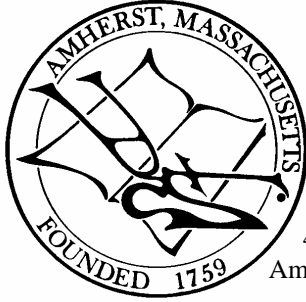


Town of



AMHERST

Massachusetts

TOWN HALL
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Town Accountant

Fiscal Year 2006

The accompanying pages include the Town of Amherst's unaudited financial statements for the fiscal year ended June 30, 2006

Respectfully submitted,

A handwritten signature in cursive script that reads "Sonia Aldrich".

Sonia Aldrich
Town Accountant

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TOWN OF AMHERST, MASSACHUSETTS
Combined Balance Sheet - All Fund Types and Account Groups
On June 30, 2006
(Unaudited)

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency	Long-term Debt	(Memorandum Only)
ASSETS								
Cash and cash equivalents	\$ 4,629,457.83	\$ 3,420,440.45	\$ 2,749,436.16	\$ 5,602,334.45	\$ 180,277.95	\$ 2,452,457.23		\$ 19,034,404.07
Investments	-	-	-	-	-	-		-
Receivables:								
Property taxes	16,296,866.61	-	-	18,803.42	-	-		16,315,670.03
Special assessments	-	123,654.76	-	-	-	-		123,654.76
Tax liens and foreclosures	286,730.34	529.78	-	9,361.61	-	-		296,621.73
Excises	269,471.89	-	-	-	-	-		269,471.89
Utility Charges	-	-	-	693,332.42	-	-		693,332.42
Departmental	-	612,163.30	-	273,837.55	-	35,488.82		921,489.67
Deposits receivable	-	-	-	-	-	-		-
Other receivables	155,369.17	52,190.80	-	-	-	-		207,559.97
Due from other governments	80,563.54	158,298.01	-	-	-	-		238,861.55
Prepaid Expenses	-	41,698.82	-	-	-	-		41,698.82
Inventory	-	-	-	-	-	-		-
Fixed assets, net of accumulated depreciation	17,809,678.31	-	-	23,668,401.87	-	-		41,478,080.18
Amounts to be provided - payment of bonds	-	73,655.00	-	6,674,555.26	-	-	\$ 6,025,444.44	12,773,654.70
Amounts to be provided - vacation and sick leave	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 39,528,137.69</u>	<u>\$ 4,482,630.92</u>	<u>\$ 2,749,436.16</u>	<u>\$ 36,940,626.58</u>	<u>\$ 180,277.95</u>	<u>\$ 2,487,946.05</u>	<u>\$ 6,025,444.44</u>	<u>\$ 92,394,499.79</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Deferred revenue	\$ 17,059,481.54	\$ 786,788.89	\$ -	\$ 851,295.89	\$ -	\$ 35,488.82		\$ 18,733,055.14
Provision for abatements and exemptions	36,386.51	-	-	-	-	-		36,386.51
Accounts payable	974,136.93	447.38	-	-	-	-		974,584.31
Accrued payroll and withholdings	641,195.76	803.41	-	-	-	-		641,999.17
Other liabilities	73,616.08	385,030.87	-	2,573.33	-	218,952.33		680,172.61
Bonds payable	-	73,655.00	-	6,674,555.26	-	-	\$ 6,025,444.44	12,773,654.70
Notes payable	-	-	2,183,043.00	-	-	-		2,183,043.00
Vacation and sick leave liability	-	-	-	-	-	-		-
Total Liabilities	<u>18,784,816.82</u>	<u>1,246,725.55</u>	<u>2,183,043.00</u>	<u>7,528,424.48</u>	<u>-</u>	<u>254,441.15</u>	<u>6,025,444.44</u>	<u>36,022,895.44</u>
Fund Equity:								
Reserved for encumbrances	596,909.96	19,129.76	613,936.96	976,611.81	-	-		2,206,588.49
Reserved for expenditures	-	2,234,590.00	-	658,147.00	-	1,000,000.00		3,892,737.00
Reserved for continuing appropriations	99,563.61	-	1,832,616.52	1,110,649.87	-	-		3,042,830.00
Reserved for Revenue deficit	-	-	-	(96,596.00)	-	-		(96,596.00)
Reserved for appropriation deficit	-	-	-	-	-	-		-
Reserved for endowments	-	-	-	-	-	309,092.70		309,092.70
Unreserved, designated	(282,556.00)	50,000.00	-	94,008.90	1,092,442.00	-		953,894.90
Unreserved, undesignated	2,544,858.93	932,185.61	(1,880,160.32)	-	(912,164.05)	924,412.20		1,609,132.37
Unreserved retained earnings	-	-	-	3,000,978.65	-	-		3,000,978.65
Investment in capital assets	17,809,678.31	-	-	23,668,401.87	-	-		41,478,080.18
Reserved for overlay deficits	(25,133.94)	-	-	-	-	-		(25,133.94)
Reserved for over/under assessments	-	-	-	-	-	-		-
Total Fund Equity	<u>20,743,320.87</u>	<u>3,235,905.37</u>	<u>566,393.16</u>	<u>29,412,202.10</u>	<u>180,277.95</u>	<u>2,233,504.90</u>	<u>-</u>	<u>56,371,604.35</u>
Total Liabilities and Fund Equity	<u>\$ 39,528,137.69</u>	<u>\$ 4,482,630.92</u>	<u>\$ 2,749,436.16</u>	<u>\$ 36,940,626.58</u>	<u>\$ 180,277.95</u>	<u>\$ 2,487,946.05</u>	<u>\$ 6,025,444.44</u>	<u>\$ 92,394,499.79</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended June 30, 2006
(Unaudited)

