

Town of



# Amherst Massachusetts

OFFICE OF THE COMPTROLLER

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January 20, 2023

TO: Town Council Finance Committee  
Paul Bockelman, Town Manager

FROM: Holly Drake, Comptroller  
Sean Mangano, Director of Finance

SUBJECT: FY23 Municipal Budget/Actual Reports for Quarter Ending December 31, 2022

I am pleased to present the Second Quarter Municipal Budget Report for FY23. 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 amounts received in the second quarter compared to the prior 3 years second quarters. We are 50% through the fiscal year. Overall, actual expenditures versus budget are in good shape, however departments are starting to struggle with cost escalations due to the economic climate. We are monitoring budgets and will have a better picture of where we are in the third quarter. Most variances from the 50% benchmark are normally related to timing issues, not problems with the budgeted amount. Key items/issues are highlighted below.

## 1. GENERAL FUND

**Revenues:** Through December 31, 2022, the Town has collected approximately 57.7% of budgeted revenues.

- **Departmental:** Cherry Hill and Recreation are based on the summer months when most of the revenue is generated; the remainder will come in spring when the course is reopened.
- **Finds and Forfeits:** This is currently at 26.1% which is lower than in previous years due to court fines declining.
- **Investment Income:** This is currently at 158.9%, this will change once we allocate and transfer proceeds to the appropriate funds.
- **Licenses and Permits:** The bulk of collected revenues are from building, electrical and fire permits due to new construction, and increase on rental registration fees.
- **Medicaid Reimbursements:** This is currently at 83.7%, this budget was reduced significantly during the pandemic, now that school has been back in person we should continue to see recovery here. These typically come in twice a year, the larger amount usually in June.
- **Miscellaneous Non-Recurring:** This is currently at 119% mostly due to opioid settlement funds. These are not a budgeted item; these funds fall to Free Cash at year end to be appropriated for the purposes intended. This normally includes Amherst College Funds to support the operating budget, usually received in the third or fourth quarter. It also includes the payment in lieu of Hotel/Motel taxes included in the Strategic Agreement with UMASS.
- **Motor Vehicle Excise:** Most excise bills are billed and collected in February.

- Other Departmental Revenue: This includes a myriad of departmental receipts that fluctuate from year to year which makes it hard to estimate. This is usually always over the bottom line budget due to onetime revenue sources.
- Hotel/Motel, Short-term Rental, Meals and Cannabis Taxes: This includes the second quarter distribution of local option taxes, \$163,043 of hotel/motel, \$263,648 of meals excise taxes, and \$51,760 cannabis (period of September – November). At this time the state does not break down the amount for short-term rentals, it is part of the H/M amount.
- PILOT: The bulk of these come in as a transfer from the Enterprise funds.
- Rentals: 62.1% collected, these payments fluctuate due to timing.
- Property Tax: 49.8% collected. On pace to again exceed 98% collection rate thru fiscal year end.
- State Aid: 57.7% received thru December 31 per the Cherry Sheet distribution schedule.

**Expenditures**: Through December 31, 2022, expenditures total 57.6% 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 56.2% of budget. Variances that are higher than the 50% benchmark in most cases reflect the fact that funds have been encumbered for anticipated expenditures later in the fiscal year.

- Employee Benefits: This includes Health Insurance, Unemployment Insurance, Medicare and funds to be allocated to appropriate budgets once union contracts are settled.
- Information Technology: IT expenditures suggest 65.8% “expended”, however this includes funds for contractual service and licensing agreements for the remainder of the fiscal year, which are either paid or encumbered at the beginning of the fiscal year.
- Miscellaneous and Insurance: This budget covers the Audit and P&C Insurance. Our audit is still ongoing. The P&C insurance premium is paid in full and subsequently costs are allocated to the Schools, Library and Enterprise funds. This is due to timing and will be adjusted prior to the 3<sup>rd</sup> quarter report.
- Snow and Ice: Show 111.9% expended, this is due to large encumbrance for road sand and pretreatment. This is not unusual as we typically bid out and contract for the full amount, however we only pay for what we have delivered. This will balance out at the end of the season.
- Veterans Services: This includes Regional assessment paid to Northampton for administration. Veterans Benefits are at 56.6% expended for the second quarter.
- Outdoor Pools and Cherry Hill: These are seasonal and budgets are spent during the summer and subsequent spring of the Fiscal year.
- 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, however this year we voted subsequent transfers from Free Cash, those transactions are reflected in this report.
- Jones Library: The General Fund portion of the Library budget is used first and the state aid library grant is used to supplement the budget. This results in the budget usage at a higher percentage.

