

II. Finance

Budgets FY 2017

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131 Finance Committee

Budget Statement

MGL C.39,§16 provides that the Finance Committee consider any or all municipal questions for the purpose of making reports or recommendations to the town. The Finance Committee represents the legislative branch of town government, Town Meeting, and serves as the Town's official fiscal watchdog. Its primary responsibility is to advise and make recommendations to Town Meeting on the budget and other areas with financial implications. The Finance Committee also has other specific legal powers, including the administration of the Town's "reserve fund".

(For more information on the Committee's functions, please refer to the *Committee's Statement of Roles & Responsibilities* on the Town website).

The Committee's goals for FY16

The following goals are the Finance Committee's priorities for this next fiscal year. The Finance Committee cannot achieve these goals on its own. The Committee will continue to work closely with other Town officials to meet the goals and to ensure that the Town's finances remain healthy.

- To develop a strategy for funding the Town's unfunded liability for future health insurance costs. The estimated amount of this liability, as of June 30, 2010 was \$74,715,726. This amount will be significantly reduced as a result of the State's Healthcare Reform Act which mandates that eligible retirees shift to Medicare, and plan redesign for active employees.
- To establish a five-year fiscal policy plan for the Town. In addition to forecasting revenues and expenses, the plan must also establish a set of financial policies to ensure that Town can maintain balanced budgets over the five year period.
- To develop a comprehensive long-term Capital Improvements Plan that covers all units for Town government. Key components of the plan include a projection of 1) the funding sources for the projects, including debt; long term debt service; and the impact on the Town's taxpayers.

Budget Request Detail

	<i>Title & Account No.</i>	<i>Description (specify basis for calculations used)</i>
B-1	Contracted Services- Clerical 530100	\$2,500 – For minutes recorder of Finance Committee meetings.
B-3	Training & Education 532100	\$1,400 – for Finance Committee members' and the Moderators registration for registration at meetings of professional associations. Members must be willing to pay their own expenses to represent the Town. Both the Moderator and the Chair voluntarily pay their own expenses. The requested amount would allow each of the remaining 9 members of the Committee to attend the annual meeting of the Association of Town Finance Committees.
B-4	Office Supplies 542000	\$250 – for printing supplies to produce the Finance Committee Report in-house (toner, paper, & staples).
B-5	Dues & Memberships 573000	\$175 - Professional membership, Massachusetts Association of Town Finance Committees.
B-6	Reserve	\$94,565 – The Town's Cash Reserves Policy states that "The Town will endeavor to fund the Reserve Fund at a minimum level equal to ½ percent (.5%) of the prior year's tax levy, preferably from free cash." The FY 2016 tax levy was \$18,912,937. ½ percent of that amount is 94,565.

131 Finance Committee

			FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Department	FY2017 Town Mgr	FY2017 Selectmen	FY2017 FinCom
Operating Expenses									
A Personnel									
		Janitorial Services		126					
A	Personnel		-	126	-	-	-	-	-
B Expenses 01013102									
B-1	530100	Contracted Services	1,808	438	2,500	2,500	2,500	-	-
B-2	530700	Publishing	-	-	-	-	-	-	-
B-3	532200	Education & Training	-	-	1,400	1,400	1,400	-	-
B-4	542000	Office Supplies	-	-	250	250	250	-	-
B-5	573000	Dues/Memberships	155	155	175	175	175	-	-
B-6	578100	Reserve Fund	56,725	101,943	93,187	94,565	94,565	-	-
B	Expenses		58,688	102,536	97,512	98,890	98,890	-	-
Department Total									
Total Operating Expenses			58,688	102,661	97,512	98,890	98,890	-	-

135 Town Accountant

Program Description

The Department of Municipal Finance (DMF) has three individuals whose cooperation provides for all financial services and activities carried out by all municipal officers and agents of the Town of Provincetown. The DMF provides for: all financial services including, accounting, assessing, collections, treasury and provides support to the all departments and offices in any matter related to financial affairs. The Department of Municipal Finance has an ongoing goal to comply with the Massachusetts Department of Revenue's schedule for submission of reports; Schedule A, Tax Recap, Balance Sheet, Cash Reconciliation, among others.

The Accounting Division provides budget status reports to each department every month and assists in the budget development process. We administer the workers' compensation program, process unemployment claims and payments, and maintain all Town insurance coverage. We report to state and federal agencies fulfilling their mandates. We maintain payroll/personnel files and respond to information and survey requests.

Budget Statement

The A budget for personnel follows the employee compensation plan.
The B budget for operating expenses is level funded with the exception of the request for the general billing module.

FY 2017 Objectives

- Implement general billing module in MUNIS
- Implement MUNIS purchase order system
- Increase number of departments on MUNIS system

Major Accomplishments for 2015

- Worked with MIS department to implement on-line payments
- Input all Wastewater Betterments in MUNIS betterment module
- Implemented Risk Assessment program

Staffing

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Full Time	3	3	3	3
Part-time	-	-	-	-
Total FTE (full-time equivalents)	3	3	3	3

Performance / Workload Indicators

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated

Program Costs

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
\$ Personnel Expenses	\$170,180	\$184,991	\$189,134	\$195,534
% Increase	xx	+8.7%	+2.2%	+3.4%
\$ Operating Expenses	\$51,930	\$47,875	\$49,375	\$55,072
% Increase	xx	-7.2%	+3.1%	+11.5%

Program Revenue (if applicable)

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated
	n/a	n/a	n/a	n/a

Staffing Level

	Incumbent's Name	Position Title	Union (Y/N)	F/T or P/T hrs/wk	Original date employment with Town	Date of hire for current position	Position Grade (Step)	Rates of Pay	Longevity
A-1	1. Daniel R Hoot	Finance Director	N	F/T	5/06/10	5/06/10	12-6	\$89,385	
A-2	2. Nick Robertson	Assistant Accountant	N	F/T	11/12/14	11/12/14	3-4	\$47,125	
A-2	3. Marge McGloin	Payroll & Benefits Manager	N	F/T	03/19/07	03/19/07	6-7	\$59,024	

