



# Amherst Massachusetts

OFFICE OF THE COMPTROLLER

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January 2, 2020

TO: Paul Bockelman, Town Manager

FROM: Sonia Aldrich, Comptroller/Interim Finance Director

SUBJECT: FY20 Municipal Budget/Actual Reports for Quarter Ending September 30, 2019

I am pleased to present the First Quarter Municipal Budget Report for FY20. 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 25% through the fiscal year. Overall, it is still too early in the fiscal year to draw meaningful conclusions. Most variances from the 25% benchmark are related to timing issues, not problems with the budgeted amount. Key items/issues are highlighted below.

## 1. **GENERAL FUND**

**Revenues:** Through September 30, 2019, the Town has collected approximately 29.2% of budgeted revenues.

- **Investment Income:** at -17.4% is timing of when investments are realized.
- **Medicaid Reimbursements:** these typically come in twice a year, the larger amount usually in June.
- **Misc. Non-recurring:** This includes Amherst College and UMASS Funds to support the operating budget, usually receive in third or fourth quarter. It also includes the payment in lieu of Hotel/Motel taxes included in the Strategic Agreement with UMASS. We have received \$51,960 to date.
- **Motor Vehicle Excise:** Most excise bills are billed and collected in February.
- **Hotel/Motel, Meals and Cannabis Taxes:** This includes the first quarter distribution of local option taxes, \$64,435 of hotel/motel and \$119,664 of meals excise taxes (period of June – August 2017).
- **PILOT:** The bulk of these come in as a transfer from the Enterprise funds. The remaining will typically be collected in June.
- **Property Tax:** 25% collected. On pace to again exceed 98% collection rate thru fiscal year end.
- **State Aid:** 24.9% received thru September 30 per the Cherry Sheet distribution schedule.

**Expenditures:** Through September 30, 2019, expenditures total 31.4% 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 30.3% of budget. Variances from the 25% benchmark in most cases reflect the fact that funds have been encumbered for anticipated expenditures later in the fiscal year.

Also note that not all the salary increases for FY20 are allocated to the individual departments. These funds are sitting in a budgetary control account to be allocated once contracts are settled.

- **Legal Services:** This is due to timing.
- **Information Technology:** IT expenditures suggest 54% “expended”, however this includes funds for contractual service and licensing agreements for the remainder of the fiscal year, which are either paid or encumbered at the beginning of the fiscal year.
- **Employee Benefits:** While YTD expenditures are at 66.5% of budget, this figure includes the annual retirement assessment from the Hampshire County Retirement System, which we pay in one lump sum at the beginning of the fiscal year in order to receive a two percent (2%) discount on our assessment.

## 2. **ENTERPRISE FUNDS**

Through September 30, 2019 revenues and expenditures are within a reasonable range for each of the Enterprise Funds (Water, Sewer, Solid Waste, and Transportation). Variances are due to timing.