## 2. ENTERPRISE FUNDS

Through December 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 revenues are calculated using 85% of water consumption.
  - Expenditures are higher at this point due to encumbrances for future commitments (contracts) as well as interfund transfers and assessment payments such as retirement which occur in the first quarter. In the sewer fund, expenditures are trending higher due to sludge removal and disposal which is tied directly to the cost of fuel. We will be monitoring the trend here and may need to propose a supplemental appropriation later in the year.
- 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. We anticipate receiving the first rent payments related to the new solar array on February 1<sup>st</sup>.
  - Expenditures are higher at this point due to encumbrances for future commitments as well as interfund transfers and assessment payments such as retirement which occur in the first quarter. Tipping fees continue to be a concern as they are connected directly with the price of fuel. We will be monitoring the trend here and may need to propose a supplemental appropriation later in the year.
- Transportation Fund:
  - Revenues are within a reasonable range of a reduced budget. Parking meter fees and fines are the only source of revenue for the transportation fund.
  - Expenditures are higher at this point due to encumbrances for future commitments as well as interfund transfers and assessment payments such as retirement which occur in the first quarter.



**TOWN OF AMHERST**  
**Year to Date Budget Report**  
**FY2023 REVENUES**  
**Through December 31, 2022**

	EST REVENUES	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<b>TOWN GENERAL FUND</b>				
DEPART-CEMETERIES	\$ (4,000.00)	\$ (1,500.00)	\$ (2,500.00)	37.5%
DEPART-GOLF COURSE	\$ (220,629.00)	\$ (132,473.67)	\$ (88,155.33)	60.0%
DEPART-RECREATION	\$ (216,100.00)	\$ (192,829.72)	\$ (23,270.28)	89.2%
FEES - CANNABIS HOST AGREEMENT	\$ -	\$ (28,167.48)	\$ 28,167.48	#DIV/0!
FEES - SHORT TERM RENTALS	\$ -	\$ (5,704.82)	\$ 5,704.82	#DIV/0!
FINES AND FORFEITS	\$ (60,600.00)	\$ (15,797.64)	\$ (44,802.36)	26.1%
INVESTMENT INCOME	\$ (90,000.00)	\$ (143,027.14)	\$ 53,027.14	158.9%
LICENSES AND PERMITS	\$ (825,587.00)	\$ (801,828.41)	\$ (23,758.59)	97.1%
MEDICAID REIMBURSEMENTS	\$ (106,950.00)	\$ (89,500.04)	\$ (17,449.96)	83.7%
MISC NON-RECURRING	\$ (210,000.00)	\$ (250,683.95)	\$ 40,683.95	119.4%
MOTOR VEHICLE EXCISE	\$ (1,550,000.00)	\$ (220,243.65)	\$ (1,329,756.35)	14.2%
OTHER DEPT REVENUE	\$ (235,046.00)	\$ (163,697.29)	\$ (71,348.71)	69.6%
HOTEL/MOTEL	\$ (220,000.00)	\$ (163,042.74)	\$ (56,957.26)	74.1%
MEALS TAX	\$ (400,000.00)	\$ (263,648.49)	\$ (136,351.51)	65.9%
CANNABIS TAX	\$ -	\$ (51,760.13)	\$ 51,760.13	#DIV/0!
SHORT TERM RENTALS	\$ -	\$ -	\$ -	#DIV/0!
PENALTY AND INTEREST	\$ (245,200.00)	\$ (137,225.37)	\$ (107,974.63)	56.0%
PL PILOT	\$ (822,208.00)	\$ (809,458.00)	\$ (12,750.00)	98.4%
PROPERTY TAXES	\$ (61,110,535.00)	\$ (30,294,850.37)	\$ (30,815,684.63)	49.6%
RENTALS	\$ (113,746.00)	\$ (70,684.22)	\$ (43,061.78)	62.1%
SPECIAL ASSESSMENTS	\$ (1,089,140.00)	\$ -	\$ (1,089,140.00)	0.0%
STATE AID	\$ (16,730,752.00)	\$ (8,338,100.00)	\$ (8,392,652.00)	49.8%
TRANSFERS IN	\$ (15,255,077.00)	\$ (15,255,077.00)	\$ -	100.0%
<b>TOTAL TOWN GENERAL FUND</b>	<b>\$ (99,505,570.00)</b>	<b>\$ (57,429,300.13)</b>	<b>\$ (42,076,269.87)</b>	<b>57.7%</b>
<b>6001 SEWER FUND</b>				
60011990 SF INTERFUND TRANSFERS	\$ -	\$ -	\$ -	#DIV/0!
R4440 SF OPERATING BUDGET REV	\$ (4,950,400.00)	\$ (2,588,922.42)	\$ (2,361,477.58)	52.3%
<b>TOTAL SEWER FUND</b>	<b>\$ (4,950,400.00)</b>	<b>\$ (2,588,922.42)</b>	<b>\$ (2,361,477.58)</b>	<b>52.3%</b>
<b>6002 WATER FUND</b>				
60021990 WF INTERFUND TRANSFERS	\$ -	\$ -	\$ -	#DIV/0!
R4450 WF OPERATING BUDGET REV	\$ (5,078,750.00)	\$ (2,555,871.74)	\$ (2,522,878.26)	50.3%
<b>TOTAL WATER FUND</b>	<b>\$ (5,078,750.00)</b>	<b>\$ (2,555,871.74)</b>	<b>\$ (2,522,878.26)</b>	<b>50.3%</b>
<b>6003 SOLID WASTE FUND</b>				
60031990 SWF INTERFUND TRANSFERS	\$ -	\$ -	\$ -	#DIV/0!
R4435 SWF OPERATING BUDGET REVENUE	\$ (511,864.00)	\$ (382,150.96)	\$ (129,713.04)	74.7%
<b>TOTAL SOLID WASTE FUND</b>	<b>\$ (511,864.00)</b>	<b>\$ (382,150.96)</b>	<b>\$ (129,713.04)</b>	<b>74.7%</b>
<b>6005 TRANSPORTATION FUND</b>				
60051990 TRANS INTERFUND TRANSFERS	\$ -	\$ -	\$ -	#DIV/0!
R4480 PARKING OPERATING REVENUE	\$ (702,085.00)	\$ (365,759.08)	\$ (336,325.92)	52.1%
<b>TOTAL TRANSPORTATION FUND</b>	<b>\$ (702,085.00)</b>	<b>\$ (365,759.08)</b>	<b>\$ (336,325.92)</b>	<b>52.1%</b>

