



May 5, 2022

TO: Town Council Finance Committee
Paul Bockelman, Town Manager

FROM: Sonia Aldrich, Comptroller
Sean Mangano, Director of Finance

SUBJECT: FY22 Municipal Budget/Actual Reports for Quarter Ending March 31, 2022

I am pleased to present the Third Quarter Municipal Budget Report for FY22. Note that budgets for Local Receipts were significantly reduced during FY21 due to COVID. In FY22 Local Receipts have been increased, however they are still not up to pre-COVID levels.

Attached please find two reports detailing year to date performance versus budget for revenues and expenditures for the General Fund and Enterprise Funds. Also included, a historical report showing collections amount received in the third quarter compared to the prior 3 years. We are 75% through the fiscal year. Overall, actual revenues and expenditures versus budget are in good shape. Most variances from the 75% benchmark are normally related to timing issues, not problems with the budgeted amount.

1. GENERAL FUND

Revenues: Through March 31, 2022, the Town has collected approximately 81.1% of budgeted revenues.

- **Departmental:** Cherry Hill is at 100.4% collected at this point, however, the budget was reduced significantly.
- **Recreation:** Administrative costs have been transferred in from the Recreation accounts for the full year which accounts for 89.5% collected at this point.
- **Fees:** Cannabis host agreement and short-term rental impact fees are not budgeted revenues.
- **Investment Income:** At 108.6% collected, investments performed a little better than expected.
- **Licenses and Permits:** 107.9% of budget collected indicates new construction and renovations are occurring better than expected.
- **Medicaid Reimbursements:** these typically come in twice a year, the larger amount usually in June.

- Misc. Non-recurring: This normally includes Amherst College funds to support the operating budget. It also includes the payment in lieu of Hotel/Motel taxes included in the most recent Strategic Agreement with UMASS. Due to COVID the budget for these are still lower than normal.
- Motor Vehicle Excise: Most excise bills are billed and collected in February.
- Other Departmental: Includes some prior year refunds and sale of fixed assets that are not budgeted which inflated the collection rate in this category.
- Hotel/Motel, Short-term Rental, Meals and Cannabis Taxes: This includes the second quarter distribution of local option taxes, \$172,833 of hotel/motel, \$320,802 of meals excise taxes, and \$95,773 cannabis (period of Dec – Feb). At this time the state does not break down the amount for short-term rentals, it is part of the H/M amount. It's important to note that cannabis tax has declined from the past 2 years. One of the facilities went to medical only distribution, which caused revenues to drop way off.
- Penalties and Interest: Include recent collection on tax liens.
- PILOT: The bulk of these come in as a transfer from the Enterprise funds, usually in the first quarter.
- Property Tax: 77.1% collected. On pace to again exceed 98% collection rate thru fiscal year end.
- Rentals: 104.1% collected, this budget was reduced; however rental payments have come in better than expected.
- Special Assessments: This includes UMASS and Five College share of the PVTAs assessment and comes in the second or third quarter. This depends on the timing of when we receive the budget from the PVTAs.
- State Aid: 75.9% received thru March 31 per the Cherry Sheet distribution schedule.

Expenditures: Through March 31, 2022, expenditures total 75.9% of budgeted expenditures. This figure includes funds that have been encumbered, but not yet expended. Not including encumbered funds, actual year to date expenditures equal 74.7% of budget. Variances that are higher than the 75% benchmark in most cases reflect the fact that funds have been encumbered for anticipated expenditures later in the fiscal year. We are also seeing the effects of increased cost on all goods and services, budgets are much tighter than in the past years. This seems to be getting worse as the year progresses. This is the same for the Enterprise Funds.

- Town Manager: This budget is only at 69.2% expended, we reallocated 50% of budget to the Department of Equity and Inclusion once the department was approved by Town Council in January 2022. Half of the vacant Economic Developer position remained vacant.
- Department of Equity and Inclusion: Newly created department in General Government.
- Employee Benefits: New in FY22 we have moved the annual retirement assessment from the Hampshire County Retirement System and the Other Post-Employment Benefits from the General Government functional area to Other Local Assessments. This move was made to more accurately reflect General Government and in line with year-end reporting to the Department of Revenue.

- Miscellaneous and Insurance: This budget shows its over expended by 128%, this is due to prepayment of Property and Casualty insurance. Costs are allocated out to the School, Library and Enterprise fund. All payments have been received and deposited in April, they will be reflected in the fourth quarter.
- Community Responder Program: Newly created department in Public Safety.
- Snow and Ice: A large encumbrance for sand and salt creates a deficit in the account, however it will be adjusted, once Public Works reconciles all activity in the fourth quarter.
- Veterans Services: This includes Regional assessment paid to Northampton for administration. The benefits are at 66% expended for the third quarter.
- Senior Center and Public Health Operations: These departments have had multiple staff turnovers and vacancies which contributed to lower expenditures for the year.
- Recreation, Outdoor Pools and Cherry Hill: These are seasonal and budgets are spent during the summer and subsequent spring of the Fiscal year so percentages fluctuate.
- Assessments: These are mostly paid in the beginning of the Fiscal year which inflates percentages. As indicated above, OPEB and the Hampshire County Retirement assessments have been moved to this area of the budget.
- Interfund Transfers: These are done all at once.

2. ENTERPRISE FUNDS

Through March 31, 2022 revenues and expenditures for each of the Enterprise Funds (Water, Sewer, Solid Waste, and Transportation). Enterprise fund revenues fluctuate depending on 1) timing of when water and sewer bills go out, and 2) meter reads:

- Sewer/Water Fund:
 - Revenues are within a reasonable range, we had adjusted the budgets and increased the rates due to consumption rates going down. Sewer rates are calculated using 85% of water consumption.
 - Expenditures are much higher this year than in the past due costs going up on goods and services. If you calculate remaining payrolls, benefits and remaining debt payments there are minimal funds remaining to get through June. We are watching these very closely and adjusting as needed.
- Solid Waste Fund:
 - Revenues are within a reasonable range, we typically collect most of these revenues in the beginning and end of the fiscal year.
 - Expenditures are higher than normal due to cost escalation on goods and services.
- Transportation Fund:
 - Revenues are within a reasonable range 72.6% of a reduced budget. Parking meter fees and fines are the only source of revenue for the transportation fund.
 - Expenditures are at 73.1%, within reasonable range of a reduced budget.