**TOWN OF AMHERST**  
**Year to Date Budget Report**  
**FY2020 REVENUES**  
**Through September 31, 2019**

|                                    | EST REVENUES              | ACTUAL YTD<br>REVENUE     | REMAINING<br>REVENUE      | PCT<br>COLL  |
|------------------------------------|---------------------------|---------------------------|---------------------------|--------------|
| <b>TOWN GENERAL FUND</b>           |                           |                           |                           |              |
| DEPART-CEMETERIES                  | \$ (4,000.00)             | \$ (1,425.00)             | \$ (2,575.00)             | 35.6%        |
| DEPART-GOLF COURSE                 | \$ (227,638.00)           | \$ (75,997.50)            | \$ (151,640.50)           | 33.4%        |
| DEPART-RECREATION                  | \$ (324,000.00)           | \$ (101,666.50)           | \$ (222,333.50)           | 31.4%        |
| FINES AND FORFEITS                 | \$ (87,700.00)            | \$ (11,496.25)            | \$ (76,203.75)            | 13.1%        |
| INVESTMENT INCOME                  | \$ (90,000.00)            | \$ 15,699.72              | \$ (105,699.72)           | -17.4%       |
| LICENSES AND PERMITS               | \$ (984,344.00)           | \$ (204,534.25)           | \$ (779,809.75)           | 20.8%        |
| MEDICAID REIMBURSEMENTS            | \$ (260,549.00)           | \$ -                      | \$ (260,549.00)           | 0.0%         |
| MISC NON-RECURRING                 | \$ (575,000.00)           | \$ (51,960.00)            | \$ (523,040.00)           | 9.0%         |
| MOTOR VEHICLE EXCISE               | \$ (1,930,373.00)         | \$ (132,411.21)           | \$ (1,797,961.79)         | 6.9%         |
| OTHER DEPT REVENUE                 | \$ (333,493.00)           | \$ (102,329.42)           | \$ (231,163.58)           | 30.7%        |
| HOTEL/MOTEL                        | \$ (200,000.00)           | \$ (64,434.79)            | \$ (135,565.21)           | 32.2%        |
| MEALS TAX                          | \$ (500,000.00)           | \$ (119,663.67)           | \$ (380,336.33)           | 23.9%        |
| CANNABIS TAX                       | \$ -                      | \$ (38,017.00)            | \$ 38,017.00              | #DIV/0!      |
| PENALTY AND INTEREST               | \$ (232,229.00)           | \$ (49,154.39)            | \$ (183,074.61)           | 21.2%        |
| PL PILOT                           | \$ (951,277.00)           | \$ (809,458.00)           | \$ (141,819.00)           | 85.1%        |
| PROPERTY TAXES                     | \$ (54,413,404.00)        | \$ (13,989,009.27)        | \$ (40,424,394.73)        | 25.7%        |
| RENTALS                            | \$ (135,806.00)           | \$ (44,186.68)            | \$ (91,619.32)            | 32.5%        |
| SPECIAL ASSESSMENTS                | \$ (974,155.00)           | \$ -                      | \$ (974,155.00)           | 0.0%         |
| STATE AID                          | \$ (15,687,128.00)        | \$ (3,902,074.00)         | \$ (11,785,054.00)        | 24.9%        |
| TRANSFERS IN                       | \$ (4,377,482.00)         | \$ (4,377,482.00)         | \$ -                      | 100.0%       |
| <b>TOTAL TOWN GENERAL FUND</b>     | <b>\$ (82,288,578.00)</b> | <b>\$ (24,059,600.21)</b> | <b>\$ (58,228,977.79)</b> | <b>29.2%</b> |
| <b>6001 SEWER FUND</b>             |                           |                           |                           |              |
| 60011990 SF INTERFUND TRANSFERS    | \$ (15,578.00)            | \$ (15,578.00)            | \$ -                      |              |
| R4440 SF OPERATING BUDGET REV      | \$ (4,492,000.00)         | \$ (752,678.85)           | \$ (3,739,321.15)         | 16.8%        |
| <b>TOTAL SEWER FUND</b>            | <b>\$ (4,507,578.00)</b>  | <b>\$ (768,256.85)</b>    | <b>\$ (3,739,321.15)</b>  | <b>17.0%</b> |
| <b>6002 WATER FUND</b>             |                           |                           |                           |              |
| 60021990 WF INTERFUND TRANSFERS    | \$ -                      | \$ -                      | \$ -                      | #DIV/0!      |
| R4450 WF OPERATING BUDGET REV      | \$ (4,492,576.00)         | \$ (823,133.93)           | \$ (3,669,442.07)         | 18.3%        |
| <b>TOTAL WATER FUND</b>            | <b>\$ (4,492,576.00)</b>  | <b>\$ (823,133.93)</b>    | <b>\$ (3,669,442.07)</b>  | <b>18.3%</b> |
| <b>6003 SOLID WASTE FUND</b>       |                           |                           |                           |              |
| 60031990 SWF INTERFUND TRANSFERS   | \$ (6,392.00)             | \$ (6,392.00)             | \$ -                      | 100.0%       |
| R4435 SWF OPERATING BUDGET REVENUE | \$ (487,270.00)           | \$ (245,625.21)           | \$ (241,644.79)           | 50.4%        |
| <b>TOTAL SOLID WASTE FUND</b>      | <b>\$ (493,662.00)</b>    | <b>\$ (252,017.21)</b>    | <b>\$ (241,644.79)</b>    | <b>51.1%</b> |
| <b>6005 TRANSPORTATION FUND</b>    |                           |                           |                           |              |
| 60051990 TRANS INTERFUND TRANSFERS |                           | \$ -                      | \$ -                      | #DIV/0!      |
| R4480 PARKING OPERATING REVENUE    | \$ (1,071,617.00)         | \$ (271,395.80)           | \$ (800,221.20)           | 25.3%        |
| <b>TOTAL TRANSPORTATION FUND</b>   | <b>\$ (1,071,617.00)</b>  | <b>\$ (271,395.80)</b>    | <b>\$ (800,221.20)</b>    | <b>25.3%</b> |