Budget Request Detail

	Title & Account No.	Description (specify basis for calculations used)
A-1	Department Head 511001	\$89,385 Salary for Finance Director.
A-2	Clerical Personnel 511003	\$106,149 Salary for Assistant Accountant and Employee Benefits and Payroll Manager.
B-1	Contracted Services 530000	\$46,000. Total cost to the General Fund for the external audit. Audit fee – 45,000; Gasb34 Conversion – 1,000
B-2	Education & Training 532100	\$2,000. Registration fees: Amherst – \$800, Cape & Islands – \$200, GFOA - \$1,000
B-3	Misc Travel 571000	\$1,000 Mileage, meals, and lodging expenses for conferences, seminars, and meetings.
B-5	Office Equipment 542000	\$200 Level funded.
B-6	Software 558300	\$5,697 Purchase of MUNIS general billing module to strengthen in internal controls. NEW
B-7	Dues/Memberships 573000	\$150. Massachusetts Municipal Auditors & Accountants Association, Cape & Islands Town Accountants Association, Massachusetts Govt. Finance Officers Association
B-8	Books/Subscriptions 573200	\$25

135 Town Accountant FY 2017 Additional Budget Request

Additional Amount Requested

\$5,697

Budget Line Number

B-6 Computer Maintenance/Software

One Time Only or Ongoing Expense ?

A one-time purchase of \$5,400 is for the MUNIS module.
The annual license of \$297 is on-going and will be included in the MIS budget in future years.

Description of Additional Program, Product or Service

Purchase of MUNIS Accounting Program General Billing Module

Cost/Benefit Analysis

The auditors have mentioned billing issues in their management letter. There are a number of invoices that are generated outside of the Town's MUNIS accounting system. These include Police Detail, Transfer Station billings, Sewer Surcharge billings and Wee Care Program fees. It becomes difficult for the Town's finance department to reconcile all the external billings.

The General Billing Module would allow all Town departments to generate invoices through the Town's MUNIS accounting system. This would provide better controls over the Town's billings and satisfy the auditor's concerns.

135 Town Accountant

			FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
			Actual	Actual	Budget	Dept	Town Mgr	Selectmen	FinCom
Operating Expenses									
A Personnel									
A-1	511001	Department Heads	81,900	83,538	86,378	89,385	89,385	-	-
A-2	511003	Clerical Personnel	88,280	100,753	102,756	106,149	106,149	-	-
		Overtime	-	-	-	-	-	-	-
		Longevity	-	700	-	-	-	-	-
			-	-	-	-	-	-	-
A	Personnel		170,180	184,991	189,134	195,534	195,534	-	-
B Expenses 01013502									
B-1	530000	Contracted Services - Profes	46,758	46,000	46,000	46,000	46,000	-	-
B-2	532200	Education & Training	125	95	2,000	2,000	2,000	-	-
B-3	571000	Miscellaneous Travel	119	280	1,000	1,000	1,000	-	-
B-4	542000	Office Supplies	203	357	-	-	-	-	-
B-5	542000	Office Equipment	595	-	200	200	200	-	-
B-6	558300	Computer Maint/Software	-	1,123	-	5,697	5,697	-	-
B-7	573000	Dues/Memberships	130	20	150	150	150	-	-
B-8	573200	Books/Subscriptions	-	-	25	25	25	-	-
		Prior Year Encumbrances	4,000	-	-	-	-	-	-
B	Expenses		51,930	47,875	49,375	55,072	55,072	-	-
Total Direct Costs									
A + B			222,110	232,866	238,509	250,606	250,606	-	-
Indirect Costs									
I	Indirect		-	-	-	-	-	-	-
Department Total									
TOTAL	Operating Expense		222,110	232,866	238,509	250,606	250,606	-	-

136 Information Systems Department

Program Description

Town Meeting April 2000 authorized the addition of an MIS Coordinator to town staff. Since that time, the MIS Department has expanded to include a staff consisting of an MIS Director and two full-time technicians.

Since FY2006, the Town has been providing MIS services to Provincetown Public Schools. The consolidation of this function means a single resource is responsible for the 250+ nodes between the school system and the Town. One department overseeing both technology operations is much more efficient than two separate, disjointed systems sharing similar challenges. We look to continue this evolving relationship in FY2017.

Budget Statement

There are no notable changes in the A Budget for FY2017 except for the continued implementation of the compensation plan's recommended phased-in salary increases. For the B Budget, the MIS Department is requesting a nominal increase in line item B-8 558300 Software & Licenses to cover increases in our annual maintenance agreements. This amount is specified in the FY2017 Additional Budget Request document.

FY 2017 Objectives

1. To begin preparing for the relocation of the entire MIS operation from the basement of town hall to VMCC, including the town's data center and MIS personnel. This move will remediate the imminent risk of water damage to mission-critical technology assets that are currently in the flood plain.
2. To migrate from a Virtual Private Network to a true Wide Area Network that will physically connect all town buildings. This will be facilitated through OpenCape fiber connections to each of the town's facilities.
3. To continue the implementation of our lifecycle management strategy by systematically refreshing computer and server hardware throughout the municipality and to expand our asset management solution to include mobile devices, tablets, printers, copiers, and other technology equipment.

Major Accomplishments for 2015

- Implementation of online payment for motor vehicle and boat excise bills
- The introduction of an interactive online cemetery database that will give comprehensive information of burials in Provincetown
- Further implementation of Accela in the building, licensing & health departments, which will enable contractors, businesses, and homeowners to apply, renew and pay for associated fees online
- An upgrade to the town's history project website, which will allow all of the wonderful information on that site to be accessible through the state's Digital Commonwealth repository
- A major upgrade to MUNIS, the town's financial management software
- The replacement of rugged laptops in the rescue vehicle fleet
- Several server replacements
- Annual replacement of 40 desktops
- Preparation of our email environment for migration to the cloud
- Implementation of online access to Laserfiche, which allows the building department to interact with workflows through the use of a tablet in the field

Staffing

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Full Time	3	3	3	3
Part-time	-	-	-	-
Total FTE (full-time equivalents)	3	3	3	3

Performance / Workload Indicators

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated

Program Costs

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
\$ Personnel Expenses	\$173,140	\$177,303	\$184,855	\$193,288
% Increase	xx	+2.4%	+4.3%	+4.5%
\$ Operating Expenses	\$268,000	\$337,574	\$320,600	
% Increase	xx	+26.0%	-5.0%	

Program Revenue (if applicable)

