



Amherst Massachusetts

OFFICE OF THE COMPTROLLER

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TO: Paul Bockelman, Town Manager

FROM: Sonia Aldrich, Comptroller/Interim Finance Director

DATE: May 1, 2019

SUBJECT: FY 19 Municipal Budget/Actual Reports for Quarter Ending March 31, 2019

I am pleased to present the third quarter budget report for FY19. 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, 2019, the Town has collected 78.5% of budgeted revenues.

- **Cherry Hill Golf Course:** We are at 32.1% collected, compared to last year at this time revenues as a total are down 8%, they continue to be lower as golf participation rates continue to decline at both the regional and national level.
- **Departmental Recreation:** Revenues are at 71.2%, additional revenue for swim lessons will come in May and June.
- **Fines and Forfeits:** Collections are at 60.6%, these have been trending down for a couple of reasons, 1) police policy change, and 2) courts have been reducing the amount paid on fines.
- **Investment Income:** Timing of when investments are due and allocations to other funds make the percentages fluctuate from year to year. We are at 144.8% at this time.
- **Licenses and Permits:** 116.8% collected, this is up from last year, and we expected them to increase this year as new construction projects come online.
- **Medicaid Reimbursements:** We receive payments in December and June.
- **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 \$147,179 to date.
- **Motor Vehicle Excise:** Most excise bills are billed and collected in February. We are at 79.8% collected to date and the remainder will come in through June.
- **Other Departmental:** This is at 130.9% collected, includes \$217,819 of Medicare Part D reimbursement. It is not budgeted and falls to Free Cash and will be appropriated in the future from Free Cash into the OPEB fund. This also includes prior year refunds that are not budgeted for.
- **Hotel/Motel and Meals Taxes:** The \$550,199 collected reflects the third quarter distribution of local option hotel/motel and meals excise taxes (period of June 2018 – February 2019). The Hotel/Motel Tax collected is \$164,515, and Meals Tax is \$385,684.

- Penalty and Interest: At 74.6%, this is back to the normal trend. This was up last year at this time (118.7%); we were watching to see if it was going to be a new trend, or just an outlier year, as a higher trend could indicate growing difficulty of residents paying their taxes.
- 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.
- Rentals: At 63.9% collected, this is due to some changes in rental agreements and timing.
- Special Assessments: 102.5%. This is PVTA assessments; we received the UMass and the Five College share earlier this year.
- State Aid: 75.1% received through March 2018, per the Cherry Sheet distribution schedule.

Expenditures: Through March 31, 2019, expenditures total 73.3% of budgeted expenditures. This figure includes funds that have been encumbered, but not yet expended. Not including encumbered funds, actual year to date expenditures equal 72.6% 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.

- Town Council: There is no budget for FY19, we will be offsetting expenses with savings in other areas of the budget, and for FY20 a budget was established.
- Finance Director: Budget only at 40.5% spent due to vacant position.
- Accounting and Human Resources: This is a transition year for both of these departments with the change in Health Insurance, 1.5 positions were budgeted in the Health Claims Trust Fund (self-insured). Even though we are no longer self-insured, the work still needs to be done. The cost for these positions in this fiscal year are being absorbed with savings in other areas. We have had many vacant positions as well as savings in property and casualty insurance. They are budgeted for in the FY20.
- Legal Services: We are at 43.8% spent; this includes payments through January 2019.
- 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 to receive a two percent (2%) discount on our assessment.
- Snow and Ice: Through March we were 185% expended, including a large encumbrance for sand and salt that may not be needed in its entirety. We are estimating an approximate \$115,000 deficit that will need to be covered by savings in other areas or special appropriation. This will be determined closer to year-end.
- Veterans Services: has significant savings, the pay out of benefits has been declining.

2. **ENTERPRISE FUNDS**

Through March 31, 2019 revenues and expenditures for Water, Sewer, and Solid Waste are within a reasonable range. Variances are due to timing issues rather than any trend.