**TOWN OF AMHERST**  
**Year to Date Budget Report**  
**FY2023 EXPENSES**  
**Through December 31, 2022**

	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
<b>TOWN GENERAL FUND</b>					
TOWN COUNCIL	\$ 177,579.00	\$ 69,474.94	\$ 13,650.00	\$ 94,454.06	46.8%
TOWN MANAGER	\$ 366,381.00	\$ 189,854.54	\$ 3,900.00	\$ 172,626.46	52.9%
FINANCE DIRECTOR	\$ 138,736.00	\$ 70,495.05		\$ 68,240.95	50.8%
ACCOUNTING	\$ 372,202.00	\$ 188,085.40		\$ 184,116.60	50.5%
ASSESSOR	\$ 185,336.00	\$ 90,440.81		\$ 94,895.19	48.8%
COLLECTOR/TREASURER	\$ 340,159.00	\$ 162,839.46		\$ 177,319.54	47.9%
DEPT OF EQUITY AND INCLUSION	\$ 175,257.00	\$ 68,582.29	\$ 1,950.00	\$ 104,724.71	40.2%
HUMAN RESOURCES	\$ 302,230.00	\$ 118,703.88	\$ 1,500.00	\$ 182,026.12	39.8%
EMPLOYEE BENEFITS (includes Hlth Ins. )	\$ 4,431,185.00	\$ 1,133,238.21		\$ 3,297,946.79	25.6%
INFORMATION SYSTEMS	\$ 747,755.00	\$ 465,573.69	\$ 26,318.31	\$ 255,863.00	65.8%
TOWN CLERK	\$ 208,913.00	\$ 104,836.88		\$ 104,076.12	50.2%
ELECTIONS	\$ 61,328.00	\$ 46,405.07	\$ -	\$ 14,922.93	75.7%
REGISTRATIONS	\$ 6,500.00	\$ 1,924.47		\$ 4,575.53	29.6%
TOWN HALL FACILITY	\$ 281,978.00	\$ 107,071.72	\$ 4,736.02	\$ 170,170.26	39.7%
BANGS COMMUNITY CENTER	\$ 188,065.00	\$ 94,737.40	\$ 3,748.04	\$ 89,579.56	52.4%
NORTH AMHERST & CUSHMAN SCHOOL	\$ 22,982.00	\$ 5,868.89	\$ 2,090.70	\$ 15,022.41	34.6%
AMHERST COMM CHILDCARE FACILIT	\$ 4,300.00	\$ 1,873.50	\$ 930.00	\$ 1,496.50	65.2%
SO AMHERST SCHOOL BUILDING	\$ 4,100.00	\$ 1,084.49	\$ 270.00	\$ 2,745.51	33.0%
MUNSON LIBRARY	\$ 36,996.00	\$ 12,859.38	\$ 3,182.11	\$ 20,954.51	43.4%
EAST STREET SCHOOL	\$ 11,482.00	\$ 3,118.80	\$ 270.00	\$ 8,093.20	29.5%
MISCELLANEOUS AND INSURANCE	\$ 287,500.00	\$ 510,524.00	\$ 23,000.00	\$ (246,024.00)	185.6%
LEGAL SERVICES	\$ 110,000.00	\$ 11,232.64		\$ 98,767.36	10.2%
GENERAL SERVICES	\$ 155,000.00	\$ 79,567.82		\$ 75,432.18	51.3%
INTERFUND TRANSFERS	\$ 15,301,494.00	\$ 15,301,494.00		\$ -	100.0%
POLICE FACILITY	\$ 208,188.00	\$ 76,401.17	\$ 4,203.41	\$ 127,583.42	38.7%