TOWN OF AMHERST
Year to Date Budget Report
FY2022 REVENUES
Through March31, 2022

| | EST REVENUES | ACTUAL YTD REVENUE | REMAINING REVENUE | PCT COLL |
|------------------------------------|---------------------------|---------------------------|---------------------------|--------------|
| TOWN GENERAL FUND | | | | |
| DEPART-CEMETERIES | \$ (4,000.00) | \$ (2,423.00) | \$ (1,577.00) | 60.6% |
| DEPART-GOLF COURSE | \$ (128,404.00) | \$ (128,853.46) | \$ 449.46 | 100.4% |
| DEPART-RECREATION | \$ (134,053.00) | \$ (119,981.58) | \$ (14,071.42) | 89.5% |
| FEES - CANNABIS HOST AGREEMENT | \$ - | \$ (185,002.80) | \$ 185,002.80 | #DIV/0! |
| FEES - SHORT TERM RENTALS | \$ - | \$ (6,717.30) | \$ 6,717.30 | #DIV/0! |
| FINES AND FORFEITS | \$ (47,700.00) | \$ (37,728.90) | \$ (9,971.10) | 79.1% |
| INVESTMENT INCOME | \$ (60,000.00) | \$ (65,155.35) | \$ 5,155.35 | 108.6% |
| LICENSES AND PERMITS | \$ (704,611.00) | \$ (760,532.94) | \$ 55,921.94 | 107.9% |
| MEDICAID REIMBURSEMENTS | \$ (102,300.00) | \$ (59,191.48) | \$ (43,108.52) | 57.9% |
| MISC NON-RECURRING | \$ (145,020.00) | \$ (205,091.55) | \$ 60,071.55 | 141.4% |
| MOTOR VEHICLE EXCISE | \$ (1,500,000.00) | \$ (1,581,901.97) | \$ 81,901.97 | 105.5% |
| OTHER DEPT REVENUE | \$ (198,975.00) | \$ (244,388.34) | \$ 45,413.34 | 122.8% |
| HOTEL/MOTEL | \$ (100,000.00) | \$ (172,833.29) | \$ 72,833.29 | 172.8% |
| MEALS TAX | \$ (300,000.00) | \$ (320,801.57) | \$ 20,801.57 | 106.9% |
| CANNABIS TAX | \$ (190,000.00) | \$ (95,773.13) | \$ (94,226.87) | 50.4% |
| SHORT TERM RENTALS | \$ - | \$ - | \$ - | #DIV/0! |
| PENALTY AND INTEREST | \$ (245,000.00) | \$ (255,110.93) | \$ 10,110.93 | 104.1% |
| PL PILOT | \$ (821,958.00) | \$ (822,181.76) | \$ 223.76 | 100.0% |
| PROPERTY TAXES | \$ (58,639,900.00) | \$ (45,222,849.09) | \$ (13,417,050.91) | 77.1% |
| RENTALS | \$ (90,655.00) | \$ (104,021.43) | \$ 13,366.43 | 114.7% |
| SPECIAL ASSESSMENTS | \$ (998,022.00) | \$ (946,554.00) | \$ (51,468.00) | 94.8% |
| STATE AID | \$ (15,888,643.00) | \$ (12,055,065.17) | \$ (3,833,577.83) | 75.9% |
| TRANSFERS IN | \$ (9,097,939.00) | \$ (9,097,938.56) | \$ (0.44) | 100.0% |
| TOTAL TOWN GENERAL FUND | \$ (89,397,180.00) | \$ (72,490,097.60) | \$ (16,907,082.40) | 81.1% |
| 6001 SEWER FUND | | | | |
| 60011990 SF INTERFUND TRANSFERS | \$ (234,705.00) | \$ (234,705.00) | \$ - | 100.0% |
| R4440 SF OPERATING BUDGET REV | \$ (4,425,000.00) | \$ (3,279,189.47) | \$ (1,145,810.53) | 74.1% |
| TOTAL SEWER FUND | \$ (4,659,705.00) | \$ (3,513,894.47) | \$ (1,145,810.53) | 75.4% |
| 6002 WATER FUND | | | | |
| 60021990 WF INTERFUND TRANSFERS | \$ - | \$ - | \$ - | #DIV/0! |
| R4450 WF OPERATING BUDGET REV | \$ (4,810,000.00) | \$ (3,369,828.68) | \$ (1,440,171.32) | 70.1% |
| TOTAL WATER FUND | \$ (4,810,000.00) | \$ (3,369,828.68) | \$ (1,440,171.32) | 70.1% |
| 6003 SOLID WASTE FUND | | | | |
| 60031990 SWF INTERFUND TRANSFERS | \$ (34,530.00) | \$ (34,530.00) | \$ - | 100.0% |
| R4435 SWF OPERATING BUDGET REVENUE | \$ (481,500.00) | \$ (458,845.30) | \$ (22,654.70) | 95.3% |
| TOTAL SOLID WASTE FUND | \$ (516,030.00) | \$ (493,375.30) | \$ (22,654.70) | 95.6% |
| 6005 TRANSPORTATION FUND | | | | |
| 60051990 TRANS INTERFUND TRANSFERS | \$ - | \$ - | \$ - | #DIV/0! |
| R4480 PARKING OPERATING REVENUE | \$ (694,483.00) | \$ (504,485.33) | \$ (189,997.67) | 72.6% |
| TOTAL TRANSPORTATION FUND | \$ (694,483.00) | \$ (504,485.33) | \$ (189,997.67) | 72.6% |

TOWN OF AMHERST
Year to Date Budget Report
FY2022 EXPENSES
Through March 31, 2022

| | | BUDGET | YTD EXPENDED | ENCUMBRANCES | BUDGET | USED |
|---|----|---------------|------------------|---------------|-----------------|--------|
| TOWN GENERAL FUND | | | | | | |
| TOWN COUNCIL | \$ | 172,191.00 | \$ 114,817.84 | \$ 4,335.00 | \$ 53,038.16 | 69.2% |
| TOWN MANAGER | \$ | 485,777.00 | \$ 282,330.05 | \$ 6,445.00 | \$ 197,001.95 | 59.4% |
| FINANCE DIRECTOR | \$ | 131,867.00 | \$ 93,610.80 | | \$ 38,256.20 | 71.0% |
| ACCOUNTING | \$ | 392,304.00 | \$ 278,929.70 | | \$ 113,374.30 | 71.1% |
| ASSESSOR | \$ | 192,616.00 | \$ 148,510.09 | | \$ 44,105.91 | 77.1% |
| COLLECTOR/TREASURER | \$ | 422,075.00 | \$ 302,761.60 | \$ 5,128.50 | \$ 114,184.90 | 72.9% |
| DEPT OF EQUITY AND INCLUSION | \$ | 55,977.00 | \$ 8,955.27 | | \$ 47,021.73 | 16.0% |
| HUMAN RESOURCES | \$ | 287,517.00 | \$ 191,813.98 | | \$ 95,703.02 | 66.7% |
| EMPLOYEE BENEFITS (includes Hlth Ins.) | \$ | 3,860,250.00 | \$ 2,377,620.67 | | \$ 1,482,629.33 | 61.6% |
| INFORMATION SYSTEMS | \$ | 735,850.00 | \$ 534,546.57 | \$ 34,724.37 | \$ 166,579.06 | 77.4% |
| TOWN CLERK | \$ | 210,311.00 | \$ 144,633.18 | | \$ 65,677.82 | 68.8% |
| ELECTIONS | \$ | 61,328.00 | \$ 32,125.28 | | \$ 29,202.72 | 52.4% |
| REGISTRATIONS | \$ | 6,500.00 | \$ 2,342.75 | | \$ 4,157.25 | 36.0% |
| TOWN HALL FACILITY | \$ | 243,728.00 | \$ 170,764.00 | \$ 3,752.95 | \$ 69,211.05 | 71.6% |
| BANGS COMMUNITY CENTER | \$ | 193,497.00 | \$ 134,318.20 | \$ 1,877.69 | \$ 57,301.11 | 70.4% |
| NORTH AMHERST & CUSHMAN SCHOOL | \$ | 27,929.00 | \$ 13,801.44 | \$ 1,186.58 | \$ 12,940.98 | 53.7% |
| AMHERST COMM CHILDCARE FACILIT | \$ | 5,200.00 | \$ 784.57 | \$ 845.00 | \$ 3,570.43 | 31.3% |
| SO AMHERST SCHOOL BUILDING | \$ | 4,500.00 | \$ 833.29 | \$ 180.00 | \$ 3,486.71 | 22.5% |
| MUNSON LIBRARY | \$ | 53,548.00 | \$ 33,026.14 | \$ 442.00 | \$ 20,079.86 | 62.5% |
| EAST STREET SCHOOL | \$ | 15,429.00 | \$ 7,355.98 | \$ 180.00 | \$ 7,893.02 | 48.8% |
| MISCELLANEOUS AND INSURANCE | \$ | 287,500.00 | \$ 370,464.00 | | \$ (82,964.00) | 128.9% |
| LEGAL SERVICES | \$ | 110,000.00 | \$ 80,533.06 | | \$ 29,466.94 | 73.2% |
| GENERAL SERVICES | \$ | 155,000.00 | \$ 127,635.07 | \$ 6,340.00 | \$ 21,024.93 | 86.4% |
| INTERFUND TRANSFERS | \$ | 9,217,257.00 | \$ 9,217,257.00 | | \$ - | 100.0% |
| POLICE FACILITY | \$ | 207,332.00 | \$ 139,255.39 | \$ 3,672.84 | \$ 64,403.77 | 68.9% |
| POLICE DEPARTMENT | \$ | 5,139,369.00 | \$ 3,365,654.08 | \$ 98,944.45 | \$ 1,674,770.47 | 67.4% |
| FIRE DEPARTMENT | \$ | 4,932,352.00 | \$ 3,592,032.30 | \$ 91,875.05 | \$ 1,248,444.65 | 74.7% |
| COMMUNITY RESPONDER PROGRAM | \$ | 170,000.00 | | | \$ 170,000.00 | 0.0% |
| DISPATCH | \$ | 740,670.00 | \$ 538,583.54 | | \$ 202,086.46 | 72.7% |
| ANIMAL CONTROL | \$ | 67,390.00 | \$ 46,095.92 | | \$ 21,294.08 | 68.4% |
| EDUCATION (Region) | \$ | 16,748,783.00 | \$ 12,561,587.25 | | \$ 4,187,195.75 | 75.0% |
| EDUCATION (Elementary) | \$ | 24,387,421.00 | \$ 15,560,153.99 | \$ 545,256.38 | \$ 8,282,010.63 | 66.0% |
| PUBLIC WORKS ADMINISTRATION | \$ | 417,623.00 | \$ 340,776.21 | \$ 5,780.00 | \$ 71,066.79 | 83.0% |
| CONSTRUCTION AND MAINTENANCE | \$ | 836,391.00 | \$ 597,561.14 | \$ 12,929.41 | \$ 225,900.45 | 73.0% |
| SNOW AND ICE | \$ | 280,410.00 | \$ 262,414.22 | \$ 148,450.97 | \$ (130,455.19) | 146.5% |
| STREET LIGHTS | \$ | 98,073.00 | \$ 55,298.32 | \$ 1.42 | \$ 42,773.26 | 56.4% |
| TRAFFIC LIGHTS | \$ | 26,051.00 | \$ 10,160.43 | | \$ 15,890.57 | 39.0% |
| EQUIPMENT MAINTENANCE | \$ | 286,276.00 | \$ 212,454.35 | \$ 3,180.94 | \$ 70,640.71 | 75.3% |
| TREE & GROUNDS MAINTENANCE | \$ | 559,782.00 | \$ 438,793.10 | \$ 9,845.87 | \$ 111,143.03 | 80.1% |
| CONSERVATION OPERATIONS | \$ | 423,339.00 | \$ 307,955.77 | \$ 1,083.61 | \$ 114,299.62 | 73.0% |
| PLANNING DEPARTMENT OPERATIONS | \$ | 357,047.00 | \$ 267,758.07 | | \$ 89,288.93 | 75.0% |
| INSPECTION SERVICES OPERATIONS | \$ | 833,247.00 | \$ 610,538.03 | | \$ 222,708.97 | 73.3% |
| PUBLIC HEALTH OPERATIONS | \$ | 149,853.00 | \$ 92,915.50 | | \$ 56,937.50 | 62.0% |
| SENIOR CENTER OPERATIONS | \$ | 238,532.00 | \$ 139,168.98 | | \$ 99,363.02 | 58.3% |
| VETERANS SERVICES OPERATIONS | \$ | 280,769.00 | \$ 224,134.80 | | \$ 56,634.20 | 79.8% |
| RECREATION DEPARTMENT | \$ | 547,507.00 | \$ 255,266.65 | \$ 39,770.83 | \$ 252,469.52 | 53.9% |
| OUTDOOR POOL OPERATIONS | \$ | 217,133.00 | \$ 140,989.04 | \$ 2,144.25 | \$ 73,999.71 | 65.9% |
| CHERRY HILL OPERATIONS | \$ | 190,286.00 | \$ 164,848.18 | \$ 17,951.13 | \$ 7,486.69 | 96.1% |
| DEBT SERVICE | \$ | 970,400.00 | \$ 474,598.72 | | \$ 495,801.28 | 48.9% |
| REGIONAL DEBT ASSESSMENTS | \$ | 328,979.00 | \$ 328,979.00 | | \$ - | 100.0% |
| STATE ASSESSMENTS & CHARGES | \$ | 52,444.00 | \$ 26,908.00 | | \$ 25,536.00 | 51.3% |