	Governmental Fund Types			Fiduciary	Totals
	General	Special Revenue	Capital Projects	Expendable Trust	(Memorandum Only)
Revenues:					
Property taxes	30,242,246.91	394,744.40	-	-	30,636,991.31
Excise	1,622,104.45	-	-	-	1,622,104.45
Interest, penalties and other taxes	1,085,967.96	-	-	-	1,085,967.96
Charges for services	-	2,887,755.23	-	-	2,887,755.23
Licenses and permits	1,042,981.96	-	-	-	1,042,981.96
Intergovernmental	14,764,151.42	2,858,245.96	3,821,957.00	-	21,444,354.38
Fines and forfeits	167,568.23	-	-	-	167,568.23
Interest earnings	330,494.45	4,180.24	-	73,569.94	408,244.63
Miscellaneous	1,078,510.94	225,766.27	-	39,123.46	1,343,400.67
Audit Adjustment	-	-	-	-	-
Contributions	-	78,202.17	-	-	78,202.17
Total Revenues	50,334,026.32	6,448,894.27	3,821,957.00	112,693.40	60,717,570.99
Expenditures:					
General Government	7,477,194.30	33,626.05	464,211.31	50,927.30	8,025,958.96
Public Safety	7,617,740.50	454,010.78	436,613.71	-	8,508,364.99
Public Works	1,790,740.59	907,737.95	282,521.53	-	2,981,000.07
Planning, Conservation and Inspections	810,060.83	68,349.02	418,631.91	-	1,297,041.76
Community Services	1,674,289.06	1,423,202.30	105,365.20	-	3,202,856.56
Library Services	1,461,526.25	60,827.02	6,378.23	-	1,528,731.50
Education	29,361,484.05	1,277,033.92	308,554.26	-	30,947,072.23
Debt Service	1,502,549.29	5,270.00	-	-	1,507,819.29
Intergovernmental	810,186.10	-	-	-	810,186.10
Total Expenditures	52,505,770.97	4,230,057.04	2,022,276.15	50,927.30	58,809,031.46
Excess (deficiency) of revenues over expenditures	(2,171,744.65)	2,218,837.23	1,799,680.85	61,766.10	1,908,539.53
Other Financing Sources (Uses):					
Bond Proceeds	-	-	-	-	-
Operating transfers in	3,240,342.00	-	2,261,200.00	-	5,501,542.00
Operating transfers (out)	(1,857,511.00)	(2,488,770.00)	(421,400.00)	(850,000.00)	(5,617,681.00)
Total Other Financing Sources (Uses)	1,382,831.00	(2,488,770.00)	1,839,800.00	(850,000.00)	(116,139.00)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(788,913.65)	(269,932.77)	3,639,480.85	(788,233.90)	1,792,400.53
Fund Equity, July 1, 2005	3,722,556.21	3,505,838.14	(3,073,087.69)	2,631,997.35	6,787,304.01
Fund Equity, June 30, 2006	<u>\$ 2,933,642.56</u>	<u>\$ 3,235,905.37</u>	<u>\$ 566,393.16</u>	<u>\$ 1,843,763.45</u>	<u>\$ 8,579,704.54</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Proprietary Fund and Similar Trust Funds
For the Year Ended June 30, 2006
(Unaudited)