POLICE DEPARTMENT	\$ 5,083,322.00	\$ 2,413,359.03	\$ 90,865.65	\$ 2,579,097.32	49.3%
FIRE DEPARTMENT	\$ 5,031,702.00	\$ 2,446,971.73	\$ 85,397.72	\$ 2,499,332.55	50.3%
COMMUNITY RESPONDER PROGRAM	\$ 621,520.00	\$ 259,708.33		\$ 361,811.67	41.8%
DISPATCH	\$ 752,455.00	\$ 365,266.01	\$ 2,895.00	\$ 384,293.99	48.9%
ANIMAL CONTROL	\$ 67,500.00	\$ 32,273.63		\$ 35,226.37	47.8%
EDUCATION (Region)	\$ 17,254,803.00	\$ 8,584,479.00		\$ 8,670,324.00	49.8%
EDUCATION (Elementary)	\$ 25,177,762.00	\$ 9,130,039.45	\$ 661,942.23	\$ 15,385,780.32	38.9%
PUBLIC WORKS ADMINISTRATION	\$ 411,944.00	\$ 223,188.40	\$ 5,078.34	\$ 183,677.26	55.4%
CONSTRUCTION AND MAINTENANCE	\$ 856,090.00	\$ 415,855.30	\$ 4,815.45	\$ 435,419.25	49.1%
SNOW AND ICE	\$ 280,410.00	\$ 3,263.61	\$ 310,380.67	\$ (33,234.28)	111.9%
STREET LIGHTS	\$ 99,563.00	\$ 34,397.18	\$ 1,953.49	\$ 63,212.33	36.5%
TRAFFIC LIGHTS	\$ 26,051.00	\$ 15,319.06	\$ 7,784.65	\$ 2,947.29	88.7%
EQUIPMENT MAINTENANCE	\$ 289,405.00	\$ 169,072.20	\$ 12,037.50	\$ 108,295.30	62.6%
TREE & GROUNDS MAINTENANCE	\$ 572,667.00	\$ 313,384.73	\$ 14,416.86	\$ 244,865.41	57.2%
CONSERVATION OPERATIONS	\$ 428,185.00	\$ 235,387.86	\$ 1,285.20	\$ 191,511.94	55.3%
PLANNING DEPARTMENT OPERATIONS	\$ 377,429.00	\$ 191,352.76		\$ 186,076.24	50.7%
INSPECTION SERVICES OPERATIONS	\$ 843,794.00	\$ 421,462.93		\$ 422,331.07	49.9%
PUBLIC HEALTH OPERATIONS	\$ 152,690.00	\$ 85,603.89		\$ 67,086.11	56.1%
SENIOR CENTER OPERATIONS	\$ 223,519.00	\$ 111,111.52		\$ 112,407.48	49.7%
VETERANS SERVICES OPERATIONS	\$ 266,797.00	\$ 194,230.89		\$ 72,566.11	72.8%
AMHERST RECREATION DEPT	\$ 525,793.00	\$ 153,255.04	\$ 14,996.00	\$ 357,541.96	32.0%
OUTDOOR POOL OPERATIONS	\$ 212,356.00	\$ 173,330.82		\$ 39,025.18	81.6%
CHERRY HILL OPERATIONS	\$ 220,629.00	\$ 135,797.44	\$ 2,385.42	\$ 82,446.14	62.6%
DEBT SERVICE	\$ 2,025,634.00	\$ 206,200.67		\$ 1,819,433.33	10.2%
REGIONAL DEBT ASSESSMENTS	\$ 388,331.00	\$ 373,312.00		\$ 15,019.00	96.1%
STATE ASSESSMENTS & CHARGES	\$ 37,660.00	\$ 19,126.00		\$ 18,534.00	50.8%