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated

Staffing Level

	Incumbent's Name	Position Title	Union (Y/N)	F/T or P/T hrs/wk	Original date employment with Town	Date of hire for current position	Position Grade (Step)	Rates of Pay
A-1	1. Beau Jackett	MIS Director	N	F/T	12/13/04	12/13/04	11-6	\$84,496
A-2	2. Lynne Martin	MIS Analyst	N	F/T	07/03/06	07/03/06	8-2	\$60,474
A-3	3. Tyler Keyes	MIS Technician	N	F/T	08/20/12	08/20/12	5-2	\$48,318

Budget Request Detail

	<i>Line Item No. & Title</i>		<i>Request</i>	<i>Description and Justification Follow</i>
A-1	MIS Director 511001		\$84,496	
A-2	MIS Analyst 511002		\$60,474	
A-3	MIS Technician 511003		\$48,318	
B-2	Hardware Refresh 527115		\$50,000	
B-3	Training 532100		\$5,000	
B-4	Computer & Telephone Supplies & Parts 533200		\$33,000	
B-6	Telecommunications 534100		\$105,000	
B-8	Network, Software & License 558300		\$127,100	
B-10	Books and Subscriptions 573200		\$500	

Programmatic Description of Expenses

A Budget

- **A-1 MIS Director.** One full-time Information Systems Director to oversee the technology operations of both the Town and Provincetown Public Schools. Annual salary \$84,496. Grade 11-6.
- **A-2 MIS Analyst.** MIS Analyst, primarily stationed out of Town Hall. The MIS Department has created a permanent, full-time position to help support the technology needs of the Town. Previously, this need was filled through the use of two part-time, contracted services positions. Annual salary \$60,474. Grade 8-2.
- **A-3 MIS Technician.** MIS Technician, primarily stationed out of Provincetown Public Schools. Having a dedicated technician at the school allows the MIS Director to focus on long-term planning for the entire municipal and academic technology operation. Annual salary \$48,318. Grade 5-2.

B Budget

- **B-2 Hardware Refresh.** Leasing computer equipment guarantees a lifecycle of no more than three years, and relieves the Town of the burden of properly recycling retired equipment. The MIS Department is requesting \$50,000 to fund the master lease established for replacing desktop computers.

Hardware Refresh	
Item	Amount
Lease Contract	\$50,000
Total	\$50,000

- **B-3 Training.** The MIS Department requests \$5,000 to cover the cost of ongoing professional development.

Training	
Item	Amount
Professional Development	\$5,000
Total	\$5,000

- **B-4 Computer and Telephone Supplies and Parts.** Because we're moving forward with the centralization of printer supplies, the MIS Department requests \$20,000 for the ever-increasing demand for these consumables. \$11,500 is requested to keep a healthy inventory of hard drives, RAM, cables, and other computer hardware. A request of \$500 is made for office supplies. And \$1,000 is requested for telephone MACs (moves, adds, changes).

Computer & Telephone Supplies	
Item	Amount
Printer Supplies	20,000
Computer Hardware	11,500
Office Supplies	500
Telephone Hardware	1,000
Total	\$33,000

- **B-6 Telecommunications.** Centralizing phone and Internet expenses allows the MIS Department to better manage the town's telecommunications infrastructure. \$105,000 is requested to fund this line item for FY17.

Telecommunications	
Item	Amount
Telephone Service	\$45,000
Wireless Service	\$25,000
Internet Access	\$35,000
Total	\$105,000

□ **B-8 Network, Software and Licenses.**

- This year's request of \$8,000 will allow us to maintain the most current versions of town-used software.
- This line covers the annual subscriptions for security services provided by the firewalls in each location. This year the MIS Department is requesting \$5,000 for this purpose.
- During the year, numerous requests are presented to purchase software for a variety of services throughout Town government. This year, we are decreasing this request to \$2,000.
- \$1,500 is requested to cover the annual subscriptions for the Town's mail server.
- The MIS Department requests \$3,500 to cover the annual costs of maintaining the Town's GIS software from ESRI.
- It is imperative to keep a current license for antivirus and disaster recovery software. This line item covers the annual cost for these items - \$4,000.
- The annual maintenance agreement for the AIMS software is \$5,000. We request this amount to continue licensing the AIMS ticketing software in the Parking Department. The process of writing tickets through collections and pursuit is now completely computerized saving both manpower and time in the processing of parking violations.
- The MIS Department will continue to pay the annual software licensing fees for MUNIS. \$20,500 will cover the ongoing services provided by our annual support contract with Tyler Technologies.
- The MIS Department requests \$28,500 to cover annual cost of our Microsoft Enterprise Agreement.
- Beginning in FY2009, the support cost for the Assessor's database (PKS) was included in the 136 budget. \$8,000 is the amount needed for FY2017.
- CivicPlus is a content management service that will not only allow the town to upgrade its website, but provide an intuitive means for updating the website's content. \$4,000 covers annual maintenance for this service.
- \$5,000 is requested to fund the Town's Laserfiche maintenance agreement.
- \$9,000 is requested to cover the cost of the annual maintenance agreement for the ShoreTel phone system.
- \$11,000 is requested to fund the annual maintenance agreement for PeopleGIS, which covers the MapsOnline and PeopleForms service that integrates our GIS mapping with into the town's website.
- \$12,100 is requested to fund the annual maintenance agreement for Accela, which is the regional permit, license, and inspection solution that is being coordinated through the Cape Cod Commission.

Software & Licenses	
Item	Amount
Software upgrades	8,000
SonicWall / Network Annual Maintenance	5,000
Miscellaneous Software	2,000
Mail Server Annual Maintenance	1,500
ESRI Annual Maintenance	3,500
Security Software Annual Maintenance	4,000
Aims Annual Maintenance	5,000
MUNIS	20,500
Microsoft Enterprise Agreement	28,500
PKS System Annual Maintenance	8,000
CivicPlus Annual Maintenance	4,000
Laserfiche Annual Maintenance	5,000
ShoreTel Annual Maintenance	9,000
PeopleGIS Annual Maintenance	11,000
Accela Annual Maintenance	12,100
Total	\$127,100

- **B-10 Books and Subscriptions.** The MIS Department is requesting \$500 to fund reference material, which includes subscriptions to various industry periodicals, as well as books that provide product literature.