TOWN OF AMHERST
Year to Date Budget Report
FY2019 REVENUES
Through March 31, 2019

	EST REVENUES	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOWN GENERAL FUND				
DEPART-CEMETERIES	\$ (4,000.00)	\$ (4,450.00)	\$ 450.00	111.3%
DEPART-GOLF COURSE	\$ (227,638.00)	\$ (73,020.18)	\$ (154,617.82)	32.1%
DEPART-RECREATION	\$ (308,000.00)	\$ (219,392.70)	\$ (88,607.30)	71.2%
FINES AND FORFEITS	\$ (97,700.00)	\$ (59,229.75)	\$ (38,470.25)	60.6%
INVESTMENT INCOME	\$ (80,000.00)	\$ (115,837.99)	\$ 35,837.99	144.8%
LICENSES AND PERMITS	\$ (954,552.00)	\$ (1,114,638.48)	\$ 160,086.48	116.8%
MEDICAID REIMBURSEMENTS	\$ (260,549.00)	\$ (100,665.61)	\$ (159,883.39)	38.6%
MISC NON-RECURRING	\$ (370,000.00)	\$ (317,178.96)	\$ (52,821.04)	85.7%
MOTOR VEHICLE EXCISE	\$ (1,875,000.00)	\$ (1,496,228.96)	\$ (378,771.04)	79.8%
OTHER DEPT REVENUE	\$ (348,493.00)	\$ (456,237.37)	\$ 107,744.37	130.9%
HOTEL/MOTEL	\$ (200,000.00)	\$ (164,515.21)	\$ (35,484.79)	82.3%
MEALS TAX	\$ (487,000.00)	\$ (385,683.74)	\$ (101,316.26)	79.2%
PENALTY AND INTEREST	\$ (197,229.00)	\$ (147,156.04)	\$ (50,072.96)	74.6%
PL PILOT	\$ (948,476.00)	\$ (886,106.50)	\$ (62,369.50)	93.4%
PROPERTY TAXES	\$ (52,239,824.00)	\$ (39,708,036.43)	\$ (12,531,787.57)	76.0%
RENTALS	\$ (155,195.00)	\$ (99,128.89)	\$ (56,066.11)	63.9%
SPECIAL ASSESSMENTS	\$ (920,255.00)	\$ (942,869.00)	\$ 22,614.00	102.5%
STATE AID	\$ (15,300,177.00)	\$ (11,482,965.00)	\$ (3,817,212.00)	75.1%
TRANSFERS IN	\$ (5,071,899.00)	\$ (5,071,899.00)	\$ -	100.0%
TOTAL TOWN GENERAL FUND	\$ (80,045,987.00)	\$ (62,845,239.81)	\$ (17,200,747.19)	78.5%
6001 SEWER FUND				
60011990 SF INTERFUND TRANSFERS	\$ (92,376.00)	\$ (92,376.00)	\$ -	100.0%
R4440 SF OPERATING BUDGET REV	\$ (4,433,500.00)	\$ (2,953,576.18)	\$ (1,479,923.82)	66.6%
TOTAL SEWER FUND	\$ (4,525,876.00)	\$ (3,045,952.18)	\$ (1,479,923.82)	67.3%
6002 WATER FUND				
60021990 WF INTERFUND TRANSFERS	\$ -	\$ -	\$ -	
R4450 WF OPERATING BUDGET REV	\$ (4,472,188.00)	\$ (3,126,936.47)	\$ (1,345,251.53)	69.9%
TOTAL WATER FUND	\$ (4,472,188.00)	\$ (3,126,936.47)	\$ (1,345,251.53)	69.9%
6003 SOLID WASTE FUND				
60031990 SWF INTERFUND TRANSFERS	\$ -	\$ -	\$ -	
R4435 SWF OPERATING BUDGET REVENUE	\$ (487,270.00)	\$ (398,647.05)	\$ (88,622.95)	81.8%
TOTAL SOLID WASTE FUND	\$ (487,270.00)	\$ (398,647.05)	\$ (88,622.95)	81.8%
6005 TRANSPORTATION FUND				
60051990 TRANS INTERFUND TRANSFERS	\$ (53,000.00)	\$ (53,000.00)	\$ -	100.0%
R4480 PARKING OPERATING REVENUE	\$ (1,131,243.00)	\$ (769,332.19)	\$ (361,910.81)	68.0%
TOTAL TRANSPORTATION FUND	\$ (1,184,243.00)	\$ (822,332.19)	\$ (361,910.81)	69.4%

TOWN OF AMHERST
Year to Date Budget Report
FY2019 EXPENSES
Through March 31, 2019

