

*Town of Amherst*  
*Unassigned Fund Balance Analysis*  
*12/31/2020 for 2022 Budget*

	General A	Part-Town B	Comm. Env. C	Highway D	Lighting E	Fire F	Sewer G	Drainage H	Water I	Total
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
12/31/2019	6,513,820	1,414,518	640,445	2,468,040	330,414	192,292	3,671,266	698,910	1,081,100	17,010,805
<b>12/31/2020</b>	<b>7,749,283</b>	<b>499,666</b>	<b>575,526</b>	<b>2,978,761</b>	<b>322,507</b>	<b>165,460</b>	<b>2,985,951</b>	<b>519,915</b>	<b>330,797</b>	<b>16,127,866</b>
<b>Change 2020 vs 2019</b>	<b>1,235,463</b>	<b>(914,852)</b>	<b>(64,919)</b>	<b>510,721</b>	<b>(7,907)</b>	<b>(26,832)</b>	<b>(685,315)</b>	<b>(178,995)</b>	<b>(750,303)</b>	<b>(882,939)</b>
<b>2021 Appropriations</b>	<b>75,999,976</b>	<b>5,335,313</b>	<b>7,550,837</b>	<b>13,216,313</b>	<b>3,219,235</b>	<b>6,392,394</b>	<b>22,167,116</b>	<b>5,915,080</b>	<b>1,715,567</b>	<b>141,511,832</b>
<b>Fund Balance % of 12/31/2020</b>	<b>10.20%</b>	<b>9.37%</b>	<b>7.62%</b>	<b>22.54%</b>	<b>10.02%</b>	<b>2.59%</b>	<b>13.47%</b>	<b>8.79%</b>	<b>19.28%</b>	<b>11.40%</b>
12/31/2019	9.05%	27.13%	8.48%	20.02%	10.36%	3.09%	16.53%	11.95%	66.18%	12.49%
12/31/2018	7.72%	3.67%	6.65%	20.79%	8.93%	2.50%	14.89%	10.91%	65.27%	10.53%
12/31/2017	11.80%	1.14%	10.11%	30.00%	9.72%	2.05%	25.14%	6.17%	78.50%	15.00%
12/31/2016	11.68%	1.17%	11.65%	17.21%	25.31%	1.95%	19.44%	6.34%	90.12%	13.60%
12/31/2015	12.02%	27.67%	14.84%	18.52%	38.95%	2.04%	30.97%	22.86%	73.84%	18.18%
Minimum Fund Balance Amount 10% (2% Fire)	7,599,998	533,531	755,084	1,321,631	321,924	127,848	2,216,712	591,508	171,557	13,639,792
<b>Over (Under) Minimum Fund Balance</b>	<b>149,285</b>	<b>(33,865)</b>	<b>(179,558)</b>	<b>1,657,130</b>	<b>583</b>	<b>37,612</b>	<b>769,239</b>	<b>(71,593)</b>	<b>159,240</b>	<b>2,488,074</b>

Current Year Variances:

Sales Tax Over (Shortage)	800,000.00									800,000.00
Cable Franchise Shortage	(25,000.00)									(25,000.00)
Refund of Current Year Expense / Other					3,733.65			9,013.33		12,746.98
Refund of Prior Year Expense (AUC closed out)	41,857.65				1,591.09		201,184.78			244,633.52
A1310.02770 Other Revenue (AUC closed out)	467,436.35									467,436.35
Other A0001.4996	(31,084.65)									(31,084.65)
Mortgage Tax Increase	1,300,000.00									1,300,000.00
Interest Income Shortage .02401	(12,695.30)	(3,237.34)	(5,024.80)	(6,801.00)	(2,155.78)	-	(16,181.72)	(4,644.60)	(2,681.40)	(53,421.94)
Court Revenue Shortage	(1,086,142.00)									(1,086,142.00)
Town Clerk Revenue Shortage	-									-
Harlem Rd. Rentals	(18,045.50)									(18,045.50)
Senior Center Revenue Shortage	(35,000.00)									(35,000.00)
Recreation Revenue Shortage	(119,452.52)									(119,452.52)
Ice Rink Revenue Shortage	(293,902.05)									(293,902.05)
Planning Zoning Fees (Shortage)	10,000.00									10,000.00
Medicare Reimbursement (Shortage)	(55,000.00)									(55,000.00)
Building Revenue (Shortage)		250,000.00								250,000.00
Refuse - Recycling C8161.02132			207,200.68							207,200.68
Refuse - Garbage C8161.4110			-							-
Other - Rev. Shortage										-
Other - Rev. Savings										-
Utility Savings (Shortage)	70,613.45			1,982.93	(66,743.91)		(98,791.56)			(92,939.09)
ERS Retirement Savings	138,000.00									138,000.00
Police Retirement Estimated Shortage	(672,000.00)									(672,000.00)
Police Refund of Current Year Exp	78,000.00									78,000.00
Police DWI Fines	(65,000.00)									(65,000.00)
Police Walks and Runs	(34,408.00)									(34,408.00)
Plant Sludge Shortage .4950							(310,000.00)			(310,000.00)
2021 Undesignated Contingency - Fund Balance	700,000.00		15,000.00							715,000.00
2021 Undesignated Contingency - Unassigned	1,800.00			25,000.00			10,000.00			36,800.00