Books and Subscriptions	
Item	Amount
Reference Material	\$500
Total	\$500

136 Information Systems Department FY 2017 Additional Budget Request

Additional Amount Requested

\$9,000

Budget Line Number

B-8 Software & License

One Time Only or Ongoing Expense ?

Ongoing

Description of Additional Program, Product or Service

\$2,000 increase for the annual maintenance of MUNIS and \$7,000 increase for Accela

Cost/Benefit Analysis

Tyler Technologies typically increases our annual maintenance by 2-5% each year. MIS last requested an increase for MUNIS in the FY2015 operating budget. For Accela, the increased amount will cover three additional licenses – two for the inspectors in the building department, and one for the water department.

136 Information Systems

		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Department	FY 2017 Town Manager	FY 2017 Selectmen	FY 2017 FinCom
Operating Expenses								
A Personal Services								
A-1	511001	Department Heads	77,113	78,655	81,534	84,496	84,496	-
A-2	511002	MIS Analyst	53,529	54,600	57,511	60,474	60,474	-
A-3	511003	MIS Technician	42,498	43,348	45,810	48,318	48,318	-
A-4	514500	Longevity		700		1,400	1,400	-
A		Personal Services	173,140	177,303	184,855	194,688	194,688	-
B Expenses								
B-1	524400	Repair/Maintenance-Equip.	-	-	-	-	-	-
B-2	527115	Hardware Refresh	45,000	46,120	50,000	50,000	50,000	-
B-3	532100	Training	5,000	2,210	5,000	5,000	5,000	-
B-3	532100	Inhouse Training	-	-	-	-	-	-
B-4	533200	Computer & TelephoneSup	33,000	32,399	33,000	33,000	33,000	-
B-5	533500	Purchased services	-	-	-	-	-	-
B-6	534100	Telecommunications	88,000	98,873	105,000	105,000	105,000	-
B-7	534200	Advertising	-	-	-	-	-	-
B-8	558300	Software & License	96,500	157,516	127,100	136,100	136,100	-
B-9	558310	GIS Flyover	-	-	-	-	-	-
B-10	573200	Books & Subscriptions	500	457	500	500	500	-
		Encumbrance	-	-	-	-	-	-
B		Expenses	268,000	337,574	320,600	329,600	329,600	-
Total Costs								
TOTAL		Operating Expense	441,140	514,877	505,455	524,288	524,288	-

141 Board of Assessors

Program Description

The primary function of the Assessors' Office is to estimate, for the purpose of equitable *ad valorem* taxation, the fair market value of all real property (4,368 accounts), personal property (3,158 accounts), and 239 exempt properties within the Town. The office also performs the administrative functions necessary for annual certification of the property tax rate and prepares the annual real estate (which include Sewer Betterments, Title 5 County Loans & Water/Sewer use liens) and personal property tax commitments. Abatement applications resulting from these commitments—together with applications for statutory exemptions—are processed and recommendations made to the Board of Assessors. The Assessor's Office is responsible for the annual updating of tax map information. The office also collects, compiles, and analyzes sales data for use in the State-mandated interim year revaluations as well as a triennial re-certification. FY17 is an interim year. Office staff represents the Town in interactions with the Department of Revenue and the Appellate Tax Board. In addition, the assessing staff administers motor vehicle and boat excise taxes, totaling another 4,458 accounts. The office is responsible for maintaining records concerning the ownership, legal status, and descriptive data of all property in Town and serves as the official source for such data. Relying on that data, the office prepares certified lists of abutters and building Density (Scale) calculations for the regulatory boards.

Budget Statement

The Board of Assessor's FY 2017 Service ("B") Budget will be level funded.

FY 2017 Objectives

- Continue to look for ways to improve the operation of the Assessor's Office in order to serve the taxpayers more effectively.
- Continue to maintain the accuracy of all Real and Personal Property Values.
- Work to expand the use of the Assessor's web page by taxpayers as an information resource.
- Continue to assist the Board of Selectmen and the Town Manager by providing data needed to establish policies to promote affordable housing and maintaining of year-round rental units.

Major Accomplishments for 2015

- Worked to complete a successful FY2016 Triennial recertification by the DOR
- Proposed the adoption of a Small Personal Property Exemption, which was approved by Selectmen and adopted at the 2015 Special Town Meeting at a valuation threshold of \$2500. The exemption reduces the number of small accounts thereby reducing the cost of administration and processing of these accounts.
- Negotiated with Appraisal Consultant to adjust P.P. collection procedure (\$20,000 savings over three years).

Staffing

ASSESSOR'S OFFICE	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Full Time	3	3	3	3
Part-time	2	2	2	2
Total FTE (full-time equivalents)	3.75	3.75	3.75	3.75

Performance / Workload Indicators

ASSESSOR'S OFFICE	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated
R.E &P.P. Bills Processed	7497	7601	7770	7195*
Motor Vehicle and Boat Excise bills Processed	4650	4458	4369	4238
Scale Calculations and Abutter's lists	458	419	487	510
Citizen inquiries	7500	7500	7500	7500

Program Costs

ASSESSOR'S OFFICE	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
\$ Personnel Expenses	\$179,372	\$180,083	\$185,831	\$191,053
% Increase	xx	+0.4%	+3.2%	+2.81%
\$ Operating Expenses	\$27,394	\$42,567	\$59,285	\$59,285
% Increase	xx	+55.4%	+39.3%	0%

Program Revenue (if applicable)

ASSESSOR'S OFFICE	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated
Assessor Building Density (Scale)	\$7,075.00	\$8,625.00	\$9,488.00	\$10,437.00
Assessor Abutter Notices	\$6,900.00	\$7,328.00	\$7,548.00	\$7,774.00
Assessor Copy Charges	\$553.28	\$553.00	\$553.00	\$553.00
Totals	\$14,528.28	\$16,506.00	\$17,589.00	\$18,764.00

Staffing Level - FY 2017

	Incumbent's Name	Position Title	Union (Y/N)	F/T or P/T hrs/wk	Original date employment with Town	Date of hire for current position	Position Grade (Step)	Rates of Pay	Longevity
A-1	1. Scott Fahle MAA Cert #609 – Nov 2006- Recertified MAA Aug 2009; Aug 2014	Principal Assessor- MAA #609	N	F/T	04/14/14	04/14/14	10-3	\$73,010	
A-2	2. Richard Faust	Assistant Assessor	Y	F/T	08/05/97	08/05/97	7-10	\$55,743	\$1000
A-2	3. Cheryl Mackenzie	Administrative Assistant	Y	F/T	04/10/06	04/10/06	6-10	\$52,587	\$700
A-3	5. Position Seasonal Persons	Property Inspector(s)	N	P/T - varient		426 Hrs @ \$18.81	Schedule C Level L	\$8,013	