	Enterprise	Internal Service	Fiduciary Fund Types Non-expendable Trust Funds	Totals (Memorandum Only)
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise	-	-	-	-
Interest, penalties and other taxes	-	-	-	-
Charges for services	7,057,383.45	9,036,562.88	-	16,093,946.33
Licenses and permits	-	-	-	-
Intergovernmental	273,876.66	-	-	273,876.66
Fines and forfeits	-	-	-	-
Interest earnings	209,451.27	24,734.67	10,532.01	244,717.95
Miscellaneous	64,110.40	716.96	2,837.50	67,664.86
Contributions	-	-	-	-
Total Revenues	<u>7,604,821.78</u>	<u>9,062,014.51</u>	<u>13,369.51</u>	<u>16,680,205.80</u>
Expenditures:				
General Government	-	9,184,584.26	-	9,184,584.26
Public Safety	-	-	-	-
Public Works	5,899,529.41	-	-	5,899,529.41
Planning, Conservation and Inspections	-	-	-	-
Community Services	241,764.97	-	5,767.62	247,532.59
Library Services	-	-	-	-
Education	-	-	-	-
Debt Service	983,236.00	-	-	983,236.00
Intergovernmental	-	-	-	-
Total Expenditures	<u>7,124,530.38</u>	<u>9,184,584.26</u>	<u>5,767.62</u>	<u>16,314,882.26</u>
Excess (deficiency) of revenues over expenditures	480,291.40	(122,569.75)	7,601.89	365,323.54
Other Financing Sources (Uses):				
Bond Proceeds	-	-	-	-
Operating transfers in	1,126,964.06	705,443.00	-	1,832,407.06
Operating transfers (out)	(1,716,268.06)	-	-	(1,716,268.06)
Total Other Financing Sources (Uses)	<u>(589,304.00)</u>	<u>705,443.00</u>	<u>-</u>	<u>116,139.00</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(109,012.60)	582,873.25	7,601.89	481,462.54
Fund Equity, July 1, 2005	5,858,850.81	(402,595.30)	382,139.56	5,838,395.07
Audit Adjustment (inventory)	(6,037.98)	-	-	(6,037.98)
Fund Equity, June 30, 2006	<u>\$ 5,743,800.23</u>	<u>\$ 180,277.95</u>	<u>\$ 389,741.45</u>	<u>\$ 6,313,819.63</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources and Expenditures and Other Uses
Budget and Actual - General Fund
For the Fiscal Year Ended June 30, 2006
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Property taxes	30,238,782.00	30,242,246.91	3,464.91
Excise	1,513,202.00	1,622,104.45	108,902.45
Penalties, interest and other taxes	1,087,970.00	1,085,967.96	(2,002.04)
Licenses and permits	751,510.00	1,042,981.96	291,471.96
Intergovernmental	14,792,010.00	14,764,151.42	(27,858.58)
Fines and forfeits	139,000.00	167,568.23	28,568.23
Interest earnings	210,000.00	330,494.45	120,494.45
Miscellaneous	918,234.00	1,078,437.03	160,203.03
Contributions	47,309.00		(47,309.00)
Transfers in	3,050,907.00	3,240,342.00	189,435.00
Other Sources (free cash and overlay)	1,555,443.00	1,555,443.00	0.00
Total Revenues and Other Sources	54,304,367.00	55,129,737.41	825,370.41
Expenditures and Other Uses:			
General Government	4,954,244.00	4,951,047.26	3,196.74
Special Appropriations	2,499,714.00	2,496,946.00	2,768.00
Public Safety	7,661,693.00	7,661,321.63	371.37
Public Works	1,767,454.00	1,767,116.29	337.71
Planning, Conservation and Inspections	771,827.00	770,354.84	1,472.16
Community Services	1,625,681.00	1,619,051.62	6,629.38
Library Services	1,451,641.00	1,451,614.06	26.94
Education	28,965,111.00	28,951,247.52	13,863.48
Debt Service	1,591,000.00	1,572,749.29	18,250.71
Region and Deferred Teachers Pay	302,373.00	282,460.84	19,912.16
Intergovernmental-Assessments	856,118.00	845,858.10	10,259.90
Transfers Out	1,857,511.00	1,857,511.00	0.00
Total Expenditures and Other Uses	54,304,367.00	54,227,278.45	77,088.55
Excess of revenues and other sources over expenditures and other uses	0.00	902,458.96	902,458.96

