using VOIP technology. This was accomplished by entering into a 5 year lease program that was able to be paid for within the existing telephone budget, no increases in operating budget or capital funds were required to accomplish this. The lease was complete in FY 10 with annual budgetary savings of \$24,000 beginning in FY 11.
- Accounting Department to continue to monitor and manage costs in the General Services budget, this includes property and casualty Insurance, risk management, the annual independent audit, central telephones, copiers, mailing services, and equipment and central bulk office supplies.

LONG RANGE OBJECTIVES:

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

FY 14 OBJECTIVES:

To evaluate and implement a forms printing and mailing process to reduce postage and supplies costs.

SERVICE LEVELS:

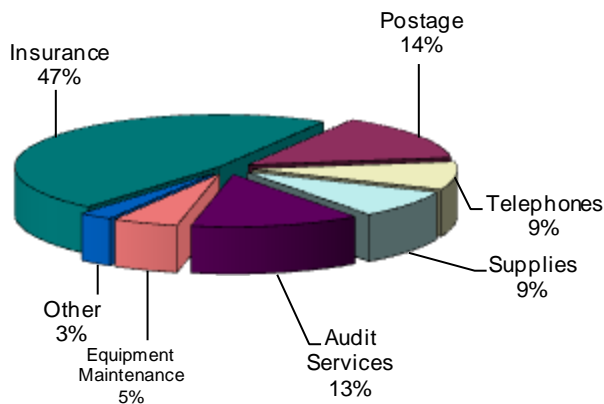
	FY 08	FY 09	FY 10	FY 11	FY 12
	Actual	Actual	Actual	Actual	Actual
Photocopies (per month average)	120,213	90,312	83,122	86,484	110,768
Town Vehicles Insured	206	209	205	207	211
Buildings Insured	64	64	64	62	62
Audits Performed	1	1	1	1	1
Bulk and Presort Mailings	26	29	13	13	19
Telephone Lines Maintained	363	363	363	363	363
Supply Requisitions Filled	271	243	222	215	228
Insurance Claims Processed (Property/Auto)	80	56	40	229	64
Outgoing Mail Processed (assessors)	135,123	146,142	143,241	126,619	128,326

GENERAL GOVERNMENT

1198 & 1199: GENERAL SERVICES

	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Budget	FY 14 Manager	Change FY 13 - 14	Percent Change
Personnel Services	\$ 7,637	7,726	8,989	7,938	7,938	0	0.0%
Operating Expenses	\$ 362,004	350,690	378,699	364,911	377,411	12,500	3.4%
Capital Outlay	\$ 1,844	92	0	0	0	0	0.0%
TOTAL APPROPRIATION	\$ 371,485	358,507	387,688	372,849	385,349	12,500	3.4%
SUPPLEMENTAL INFORMATION							
Employee Benefits	\$ 142	135	129	132	146	14	10.6%
Capital Appropriations	\$ 0	0	0	0	0	0	0.0%
TOTAL DEPARTMENT COST	\$ 371,627	358,642	387,817	372,981	385,495	12,514	3.4%
SOURCES OF FUNDS							
Taxation	\$ 371,485	358,507	387,688	372,849	385,349	12,500	3.4%
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:



Insurance, \$182,251, includes general liability, auto, public official and professional liability, and boiler insurance.

Supplies, \$33,000, include office, copier and computer paper, and miscellaneous supplies.

Equipment maintenance, \$19,860, covers contracts, where economical, on photocopiers, computers, printers, fax machines, telephones, etc.

Telephones, \$33,000

Postage, \$55,000.

Audit, \$51,500.

SIGNIFICANT BUDGET CHANGES:

Insurance costs increase by 4% because of higher cost estimates based on the Town's claims history and increasing price trends in the insurance industry. Audit costs increase by \$500 because of additional audit reporting requirements.