**TOWN OF AMHERST**  
**Year to Date Budget Report**  
**FY2023 EXPENSES**  
**Through December 31, 2022**

		<b>BUDGET</b>		<b>YTD EXPENDED</b>		<b>ENCUMBRANCES</b>		<b>BUDGET</b>		<b>USED</b>
TRANSPORTATION AUTHORITIES	\$	1,290,121.00	\$	645,066.00			\$	645,055.00		50.0%
ANNUAL CHARGES AGAINST RECEIPTS	\$	-					\$	-		#DIV/0!
TUITION ASSESSEMENTS	\$	2,221,809.00	\$	1,018,045.00			\$	1,203,764.00		45.8%
OTHER LOCAL ASSESSEMENTS (includes Retirement, OPEB, PVRPD and HCRLU)	\$	7,490,925.00	\$	7,471,171.24			\$	19,753.76		99.7%
JONES LIBRARY OPERATIONS	\$	2,149,058.00	\$	1,202,736.13			\$	946,321.87		56.0%
							\$	-		
<b>TOTAL TOWN GENERAL FUND</b>	<b>\$</b>	<b>99,505,570.00</b>	<b>\$</b>	<b>55,960,056.35</b>	<b>\$</b>	<b>1,305,982.77</b>	<b>\$</b>	<b>42,239,530.88</b>		<b>57.6%</b>
 <b>SEWER FUND</b>										
INTERFUND TRANSFERS	\$	712,734.00	\$	712,734.00			\$	-		100.0%
WASTE WATER TREATMENT PLANT	\$	4,015,593.00	\$	2,064,345.09	\$	790,684.08	\$	1,160,563.83		71.1%
SEWER MAINTENANCE	\$	222,073.00	\$	121,037.15	\$	1,392.12	\$	99,643.73		55.1%
<b>TOTAL SEWER FUND</b>	<b>\$</b>	<b>4,950,400.00</b>	<b>\$</b>	<b>2,898,116.24</b>	<b>\$</b>	<b>792,076.20</b>	<b>\$</b>	<b>1,260,207.56</b>		<b>74.5%</b>
 <b>WATER FUND</b>										
INTERFUND TRANSFERS	\$	1,100,248.00	\$	1,100,248.00			\$	-		100.0%
WATER DEPARTMENT OPERATIONS	\$	3,978,502.00	\$	2,077,264.94	\$	206,116.48	\$	1,695,120.58		57.4%
<b>TOTAL WATER FUND</b>	<b>\$</b>	<b>5,078,750.00</b>	<b>\$</b>	<b>3,177,512.94</b>	<b>\$</b>	<b>206,116.48</b>	<b>\$</b>	<b>1,695,120.58</b>		<b>66.6%</b>
 <b>SOLID WASTE FUND</b>										
INTERFUND TRANSFERS							\$	-		0.0%
SOLID WASTE OPERATIONS	\$	511,864.00	\$	291,676.36	\$	36,123.88	\$	184,063.76		64.0%
<b>TOTAL SOLID WASTE FUND</b>	<b>\$</b>	<b>511,864.00</b>	<b>\$</b>	<b>291,676.36</b>	<b>\$</b>	<b>36,123.88</b>	<b>\$</b>	<b>184,063.76</b>		<b>64.0%</b>
 <b>TRANSPORTATION FUND</b>										
INTERFUND TRANSFERS	\$	25,000.00	\$	25,000.00			\$	-		100.0%
PARKING FACILITIES	\$	643,085.00	\$	360,080.35	\$	24,953.94	\$	258,050.71		59.9%
PUBLIC TRANSPORTATION	\$	34,000.00					\$	34,000.00		0.0%
<b>TOTAL TRANSPORTATION FUND</b>	<b>\$</b>	<b>702,085.00</b>	<b>\$</b>	<b>385,080.35</b>	<b>\$</b>	<b>24,953.94</b>	<b>\$</b>	<b>292,050.71</b>		<b>58.4%</b>