**TOWN OF AMHERST**  
**Year to Date Budget Report**  
**FY2020 EXPENSES**  
**Through September 31, 2019**

|  | BUDGET           | YTD EXPENDED    | ENCUMBRANCES  | AVAILABLE BUDGET | PCT USED |
|--|------------------|-----------------|---------------|------------------|----------|
| <b>TOWN GENERAL FUND</b>                                       |                  |                 |               |                  |          |
| TOWN COUNCIL   | \$ 100,000.00    | \$ 21,070.30    |               | \$ 78,929.70     | 21.1%    |
| TOWN MANAGER   | \$ 369,179.00    | \$ 92,681.30    |               | \$ 276,497.70    | 25.1%    |
| FINANCE DIRECTOR   | \$ 166,126.00    |                 |               | \$ 166,126.00    | 0.0%     |
| ACCOUNTING   | \$ 363,111.00    | \$ 88,247.34    |               | \$ 274,863.66    | 24.3%    |
| ASSESSOR   | \$ 230,944.00    | \$ 40,695.25    |               | \$ 190,248.75    | 17.6%    |
| COLLECTOR/TREASURER  | \$ 431,235.00    | \$ 88,337.29    | \$ 4,450.00   | \$ 338,447.71    | 21.5%    |
| LEGAL SERVICES   | \$ 110,000.00    | \$ (7,400.34)   |               | \$ 117,400.34    | -6.7%    |
| HUMAN RESOURCES  | \$ 280,352.00    | \$ 58,463.61    |               | \$ 221,888.39    | 20.9%    |
| EMPLOYEE BENEFITS (includes Hlth Ins. & Retirement Assessment) | \$ 10,443,703.00 | \$ 6,941,619.55 |               | \$ 3,502,083.45  | 66.5%    |
| INFORMATION SYSTEMS  | \$ 662,526.00    | \$ 330,178.37   | \$ 27,740.40  | \$ 304,607.23    | 54.0%    |
| TOWN CLERK   | \$ 227,015.00    | \$ 41,821.86    |               | \$ 185,193.14    | 18.4%    |
| ELECTIONS  | \$ 61,328.00     | \$ 7,500.14     |               | \$ 53,827.86     | 12.2%    |
| REGISTRATIONS  | \$ 6,500.00      |                 |               | \$ 6,500.00      | 0.0%     |
| TOWN HALL FACILITY   | \$ 165,107.00    | \$ 34,868.12    | \$ 3,500.00   | \$ 126,738.88    | 23.2%    |
| BANGS COMMUNITY CENTER   | \$ 246,955.00    | \$ 58,782.41    | \$ 6,505.00   | \$ 181,667.59    | 26.4%    |
| NORTH AMHERST & CUSHMAN SCHOOL                                 | \$ 26,662.00     | \$ 3,062.60     | \$ 833.00     | \$ 22,766.40     | 14.6%    |
| AMHERST COMM CHILDCARE FACILIT                                 | \$ 5,200.00      | \$ 527.39       | \$ 2,258.00   | \$ 2,414.61      | 53.6%    |
| MUNSON LIBRARY   | \$ 49,341.00     | \$ 8,539.70     | \$ 450.00     | \$ 40,351.30     | 18.2%    |
| EAST STREET SCHOOL   | \$ 28,662.00     | \$ 1,914.17     |               | \$ 26,747.83     | 6.7%     |
| MISCELLANEOUS AND INSURANCE                                    | \$ 269,032.00    | \$ 2,150.00     |               | \$ 266,882.00    | 0.8%     |
| GENERAL SERVICES   | \$ 146,660.00    | \$ 7,909.93     | \$ 27,148.95  | \$ 111,601.12    | 23.9%    |
| INTERFUND TRANSFERS  | \$ 3,503,810.00  | \$ 3,503,810.00 |               | \$ -             | 100.0%   |
| POLICE FACILITY  | \$ 220,340.00    | \$ 85,545.90    | \$ 2,104.00   | \$ 132,690.10    | 39.8%    |
| POLICE DEPARTMENT  | \$ 5,040,035.00  | \$ 1,029,542.98 | \$ 114,319.59 | \$ 3,896,172.43  | 22.7%    |
| FIRE DEPARTMENT  | \$ 4,875,396.00  | \$ 1,150,071.16 | \$ 96,461.63  | \$ 3,628,863.21  | 25.6%    |
| DISPATCH   | \$ 682,526.00    | \$ 137,335.27   | \$ 2,730.00   | \$ 542,460.73    | 20.5%    |
