

TOWN OF AMHERST  
FUND BALANCE ANALYSIS  
12/31/17 FOR 2019 BUDGET

	GENERAL A	PART-TOWN B	COMMUNITY ENV C	HIGHWAY D	LIGHTING E	FIRE F	SEWER G	DRAINAGE H	WATER I	TOTAL
12/31/2006	\$ 6,453,223	\$ 1,087,828	\$ 785,596	\$ 1,898,694	\$ 594,580	\$ (2,647)	\$ 4,956,363	\$ 1,356,745	\$ 867,318	\$ 17,997,700
12/31/2007	\$ 11,616,340	\$ 687,383	\$ 742,861	\$ 1,308,848	\$ 385,736	\$ (47,066)	\$ 3,274,771	\$ 987,062	\$ 215,835	\$ 19,171,770
12/31/2008	\$ 10,753,669	\$ 387,189	\$ 864,390	\$ 1,724,897	\$ 511,094	\$ 160,998	\$ 2,039,009	\$ 2,202,487	\$ 219,730	\$ 18,863,463
12/31/2009	\$ 6,935,814	\$ 484,802	\$ 1,276,261	\$ 2,021,487	\$ 1,594,755	\$ 70,274	\$ 3,313,403	\$ 1,319,605	\$ 102,259	\$ 17,118,660
12/31/2010	\$ 7,560,648	\$ 1,557,900	\$ 1,537,361	\$ 805,482	\$ 1,743,200	\$ 504,888	\$ 5,009,906	\$ 1,221,680	\$ 381,189	\$ 20,322,254
12/31/2011	\$ 4,393,201	\$ 1,523,842	\$ 1,314,683	\$ 470,840	\$ 2,035,724	\$ 362,232	\$ 5,340,043	\$ 1,268,300	\$ 523,837	\$ 17,232,702
12/31/2012	\$ 834,094	\$ 1,052,400	\$ 1,520,499	\$ 1,893,632	\$ 1,910,861	\$ 207,699	\$ 5,430,982	\$ 986,931	\$ 875,435	\$ 14,712,533
12/31/2013	\$ 6,353,702	\$ 1,334,758	\$ 1,739,429	\$ 2,051,713	\$ 1,717,701	\$ 138,190	\$ 4,171,106	\$ 1,227,876	\$ 932,632	\$ 19,667,107
12/31/2014	\$ 7,141,152	\$ 1,433,307	\$ 1,115,943	\$ 2,317,349	\$ 1,722,022	\$ 118,293	\$ 4,541,798	\$ 1,779,487	\$ 982,645	\$ 21,151,996
12/31/2015	\$ 7,583,538	\$ 1,511,133	\$ 890,786	\$ 2,026,056	\$ 1,264,685	\$ 115,339	\$ 6,359,146	\$ 1,245,758	\$ 1,173,568	\$ 22,170,009
12/31/2016	\$ 7,566,852	\$ 67,444	\$ 802,982	\$ 1,874,204	\$ 789,108	\$ 114,211	\$ 4,085,502	\$ 355,717	\$ 1,416,649	\$ 17,072,669
12/31/2017	\$ 7,740,347	\$ 69,266	\$ 722,341	\$ 3,181,617	\$ 303,072	\$ 124,685	\$ 5,367,716	\$ 356,181	\$ 1,241,655	\$ 19,106,880
CHANGE 2017 v 2016	\$ 173,495	\$ 1,822	\$ (80,641)	\$ 1,307,413	\$ (486,036)	\$ 10,474	\$ 1,282,214	\$ 464	\$ (174,994)	\$ 2,034,211
2018 APPROPRIATIONS	\$ 65,572,241.00	\$ 6,093,921.00	\$ 7,146,480.00	\$ 10,606,416.00	\$ 3,118,789.00	\$ 6,075,031.00	\$ 21,352,154.00	\$ 5,768,371.00	\$ 1,581,929.00	\$ 127,315,332.00
F/B AS % OF APPROP. 12/31/2016	11.8%	1.1%	10.1%	30.0%	9.7%	2.1%	25.1%	6.2%	78.5%	15.0%
12/31/2016	11.7%	1.2%	11.6%	17.2%	25.3%	2.0%	19.4%	6.3%	90.1%	13.6%
12/31/2015	12.0%	27.7%	14.8%	18.5%	39.0%	2.0%	31.0%	22.9%	73.8%	18.2%
12/31/2014	11.5%	26.7%	19.3%	20.6%	53.0%	2.2%	22.9%	32.5%	65.4%	17.6%
12/31/2013	10.5%	25.2%	30.2%	18.4%	46.0%	2.5%	21.4%	22.0%	77.7%	16.7%
12/31/2012	1.4%	20.8%	25.3%	17.6%	49.5%	3.8%	27.4%	17.7%	70.2%	12.6%
12/31/2011	7.6%	32.2%	18.6%	4.5%	55.0%	6.7%	27.6%	23.0%	43.2%	15.0%
12/31/2010	13.5%	32.6%	17.4%	7.3%	44.1%	9.7%	25.9%	22.7%	36.4%	17.5%