TOWN OF AMHERST
Year to Date Budget Report
FY2022 EXPENSES
Through March 31, 2022

| | | BUDGET | | YTD EXPENDED | | ENCUMBRANCES | | BUDGET | USED |
|---|-----------|----------------------|-----------|----------------------|-----------|---------------------|-----------|----------------------|--------------|
| TRANSPORTATION AUTHORITIES | \$ | 1,134,115.00 | \$ | 850,590.00 | | | \$ | 283,525.00 | 75.0% |
| ANNUAL CHARGES AGAINST RECEIPTS | \$ | 6,782.00 | \$ | 5,094.00 | | | \$ | 1,688.00 | 75.1% |
| TUITION ASSESSEMENTS | \$ | 1,940,828.00 | \$ | 1,502,372.00 | | | \$ | 438,456.00 | 77.4% |
| OTHER LOCAL ASSESSEMENTS (includes Retirement, OPEB, PVRPD and HC Lockup) | \$ | 7,413,634.00 | \$ | 7,364,393.29 | | | \$ | 49,240.71 | 99.3% |
| JONES LIBRARY OPERATIONS | \$ | 2,086,211.00 | \$ | 1,628,749.14 | | | \$ | 457,461.86 | 78.1% |
| | | | | | | | \$ | - | |
| TOTAL TOWN GENERAL FUND | \$ | 89,397,180.00 | \$ | 66,775,849.94 | \$ | 1,046,324.24 | \$ | 21,575,005.82 | 75.9% |
| SEWER FUND | | | | | | | | | |
| INTERFUND TRANSFERS | \$ | 390,085.00 | \$ | 390,085.00 | | | \$ | - | 100.0% |
| WASTE WATER TREATMENT PLANT | \$ | 4,046,184.00 | \$ | 3,009,467.02 | \$ | 383,041.49 | \$ | 653,675.49 | 83.8% |
| SEWER MAINTENANCE | \$ | 223,436.00 | \$ | 154,646.96 | \$ | 12,050.36 | \$ | 56,738.68 | 74.6% |
| TOTAL SEWER FUND | \$ | 4,659,705.00 | \$ | 3,554,198.98 | \$ | 395,091.85 | \$ | 710,414.17 | 84.8% |
| WATER FUND | | | | | | | | | |
| INTERFUND TRANSFERS | \$ | 838,105.00 | \$ | 838,105.00 | | | \$ | - | 100.0% |
| WATER DEPARTMENT OPERATIONS | \$ | 3,971,895.00 | \$ | 2,984,556.66 | \$ | 227,426.70 | \$ | 759,911.64 | 80.9% |
| TOTAL WATER FUND | \$ | 4,810,000.00 | \$ | 3,822,661.66 | \$ | 227,426.70 | \$ | 759,911.64 | 84.2% |
| SOLID WASTE FUND | | | | | | | | | |
| INTERFUND TRANSFERS | | | | | | | \$ | - | 0.0% |
| SOLID WASTE OPERATIONS | \$ | 516,030.00 | \$ | 412,089.83 | \$ | 6,771.15 | \$ | 97,169.02 | 81.2% |
| TOTAL SOLID WASTE FUND | \$ | 516,030.00 | \$ | 412,089.83 | \$ | 6,771.15 | \$ | 97,169.02 | 81.2% |
| TRANSPORTATION FUND | | | | | | | | | |
| INTERFUND TRANSFERS | | | | | | | \$ | - | #DIV/0! |
| PARKING FACILITIES | \$ | 660,483.00 | \$ | 471,967.77 | \$ | 6,039.66 | \$ | 182,475.57 | 72.4% |
| PUBLIC TRANSPORTATION | \$ | 34,000.00 | \$ | 30,000.00 | | | \$ | 4,000.00 | 88.2% |
| TOTAL TRANSPORTATION FUND | \$ | 694,483.00 | \$ | 501,967.77 | \$ | 6,039.66 | \$ | 186,475.57 | 73.1% |