| ANIMAL CONTROL   | \$ 63,692.00     | \$ 14,805.80    |               | \$ 48,886.20     | 23.2%    |
| EDUCATION (Region)   | \$ 16,444,279.00 | \$ 4,111,069.75 |               | \$ 12,333,209.25 | 25.0%    |
| EDUCATION (Elementary)   | \$ 23,838,855.00 | \$ 3,341,815.56 | \$ 504,167.66 | \$ 19,992,871.78 | 16.1%    |
| PUBLIC WORKS ADMINISTRATION                                    | \$ 399,152.00    | \$ 97,694.00    |               | \$ 301,458.00    | 24.5%    |
| CONSTRUCTION AND MAINTENANCE                                   | \$ 810,333.00    | \$ 189,103.38   | \$ 13,181.75  | \$ 608,047.87    | 25.0%    |
| SNOW AND ICE   | \$ 280,410.00    |                 | \$ 5,200.00   | \$ 275,210.00    | 1.9%     |
| STREET LIGHTS  | \$ 95,421.00     | \$ 12,904.23    |               | \$ 82,516.77     | 13.5%    |
| TRAFFIC LIGHTS   | \$ 26,051.00     | \$ 1,832.38     |               | \$ 24,218.62     | 7.0%     |
| EQUIPMENT MAINTENANCE  | \$ 271,506.00    | \$ 63,371.07    | \$ 5,834.95   | \$ 202,299.98    | 25.5%    |
| TREE & GROUNDS MAINTENANCE                                     | \$ 518,793.00    | \$ 136,706.80   | \$ 35,372.00  | \$ 346,714.20    | 33.2%    |
| CONSERVATION OPERATIONS  | \$ 406,208.00    | \$ 111,158.42   |               | \$ 295,049.58    | 27.4%    |
| PLANNING DEPARTMENT OPERATIONS                                 | \$ 345,338.00    | \$ 78,482.61    |               | \$ 266,855.39    | 22.7%    |
| INSPECTION SERVICES OPERATIONS                                 | \$ 770,531.00    | \$ 177,496.12   |               | \$ 593,034.88    | 23.0%    |
| PUBLIC HEALTH OPERATIONS                                       | \$ 132,464.00    | \$ 34,566.84    |               | \$ 97,897.16     | 26.1%    |
| SENIOR CENTER OPERATIONS                                       | \$ 229,425.00    | \$ 54,851.51    |               | \$ 174,573.49    | 23.9%    |
| VETERANS SERVICES OPERATIONS                                   | \$ 330,769.00    | \$ 35,539.63    |               | \$ 295,229.37    | 10.7%    |
| PUBLIC ASSISTANCE  | \$ 20,000.00     | \$ 2,568.00     |               | \$ 17,432.00     | 12.8%    |
| LEISURE SERVICES AND SUP ED                                    | \$ 595,293.00    | \$ 149,961.20   |               | \$ 445,331.80    | 25.2%    |
| OUTDOOR POOL OPERATIONS  | \$ 219,111.00    | \$ 143,237.39   | \$ 1,000.00   | \$ 74,873.61     | 65.8%    |
| CHERRY HILL OPERATIONS   | \$ 240,476.00    | \$ 84,932.64    | \$ 1,888.14   | \$ 153,655.22    | 36.1%    |
| DEBT SERVICE   | \$ 1,630,438.00  | \$ 124,670.00   |               | \$ 1,505,768.00  | 7.6%     |
| REGIONAL DEBT ASSESSMENTS                                      | \$ 302,042.00    | \$ 277,538.50   |               | \$ 24,503.50     | 91.9%    |
| STATE ASSESSMENTS & CHARGES                                    | \$ 61,097.00     | \$ 16,833.00    |               | \$ 44,264.00     | 27.6%    |
| TRANSPORTATION AUTHORITIES                                     | \$ 1,107,115.00  | \$ 538,110.00   |               | \$ 569,005.00    | 48.6%    |
| TUITION ASSESSEMENTS   | \$ 2,318,358.00  | \$ 571,184.00   |               | \$ 1,747,174.00  | 24.6%    |
| OTHER LOCAL ASSESSMENTS  | \$ 76,374.00     | \$ 50,733.64    |               | \$ 25,640.36     | 66.4%    |