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Sewer Fund
For the Fiscal Year Ending June 30, 2006
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 3,024,536	\$ 2,887,457	\$ (137,079)
Interest earnings	25,000	67,626	42,626
Other sources	36,171	36,171	-
Total Revenues and Other Sources	<u>3,085,707</u>	<u>2,991,254</u>	<u>(94,453)</u>
Expenses and Other Uses:			
Personnel	1,061,335	1,019,619	41,716
Purchase of services	719,200	789,562	(70,362)
Supplies	38,450	32,707	5,743
Other charges and expenses	301,971	287,301	14,670
Transfers	234,142	234,142	-
Capital outlay	365,000	349,918	15,082
Debt service	365,609	363,859	1,751
Other uses	-	-	-
Total Expenses and Other Uses	<u>3,085,707</u>	<u>3,077,107</u>	<u>8,600</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ (85,853)</u>	<u>\$ (85,853)</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Water Fund
For the Fiscal Year Ending June 30, 2006
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 2,821,600	\$ 2,782,243	\$ (39,357)
Interest earnings	16,094	90,942	74,848
Other sources	508,498	536,605	28,107
Total Revenues and Other Sources	<u>3,346,192</u>	<u>3,409,790</u>	<u>63,598</u>
Expenses and Other Uses:			
Personnel	874,428	860,944	13,484
Purchase of services	415,400	393,545	21,855
Supplies	84,100	105,373	(21,273)
Other charges and expenses	624,829	634,889	(10,060)
Transfers	318,641	318,641	-
Capital outlay	530,000	530,000	-
Debt service	498,794	498,793	1
Other uses	-	-	-
Total Expenses and Other Uses	<u>3,346,192</u>	<u>3,342,184</u>	<u>4,008</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ 67,605</u>	<u>\$ 67,605</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Solid Waste Fund
For the Fiscal Year Ending June 30, 2006
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 355,000	\$ 344,097	\$ (10,903)
Intergovernmental	37,021	37,021	\$ -
Interest earnings	10,000	37,356	\$ 27,356
Other sources (sale of fixed assets)	45,000	43,901	\$ (1,099)
Total Revenues and Other Sources	<u>447,021</u>	<u>462,375</u>	<u>15,354</u>
Expenses and Other Uses:			
Personnel	191,434	193,355	(1,921)
Purchase of services	203,807	210,231	(6,424)
Supplies	5,800	4,042	1,758
Other charges and expenses	25,980	36,881	(10,901)
Transfers			-
Capital outlay	20,000	-	20,000
Debt service			-
Other uses			-
Total Expenses and Other Uses	<u>447,021</u>	<u>444,509</u>	<u>2,512</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ 17,866</u>	<u>\$ 17,866</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Golf Fund
For the Fiscal Year Ending June 30, 2006
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 206,903	\$ 196,096	\$ (10,807)
Intergovernmental	49,068	49,068	-
Interest earnings	-	62	62
Other sources	-	-	-
Total Revenues and Other Sources	255,971	245,226	(10,745)
Expenses and Other Uses:			
Personnel	135,234	138,157	(2,923)
Purchase of services	60,554	53,169	7,385
Supplies	18,725	25,490	(6,765)
Other charges and expenses	27,254	24,949	2,305
Transfers	14,204	14,204	-
Capital outlay	-	-	-
Debt service	-	-	-
Other uses	-	-	-
Total Expenses and Other Uses	255,971	255,969	2
Excess of revenues and other sources over expenses and other uses	\$ -	\$ (10,743)	\$ (10,743)

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual -Transportation Fund
For the Fiscal Year Ending June 30, 2006
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 816,690	\$ 839,593	\$ 22,903
Intergovernmental			-
Interest earnings	2,000	13,465	11,465
Other sources			-
Total Revenues and Other Sources	818,690	853,058	34,368
Expenses and Other Uses:			
Personnel	184,714	171,386	13,328
Purchase of services	55,595	69,403	(13,808)
Supplies	6,000	10,156	(4,156)
Other charges and expenses	338,411	333,683	4,728
Transfers	113,385	113,385	-
Capital outlay			-
Debt service	120,585	120,584	1
Other uses			-
Total Expenses and Other Uses	818,690	818,598	92
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 34,460	\$ 34,460