| | | 2019 ACTUALS | 2020 ACTUALS | 2021 ACTUALS | 2022 ACTUALS | 2022 BUDGET |
|-----------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| DC | DEPART-CEMETERIES | | | | | |
| R4490 424901 | CEMETERIES - GRAVE OPENINGS | (4,450.00) | (3,050.00) | (2,200.00) | (2,423.00) | (4,000.00) |
| TOTAL | DEPART-CEMETERIES | (4,450.00) | (3,050.00) | (2,200.00) | (2,423.00) | (4,000.00) |
| DG | DEPART-GOLF COURSE | | | | | |
| R6665 423801 | CH GREEN FEES | (57,685.48) | (73,818.21) | (99,259.65) | (85,212.41) | (90,000.00) |
| R6665 423802 | CH CART RENTALS | (11,601.70) | (16,346.50) | (29,160.53) | (31,045.76) | (15,000.00) |
| R6665 423803 | CH FOOD SALES | - | - | - | - | (17.00) |
| R6665 423804 | CH BEVERAGE SALES | - | - | - | - | (3,043.00) |
| R6665 423805 | CH PRO SHOP | - | - | - | (5.29) | (898.00) |
| R6665 423806 | CH MEMBERSHIPS | (2,899.00) | (3,232.00) | (13,232.00) | (12,490.00) | (18,614.00) |
| R6665 423808 | CH CLUB RENTALS | (384.00) | (505.40) | - | - | (253.00) |
| R6665 423809 | GIFT CERTIFICATES | (350.00) | (1,157.99) | (880.84) | (100.00) | (579.00) |
| R6665 423811 | GIFT CERTIFICATES REDEEMED | (100.00) | - | 47.40 | - | - |
| TOTAL | DEPART-GOLF COURSE | (73,020.18) | (95,060.10) | (142,485.62) | (128,853.46) | (128,404.00) |
| DR | DEPART-RECREATION | | | | | |
| 10001990 497100 | TI REC REVOLVING | (164,500.00) | (172,500.00) | - | (81,951.00) | (81,951.00) |
| 10001990 497101 | TI AFTERSCHOOL | (18,000.00) | (18,000.00) | - | (9,000.00) | (9,000.00) |
| R6630 423301 | OUTDOOR SWIM LESSONS | (9,563.75) | (12,610.00) | - | 361.62 | (10,320.00) |
| R6630 423302 | OUTDOOR MEMBERSHIPS/ADMISSIONS | (26,910.95) | (27,946.50) | (48,068.07) | (29,392.20) | (32,782.00) |
| R6630 423500 | RECREATION NON RESIDENT FEE | (418.00) | (40.00) | 95.00 | - | - |
| TOTAL | DEPART-RECREATION | (219,392.70) | (231,096.50) | (47,973.07) | (119,981.58) | (134,053.00) |
| FE | FEES | | | | | |
| R1146 432900 | CANNABIS- HOST AGREEMENT | - | (134,800.14) | (229,026.56) | (185,002.80) | - |
| R1146 432910 | SHORT TERM RENTALS- IMPACT FEE | - | (632.33) | (4,767.87) | (6,717.30) | - |
| TOTAL | FEES | - | (135,432.47) | (233,794.43) | (191,720.10) | - |
| FF | FINES AND FORFEITS | | | | | |
| R1161 482100 | DOG LICENSE LATE FINES | (510.00) | (660.00) | (105.00) | (960.00) | - |
| R2210 482000 | COURT FINES | (42,943.32) | (43,919.69) | (27,074.02) | (18,568.38) | (40,000.00) |
| R2210 482101 | NOISE BY-LAW VIOLATIONS | (600.00) | (2,100.00) | (35,425.00) | (4,900.00) | - |
| R2210 482102 | KEG BY-LAW LICENSE VIOLATION | (600.00) | - | - | (1,200.00) | - |
| R2210 482103 | OPEN CONTAINER BY-LAW VIOLATIO | (3,300.00) | (1,200.00) | (300.00) | (650.00) | (1,000.00) |
| R2210 482104 | SNOW REMOVAL BY-LAW VIOLATION | - | (10.00) | - | (10.00) | - |
| R2210 482108 | NUISANCE HOUSE VIOLATION | (600.00) | (600.00) | (3,020.00) | (5,100.00) | - |
| R2210 482109 | MARIJUANA VIOLATION | - | - | (100.00) | - | (1,200.00) |
| R2210 482111 | OPEN FIRE BY LAW VIOLATION | (300.00) | (300.00) | - | - | - |
| R2291 482100 | ANIMAL CONTROL VIOLATIONS | - | - | (75.00) | - | - |
| R5241 482101 | ZONING BY-LAW VIOLATIONS | (300.00) | (400.00) | (2,000.00) | (300.00) | (5,000.00) |
| R6510 443518 | SMOKING AND TOBACCO REG VIOLAT | - | (500.00) | - | (6,000.00) | (500.00) |
| R9610 482600 | LIBRARY FINES | (10,076.43) | (2,373.74) | (330.06) | (40.52) | - |
| TOTAL | FINES AND FORFEITS | (59,229.75) | (52,063.43) | (68,429.08) | (37,728.90) | (47,700.00) |
| II | INVESTMENT INCOME | | | | | |
| R1146 472000 | INTEREST - BANK ACCOUNTS | (75,352.29) | (106,034.08) | (64,274.10) | (66,318.98) | (30,000.00) |
| R1146 472100 | INTEREST - CD | 13,120.22 | 15,631.82 | (7,767.10) | 1,163.63 | (30,000.00) |
| R1146 472600 | INT-SALE CUSHMAN CHILD'S CENTR | (37.12) | - | - | - | - |
| TOTAL | INVESTMENT INCOME | (62,269.19) | (90,402.26) | (72,041.20) | (65,155.35) | (60,000.00) |
| LP | LICENSES AND PERMITS | | | | | |
| R1124 426301 | CATV LICENSE | - | (2,923.50) | (2,490.50) | (2,164.00) | (2,339.00) |
| R1161 442100 | MARRIAGE LICENSES | (3,280.00) | (3,360.00) | - | (3,520.00) | (2,688.00) |
| R1161 442101 | DOG LICENSES | (3,770.50) | (2,115.00) | (4,800.00) | (1,574.00) | (3,988.00) |
| R2210 442302 | FIREARM PERMITS (ID CARD) | (1,700.00) | (1,800.00) | (2,412.50) | (1,287.50) | (1,500.00) |
| R2220 442600 | FIRE DEPARTMENTAL PERMITS | (28,692.00) | (30,485.54) | (24,238.94) | (26,459.64) | (28,708.00) |
| R4422 443200 | DRIVEWAY PERMITS | (1,650.00) | (2,000.00) | (2,150.00) | (3,000.00) | (2,040.00) |
| R4422 443201 | DRAINAGE PERMITS | (550.00) | (500.00) | (200.00) | (500.00) | (480.00) |
| R4422 443202 | STREET OPENING PERMITS | (6,055.00) | (4,745.00) | (6,960.00) | (6,835.00) | (6,684.00) |
| R5241 426302 | ALCOHOL BEVERAGE LICENSE - ANN | (157,500.00) | (134,700.00) | (92,550.00) | (143,150.00) | (107,760.00) |
| R5241 426303 | ALCOHOL BEVERAGE LICENSE - 1 D | (12,750.00) | (14,250.00) | (250.00) | (7,300.00) | (11,480.00) |
| R5241 426304 | COMMON VICTUALERS LICENSE | (5,150.00) | (4,710.00) | (3,160.00) | (4,030.00) | (3,848.00) |
| R5241 426306 | SALE OF 2ND HAND ARTICLES LICE | (300.00) | (150.00) | (150.00) | (75.00) | (120.00) |
| R5241 426309 | AUCTIONEER & FLEA MARKET LICEN | - | - | (15.00) | - | - |

