

*Town of Amherst  
Unassigned Fund Balance Analysis  
12/31/2021 for 2023 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
12/31/2020	7,749,283	499,666	575,526	2,978,761	322,507	165,460	2,985,951	519,915	330,797	16,127,866
<b>12/31/2021</b>	<b>14,042,838</b>	<b>1,138,513</b>	<b>1,015,118</b>	<b>2,800,728</b>	<b>271,610</b>	<b>140,183</b>	<b>2,405,469</b>	<b>391,150</b>	<b>53,205</b>	<b>22,258,814</b>
<b>Change 2021 vs 2020</b>	<b>7,529,018</b>	<b>(276,005)</b>	<b>374,673</b>	<b>332,688</b>	<b>(58,804)</b>	<b>(52,109)</b>	<b>(1,265,797)</b>	<b>(307,760)</b>	<b>(1,027,895)</b>	<b>5,248,009</b>
<b>2022 Appropriations</b>	<b>78,609,444</b>	<b>5,609,029</b>	<b>8,095,024</b>	<b>14,234,901</b>	<b>3,449,379</b>	<b>6,402,099</b>	<b>23,888,868</b>	<b>6,299,804</b>	<b>1,807,638</b>	<b>148,396,187</b>
<b>Fund Balance % of 12/31/2021</b>	<b>17.86%</b>	<b>20.30%</b>	<b>12.54%</b>	<b>19.68%</b>	<b>7.87%</b>	<b>2.19%</b>	<b>10.07%</b>	<b>6.21%</b>	<b>2.94%</b>	<b>15.00%</b>
12/31/2020	10.20%	9.37%	7.62%	22.54%	10.02%	2.59%	13.47%	8.79%	19.28%	11.40%
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%
Minimum Fund Balance Amount 10% (2% Fire)	7,860,944	560,903	809,502	1,423,490	344,938	128,042	2,388,887	629,980	180,764	14,327,451
<b>Over (Under) Minimum Fund Balance</b>	<b>6,181,894</b>	<b>577,610</b>	<b>205,616</b>	<b>1,377,238</b>	<b>(73,328)</b>	<b>12,141</b>	<b>16,582</b>	<b>(238,830)</b>	<b>(127,559)</b>	<b>7,931,363</b>

Current Year Variances:

Sales Tax Over (Shortage)	(100,000.00)									(100,000.00)
Cable Franchise Shortage	(43,000.00)									(43,000.00)
Other A0001.4996	(90,458.00)									(90,458.00)
Mortgage Tax Over (Shortage)	1,000,000.00									1,000,000.00
Interest Income .02401	42,000.00	10,000.00	21,000.00	31,000.00	3,000.00	(250.00)	19,000.00	23,000.00	5,900.00	154,650.00
Loan Interest	600.00				(600.00)					-
Court Revenue Shortage	(254,800.00)									(254,800.00)
Town Clerk Revenue Shortage	-									-
Harlem Rd. Rentals	-									-
Senior Center Revenue Shortage	(35,000.00)									(35,000.00)
Recreation Revenue Shortage	-									-
Ice Rink Revenue Shortage	-									-
Planning Zoning Fees (Shortage)	(40,000.00)									(40,000.00)
Building Revenue (Shortage)		500,000.00								500,000.00
Refuse - New Resident Garbage Service C8161.02804			30,000.00							30,000.00
Refuse - Recycling C8161.02132			200,000.00							200,000.00
Refuse - Garbage C8161.4110			-							-
Other - Rev. Shortage										-
Other - Rev. Savings										-
Utility Savings (Shortage)	(175,718.41)			2,178.17	(141,648.64)		(509,716.29)			(824,905.17)
Gas and Diesel Shortage	(57,802.74)	(25,687.72)	(14,129.68)	(693,477.61)			(74,175.04)	(16,135.42)		(881,408.21)
ERS Retirement Savings	189,175.32	34,861.31	6,937.24	52,987.19	1,171.38		60,040.52	23,088.39		368,261.35
Police Retirement Estimated Shortage	(478,883.00)									(478,883.00)
Police Refund of Current Year Exp										-
Police DWI Fines	(65,000.00)									(65,000.00)
Plant Sludge Shortage .4950							(373,000.00)			(373,000.00)
Refund of Current Year Expense G9916.05001							31,000.00			31,000.00
Payroll Savings Estimate	1,000,000.00	50,000.00	(55,000.00)	500,000.00	10,000.00		300,000.00	100,000.00	1,000.00	1,906,000.00
2022 Undesignated Contingency - Fund Balance	700,000.00		32,000.00		88,000.00			112,000.00		932,000.00

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2022 Undesignated Contingency - Unassigned										-
<b>Total Estimated Fund Balance 2022</b>	\$ 15,633,951.17	\$ 1,707,686.59	\$ 1,235,925.56	\$ 2,693,415.75	\$ 231,532.74	\$ 139,933.00	\$ 1,858,618.19	\$ 633,102.97	\$ 60,105.00	\$ 24,194,270.97
Additional Amount of Fund Balance to Restore in 2023					152,000.00		800,000.00	50,000.00	131,000.00	1,133,000.00
										-
2023 Budget Fund Balance Use	(6,600,000.00)	(1,000,000.00)	(255,000.00)	(950,000.00)	-	-	-	-	-	(8,805,000.00)
<b>Estimated Fund Balance 2022</b>	\$ 9,033,951.17	\$ 707,686.59	\$ 980,925.56	\$ 1,743,415.75	\$ 383,532.74	\$ 139,933.00	\$ 2,658,618.19	\$ 683,102.97	\$ 191,105.00	\$ 16,522,270.97
2022 Adopted Budget Appropriations	78,609,443.87	5,609,029.15	8,095,024.09	14,234,901.22	3,449,378.91	6,402,099.40	23,888,868.01	6,299,803.81	1,807,638.32	148,396,186.78
Minimum Fund Balance Amount 10% (2% Fire)	7,860,944.39	560,902.92	809,502.41	1,423,490.12	344,937.89	128,041.99	2,388,886.80	629,980.38	180,763.83	14,327,450.73
Estimated Fund Balance % of 2022 Adopted Budget	11.49%	12.62%	12.12%	12.25%	11.12%	2.19%	11.13%	10.84%	10.57%	11.13%
<b>2023 Budget Appropriations</b>	<b>81,561,675.25</b>	<b>6,006,284.34</b>	<b>8,679,473.32</b>	<b>15,650,801.46</b>	<b>3,474,031.02</b>	<b>6,558,994.70</b>	<b>25,378,769.98</b>	<b>6,299,483.12</b>	<b>1,908,798.06</b>	<b>155,518,311.25</b>
Minimum Fund Balance Amount 10% (2% Fire)	8,156,167.53	600,628.43	867,947.33	1,565,080.15	347,403.10	131,179.89	2,537,877.00	629,948.31	190,879.81	15,027,111.55
Estimated Fund Balance % of 2023 Budget	11.08%	11.78%	11.30%	11.14%	11.04%	2.13%	10.48%	10.84%	10.01%	10.62%