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Internal Service Funds
For the Year Ended June 30, 2006
(Unaudited)

	<u>7401</u> Health Insurance	<u>7402</u> Workers' Compensation	<u>Total</u>
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services	8,966,040.67	70,522.21	9,036,562.88
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	10,501.67	14,233.00	24,734.67
Miscellaneous	716.96		716.96
Contributions			-
Total Revenues	<u>8,977,259.30</u>	<u>84,755.21</u>	<u>9,062,014.51</u>
Expenditures:			
General Government	9,143,347.46	41,236.80	9,184,584.26
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services			-
Library Services			-
Education			-
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>9,143,347.46</u>	<u>41,236.80</u>	<u>9,184,584.26</u>
Excess (deficiency) of revenues over expenditures	(166,088.16)	43,518.41	(122,569.75)
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in	705,443.00		705,443.00
Operating transfers (out)			-
Total Other Financing Sources (Uses)	<u>705,443.00</u>	<u>-</u>	<u>705,443.00</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	539,354.84	43,518.41	582,873.25
Fund Equity, July 1, 2005	<u>(705,441.82)</u>	<u>302,846.52</u>	<u>(402,595.30)</u>
Fund Equity, June 30, 2006	<u>\$ (166,086.98)</u>	<u>\$ 346,364.93</u>	<u>\$ 180,277.95</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Non-Expendable Trust Funds
For the Year Ended June 30, 2006
(unaudited)

	<u>8401</u> Trust Principal	<u>8402</u> Trust Income	<u>Total</u>
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services			-
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	358.90	10,173.11	10,532.01
Miscellaneous	2,837.50		2,837.50
Contributions			-
Total Revenues	<u>3,196.40</u>	<u>10,173.11</u>	<u>13,369.51</u>
Expenditures:			
General Government			-
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services		5,767.62	5,767.62
Library Services			-
Education			-
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>-</u>	<u>5,767.62</u>	<u>5,767.62</u>
Excess (deficiency) of revenues over expenditures	3,196.40	4,405.49	7,601.89
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in			-
Operating transfers (out)			-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	3,196.40	4,405.49	7,601.89
Fund Equity, July 1, 2005	<u>305,896.30</u>	<u>76,243.26</u>	<u>382,139.56</u>
Fund Equity, June 30, 2006	<u>\$ 309,092.70</u>	<u>\$ 80,648.75</u>	<u>\$ 389,741.45</u>

TOWN OF AMHERST, MASSACHUSETTS
Combining Statement of Revenues, Expenditures and Changes in Fund Equity
Expendable and Non-Expendable Trust Funds
For the Fiscal Year Ended June 30, 2006
(Unaudited)