12/31/2009	12.1%	8.4%	14.4%	17.7%	38.8%	1.3%	16.6%	24.7%	9.8%	14.3%
12/31/2008	19.7%	6.9%	9.0%	16.4%	11.6%	3.0%	10.1%	38.6%	24.6%	16.2%
12/31/2007	21.2%	14.3%	8.3%	11.6%	10.0%	-0.9%	17.0%	14.2%	28.3%	16.6%
12/31/2006	11.5%	24.8%	9.7%	19.0%	15.9%	-0.1%	26.1%	24.1%	109.2%	16.0%
12/31/2005	11.2%	19.1%	12.1%	11.1%	22.9%	2.3%	15.0%	59.1%	56.8%	14.9%
12/31/2004	13.5%	16.0%	4.6%	11.1%	21.3%	3.7%	13.8%	45.3%	26.9%	14.5%
12/31/2003	12.5%	16.1%	6.1%	10.7%	14.9%	3.1%	-2.5%	36.1%	20.7%	10.2%
12/31/2002	12.0%	22.3%	12.2%	19.5%	11.8%	4.2%	11.8%	30.3%	26.1%	13.7%
12/31/2001	13.9%	31.6%	17.1%	24.4%	4.9%	5.2%	14.5%	21.4%	26.9%	15.6%
OVER (UNDER) MINIMUM	\$ 1,183,123	\$ (540,126)	\$ 7,693	\$ 2,120,975	\$ (8,807)	\$ 3,184	\$ 3,232,501	\$ (220,656)	\$ 1,083,462	\$ 6,375,347
2018 FB USED IN BUDGET	\$ (1,786,454)	\$ -	\$ (41,595)	\$ (699,143)	\$ (477,304)	\$ (5,050)	\$ (2,043,943)	\$ -	\$ (382,063)	\$ (5,435,552)
add'l fund balance used						\$ 5,050		\$ (17,937)		\$ (12,887)
appropriations in 2018 budget to restore FB		\$ 450,000						\$ 206,000		\$ 656,000
ZBA legal fees -		\$ (70,000)								\$ (70,000)
SALT/GAS/OT -				\$ (550,000)						\$ (550,000)
sales tax +	\$ 1,100,000									\$ 1,100,000
mortgage tax -	\$ (176,000)									\$ (176,000)
NFBLVD ACQUISITION	\$ (400,000)									\$ (400,000)
westwood escrow	\$ (125,000)									\$ (125,000)
IRS AUDIT	\$ (64,168)	\$ (40,778)	\$ (8,060)	\$ (26,720)			\$ (6,571)	\$ (6,909)		\$ (153,207)
ASSESSMENT REIMB	\$ 111,308									\$ 111,308
RECYCLING REVENUE			\$ (235,000)							\$ (235,000)
RECYCLING COSTS			\$ (65,000)							\$ (65,000)
INTEREST INCOME +	\$ 125,000	\$ 7,400	\$ 32,000	\$ 37,000	\$ 10,000		\$ 115,000	\$ 33,000	\$ 14,000	\$ 373,400
collection savings	\$ -		\$ 50,000							\$ 50,000
HEALTH INSURANCE SHORTFALL -	\$ (615,650)	\$ (30,411)	\$ (20,906)	\$ (67,775)	\$ (12,138)		\$ (226,663)	\$ (51,585)		\$ (1,025,130)
UTILITIES -	\$ (50,750)		\$ 353	\$ (44,087)			\$ (73,036)			\$ (167,519)
GAS & OIL -	\$ (27,018)	\$ (5,318)	\$ (13,093)	\$ (136,461)			\$ (8,207)	\$ (16,533)		\$ (206,629)
COURT REVENUES	\$ (150,000)									\$ (150,000)
BUILDING DEPARTMENT REVENUES? -		\$ (350,000)								\$ (350,000)
est positive variances	\$ 490,000							\$ -		\$ 490,000
less fund balance usage	\$ 386,454									\$ 386,454
transfer to contingency/reverse		\$ 91,324	\$ 41,595		\$ 477,304					\$ 610,223
amount to be funded in 2019 budget to restore FB		\$ 485,000	\$ 255,000		\$ 56,000			\$ 90,000		\$ 886,000
EST OF \$ AVAILABLE FOR 2020 AND BEYOND	\$ 845	\$ (2,910)	\$ 2,634	\$ 678,230	\$ 968	\$ 3,184	\$ 989,081	\$ 33,316	\$ 697,462	\$ 1,916,808