Budget Request Detail – FY 2017

	Line Item No. & Title	Amount	Description (specify basis for calculations used)
A-1	Department Head 511001	\$73,010	One full-time principal assessor
A-2	Clerical Personnel 511003	\$108,329	One full-time assistant assessor (\$55,742) and one full-time departmental administrative Assistant (\$52,587). AFSCME positions, including step raise eligibility
A-3	Seasonal Staff – Inspections 511009	\$8,013	Twenty weeks of Part-time property-inspection services (426 hours @ \$18.81 hr) to maintain current 7-year inspection schedule
A-4	Longevity 514500	\$1700	Longevity-Richard Faust (\$1000) Longevity- Cheryl Mackenzie (\$700)
B-1	Contracted Services – Professional 530000	\$47,275	<ul style="list-style-type: none"> ▪ Revaluation Year Contracted Services FY 16-18 (\$66,825) – Level funded over 3 years \$22,275 per year; ▪ Appellate Tax Board Case Costs \$5000 ▪ DOR-Directives Valuation Recommendations \$20,000
B-2	Bookbinding 530600	\$600	Hard-cover binding of two real estate commitments, one personal property commitment, one motor vehicle commitment, one boat commitment.
B-3	Legal Notices 531500	\$0	Publication in local newspaper of legal notices: Form 1, Classification Hearing, position opening for property inspector (3 notices x 2 runs each, @\$15 = \$90). No longer at Dept Level
B-4	Education & Training 532100	\$3,195	One MAAO course for Assessor Recertification @ \$600, one MAAO course for Asst Assessor or Admin Asst @ \$450. Board Member DOR Certification \$450; GIS Training–\$1,220, MAAO Meetings, 2 @ \$35 & 1 @ \$75 = (\$145); BCCA meetings, 4 @ \$35 = (\$140); clerk's meetings, 2 @ \$35 = (\$70); Other workshops and seminars, 4 @ \$30 = (\$120).
B-5	Abstracts/Transcripts 533001	\$800	Copies of recorded plans (\$4/sheet) from Barnstable Registry of Deeds; abstracts of probate records from Barnstable Registry of Probate.
B-6	Map Upkeep 533002	\$3,000	Annual updates to digital cadastral maps.
B-8	Printed Forms 542700	\$200	Colored paper, Printed forms for abatements, exemptions, commercial personal property inventory, personal property inventory (Form 2), MV and Boat abatements & labels.
B-9	Stationery/Printing 542800	\$570	Business cards \$140; Labels for abutter lists (10 boxes @ \$43/box=\$430)
B-11	Small Equipment 558570	\$500	Assessors Inspectional Services equipment & supplies - Cameras; Tape Measures
B-12	Miscellaneous Travel 571000	\$1,700	Maintain previous request (\$1000) Plus Assessor or BOA member Training/Seminar Lodging/Meals/Mileage for MAAO/DOR (\$700.00)
B-13	Dues/ Memberships 573000	\$795	IAAO Membership =2 @ \$175 (\$350) (Principal Assessor); Mass Chapter of IAAO Membership = (\$25) (Principal Assessor); MAAO Membership = (\$195) (Principal Assessor, Assistant Assessor, Board of Assessors); BCAA Membership = (\$225) (Town).
B-14	Books/Subscriptions 573200	\$650	Professional assessing/computer journals/books

141 Assessor

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Department	FY 2017 Town Mgr	FY 2017 Selectmen	FY 2017 FinCom		
Operating Expenses									
A Personnel									
A-1	511001	Department Heads	68,895	69,089	70,621	73,010	73,010	-	-
A-2	511003	Clerical Personnel	101,958	102,733	106,729	108,330	108,330	-	-
A-3	511009	Seasonal Staff - Inspections	6,819	7,262	7,481	8,013	8,013	-	-
A-4	514500	Longevity	1,700	1,000	1,000	1,700	1,700	-	-
			-	-	-	-	-	-	-
A	Personnel		179,372	180,083	185,831	191,053	191,053	-	-
B Expenses 01141200									
B-1	530000	Contracted Services - Profes	20,250	23,500	47,275	47,275	47,275	-	-
B-2	530600	Bookbinding	595	-	600	600	600	-	-
B-3	531500	Legal Notices	-	-	-	-	-	-	-
B-4	532100	Training & Education	1,001	977	3,195	3,195	3,195	-	-
B-5	533001	Abstracts/Transcripts	339	255	800	800	800	-	-
B-6	533002	Map Upkeep	2,550	3,000	3,000	3,000	3,000	-	-
B-7	542000	Office Supplies	-	-	-	-	-	-	-
B-8	542700	Printed Forms	-	17	200	200	200	-	-
B-9	542800	Stationery/Printing Costs	102	180	570	570	570	-	-
B-10	543100	Office Equipment - Non-Comp	-	484	-	-	-	-	-
B-11	558570	Supplies-Small Equipment	736	-	500	500	500	-	-
B-12	571000	Miscellaneous Travel	913	514	1,700	1,700	1,700	-	-
B-13	573000	Dues/Memberships	909	950	795	795	795	-	-
B-14	573200	Books/Subscriptions	-	170	650	650	650	-	-
		Encumbrance		12,520	-	-	-	-	-
B	Expenses		27,394	42,567	59,285	59,285	59,285	-	-
Department Total									
TOTAL	Operating Expense		206,766	222,650	245,116	250,338	250,338	-	-

145 Treasurer/Collector (DMF)

Program Description

The Treasurer/Collector's department is a statutory function, which encompasses treasury and collection functions. The treasury management involves receiving and accounting for all funds received by the town from all sources, and disbursing all funds for town and school departments including payroll and employee benefits. Additionally, the treasurer oversees Tax Title and also invests town funds, develops and maintains outside financial relationships, is responsible for bond issues, bond ratings and debt management. The collector bills and collects all taxes due the town including real estate, personal property, boat excise, motor vehicle excise, and water billings. Furthermore, the collector receives all departmental turnovers, and miscellaneous receivables.