	Interest	Other Revenues	Total Resources	Operating Expenditures	Excess (Deficiency)	Transfers In	Transfers Out	Net Change in Fund Balance	Fund Balance June 30, 2004	Fund Balance June 30, 2005
Martha D. Bianchi Fund			-		-			\$ -	1,025.00	1,025.00
Alice C. Burnham Fund			-		-			-	15,020.66	15,020.66
Cemetery Perpetual Care Fund	2,837.50		2,837.50		2,837.50			2,837.50	90,502.64	93,340.14
Ephraim Y. Cosby Fund			-		-			-	500.00	500.00
Florence B. Cutler Fund			-		-			-	2,000.00	2,000.00
S. White Dickinson Fund			-		-			-	5,000.00	5,000.00
George S. Kendrick Fund			-		-			-	1,899.15	1,899.15
Herbert B. Adams Fund			-		-			-	2,814.31	2,814.31
R. J. D. Westcott Fund			-		-			-	3,000.00	3,000.00
Alfred F. Field Jr. Fund			-		-			-	82,442.15	82,442.15
William E. Smith Fund			-		-			-	1,899.15	1,899.15
Whiting Street Fund			-		-			-	9,040.61	9,040.61
E. F. Cook Fountain Fund			-		-			-	2,346.54	2,346.54
Barbara Smith Hospital Fund	358.90		358.90		358.90			358.90	9,901.92	10,260.82
Betty Jane Donley Fund			-		-			-	78,504.17	78,504.17
Total Non-expendable income	3,196.40	-	3,196.40	\$ -	3,196.40	\$ -	\$ -	3,196.40	305,896.30	309,092.70
Martha Dickinson Bianchi Memorial	67.36		67.36		67.36			67.36	833.39	900.75
Alice C. Burnham-West Cemetery Gate	1,150.17		1,150.17		1,150.17			1,150.17	16,713.73	17,863.90
Cemetery Perpetual Care	1,504.89		1,504.89		1,504.89			1,504.89	41,521.74	43,026.63
Ephraim Y. Cosby-West Cemetery	36.68		36.68		36.68			36.68	512.12	548.80
Florence B. Cutler-West Cemetery	140.01		140.01		140.01			140.01	1,863.34	2,003.35
S. White Dickinson Cemetery Fund	348.88		348.88		348.88			348.88	4,625.59	4,974.47
George S. Kendrick-West Cemetery	131.51		131.51		131.51			131.51	1,729.58	1,861.09
Alfred E. Field, Jr.	2,997.43		2,997.43	3,146.68	(149.25)			(149.25)	912.30	763.05
William E. Smith	70.76		70.76	102.65	(31.89)			(31.89)	53.62	21.73
Whiting Street Fund	334.49		334.49	518.29	(183.80)			(183.80)	284.10	100.30
Herbert B. Adams	110.43		110.43		110.43			110.43	232.79	343.22
R.J.D. Westcott	113.70		113.70		113.70			113.70	137.29	250.99
E.F. Cook Fountain	\$ 144.45		144.45		144.45			144.45	1,639.06	1,783.51
Betty Jane Donley Fund	3,022.35		3,022.35	2,000.00	1,022.35			1,022.35	5,184.61	6,206.96
Total Expendable income	10,173.11	-	10,173.11	5,767.62	4,405.49	-	-	4,405.49	76,243.26	80,648.75
Total Expendable and Non-expendable Trust Funds	\$ 13,369.51	\$ -	\$ 13,369.51	\$ 5,767.62	\$ 7,601.89	\$ -	\$ -	\$ 7,601.89	\$ 382,139.56	\$ 389,741.45

TOWN OF AMHERST, MASSACHUSETTS
FY 2006 Approved Budget
General Fund

	FY 2006 ATM April-May 05	FY 2006 STM Nov-05	FY 2006 ATM April-June 06	FY 2006 Fin Com Jul-06	Final Approved Budget
<u>OPERATING BUDGETS</u>					
General Government:					
Select Board	\$ 47,463.00		1,630.00		\$ 49,093.00
Town Manager	166,864.00		1,630.00	2,000.00	170,494.00
Finance Committee	560.00				560.00
Finance Department	754,303.00		37,537.00		791,840.00
Elections and Registration	26,650.00			3,000.00	29,650.00
Town Clerk's Office	146,253.00		5,882.00		152,135.00
Legal Services	99,150.00			20,000.00	119,150.00
Human Resources/Affirmative Action	2,244,093.00		101,423.00		2,345,516.00
Information systems	417,371.00		13,765.00		431,136.00
Facilities Maintenance	426,484.00		18,133.00	10,000.00	454,617.00
General Services	410,053.00				410,053.00
Total General Government	4,739,244.00	-	180,000.00	35,000.00	4,954,244.00
Public Safety:					
Police	3,718,958.00				3,718,958.00
Police Facility	135,691.00		5,350.00		141,041.00
Fire/Emergency Medical Services	3,160,092.00	33,650.00	83,800.00		3,277,542.00
Communications Center	475,426.00		5,850.00		481,276.00
Animal Control	42,876.00				42,876.00
Total Public Safety	7,533,043.00	33,650.00	95,000.00	-	7,661,693.00
Public Works:					
Public Works Administration	221,024.00				221,024.00
Construction and Maintenance	562,954.00		30,700.00		593,654.00
Snow and Ice Removal	145,460.00			44,613.00	190,073.00
Street and Traffic Lights	103,107.00				103,107.00
Equipment Maintenance	224,469.00		37,300.00		261,769.00
Sanitary Landfill Operations					-
Tree Care and Pest Control	117,432.00		5,500.00		122,932.00
Town Cemeteries	21,904.00		1,500.00		23,404.00
Parks and Commons	236,491.00		15,000.00		251,491.00
Total Public Works	1,632,841.00	-	90,000.00	44,613.00	1,767,454.00
Planning, Conservation and Inspections:					
Inspection Services	335,081.00		(15,000.00)	4,200.00	324,281.00
Design Review Board					-
Planning Board					-
Conservation Commission and Department	193,643.00				193,643.00
Planning Department	253,903.00				253,903.00
Historical Commission					-
Total Planning, Conservation and Inspections	782,627.00	-	(15,000.00)	4,200.00	771,827.00
Community Services:					
Public Health	264,006.00		30,500.00		294,506.00
Children's Services	62,798.00		2,225.00		65,023.00
Public Assistance (Human Services)	140,983.00				140,983.00
Council On Aging	183,728.00		10,100.00		193,828.00
Veterans' Services and Benefits	116,032.00		48,875.00		164,907.00
Town Commemorations	875.00				875.00
Housing Partnership/Fair Housing					-
Leisure Services and Supplemental Education	587,791.00		5,800.00		593,591.00
Municipal Pools	169,468.00		2,500.00		171,968.00
Total Community Services	1,525,681.00	-	100,000.00	-	1,625,681.00
Library Services:					
Jones Library	1,451,641.00				1,451,641.00
Total Library Services	1,451,641.00	-	-	-	1,451,641.00
Public Education:					
Elementary Schools	18,455,714.00				18,455,714.00
Regional School District	10,508,489.00				10,508,489.00
Total Public Education	28,964,203.00	-	-	-	28,964,203.00