Contribution to P Fund	(1,500,000.00)						1,500,000.00			-
Revenue Loss - ARPA	5,000,000.00									5,000,000.00
<b>Total Estimated Fund Balance 2021</b>	<b>\$ 12,409,260.43</b>	<b>\$ 746,428.66</b>	<b>\$ 792,701.88</b>	<b>\$ 2,998,942.93</b>	<b>\$ 258,932.05</b>	<b>\$ 165,460.00</b>	<b>\$ 4,272,162.50</b>	<b>\$ 524,283.73</b>	<b>\$ 328,115.60</b>	<b>\$ 22,496,287.78</b>
Fund Balance to be Restored - 2022 RES 2019-1193	700,000.00		15,000.00		5,000.00					720,000.00
Additional Amount of Fund Balance to Restore in 2022			-		62,000.00	13,142.00		76,000.00		151,142.00
Adj.			17,000.00		21,000.00			36,000.00		74,000.00
2022 Budget Fund Balance Use	(3,270,000.00)	(100,000.00)	(15,000.00)	(1,500,000.00)	-	(41,425.00)	(1,600,000.00)	-	(105,000.00)	(6,631,425.00)
<b>Estimated Fund Balance 2022</b>	<b>\$ 9,839,260.43</b>	<b>\$ 646,428.66</b>	<b>\$ 809,701.88</b>	<b>\$ 1,498,942.93</b>	<b>\$ 346,932.05</b>	<b>\$ 137,177.00</b>	<b>\$ 2,672,162.50</b>	<b>\$ 636,283.73</b>	<b>\$ 223,115.60</b>	<b>\$ 16,810,004.78</b>
2021 Adopted Budget Appropriations	75,999,976.29	5,335,313.38	7,550,836.77	13,216,312.72	3,219,235.17	6,392,393.78	22,167,116.24	5,915,080.40	1,715,567.31	141,511,832.06
Minimum Fund Balance Amount 10% (2% Fire)	7,599,997.63	533,531.34	755,083.68	1,321,631.27	321,923.52	127,847.88	2,216,711.62	591,508.04	171,556.73	13,639,791.70
Estimated Fund Balance % of 2021 Adopted Budget	12.95%	12.12%	10.72%	11.34%	10.78%	2.15%	12.05%	10.76%	13.01%	11.88%
<b>2022 Preliminary Budget Appropriations</b>	<b>78,609,443.87</b>	<b>5,609,029.15</b>	<b>8,095,024.09</b>	<b>14,234,901.22</b>	<b>3,449,378.91</b>	<b>6,402,099.40</b>	<b>23,888,868.01</b>	<b>6,299,803.81</b>	<b>1,807,638.32</b>	<b>148,396,186.78</b>
<b>Minimum Fund Balance Amount 10% (2% Fire)</b>	<b>7,860,944.39</b>	<b>560,902.92</b>	<b>809,502.41</b>	<b>1,423,490.12</b>	<b>344,937.89</b>	<b>128,041.99</b>	<b>2,388,886.80</b>	<b>629,980.38</b>	<b>180,763.83</b>	<b>14,327,450.73</b>
<b>Estimated Fund Balance % of 2022 Budget</b>	<b>12.52%</b>	<b>11.52%</b>	<b>10.00%</b>	<b>10.53%</b>	<b>10.06%</b>	<b>2.14%</b>	<b>11.19%</b>	<b>10.10%</b>	<b>12.34%</b>	<b>11.33%</b>