Budget Statement

As a department, we strive to keep our costs down and continue to partner with vendors that will have that same goal in mind. After reviewing prior year budgets, the department decided to adapt a ten year plan with an average increase of 1.5%.

FY 2017 Objectives

The department would like to continue to promote and build our online payment system in order to increase our user base online.

Major Accomplishments for 2015

The department was able to fully integrate our online payment vendor, Invoice Cloud, into our system. Also, the department's budget was able to cover the cost of paying by check online. The department continues to strive to find well-managed and professional partners for the Town of Provincetown.

Staffing

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Full Time	3	3	3	3

Performance / Workload Indicators

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated

Program Costs

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
\$ Personnel Expenses	\$172,133	\$158,307	\$160,794	\$171,194
% Increase	xx	-8.0%	+1.6%	+6.5%
\$ Operating Expenses	\$29,962	\$26,103	\$38,500	\$36,500
% Increase	xx	-13.9%	+47.5%	-5.2%

Program Revenue (if applicable)

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated

Staffing Level

	Incumbent's Name	Position Title	Union (Y/N)	F/T or P/T hrs/wk	Original date employment with Town	Date of hire for current position	Position Grade (Step)	Rates of Pay	Longevity
A-1	1. Jim Denietolis	Collector	N	F/T	11/27/06	09/03/13	8-3	\$61,914	\$700
A-2	2. Connie Boulos	Treasurer	N	F/T	11/11/13	11/11/13	8-3	\$60,714	
A-2	3. Laura Grandel	Assistant Tax Collector	Y	F/T		08/11/14	7-3	\$47,866	

Budget Request Detail

Line #	Title & Account #	Description (specify basis for calculations used)
A-1	Department Heads 511001	\$ 122,628 Treasurer and Collector Salaries
A-2	Clerical Personnel 511003	\$ 47,866 Assistant Collector Salary – Proposed increase to AFSCME Grade 7 (from grade 6)
A-3	Longevity 514500	\$ 700 Longevity
B-1	Contractual Services 530000	\$ 21,000 Lock box \$6000. Tax Billing Service \$9,000, Deputy Collector Fees \$6,000.00.
B-1	Bookbinding 530600	\$ 600
B-3	Education & Training 532100	\$ 2,000 Registration fees for conferences & rooms for Treasurer & Collector to attend UMass School.
B-4	Postage 534500	\$ 8,500 For Tax Billing Service as this expense is not included in the regular town postage budget
B-6	Printed forms 542700	\$ 1,500 Printing of various tax and other receivable bills, as well as vendor and payroll checks
B-7	Computer Software/Maintenance 542700	\$ 2,000 License fees for on-line payments
B-8	Travel 571000	\$ 750 Mileage to CCMHG, BCR, Meetings and School.
B-9	Dues/Memberships 573000	\$ 150 Dues for state and local associations.

145 Treasurer/Collector

			FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
			Actual	Actual	Budget	Department	Town Mgr	Selectmen	FinCom
Operating Expenses									
A Personnel									
A-1	511001	Department Heads	118,594	113,995	117,262	122,628	122,628	-	-
A-2	511003	Clerical Personnel	50,539	44,312	43,532	45,157	45,157	-	-
		Increase Asst Collector one grade				2,709	2,709		
A-3	513100	Overtime	-	-	-	-	-	-	-
A-4	514500	Longevity	3,000	-	-	700	700	-	-
		Vacation/Relief	-	-	-	-	-	-	-
A	Personnel		172,133	158,307	160,794	171,194	171,194	-	-
B Expenses									
B-1	530000	Contracted Services - Profes	18,560	17,669	23,000	21,000	21,000	-	-
B-2	530600	Bookbinding	-	425	600	600	600	-	-
B-3	532200	Education & Training	70	820	2,000	2,000	2,000	-	-
B-4	534500	Postage	8,253	6,597	8,500	8,500	8,500	-	-
B-5	542000	Office Supplies	311	-	-	-	-	-	-
B-6	542700	Printed Forms	1,168	418	1,500	1,500	1,500	-	-
B-7	558300	Computer Software/Licenses	1,479	-	2,000	2,000	2,000	-	-
B-8	571000	Miscellaneous Travel	-	44	750	750	750	-	-
B-9	573000	Dues/Memberships	120	130	150	150	150	-	-
		Encumbrances	-	-	-	-	-	-	-
B	Expenses		29,962	26,103	38,500	36,500	36,500	-	-
Department Total									
TOTAL	Operating Expense		202,095	184,410	199,294	207,694	207,694	-	-

710 Debt Service

Water debt is funded in the Water Enterprise Fund. Wastewater debt is funded in the Wastewater Enterprise Fund. This budget also funds the costs of preparing and issuing bonds, transfer agent fees, and interest on Bond Anticipation Notes (BAN's). The estimated principal and interest for the bonds has stayed relatively same because of minimal activity with the articles.

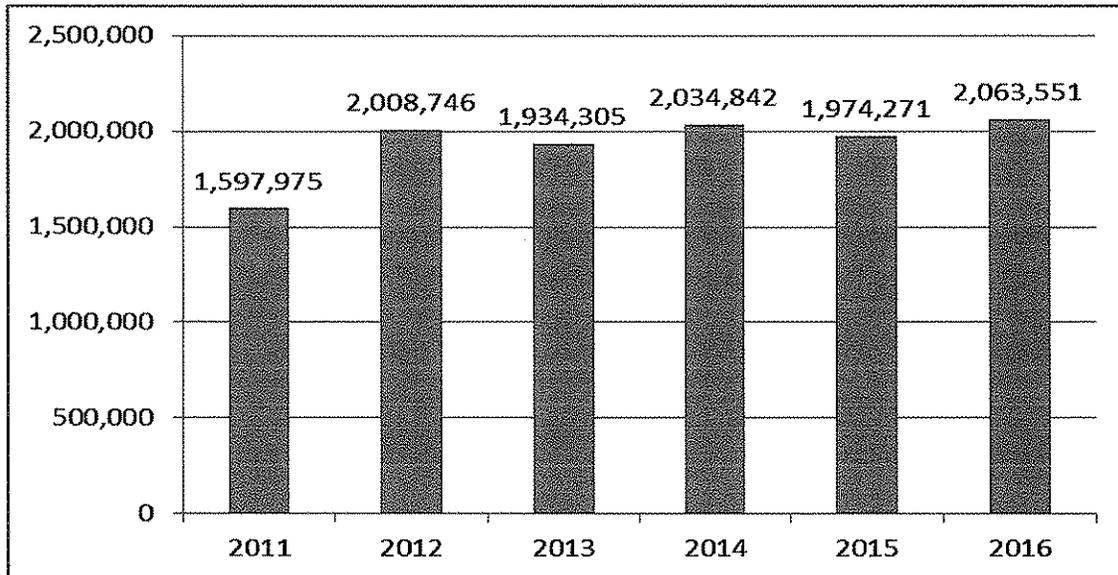
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>FEES</u>	<u>TOTAL</u>
Town Debt Service-existing	\$1,418,914	\$402,117	\$10,000	\$1,831,031
Town Debt Service 2017 Bond	\$96,000	\$33,000		\$129,000
FY 2017 BANs		\$20,000		\$20,000
 TOTAL	\$1,514,914	\$455,117	\$10,000	\$1,980,031