| | | 2019 ACTUALS | 2020 ACTUALS | 2021 ACTUALS | 2022 ACTUALS | 2022 BUDGET |
|--------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| R5241 426311 | LIVE ENTERTAINMENT LICENSE | (90.00) | (55.00) | (35.00) | (75.00) | (44.00) |
| R5241 426312 | INNHOLDERS LICENSE | (600.00) | (450.00) | (250.00) | (250.00) | (360.00) |
| R5241 426313 | AUTO DEALER LICENSE | (500.00) | (500.00) | (400.00) | (400.00) | (400.00) |
| R5241 426314 | PUSHCART LICENSE | (100.00) | (100.00) | - | - | (80.00) |
| R5241 426315 | WEEKDAY ENTERTAINMENT LICENSE | (7,600.00) | (5,700.00) | (4,500.00) | (4,500.00) | (4,560.00) |
| R5241 432310 | RENTAL REGISTRATION | (74,250.00) | (74,800.00) | (69,000.00) | (53,000.00) | (75,360.00) |
| R5241 442700 | BUILDING PERMITS | (378,116.48) | (218,484.65) | (140,490.45) | (245,777.80) | (227,576.00) |
| R5241 442702 | PLUMBING PERMITS | (29,330.00) | (46,710.00) | (19,870.00) | (27,925.00) | (41,272.00) |
| R5241 442703 | GAS PERMITS | (11,250.00) | (8,490.00) | (6,545.00) | (8,670.00) | (8,084.00) |
| R5241 442704 | ELECTRICAL PERMITS | (322,169.50) | (121,390.00) | (74,620.00) | (159,660.00) | (123,664.00) |
| R5241 443501 | FROZEN DESSERT LICENSE | (500.00) | (200.00) | (200.00) | (300.00) | (160.00) |
| R5241 443503 | RECREATIONAL CAMP LICENSE | (3,400.00) | (3,280.00) | (360.00) | (360.00) | (2,624.00) |
| R5241 443505 | TOBACCO LICENSE | (5,400.00) | (5,400.00) | (4,500.00) | (5,100.00) | (4,560.00) |
| R5241 443506 | MOTEL LICENSE | (300.00) | (450.00) | (300.00) | (300.00) | (360.00) |
| R5241 443507 | CATERING LICENSE | (2,550.00) | (2,850.00) | (1,350.00) | (2,250.00) | (2,280.00) |
| R5241 443508 | BAKERY LICENSE | (600.00) | (450.00) | (600.00) | (1,350.00) | (360.00) |
| R5241 443510 | SEPTIC TANK PERMIT-PRIVATE INS | (2,550.00) | (1,950.00) | (1,800.00) | (1,350.00) | (2,520.00) |
| R5241 443511 | SEPTIC TANK PERMIT-INSTALLERS | (1,225.00) | (1,050.00) | (875.00) | (175.00) | (840.00) |
| R5241 443512 | SWIMMING POOL PERMITS | (5,450.00) | (3,625.00) | (1,325.00) | (3,550.00) | (3,460.00) |
| R5241 443513 | REMOVAL OF OFFAL | (2,925.00) | (2,700.00) | (1,800.00) | (1,575.00) | (2,160.00) |
| R5241 443514 | RETAIL STORE PERMITS | (4,200.00) | (3,800.00) | (4,600.00) | (5,400.00) | (3,200.00) |
| R5241 443515 | FOOD HANDLERS PERMITS | (35,710.00) | (31,580.00) | (19,750.00) | (35,570.00) | (25,764.00) |
| R5241 443516 | BED & BREAKFAST PERMITS | (350.00) | (350.00) | - | (525.00) | (280.00) |
| R5241 443520 | REMOVAL OF RUBBISH | (2,000.00) | (1,600.00) | (600.00) | (400.00) | (1,280.00) |
| R5241 443521 | BODY ART/TATTOO ESTABLISHMENT | (275.00) | (275.00) | (275.00) | (275.00) | (220.00) |
| R5241 443522 | ORR ICE RINK LICENSE | (350.00) | (350.00) | (350.00) | - | (280.00) |
| R5241 443524 | WELL PERMIT | (300.00) | (250.00) | - | (250.00) | (280.00) |
| R5241 443525 | TATTOO TECHNICIAN | (500.00) | (500.00) | (750.00) | (1,250.00) | (400.00) |
| R5241 443527 | TATTOO/PIERCING TECH COMBINED | (350.00) | (350.00) | - | - | (260.00) |
| R5241 443528 | LIVESTOCK PERMITS | - | (20.00) | (10.00) | - | (48.00) |
| R5241 443529 | FRATERNITY/SORORITY KITCHEN LI | (300.00) | (300.00) | (100.00) | (600.00) | (240.00) |
| R6510 443504 | MASSAGE/TANNING/SPA LICENSE | - | - | - | 200.00 | |
| TOTAL | LICENSES AND PERMITS | (1,114,638.48) | (739,748.69) | (494,632.39) | (760,532.94) | (704,611.00) |
| MD | MEDICAID REIMB | | | | | |
| R1000 489001 | MEDICAID REIMBURSEMENTS | (107,737.53) | (82,199.62) | (40,501.10) | (63,575.61) | (110,000.00) |
| R1000 489002 | MEDICAID ADMIN FEES EXP-CONTRA | 7,071.92 | 5,753.98 | 2,835.08 | 4,384.13 | 7,700.00 |
| TOTAL | MEDICAID REIMB | (100,665.61) | (76,445.64) | (37,666.02) | (59,191.48) | (102,300.00) |
| MN | MISC NON-RECURRING | | | | | |
| R1000 488001 | AMHERST COLLEGE CONTRIBUTIONS | (110,000.00) | (125,000.00) | (140,000.00) | (135,000.00) | (60,000.00) |
| R1000 488003 | UMASS STRATEGIC PARTNERSHIP | (60,000.00) | - | - | - | |
| R1000 488004 | UMASS H/M OCCUPANCY FEES | (147,178.96) | (141,036.03) | - | (60,212.33) | (80,020.00) |
| R1000 488200 | HOMELESS TRANSPORTATION | - | (2,759.00) | - | - | (5,000.00) |
| R1146 412120 | 2020 SUPPLEMENTAL TAX BILL | - | - | (5,570.90) | - | - |
| R1146 412121 | 2021 SUPPLEMENTAL TAXES | - | - | - | (9,879.22) | |
| TOTAL | MISC NON-RECURRING | (317,178.96) | (268,795.03) | (145,570.90) | (205,091.55) | (145,020.00) |
| MV | MOTOR VEHICLE EXCISE | | | | | |
| R1146 415013 | MVE REVENUE 2013 | (31.66) | (13.54) | (22.00) | - | - |
| R1146 415014 | MVE REVENUE 2014 | (442.41) | (287.50) | (115.50) | - | - |
| R1146 415015 | MVE REVENUE 2015 | (814.00) | (463.76) | (186.36) | (141.88) | - |
| R1146 415016 | MVE REVENUE 2016 | (2,808.16) | (368.33) | (632.40) | (96.25) | - |
| R1146 415017 | MVE REVENUE 2017 | 3,424.79 | (1,674.37) | (1,769.04) | (932.14) | - |
| R1146 415018 | MVE REVENUE 2018 | (255,869.53) | (10,515.85) | (1,141.10) | (1,270.00) | - |
| R1146 415019 | MVE REVENUE 2019 | (1,239,572.94) | (250,579.97) | (3,592.15) | (4,423.04) | - |
| R1146 415020 | MVE REVENUE 2020 | - | (1,205,230.90) | (288,477.47) | (18,615.46) | - |
| R1146 415021 | MVE REVENUE 2021 | - | - | (1,138,605.43) | (323,409.19) | - |
| R1146 415022 | MVE REVENUE 2022 | - | - | - | (1,232,495.26) | (1,500,000.00) |
| R1146 415083 | PRIOR YEARS MOTOR VEHICLE EXCI | (115.05) | (841.56) | (1,152.51) | (518.75) | - |
| TOTAL | MOTOR VEHICLE EXCISE | (1,496,228.96) | (1,469,975.78) | (1,435,693.96) | (1,581,901.97) | (1,500,000.00) |
| OD | OTHER DEPT REVENUE | | | | | |
| R1000 426000 | XEROX COPYING CHARGES | (196.25) | (83.83) | - | (174.15) | (200.00) |
| R1000 426100 | RESEARCH CHARGES | - | (50.00) | - | - | (20.00) |

| | | 2019 ACTUALS | 2020 ACTUALS | 2021 ACTUALS | 2022 ACTUALS | 2022 BUDGET |
|--------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| R1000 426200 | POSTAGE REIMB ONLINE TRANSA | - | - | (1,275.00) | (912.00) | - |
| R1000 438900 | OTHER FEES AND CHARGES | - | - | (82.00) | (190.00) | - |
| R1000 481000 | SALE OF FIXED ASSETS | - | - | (6,821.66) | (18,814.13) | - |
| R1000 489000 | MISCELLANEOUS REVENUES | (187.82) | (323.41) | - | (6,315.02) | (1,000.00) |
| R1000 489003 | COBRA ADM FEE/ HLTH INS | (2.52) | (10.95) | (130.04) | (12.30) | - |
| R1000 489005 | PY REFUNDS - TOWN | (290.18) | (4,303.13) | (31,274.92) | (6,925.97) | - |
| R1000 489006 | PY REFUNDS -SCHOOL | (881.59) | (19.40) | (1,574.50) | (1,491.80) | - |
| R1000 489007 | MEDICARE D REIMBURSEMENTS | (217,819.44) | - | - | - | - |
| R1000 489012 | SCHOOL DEBT REIMBURSEMENT | (7,590.00) | (7,383.00) | (7,176.00) | (7,038.00) | - |
| R1000 493000 | PREMIUM ON BONDS SOLD | - | - | (14,040.16) | - | - |
| R1141 429200 | ASSESSOR'S FILING FEES | - | (6.00) | - | - | - |
| R1141 439000 | PELHAM ASSESSOR SERVICES | - | (10,000.00) | - | - | - |
| R1146 423902 | CERTIFICATE OF MUNICIPAL LIEN | (6,950.00) | (9,250.00) | (11,550.00) | (11,300.00) | (12,500.00) |
| R1146 423906 | MOTOR VEHICLE EXCISE-REGISTRY | (9,760.00) | (9,980.00) | (8,980.00) | (10,000.00) | (11,000.00) |
| R1146 426200 | CAR RENTAL SURCHARGES | (2,941.20) | (2,933.40) | (663.60) | (795.60) | (4,000.00) |
| R1161 426600 | TOWN CLERK FEES | (1,471.65) | (3,815.16) | (1,331.65) | (1,731.40) | (3,755.00) |
| R1161 426601 | SALE OF STREET LISTS | (120.00) | (140.00) | (50.00) | (400.00) | - |
| R1161 426602 | PASSPORT APPLICATION FEES | (10,500.00) | (1,435.00) | - | - | (5,000.00) |
| R1161 426604 | CERTIFIED COPY FEES | (16,750.00) | (16,650.00) | (13,180.00) | (17,775.00) | (12,000.00) |
| R1161 426605 | PASSPORT PHOTO FEES | (2,590.00) | (1,690.00) | - | (130.00) | (1,500.00) |
| R1161 426606 | BUSINESS CERTIFICATES | (4,500.00) | (5,620.00) | (6,880.00) | (6,220.00) | (5,000.00) |
| R1161 426607 | NOTORIZATION FEES | (1,805.00) | (2,535.00) | (20.00) | (4,815.00) | (2,000.00) |
| R1162 426603 | ELECTION HOURS REIMB - STATE | (5,856.00) | (2,750.97) | (5,501.94) | - | - |
| R2210 429800 | FINGER-PRINTING SERVICE FEE | (275.00) | (325.00) | - | (220.00) | - |
| R2210 429802 | ACCIDENT REPORTS | (985.00) | (1,615.00) | (1,163.00) | (1,505.00) | (1,300.00) |
| R2210 429805 | COURT ORDERED RESTITUTION | (247.66) | (100.00) | (200.00) | (2,500.00) | - |
| R2210 429806 | WITNESS FEE | (10.00) | (16.00) | - | (22.00) | - |
| R2210 429807 | POLICE DETAILS SERVICE CHARGE | (11,400.17) | (23,458.91) | (17,331.92) | (22,815.23) | (15,000.00) |
| R2210 429810 | POLICE DETAILS VEHICLE CHARGE | (1,820.00) | (8,570.00) | (5,530.00) | (17,365.00) | - |
| R2210 429811 | POLICE FALSE ALARM FEES | (4,600.00) | (7,825.00) | (1,525.00) | (3,550.00) | (4,500.00) |
| R2220 430600 | FIRE DEPT REIMB FOR EXPENSES | (554.86) | - | - | - | - |
| R2220 430601 | FIRE DEPARTMENTAL REPORTS | (5.00) | (5.00) | (10.00) | (10.00) | - |
| R2220 430602 | FIRE RESTITUTION | - | (2,100.00) | - | - | - |
| R2220 430603 | FIRE DEPARTMENT INSPECTIONS | (50,115.97) | (49,904.86) | (32,496.62) | (24,406.74) | (50,000.00) |
| R2220 430606 | EMS DEPARTMENTAL REPORTS | (5.00) | - | - | - | - |
| R2291 431700 | DOG POUND FEES | (185.00) | (25.00) | (50.00) | (75.00) | - |
| R2291 439000 | REGIONAL DOG POUND REVENUE | (1,400.00) | - | - | - | - |
| R4410 431802 | DPW HIRED OUT SERVICE CHARGE | (39.52) | - | - | - | - |
| R4410 431803 | DPW HIRED OUT EQUIP/VEHICLE CH | (107.20) | - | - | - | - |
| R4422 431801 | BANNER DISPLAY FEE | (1,480.00) | (1,700.00) | (780.00) | (1,020.00) | (2,000.00) |
| R4422 489000 | MISCELLANEOUS REVENUE | - | (50.00) | - | - | - |
| R4490 489000 | ELECTRICITY REIMBURSEMENT | (300.00) | (500.00) | (50.00) | (335.00) | - |
| R5171 424200 | WETLAND FILING FEE - CONSERVAT | (5,441.50) | (10,925.00) | (4,485.00) | (10,470.00) | (5,000.00) |
| R5171 424201 | SALE OF MAPS - CONSERVATION | (144.00) | - | - | - | - |
| R5171 424202 | SALE OF BOOKLETS - CONSERVATIO | - | (4.95) | - | - | - |
| R5173 429700 | DESIGN REVIEW BOARD APPLICATIO | (900.00) | (600.00) | (225.00) | (1,425.00) | - |
| R5175 424000 | PLANNING BOARD FEES | 3,138.16 | (8,747.28) | (2,100.00) | (10,450.00) | (10,000.00) |
| R5175 424101 | PLANNING BOARD BYLAWS AND MAPS | - | (50.00) | - | - | - |
| R5176 424100 | ZONING APPEAL FEES | (5,450.00) | (12,625.00) | (1,185.00) | (6,125.00) | (5,000.00) |
| R5176 424103 | ZB LEGAL AD FEES | (450.00) | (2,400.00) | (600.00) | (1,050.00) | - |
| R5241 431500 | CERTIFICATE OF INSPECTION FEES | (66,183.00) | (41,365.00) | (59,145.00) | (31,394.00) | (30,000.00) |
| R5241 431501 | WEIGHTS & MEASURES-SEAL FEES | (8,335.00) | (8,460.00) | (7,845.00) | (6,470.00) | (7,000.00) |
| R5241 432300 | PERCOLATION TEST FEES | (2,700.00) | (4,200.00) | (2,400.00) | (2,400.00) | (3,500.00) |
| R5241 432302 | HEALTH DEPT HOUSING INSPECTION | (1,550.00) | (2,675.00) | - | (1,050.00) | (2,500.00) |
| R5241 432308 | FOOD SERVICE PLAN REVIEW FEE | (300.00) | - | - | - | - |
| R5241 432309 | PORTA POTTIES FEE | - | (40.00) | - | (150.00) | (200.00) |
| R5241 432311 | TITLE V WITNESS FEE | (4,000.00) | (4,400.00) | (3,000.00) | (4,000.00) | (5,000.00) |
| R5241 432312 | NON-PROFIT PORTA POTTY | (80.00) | - | - | (40.00) | - |
| R5691 429600 | CERTIFICATE OF APPROPRIATENESS | - | - | (50.00) | (250.00) | - |
| R5691 429700 | DEMO DELAY APPLICATIONS | (100.00) | (550.00) | (350.00) | (250.00) | - |
| TOTAL | OTHER DEPT REVENUE | (456,237.37) | (272,216.25) | (251,053.01) | (244,388.34) | (198,975.00) |
| OE | OTHER EXCISE | | | | | |
| R8820 419000 | HOTEL/MOTEL ROOM OCCUPANCY TAX | (164,515.21) | (194,373.02) | (56,893.35) | (172,833.29) | (100,000.00) |
| R8820 419200 | MEALS TAX | (385,683.74) | (385,119.48) | (207,573.22) | (320,801.57) | (300,000.00) |