	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOWN GENERAL FUND					
TOWN COUNCIL	\$ -	\$ 25,140.42		\$ (25,140.42)	
SELECT BOARD/TOWN MANAGER	\$ 384,375.00	\$ 278,173.76		\$ 106,201.24	72.4%
FINANCE COMMITTEE(includes RFT)	\$ 3,900.00	\$ 345.00		\$ 3,555.00	8.8%
FINANCE DIRECTOR	\$ 155,558.00	\$ 62,977.92		\$ 92,580.08	40.5%
ACCOUNTING	\$ 302,605.00	\$ 265,695.11	\$ -	\$ 36,909.89	87.8%
ASSESSOR	\$ 226,967.00	\$ 164,125.06	\$ 594.80	\$ 62,247.14	72.6%
COLLECTOR/TREASURER	\$ 397,589.00	\$ 232,324.42	\$ 2,524.50	\$ 162,740.08	59.1%
LEGAL SERVICES	\$ 110,000.00	\$ 48,210.46		\$ 61,789.54	43.8%
HUMAN RESOURCES	\$ 201,285.00	\$ 170,959.95		\$ 30,325.05	84.9%
EMPLOYEE BENEFITS (includes Hlth Ins. & Retirement Assessment)	\$ 10,322,662.00	\$ 8,666,721.55		\$ 1,655,940.45	84.0%
INFORMATION SYSTEMS	\$ 597,522.00	\$ 457,513.95	\$ 19,122.11	\$ 120,885.94	79.8%
TOWN CLERK	\$ 213,663.00	\$ 152,090.00		\$ 61,573.00	71.2%
ELECTIONS	\$ 56,528.00	\$ 62,046.92		\$ (5,518.92)	109.8%
REGISTRATIONS	\$ 6,750.00	\$ 4,922.64		\$ 1,827.36	72.9%
TOWN HALL FACILITY	\$ 274,349.00	\$ 162,565.15	\$ 9,857.56	\$ 101,926.29	62.8%
BANGS COMMUNITY CENTER	\$ 244,342.00	\$ 177,698.04	\$ 1,200.00	\$ 65,443.96	73.2%
NORTH AMHERST & CUSHMAN SCHOOL	\$ 27,785.00	\$ 15,225.63	\$ 450.00	\$ 12,109.37	56.4%
AMHERST COMM CHILDCARE FACILIT	\$ 5,200.00	\$ 2,030.74	\$ 1,049.78	\$ 2,119.48	59.2%
SOUTH EAST CAMPUS	\$ -	\$ 8,453.61		\$ (8,453.61)	0%
MUNSON LIBRARY	\$ 53,733.00	\$ 30,736.23		\$ 22,996.77	57.2%
EAST STREET SCHOOL	\$ 30,185.00	\$ 9,352.68		\$ 20,832.32	31.0%
MISCELLANEOUS AND INSURANCE	\$ 269,032.00	\$ 160,113.00		\$ 108,919.00	59.5%
GENERAL SERVICES	\$ 146,660.00	\$ 89,955.62	\$ 14,209.46	\$ 42,494.92	71.0%
INTERFUND TRANSFERS	\$ 3,324,789.00	\$ 3,324,789.00		\$ -	100.0%
POLICE FACILITY	\$ 219,826.00	\$ 156,846.66	\$ 2,591.00	\$ 60,388.34	72.5%
POLICE DEPARTMENT	\$ 4,830,845.00	\$ 3,392,196.92	\$ 35,859.65	\$ 1,402,788.43	71.0%
FIRE DEPARTMENT	\$ 4,644,084.00	\$ 3,467,829.21	\$ 62,345.40	\$ 1,113,909.39	76.0%
DISPATCH	\$ 688,227.00	\$ 496,010.54	\$ -	\$ 192,216.46	72.1%
ANIMAL CONTROL	\$ 63,179.00	\$ 45,121.83		\$ 18,057.17	71.4%
EDUCATION (Region)	\$ 16,045,304.00	\$ 12,033,978.00		\$ 4,011,326.00	75.0%
EDUCATION (Elementary)	\$ 23,242,365.00	\$ 14,013,904.00	\$ 205,380.17	\$ 9,023,080.83	61.2%
PUBLIC WORKS ADMINISTRATION	\$ 380,770.00	\$ 288,147.00		\$ 92,623.00	75.7%
CONSTRUCTION AND MAINTENANCE	\$ 790,519.00	\$ 590,693.60	\$ 5,371.00	\$ 194,454.40	75.4%
SNOW AND ICE	\$ 280,410.00	\$ 337,424.15	\$ 181,369.28	\$ (238,383.43)	185.0%
STREET LIGHTS	\$ 94,623.00	\$ 45,398.61		\$ 49,224.39	48.0%
TRAFFIC LIGHTS	\$ 26,051.00	\$ 12,287.66		\$ 13,763.34	47.2%
EQUIPMENT MAINTENANCE	\$ 279,966.00	\$ 166,750.83	\$ 1,340.07	\$ 111,875.10	60.0%
TREE & GROUNDS MAINTENANCE	\$ 503,166.00	\$ 364,697.71	\$ 8,708.95	\$ 129,759.34	74.2%
CONSERVATION OPERATIONS	\$ 383,747.00	\$ 308,487.04		\$ 75,259.96	80.4%
PLANNING DEPARTMENT OPERATIONS	\$ 319,017.00	\$ 227,930.12		\$ 91,086.88	71.4%
INSPECTION SERVICES OPERATIONS	\$ 736,335.00	\$ 528,055.28	\$ 8.65	\$ 208,271.07	71.7%
PUBLIC HEALTH OPERATIONS	\$ 117,359.00	\$ 87,358.04		\$ 30,000.96	74.4%
SENIOR CENTER OPERATIONS	\$ 226,187.00	\$ 158,967.48		\$ 67,219.52	70.3%
VETERANS SERVICES OPERATIONS	\$ 330,769.00	\$ 197,308.38		\$ 133,460.62	59.7%
PUBLIC ASSISTANCE	\$ 80,000.00	\$ 18,274.63		\$ 61,725.37	22.8%
LEISURE SERVICES AND SUP ED	\$ 616,496.00	\$ 423,985.82	\$ 3,270.68	\$ 189,239.50	69.3%
OUTDOOR POOL OPERATIONS	\$ 202,926.00	\$ 163,655.80		\$ 39,270.20	80.6%
CHERRY HILL OPERATIONS	\$ 234,749.00	\$ 157,705.61	\$ 900.01	\$ 76,143.38	67.6%
DEBT SERVICE	\$ 1,903,806.00	\$ 1,487,267.00		\$ 416,539.00	78.1%
REGIONAL DEBT ASSESSMENTS	\$ 284,038.00	\$ 284,037.65		\$ 0.35	100.0%
STATE ASSESSMENTS & CHARGES	\$ 67,215.00	\$ 50,418.00		\$ 16,797.00	75.0%