Budget Request Detail

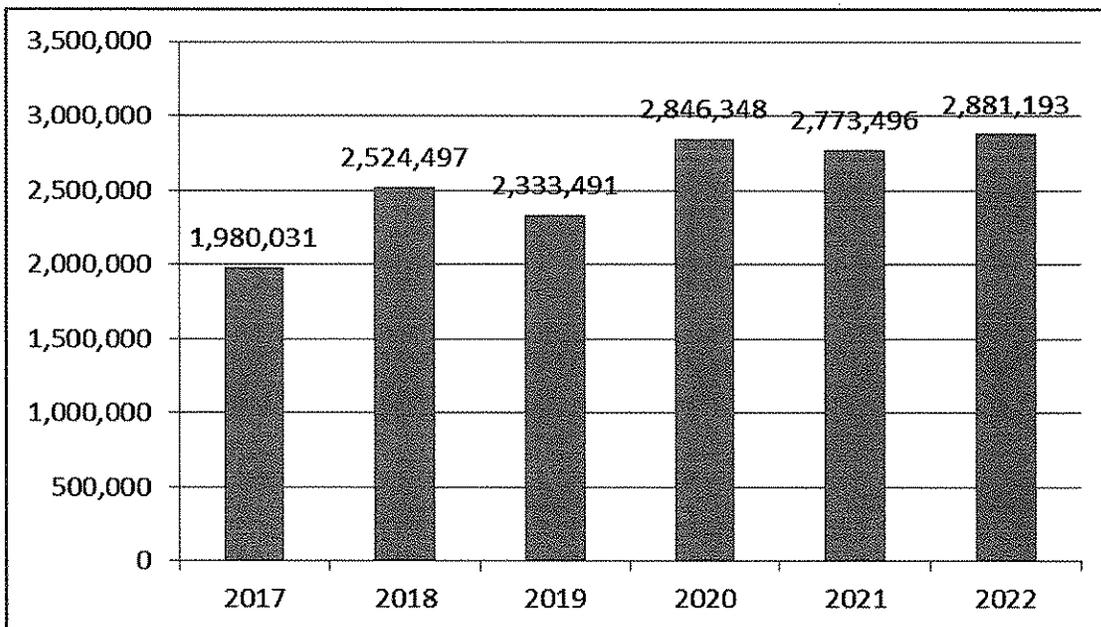
<i>Line Item No. & Title</i>	<i>Description (specify basis for calculations used)</i>
Debt Service Principal – Long Term Debt 591000	\$1,418,914 Current Principle Payments \$96,000 Projected principle payments for 2017 Bond Issue.
Debt Service Interest – Long Term Debt 591500	\$402,117 Current Interest Payments \$33,000 Projected interest payments for 2017 Bond Issue.
Interest on Notes - Short Term Debt 591510	\$20,000 BAN Interest
Bond Fees 592000	\$10,000 Bond Management Fees Payable

Total general fund debt service cost of \$1,980,031 is 7.82% of the total projected FY 2017 general fund revenues (property taxes, local receipts and state aid) of \$25,319,356.

Debt Service History



Debt Service Projections



710 Debt Service

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Department	FY 2017 Town Mgr	FY 2017 Selectmen	FY 2017 FinCom
Operating Expenses							
A Personnel Services							
B Expenses 01710900							
591000 Debt Service Principal	1,584,487	1,504,664	1,496,914	1,418,914	1,418,914	-	-
591000 Debt Service Principal - Est	-	-	65,000	96,000	96,000	-	-
591500 Debt Service Interest	446,889	465,707	450,137	402,117	402,117	-	-
591500 Debt Service Interest - Est	-	-	19,000	33,000	33,000	-	-
591510 Interest on Notes - BANS	1,966	-	17,500	20,000	20,000	-	-
592000 Bond Fees	1,500	3,900	15,000	10,000	10,000	-	-
592000 Bond Issue Costs	-	-	-	-	-	-	-
592510 BAN Admin Fees	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
B Expenses	2,034,842	1,974,271	2,063,551	1,980,031	1,980,031	-	-
Total Direct Costs							

820 Tax Title

Statement of Functions and Goals FY2017

This budget funds the legal expenses associated with the filing and releasing of Tax Title Liens on unpaid Real Estate Taxes. The Treasurer’s Office has taken a more aggressive approach to Tax Title collections and it has paid off. That approach will continue in FY 2017.

Tax Title Collections:

FY 2013 \$582,015

FY 2014 \$140,361

FY 2015 \$104,379

Budget Request Detail

	Line Item No. & Title	Description (specify basis for calculations used)
B-1	Contracted Services 530000	\$15,000 is requested for funding the legal and other contractual services for Tax Title preparation and Foreclosure processes especially the legal and fees of tax title acquired properties. This amount is based on FY16 current and anticipated trends. Tax title legal services are provided by Town Counsel Kopelman & Paige.
B-2	Tax Title Expense 533600	\$4,000 is requested for funding the legal and other non-service expenses for Tax Title preparation and Foreclosure processes, including the copying of legal documents, insurance, maintenance, and disposal fees of tax title acquired properties. This amount is based on FY16 current and anticipated trends

The Town Collector sends 3 demand letters. The final letter warns the taxpayers of a lien to be placed on their properties by the Town along with additional charges if the bill is not paid before the Tax Taking date and is sent from Kopelman & Paige, our legal counsel.