| | | 2019 ACTUALS | 2020 ACTUALS | 2021 ACTUALS | 2022 ACTUALS | 2022 BUDGET |
|--------------|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| R8820 419300 | CANNABIS TAX | - | (161,205.40) | (151,329.28) | (95,773.13) | (190,000.00) |
| TOTAL | OTHER EXCISE | (550,198.95) | (740,697.90) | (415,795.85) | (589,407.99) | (590,000.00) |
| PI | PENALTY AND INTEREST | | | | | |
| R1146 417100 | PP INTEREST ON ACCOUNTS | (742.44) | (843.29) | (1,078.62) | (1,042.95) | (1,500.00) |
| R1146 417101 | RE INTEREST ON ACCOUNTS | (83,513.62) | (102,005.57) | (107,072.92) | (119,893.65) | (119,000.00) |
| R1146 417102 | PENALTY & INTEREST - TAX LIENS | (35,839.33) | (60,582.26) | (17,270.42) | (99,159.81) | (65,000.00) |
| R1146 417103 | MVE INTEREST ON ACCOUNTS | (6,830.11) | (7,335.57) | (11,659.96) | (9,107.06) | (11,000.00) |
| R1146 417105 | PENALTY & INTEREST - DEFERRED | - | (44,522.63) | - | (469.68) | - |
| R1146 417200 | PP/RE DEMAND FEES | (1,260.43) | (1,460.55) | (4,390.00) | (1,280.81) | (7,500.00) |
| R1146 417203 | MVE DEMAND FEES | (9,640.00) | (10,430.00) | (22,826.61) | (11,910.00) | (25,000.00) |
| R1146 417213 | MVE WARRANT FEES-TOWN SHARE | (6,540.00) | (6,800.00) | (12,870.00) | (8,070.00) | (14,000.00) |
| R1146 423901 | TAX TITLE REDEMPTION FEE | (975.00) | (1,800.00) | (1,050.00) | (2,175.00) | - |
| R1146 423903 | COLLECTOR'S FEES | (1,815.11) | (1,697.92) | (1,571.48) | (2,001.97) | (2,000.00) |
| TOTAL | PENALTY AND INTEREST | (147,156.04) | (237,477.79) | (179,790.01) | (255,110.93) | (245,000.00) |
| PL | PILOT | | | | | |
| R1146 418000 | PILOT-CLARK HOUSE | (63,895.00) | | | | |
| R1146 418001 | PILOT-AMH HOUSING/WATSON FARMS | (12,753.50) | (12,725.90) | (12,754.65) | (12,723.76) | (12,500.00) |
| R1146 418002 | PILOT-ENTERPRISE FUNDS | (809,458.00) | (809,458.00) | (809,458.00) | (809,458.00) | (809,458.00) |
| TOTAL | PILOT | (886,106.50) | (822,183.90) | (822,212.65) | (822,181.76) | (821,958.00) |
| PT | PROPERTY TAXES | | | | | |
| R1146 400000 | ALLW ABATE & EXEMPT ADJMT | - | - | - | - | 566,134.00 |
| R1146 411017 | PP REVENUE 2017 | (10,989.02) | - | - | - | - |
| R1146 411018 | PP REVENUE 2018 | (3,252.67) | (30.69) | - | - | - |
| R1146 411019 | PP REVENUE 2019 | (1,334,870.79) | (4,596.87) | (337.51) | (261.60) | - |
| R1146 411020 | PP REVENUE 2020 | - | (1,418,855.30) | (24,260.47) | (1,192.31) | - |
| R1146 411021 | PP REVENUE 2021 | - | - | (1,520,105.35) | (2,779.32) | - |
| R1146 411022 | PP REVENUE 2022 | - | - | - | (1,752,014.03) | (2,338,866.00) |
| R1146 411500 | AGRICULTURAL LAND ROLLBACK TAX | (9,956.47) | (13,367.08) | - | (17,492.42) | - |
| R1146 411600 | PRORATA TAX | (6,021.12) | - | (5,913.38) | - | - |
| R1146 412015 | RE REVENUE 2015 | (211.80) | - | - | - | - |
| R1146 412016 | RE REVENUE 2016 | (7,828.42) | - | - | - | - |
| R1146 412017 | RE REVENUE 2017 | (19,068.62) | (8,703.43) | - | - | - |
| R1146 412018 | RE REVENUE 2018 | (397,974.65) | 41,534.94 | (5,016.04) | - | - |
| R1146 412019 | RE REVENUE 2019 | (37,810,222.15) | (502,901.88) | (75,820.15) | (17,348.62) | - |
| R1146 412020 | RE REVENUE 2020 | - | (39,704,364.77) | (851,025.45) | (25,279.27) | - |
| R1146 412021 | RE REVENUE 2021 | - | - | (41,014,360.51) | (517,336.88) | - |
| R1146 412022 | RE REVENUE 2022 | - | - | - | (42,667,227.51) | (56,867,168.00) |
| R1146 412500 | DEFERRED REAL ESTATE TAX REVEN | - | (73,637.05) | - | (6,368.19) | - |
| R1146 414200 | TAX LIENS REDEEMED | (107,640.72) | (170,366.29) | (62,560.50) | (215,548.94) | - |
| TOTAL | PROPERTY TAXES | (39,708,036.43) | (41,855,288.42) | (43,559,399.36) | (45,222,849.09) | (58,639,900.00) |
| RE | RENTALS | | | | | |
| R1000 425000 | OLYMPIA OAKS RENTAL | (1,350.00) | (1,350.00) | (1,350.00) | (1,350.00) | (1,350.00) |
| R1124 425007 | LOT RENTAL- ERNIES | (8,400.00) | (10,800.00) | (10,800.00) | (10,800.00) | (9,000.00) |
| R1191 425001 | BANGS RENTAL-BIG BROS/BIG SIST | (12,600.00) | (12,600.00) | (2,900.00) | - | - |
| R1191 425002 | CENTER FOR NEW AMERICANS RENT | (13,500.00) | (13,500.00) | - | - | - |
| R1191 425006 | JPM HEALTH CENTER RENTAL | (17,481.35) | (25,798.23) | (39,249.45) | (51,145.83) | (22,505.00) |
| R1192 425002 | RENTAL OF NORTH AMHERST SCHOOL | (16,650.00) | (17,100.00) | (15,600.00) | (18,872.56) | (22,800.00) |
| R1194 425004 | CHILDCARE FACILITY RENT | (11,903.04) | (11,903.04) | (13,853.04) | (13,853.04) | (15,000.00) |
| R1196 425005 | RENTAL OF MUNSON LIBRARY | (17,244.50) | (17,721.00) | (7,940.00) | (8,000.00) | (20,000.00) |
| R5171 425006 | AGRICULTURAL LAND RENTAL | - | (600.00) | - | - | - |
| TOTAL | RENTALS | (99,128.89) | (111,372.27) | (91,692.49) | (104,021.43) | (90,655.00) |