**TOWN OF AMHERST**  
**Year to Date Budget Report**  
**FY2020 EXPENSES**  
**Through September 31, 2019**

|                                  |           | <b>BUDGET</b>        | <b>YTD EXPENDED</b>     | <b>ENCUMBRANCES</b>  | <b>AVAILABLE BUDGET</b> | <b>PCT USED</b> |
|----------------------------------|-----------|----------------------|-------------------------|----------------------|-------------------------|-----------------|
| JONES LIBRARY OPERATIONS         | \$        | 2,043,302.00         | \$ 805,296.00           |                      | \$ 1,238,006.00         | 39.4%           |
| <b>TOTAL TOWN GENERAL FUND</b>   | <b>\$</b> | <b>82,288,578.00</b> | <b>\$ 24,953,736.77</b> | <b>\$ 855,145.07</b> | <b>\$ 56,479,696.16</b> | <b>31.4%</b>    |
| <b>SEWER FUND</b>                |           |                      |                         |                      |                         |                 |
| INTERFUND TRANSFERS              | \$        | 497,324.00           | \$ 497,324.00           |                      | \$ -                    | 100.0%          |
| WASTE WATER TREATMENT PLANT      | \$        | 3,801,698.00         | \$ 1,093,712.75         | \$ 454,080.97        | \$ 2,253,904.28         | 40.7%           |
| SEWER MAINTENANCE                | \$        | 208,556.00           | \$ 65,760.74            | \$ 2,080.00          | \$ 140,715.26           | 32.5%           |
| <b>TOTAL SEWER FUND</b>          | <b>\$</b> | <b>4,507,578.00</b>  | <b>\$ 1,656,797.49</b>  | <b>\$ 456,160.97</b> | <b>\$ 2,394,619.54</b>  | <b>46.9%</b>    |
| <b>WATER FUND</b>                |           |                      |                         |                      |                         |                 |
| INTERFUND TRANSFERS              | \$        | 687,325.00           | \$ 687,325.00           |                      | \$ -                    | 100.0%          |
| WATER DEPARTMENT OPERATIONS      | \$        | 3,805,251.00         | \$ 1,376,543.56         | \$ 114,735.16        | \$ 2,313,972.28         | 39.2%           |
| <b>TOTAL WATER FUND</b>          | <b>\$</b> | <b>4,492,576.00</b>  | <b>\$ 2,063,868.56</b>  | <b>\$ 114,735.16</b> | <b>\$ 2,313,972.28</b>  | <b>48.5%</b>    |
| <b>SOLID WASTE FUND</b>          |           |                      |                         |                      |                         |                 |
| INTERFUND TRANSFERS              | \$        | -                    | \$ -                    | \$ -                 | \$ -                    | 0.0%            |
| SOLID WASTE FUND                 |           |                      |                         |                      | \$ -                    |                 |
| SOLID WASTE FACILITIES           | \$        | 493,662.00           | \$ 160,641.51           | \$ 29,462.66         | \$ 303,557.83           | 38.5%           |
| <b>TOTAL SOLID WASTE FUND</b>    | <b>\$</b> | <b>493,662.00</b>    | <b>\$ 160,641.51</b>    | <b>\$ 29,462.66</b>  | <b>\$ 303,557.83</b>    | <b>38.5%</b>    |
| <b>TRANSPORTATION FUND</b>       |           |                      |                         |                      |                         |                 |
| INTERFUND TRANSFERS              | \$        | 307,973.00           | \$ 307,973.00           |                      | \$ -                    | 100.0%          |
| PARKING FACILITIES               | \$        | 729,644.00           | \$ 326,544.02           | \$ 10,345.49         | \$ 392,754.49           | 46.2%           |
| PUBLIC TRANSPORTATION            | \$        | 34,000.00            | \$ 30,623.50            |                      | \$ 3,376.50             | 90.1%           |
| <b>TOTAL TRANSPORTATION FUND</b> | <b>\$</b> | <b>1,071,617.00</b>  | <b>\$ 665,140.52</b>    | <b>\$ 10,345.49</b>  | <b>\$ 396,130.99</b>    | <b>63.0%</b>    |