TOWN OF AMHERST
Year to Date Budget Report
FY2019 EXPENSES
Through March 31, 2019

		BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TRANSPORTATION AUTHORITIES	\$	1,076,217.00	\$ 807,165.00		\$ 269,052.00	75.0%
TUITION ASSESSEMENTS	\$	1,972,989.00	\$ 1,512,377.00		\$ 460,612.00	76.7%
OTHER LOCAL ASSESSMENTS	\$	55,857.00	\$ 42,031.23		\$ 13,825.77	75.2%
JONES LIBRARY OPERATIONS	\$	1,993,466.00	\$ 1,671,797.04		\$ 321,668.96	83.9%
TOTAL TOWN GENERAL FUND	\$	80,045,987.00	\$ 58,110,274.70	\$ 556,153.07	\$ 21,379,559.23	73.3%
SEWER FUND						
INTERFUND TRANSFERS	\$	603,210.00	\$ 603,210.00	\$ -	\$ -	100.0%
WASTE WATER TREATMENT PLANT	\$	3,740,362.00	\$ 2,672,900.17	\$ 196,107.20	\$ 871,354.63	76.7%
SEWER MAINTENANCE	\$	182,304.00	\$ 153,883.13		\$ 28,420.87	84.4%
TOTAL SEWER FUND	\$	4,525,876.00	\$ 3,429,993.30	\$ 196,107.20	\$ 899,775.50	80.1%
WATER FUND						
INTERFUND TRANSFERS	\$	690,610.00	\$ 690,610.00	\$ -	\$ -	100.0%
WATER DEPARTMENT OPERATIONS	\$	3,781,578.00	\$ 2,756,258.74	\$ 90,892.94	\$ 934,426.32	75.3%
TOTAL WATER FUND	\$	4,472,188.00	\$ 3,446,868.74	\$ 90,892.94	\$ 934,426.32	79.1%
SOLID WASTE FUND						
INTERFUND TRANSFERS	\$	-	\$ -	\$ -	\$ -	0.0%
SOLID WASTE FUND					\$ -	0.0%
SOLID WASTE FACILITIES	\$	487,270.00	\$ 419,698.98	\$ 17,841.83	\$ 49,729.19	89.8%
TOTAL SOLID WASTE FUND	\$	487,270.00	\$ 419,698.98	\$ 17,841.83	\$ 49,729.19	89.8%
TRANSPORTATION FUND						
INTERFUND TRANSFERS	\$	372,122.00	\$ 372,122.00	\$ -	\$ -	100.0%
PARKING FACILITIES	\$	725,121.00	\$ 540,568.65	\$ 7,391.95	\$ 177,160.40	75.6%
PUBLIC TRANSPORTATION	\$	87,000.00	\$ 31,771.50	\$ -	\$ 55,228.50	36.5%
TOTAL TRANSPORTATION FUND	\$	1,184,243.00	\$ 944,462.15	\$ 7,391.95	\$ 232,388.90	80.4%