| | | 2019 | 2020 | 2021 | 2022 | |
|-----------------|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | | ACTUALS | ACTUALS | ACTUALS | ACTUALS | BUDGET |
| SA | SPECIAL ASSESSMENTS | | | | | |
| R8830 465000 | UMASS SHARE OF PVTA ASSESSMENT | (689,328.00) | - | (724,004.00) | (725,834.00) | (725,834.00) |
| R8830 465100 | FIVE COLLEGE SHARE OF PVTA ASS | (253,541.00) | (264,933.00) | (272,188.00) | (220,720.00) | (272,188.00) |
| TOTAL | SPECIAL ASSESSMENTS | (942,869.00) | (264,933.00) | (996,192.00) | (946,554.00) | (998,022.00) |
| ST | STATE AID | | | | | |
| R1000 453000 | COVID SICK REIMBURSEMENTS | - | - | - | (75,711.17) | |
| R8820 452002 | REIMBURSEMENT STATE OWNED LAND | (139,203.00) | (152,443.00) | (136,553.00) | (173,394.00) | (231,203.00) |
| R8820 452004 | ABATES TO VETS BLIND&SURVSP | (29,118.00) | (9,405.00) | (25,285.00) | (37,862.00) | (35,381.00) |
| R8820 452008 | VETERANS' BENEFITS | (84,387.00) | (56,117.00) | (80,195.00) | (60,109.00) | (107,949.00) |
| R8820 452013 | SCHOOL AID - CHAPTER 70 | (4,566,150.00) | (4,591,400.00) | (4,591,665.00) | (4,615,173.00) | (6,153,573.00) |
| R8820 452014 | TRANSPORTATION OF PUPILS | - | - | - | (3,374.00) | - |
| R8820 452017 | CHARTER SCH TUITION ASSES/REIM | (165,811.00) | (127,942.00) | (53,427.00) | (120,946.00) | (107,841.00) |
| R8820 452200 | UNRESTRICTED GEN GOVT AID | (6,528,573.00) | (6,704,847.00) | (6,704,847.00) | (6,968,496.00) | (9,252,696.00) |
| TOTAL | STATE AID | (11,513,242.00) | (11,642,154.00) | (11,591,972.00) | (12,055,065.17) | (15,888,643.00) |
| TI | TRANSFERS IN | | | | | |
| 10001990 497001 | TI SEWER | (348,210.00) | (377,324.00) | (280,085.00) | (280,085.00) | (280,085.00) |
| 10001990 497002 | TI WATER | (475,610.00) | (497,325.00) | (496,374.00) | (523,105.00) | (523,105.00) |
| 10001990 497005 | TI TRANSPORTATION | (312,122.00) | (297,973.00) | (144,220.00) | - | - |
| 10001990 497006 | TI CAPITAL | - | - | - | (761,521.56) | (761,522.00) |
| 10001990 497200 | TI AMBULANCE | (2,800,114.00) | (2,483,396.00) | (1,862,547.00) | (2,000,000.00) | (2,000,000.00) |
| 10001990 497203 | TI FREE CASH | (515,000.00) | (2,945,393.00) | (1,357,808.00) | (5,070,079.00) | (5,070,079.00) |
| 10001990 497206 | TI OVERLAY SURPLUS | (300,000.00) | (300,000.00) | - | - | - |
| 10001990 497207 | TI COMMUNITY PRESERVATION FUND | (320,843.00) | (421,465.00) | (449,888.00) | (388,148.00) | (388,148.00) |
| 10001990 497403 | TI COMCAST CAPITAL | - | - | - | (75,000.00) | (75,000.00) |
| TOTAL | TRANSFERS IN | (5,071,899.00) | (7,322,876.00) | (4,590,922.00) | (9,097,938.56) | (9,097,939.00) |
| TOTAL | TOWN GENERAL FUND | (62,821,948.01) | (66,431,269.43) | (65,179,516.04) | (72,490,097.60) | (89,397,180.00) |
| | 6001 SEWER FUND | | | | | |
| 60011990 498000 | TRANSFER IN FROM RETAINED EARNINGS | (92,376.00) | (15,578.00) | (158,652.00) | (234,705.00) | (234,705.00) |
| R4440 414200 | TAX LIENS REDEEMED | (2,322.98) | (3,592.32) | (5,751.28) | (4,908.29) | - |
| R4440 421200 | SEWER RATES | (2,750,202.60) | (2,634,422.08) | (2,470,952.20) | (3,037,843.79) | (4,165,000.00) |
| R4440 421201 | SEWER LIENS | (70,650.13) | (85,249.67) | (76,547.21) | (118,704.10) | (75,000.00) |
| R4440 422200 | SEPTIC TANK WASTES | (29,010.00) | (32,865.00) | (69,105.00) | (70,845.00) | (40,000.00) |
| R4440 422201 | SEWER ENTRANCES | (47,000.00) | (42,800.00) | (116,883.13) | (20,088.88) | (70,000.00) |
| R4440 429100 | REUSED WASTE WATER | - | (8.00) | - | - | - |
| R4440 472000 | SEWER INTEREST ON INVESTMENTS | (53,619.16) | (38,100.50) | (4,296.07) | (1,230.81) | (55,000.00) |
| R4440 472100 | SEWER INTEREST ON ACCOUNTS | (4,135.01) | (3,811.90) | (5,104.01) | (5,435.74) | (8,000.00) |
| R4440 472200 | SEWER LIEN INTEREST | (9,050.36) | (9,740.12) | (9,059.14) | (13,120.11) | (12,000.00) |
| R4440 481000 | SALE OF FIXED ASSETS | - | - | (225.00) | - | - |
| R4440 489000 | MISCELLANEOUS REVENUE | (5,773.50) | (5,868.91) | (5,857.50) | (7,012.75) | - |
| TOTAL | SF OPERATING BUDGET REV | (3,064,139.74) | (2,872,036.50) | (2,922,432.54) | (3,513,894.47) | (4,659,705.00) |
| | 6002 WATER FUND | | | | | |
| 60021990 498000 | TRANSFER IN FROM RETAINED EARNINGS | | | | | |
| 60021990 489005 | CLOSE CAPITAL ACCOUNTS | - | (200,000.00) | - | - | - |
| R4450 414200 | TAX LIENS REDEEMED | (2,218.83) | (3,914.77) | (5,162.02) | (7,937.10) | - |
| R4450 421100 | WATER RATES | (2,918,421.90) | (2,805,453.20) | (2,567,973.50) | (3,140,110.30) | (4,600,000.00) |
| R4450 421101 | WATER LIENS | (85,033.26) | (96,532.39) | (88,878.82) | (126,516.35) | (75,000.00) |
| R4450 422101 | WATER-NEW SERVICES | (29,150.00) | (18,400.00) | (27,700.00) | (13,200.00) | (35,000.00) |
| R4450 422900 | WATER MISCELLANEOUS | (36,800.00) | (60,260.00) | (25,420.00) | (58,986.50) | (60,000.00) |
| R4450 423904 | MARKING UTILITY LINES | (1,050.00) | (550.00) | (850.00) | (920.00) | - |
| R4450 425000 | RENTAL OF SAW MILL PROPERTY | (4,400.00) | - | - | - | - |
| R4450 472000 | WATER INTEREST ON INVESTMENTS | (47,297.65) | (36,709.94) | (3,327.91) | (1,030.79) | (25,000.00) |
| R4450 472100 | WATER INTEREST ON ACCOUNTS | (6,555.18) | (5,546.24) | (6,489.87) | (6,922.59) | (8,000.00) |
| R4450 472200 | WATER LIEN INTEREST | (10,838.76) | (11,294.48) | (10,525.13) | (14,205.05) | (7,000.00) |
| R4450 481000 | SALE OF FIXED ASSETS | - | - | (1,850.00) | - | - |
| R4450 489000 | MISCELLANEOUS REVENUE | (847.47) | (1,332.87) | (6,822.66) | - | - |
| TOTAL | WF OPERATING BUDGET REV | (3,142,613.05) | (3,239,993.89) | (2,744,999.91) | (3,369,828.68) | (4,810,000.00) |