After the liens are placed on the properties, the accounts are turned over to the Treasurer who sends letters warning of foreclosure proceedings if the taxpayers do not contact the Treasurer. The Town Treasurer sets up payment plans with taxpayers and follows up on the payments.

In order to foreclose on a property, it takes about a year including a more thorough search of the deed, court appearances and higher fees. There are several properties on our list that could be foreclosed on in FY17 if the taxpayers do not make a serious effort of agreeing to a payment plan and making consistent payments.

The department would like to take an aggressive approach in order to clear up our Tax Title list. Properties on the Tax Title list accrue interest at 16%. As other individuals pay their taxes on time, the Town has a fiduciary responsibility to make sure all taxes are current. By keeping the budget the same as before, it will give the department the necessary tools to accomplish our goal.

820 Tax Title

			FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
			Actual	Actual	Budget	Department	Town Mgr	Selectmen	FinCom
Operating Expenses									
A Personnel									
A Personnel			-	-	-	-	-	-	-
B Expenses									
B-1	530000	Contracted Services-Legal	5,740	4,346	15,000	15,000	15,000	-	-
B-2	533600	Tax Title Expense	3,062	2,791	4,000	4,000	4,000	-	-
		Encumbrances		70					
B Expenses			8,802	7,208	19,000	19,000	19,000	-	-
Department Total									
Total Operating Expenses			8,802	7,208	19,000	19,000	19,000	-	-

910 Retirement/Benefits/Insurance

Statement of Functions

This departmental budget funds the Barnstable County Retirement Association assessment for pension costs. It covers the employer contributions for Medicare payroll taxes, as mandated by the federal government. Also provided for here are unemployment benefits, workers compensation coverage, group health insurance and life insurance. Monies for sick leave buy back and the employee assistance program for counseling services are budgeted. All other Town and School expenses for liability and property are included in this budget. Benefits and insurance expenses for the Schools as well as Town departments are included here.

Budget Request Detail

	<i>Title & Account No.</i>	<i>Description (specify basis for calculations used)</i>
B-1	Health Insurance 517100	\$3,496,132 – FY 2017 budget increase is estimated at 7%. The has not yet been notified of the proposed increase from the Cape Cod Medical Health Group (CCMHG). While the CCMHG increase may be slightly larger the Town's increase should be less because of the number of new employees coming in at the 70/30 copay. \$525,313 – Requested OPEB Contribution for FY 2017 is a 2.5% over the FY 2016 contribution.
B-2	Life Insurance 517200	\$2,400 – For the statutorily required \$2,000-per-employee life insurance coverage. No increase needed.
B-3	Dental Insurance 517250	\$6,000 – reduced slightly based on past three year actual.
B-4	Unemployment Charges 517300	\$205,000 – The budget has been reduced to reflect actual amounts in FY 2014 & 2015. The state undertook some reforms to unemployment and those changes have resulted in lower cost to the Town..
B-5	Workers' Compensation 517430	\$100,000 – level funded from FY 2016. The amount may come in less as a result of past year credits, but any credits won't be known until late FY 2016.
B-6	Employ Assistance 517440	\$2,000 – The amount has been decreased due to underutilization of the program by employees
B-7	Medicare 517500	\$166,715 – based on 1.45% of actual payroll costs.
B-8	Retirement Assessment 517600	\$1,528,966 - The Town of Provincetown's assessment from Barnstable County Retirement System, based on their actuarial analysis. The FY2017 assessment is a 9.7% increase over FY 2016. Note: FY 2016 decreased \$467 from FY 2015.
B-9	Sick Leave Pay 519900	\$10,000 - Allows for five retirements with buy backs of \$2,000 each.
B-10	Comprehensive Insurance 574200	\$566,180 – FY 2017 is projected to be an increase of 2% over FY 2016.
B-11	Vehicle Insurance 574300	\$114,400 – FY 2017 is projected to be an increase of 4% over FY 2016.
B-12	Employee Bonds 574500	\$2,900 - Employee bonds required for Treasurer/Tax Collector, Deputy Collectors, Town Clerk, and a general bond for all other employees – Increased \$300
B-13	Self Insur. Reserve 574600	\$12,000 – Deductible for property damage on Town's blanket policy. Level funded for FY 2017

910 Insurance

		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Department	FY 2017 Town Mgr	FY 2017 Selectmen	FY 2017 FinCom
Operating Expenses								
A Personnel Services								
A	Personnel Services	-	-	-	-	-	-	-
B Expenses								
B-1	517100 Health Insurance	2,713,548	2,674,719	3,267,413	3,496,132	3,496,132	-	-
B-1	517105 Health Insurance-OPEB	-	500,000	512,500	525,313	525,313	-	-
B-2	517200 Life Insurance	1,892	2,028	2,400	2,400	2,400	-	-
B-3	517250 Dental Insurance	2,172	2,369	8,000	6,000	6,000	-	-
B-4	517300 Unemployment Charges	184,826	182,360	225,000	205,000	205,000	-	-
B-5	517430 Worker's Compensation	86,761	64,043	100,000	100,000	100,000	-	-
B-6	517440 Employee Assist Program	-	-	2,500	2,000	2,000	-	-
B-7	517500 Medicare	139,717	143,513	161,860	166,715	166,715	-	-
B-8	517600 Retirement Assessment	1,303,759	1,394,146	1,393,679	1,528,966	1,528,966	-	-
B-9	519900 Sick Leave Buy Back	2,500	4,351	10,000	10,000	10,000	-	-
B-10	574200 Comprehensive Insurance	546,478	541,540	555,000	566,180	566,180	-	-
B-11	574300 Vehicle Insurance	97,598	105,992	110,000	114,400	114,400	-	-
B-12	574500 Employee Bonds	2,902	2,747	2,600	2,900	2,900	-	-
B-13	574600 Self Insurance Reserve	6,781	16,035	12,000	12,000	12,000	-	-
	Prior Yr Encumbrances	-	-	-	-	-	-	-
B	Expenses	5,088,934	5,633,842	6,362,952	6,738,006	6,738,006	-	-
Department Total								
Total Operating Expenses		5,088,934	5,633,842	6,362,952	6,738,006	6,738,006	-	-