OPERATING BUDGETS

	ATM April-May 05	STM Nov-05	ATM April-June 06	Fin Com Jul-06	Approved Budget
Debt Service:					
Debt Principal					
General	902,033.00				902,033.00
Elementary Schools	265,000.00				265,000.00
Regional Schools	197,539.00				197,539.00
Debt Interest					
General	179,894.00				179,894.00
Elementary Schools	100,210.00				100,210.00
Regional Schools	104,834.00				104,834.00
Temporary Debt/Borrowing Costs	143,863.00				143,863.00
Total Debt Service	1,893,373.00	-	-	-	1,893,373.00

Transfers:

Art 34 Capital Program -Equipment	615,400.00				615,400.00
Art 35 Capital Program- Facilities	422,600.00				422,600.00
Art 30 Cherry Hill Tax Support	35,649.00				35,649.00
STM Art 5A Health Insurance		705,443.00			705,443.00
STM Art 11 Master Plan		65,000.00			65,000.00
Reserve Fund Tranfer to Cherry Hill				13,419.00	13,419.00
					-
					-
					-
					-
Total Transfers	1,073,649.00	770,443.00	-	13,419.00	1,857,511.00

Unpaid Bills:

Art 2 unpaid bills ATM	202.00				202.00
Art 2 unpaid bills STM		706.00			706.00
Total Unpaid Bills	202.00	706.00	-	-	908.00

Assessments:

State					
Motor Vehicle Parking Surcharge	18,781.00				18,781.00
Retired Teachers Health Insurance	109,268.00				109,268.00
Air Pollution Control Districts	6,301.00				6,301.00
Other					
Regional Transit Authorities	681,240.00				681,240.00
School Choice Sending Tuition	(36,681.00)				(36,681.00)
Charter School Assessment	(8,852.00)				(8,852.00)
Pioneer Valley Planning Commission	5,231.00				5,231.00
Total Assessments	775,288.00	-	-	-	775,288.00

Deficits:

Revenue Deficit					-
Appropriation Deficit	80,830.00				80,830.00
Overlay Deficit					-
Total Deficits	80,830.00	-	-	-	80,830.00

SPECIAL APPROPRIATIONS

General Government:

ATM COLA and Transfers	450,000.00		(450,000.00)		-
Retirement Assessment	2,492,946.00				2,492,946.00
Reserve Fund	100,000.00			(97,232.00)	2,768.00
ACTV STM Art 6		4,000.00			4,000.00
Total Gen Gov Special Appropriations	3,042,946.00	4,000.00	(450,000.00)	(97,232.00)	2,499,714.00

Community Services:

					-
					-
					-
Finance Committee Vote Senior van subsidies					-
Total Community Services Special Appropriator	-	-	-	-	-

GRAND TOTAL GENERAL FUND \$ 53,495,568.00 \$ 808,799.00 \$ - \$ - \$ 54,304,367.00

RECONCILIATION OF BUDGET TO GENERAL LEDGER:

Final approved budget					54,304,367.00
Fund 1000					(54,304,367.00)
Total General Fund budget per General Ledger					-