| | | 2019 ACTUALS | 2020 ACTUALS | 2021 ACTUALS | 2022 ACTUALS | 2022 BUDGET |
|--------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 6003 SOLID WASTE FUND | | | | | | |
| 60031990 498000 | TRANSFER IN FROM RETAINED EARNINGS | - | (6,392.00) | (31,146.00) | (34,530.00) | (34,530.00) |
| R4435 421201 | SWF LIENS ADDED TO TAXES | - | - | (710.60) | - | - |
| R4435 421300 | SWF COMMERCIAL FEES | (68,911.91) | (65,372.82) | (48,663.35) | (50,948.10) | (90,000.00) |
| R4435 421302 | SWF COMMERCIAL FEES- TOWN | (22,696.90) | (2,827.80) | (2,465.60) | (3,070.50) | (15,000.00) |
| R4435 422800 | SWF RESIDENTIAL FEES | (70,544.49) | (75,201.88) | (75,102.92) | (90,461.10) | (95,000.00) |
| R4435 422801 | SWF SALE OF VEHICLE STICKERS | (158,280.00) | (185,035.00) | (177,231.00) | (176,340.00) | (170,000.00) |
| R4435 422802 | SWF MISCELLANEOUS | (516.00) | (351.40) | - | - | (500.00) |
| R4435 422804 | SWF VARIENCES | (30,330.00) | (34,590.00) | (48,960.00) | (49,765.00) | (40,000.00) |
| R4435 422901 | SWF OTHER RECYCLING | (7,066.02) | (3,997.96) | (7,298.60) | (34,724.31) | (20,000.00) |
| R4435 425000 | RENTAL OF CELL TOWER | (38,506.69) | (41,749.48) | (47,624.23) | (53,427.96) | (50,000.00) |
| R4435 472000 | SWF INTEREST ON INVESTMENT | (2,518.80) | (2,554.94) | (233.06) | (108.13) | (1,000.00) |
| R4435 472200 | SWF REFUSE LIEN INTEREST | - | - | (2.67) | - | - |
| R4435 489000 | MISCELLANEOUS REVENUE | - | (0.40) | (4.10) | (0.20) | - |
| R4435 489005 | PRIOR YEAR REFUNDS | - | (6,757.80) | - | - | - |
| TOTAL | SWF OPERATING BUDGET REV | (399,370.81) | (424,831.48) | (439,442.13) | (493,375.30) | (516,030.00) |
| 6005 TRANSPORTATION FUND | | | | | | |
| 60051990 498000 | TRANSFER IN FROM RETAINED EARNINGS | (53,000.00) | - | - | - | - |
| R4480 423200 | PRIOR YEAR UNCOMMITTED PKG FNS | (8.00) | (30.00) | (295.00) | - | - |
| R4480 423202 | STREET METER COIN | (181,753.49) | (155,850.28) | (59,965.39) | (76,087.42) | (147,323.00) |
| R4480 423205 | MULTI-SPACE METER COIN | (66,240.80) | (51,485.81) | (14,069.18) | (38,322.79) | (49,214.00) |
| R4480 423206 | PKG GARAGE RESERVED FEES | (19,000.00) | (18,000.00) | (20,000.00) | (17,000.00) | (26,000.00) |
| R4480 423209 | METER CREDIT CARD REVENUES | (147,588.75) | (121,089.76) | (35,003.80) | (77,924.40) | (110,248.00) |
| R4480 423210 | PARKING PERMIT RESIDENT ONLY 1 | (685.00) | (550.00) | (550.00) | (675.00) | (550.00) |
| R4480 423211 | PARKING PERMIT RESIDENT ONLY 2 | (150.00) | (175.00) | (75.00) | (150.00) | (175.00) |
| R4480 423212 | PARKING PERMIT TOWN CTR RESIDT | (7,050.00) | (6,115.00) | (7,415.00) | (7,775.00) | (6,125.00) |
| R4480 423213 | PARKING PERMIT EMPLOYER | (830.00) | (795.00) | (500.00) | (575.00) | (795.00) |
| R4480 423214 | PARKING PERMIT EMPLOYEE | (9,835.00) | (9,785.00) | (3,410.00) | (5,811.00) | (9,785.00) |
| R4480 423215 | PAY BY PHONE REVENUES | (99,456.49) | (139,496.42) | (53,697.60) | (106,346.08) | (126,918.00) |
| R4480 423220 | SENIOR PARKING PERMIT | (3,920.00) | (4,282.00) | (815.00) | (2,067.50) | (4,357.00) |
| R4480 423221 | BUSINESS PKG PERMIT | (525.00) | - | - | (2,000.00) | (2,500.00) |
| R4480 423250 | LORD JEFF PARKING FEES | (8,000.00) | (8,000.00) | (8,000.00) | (8,000.00) | (8,000.00) |
| R4480 423904 | PARKING LATE FINES | (57,670.00) | (51,034.85) | (39,490.00) | (43,950.00) | (58,350.00) |
| R4480 423905 | PARKING REGISTRY FINES | (24,640.00) | (18,737.86) | (9,272.14) | (13,670.00) | (23,393.00) |
| R4480 423906 | PARKING INTEREST OVER/SHORT | (0.01) | - | (1.01) | (2.50) | - |
| R4480 472000 | EARNINGS ON INVESTMENTS | (242.10) | (82.83) | 108.89 | (78.64) | - |
| R4480 482000 | PARKING BOOT FEE | (100.00) | (1,200.00) | - | (775.00) | - |
| R4480 482107 | PARKING VIOLATIONS 2007 | (10.00) | (10.00) | - | (10.00) | - |
| R4480 482108 | PARKING VIOLATIONS 2008 | (10.00) | - | - | (10.00) | - |
| R4480 482109 | PARKING VIOLATIONS 2009 | (130.00) | (55.00) | (10.00) | (20.00) | - |
| R4480 482110 | PARKING VIOLATIONS 2010 | (30.00) | (75.00) | (90.00) | (40.00) | - |
| R4480 482111 | PARKING VIOLATIONS 2011 | (170.00) | (40.00) | (130.00) | (60.00) | - |
| R4480 482112 | PARKING VIOLATIONS 2012 | (60.00) | (60.00) | (255.00) | (10.00) | - |
| R4480 482113 | PARKING VIOLATIONS 2013 | (85.00) | (275.00) | (105.00) | (125.00) | - |
| R4480 482114 | PKG VIOLATIONS REV 2014 | (380.00) | (120.00) | (135.00) | (20.00) | - |
| R4480 482115 | PKG VIOLATIONS REV 2015 | (635.00) | (645.00) | (115.00) | (85.00) | - |
| R4480 482116 | PKG VIOLATION REV 2016 | (780.00) | (700.00) | (325.00) | (330.00) | - |
| R4480 482117 | PKG VIOLATION REV 2017 | (2,887.00) | (780.00) | (665.00) | (365.00) | - |
| R4480 482118 | PKG VIOLATION REV 2018 | (22,245.00) | (4,060.00) | (1,445.00) | (635.00) | - |
| R4480 482119 | PKG VIOLATION REV 2019 | (114,460.00) | (17,620.00) | (3,585.00) | (1,415.00) | - |
| R4480 482120 | PKG VIOLATION REV 2020 | - | (113,975.00) | (13,705.00) | (2,630.00) | - |
| R4480 482121 | PKG VIOLATION REV 2021 | - | - | (78,810.00) | (12,660.00) | (120,750.00) |
| R4480 482122 | PKG VIOLATION REV 2022 | - | - | - | (84,860.00) | - |
| TOTAL | PARKING OPERATING REVENUE | (822,576.64) | (725,124.81) | (351,825.23) | (504,485.33) | (694,483.00) |