

TOWN OF AMHERST
FUND BALANCE ANALYSIS
12/31/18 FOR 2020 BUDGET

	GENERAL A	PART-TOWN B	C ENV C	HGWY 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
12/31/2018	\$ 5,369,947	\$ 201,395	\$ 510,846	\$ 2,442,834	\$ 288,495	\$ 152,494	\$ 3,352,322	\$ 642,903	\$ 1,142,022	\$ 14,103,258
CHANGE 2018 v 2017	\$ (2,370,400)	\$ 132,129	\$ (211,495)	\$ (738,783)	\$ (14,577)	\$ 27,809	\$ (2,015,394)	\$ 286,722	\$ (99,633)	\$ (5,003,622)
2019 APPROPRIATIONS	\$ 69,534,246.00	\$ 5,488,365.00	\$ 7,677,395.00	\$ 11,751,916.00	\$ 3,231,739.00	\$ 6,104,064.00	\$ 22,514,387.00	\$ 5,892,206.00	\$ 1,749,633.00	\$ 133,943,951.00
F/B AS % OF APPROP. 12/31/2018	7.7%	3.7%	6.7%	20.8%	8.9%	2.5%	14.9%	10.9%	65.3%	10.5%
12/31/2017	11.80%	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	\$ (1,583,478)	\$ (347,442)	\$ (256,894)	\$ 1,267,642	\$ (34,679)	\$ 30,413	\$ 1,100,883	\$ 53,682	\$ 967,059	\$ 1,197,188
2019 FB USED IN BUDGET	\$ (1,400,000)	\$ -	\$ -	\$ (699,143)	\$ -	\$ -	\$ (2,043,943)	\$ -	\$ (400,000)	\$ (4,543,086)
add'l fb						\$ (12,705)	\$ (410,628)	\$ (156,158)	\$ (30,585)	\$ (610,076)
SUPERVISOR'S FB ADDITIONAL	\$ (650,000)	\$ (100,000)	\$ (40,000)	\$ (100,000)	\$ (30,000)	\$ -	\$ -	\$ -	\$ (50,000)	\$ (970,000)
not available in 2020	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
appropriations in 2019 budget to restore FB		\$ 485,000	\$ 255,000	\$ -	\$ 56,000	\$ -	\$ -	\$ 90,000	\$ -	\$ 886,000
ZBA legal fees -		\$ (13,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,000)
SALES TAX SHORTFALL	\$ (87,061)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (87,061)
MORTGAGE TAX	\$ 16,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,800
POSITIVE VARIANCE EMPLOYEE HEALTH	\$ 109,261	\$ 21,829	\$ 2,550	\$ 20,236	\$ 347	\$ -	\$ 29,340	\$ 12,476	\$ -	\$ 196,038
POSITIVE VARIANCE INTEREST INCOME	\$ 33,500	\$ 5,700	\$ 13,000	\$ 16,500	\$ 7,100	\$ 6,000	\$ 57,000	\$ 28,000	\$ 13,000	\$ 179,800
repayment of loan to P/R						\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
new loan to P/R						\$ -	\$ (1,500,000)	\$ -	\$ -	\$ (1,500,000)
2019 fund balance request salt and OT				\$ (300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (300,000)
2018 dwi	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,000
police/evidence	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
C/Y POSITIVE VARIANCES	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000
A1110-4000	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000
A3020-2450	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000
A3310-4040	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
A7550-4150	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
A9710-4110	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
B8560-4350	\$ -	\$ 13,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,680
D5130-2600	\$ -	\$ -	\$ -	\$ 30,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,002
est of available for future	\$ (1,381,478)	\$ 65,767	\$ (26,344)	\$ 235,237	\$ (1,232)	\$ 23,708	\$ 232,653	\$ 28,000	\$ 499,474	\$ (324,215)
F/B to be restored in 2021	\$ 700,000	\$ -	\$ 15,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 720,000
F/B to be restored in 2022	\$ 700,000	\$ -	\$ 15,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 720,000
	\$ 18,522	\$ 65,767	\$ 3,656	\$ 235,237	\$ 8,768	\$ 23,708	\$ 232,653	\$ 28,000	\$ 499,474	\$ 1,115,785



Town of Amherst Erie County, New York

Adopted
Oct 28, 2019 7:00 PM

Resolution RES-2019-1193

Use of Fund Balance in 2020 Budget

Information

Department: Supervisor
Category: Resolution
Sponsors:

Attachments

[Printout](#)

Financial Impact

n/a

Body

WHEREAS, the Town Board adopted a fund balance policy in 2007, requiring all Town funds maintain a minimum fund balance of 10% of expenditures, and requiring a plan for corrective measures should the fund balance fall below the required 10%; and

WHEREAS, the tax levy remained stable between 2010 and 2017, while expenditures increased, and fund balanced fluctuated due to its use to subsidize such increasing expenditures; and

WHEREAS, the 2019 and 2020 budgets were implemented as "correcting" years, in an attempt to bring the budget back to appropriate levels required for the long-term health of the Town; and

WHEREAS, the Town Board wishes to keep the 2020 budget under the property tax cap;

NOW, THEREFORE, BE IT RESOLVED, in an effort to balance the importance of the Town's fund balance policy with the importance of remaining under the property tax cap, it is necessary to reduce fund balance slightly in the 2020 General, Community Environment, and Lighting Funds; and

BE IT FURTHER RESOLVED, the Town Board plans to return fund balances to at least the required minimum of 10% over fiscal years 2021 and 2022 by restoring amounts as follows:

	<u>2021</u>	<u>2022</u>	
General Fund	\$700,000	\$700,000	
Community Environment	\$15,000	\$15,000	
Lighting	\$5,000	\$5,000	

and;

BE IT FURTHER RESOLVED, that additional savings are anticipated due to retirements under the Voluntary Separation Incentive (VSI) offered in 2019 that will assist in the restoration of fund balance during the 2020 fiscal year, however, the final number of employees retiring was not known at the time the 2020 budget was prepared, and therefore are not part of the 2020 budget.

10/28/2019

Consent

Meeting History

Oct 28, 2019 7:00 PM Video Town Board Budget Meeting of the Town Board



RESULT: ADOPTED [UNANIMOUS]
MOVER: Brian J. Kulpa, Supervisor
SECONDER: Deborah Bruch Bucki, Councilmember
AYES: Brian J. Kulpa, Francina Spoth, Deborah Bruch Bucki, Jacqueline Berger, Shawn Lavin

Discussion

Add Comment

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