		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2023 BUDGET
DC	DEPART-CEMETERIES					
R4490 424901	CEMETERIES - GRAVE OPENINGS	(2,700.00)	(1,750.00)	(1,025.00)	(1,500.00)	(4,000.00)
<b>TOTAL</b>	<b>DEPART-CEMETERIES</b>	<b>(2,700.00)</b>	<b>(1,750.00)</b>	<b>(1,025.00)</b>	<b>(1,500.00)</b>	<b>(4,000.00)</b>
DG	DEPART-GOLF COURSE					
R6665 423801	CH GREEN FEES	(73,818.21)	(99,161.65)	(85,059.41)	(93,005.77)	(134,729.00)
R6665 423802	CH CART RENTALS		(29,160.53)	(31,045.76)	(36,627.90)	(40,000.00)
R6665 423803	CH FOOD SALES	-	-	-	-	(400.00)
R6665 423804	CH BEVERAGE SALES	-	-	-	-	(6,100.00)
R6665 423805	CH PRO SHOP	-	-	(5.29)	-	(2,000.00)
R6665 423806	CH MEMBERSHIPS	(3,232.00)	(4,720.00)	-	(2,840.00)	(36,000.00)
R6665 423808	CH CLUB RENTALS	(505.40)	-	-	-	(500.00)
R6665 423809	GIFT CERTIFICATES	(1,157.99)	(880.84)	(100.00)	-	(900.00)
R6665 423811	GIFT CERTIFICATES REDEEMED	-	47.40	-	-	-
<b>TOTAL</b>	<b>DEPART-GOLF COURSE</b>	<b>(78,713.60)</b>	<b>(133,875.62)</b>	<b>(116,210.46)</b>	<b>(132,473.67)</b>	<b>(220,629.00)</b>
DR	DEPART-RECREATION					
10001990 497100	TI REC REVOLVING	(115,000.00)	-	-	(140,000.00)	(140,000.00)
10001990 497101	TI AFTERSCHOOL	(12,000.00)	-	-	(18,000.00)	(18,000.00)
R6630 423301	OUTDOOR SWIM LESSONS	(10,180.00)	-	361.62	(265.00)	(18,000.00)
R6630 423302	OUTDOOR MEMBERSHIPS/ADMISSIONS	(27,946.50)	(48,068.07)	(29,392.20)	(34,252.72)	(40,000.00)
R6630 423500	RECREATION NON RESIDENT FEE	(40.00)	95.00	-	-	(100.00)
R6633 423700	SURCHARGES	-	-	-	(312.00)	-
<b>TOTAL</b>	<b>DEPART-RECREATION</b>	<b>(165,166.50)</b>	<b>(47,973.07)</b>	<b>(29,030.58)</b>	<b>(192,829.72)</b>	<b>(216,100.00)</b>
FE	FEES					
R1146 432900	CANNABIS- HOST AGREEMENT	-	(57,600.64)	(115,500.69)	(28,167.48)	-
R1146 432910	SHORT TERM RENTALS- IMPACT FEE	-	(3,599.92)	(4,130.57)	(5,704.82)	-
<b>TOTAL</b>	<b>FEES</b>	<b>-</b>	<b>(61,200.56)</b>	<b>(119,631.26)</b>	<b>(33,872.30)</b>	<b>-</b>
FF	FINES AND FORFEITS					
R1161 482100	DOG LICENSE LATE FINES	(660.00)	-	(930.00)	(1,110.00)	(2,000.00)
R2210 482000	COURT FINES	(29,704.30)	(13,476.32)	(11,950.68)	(10,541.28)	(50,000.00)
R2210 482101	NOISE BY-LAW VIOLATIONS	(900.00)	(17,400.00)	(3,700.00)	(2,000.00)	(1,000.00)
R2210 482102	KEG BY-LAW LICENSE VIOLATION	-	-	(300.00)	-	(300.00)
R2210 482103	OPEN CONTAINER BY-LAW VIOLATIO	(1,200.00)	(300.00)	(350.00)	(900.00)	(1,800.00)
R2210 482104	SNOW REMOVAL BY-LAW VIOLATION	(10.00)	-	-	-	-
R2210 482108	NUISANCE HOUSE VIOLATION	(600.00)	(900.00)	(3,300.00)	(400.00)	(3,900.00)
R2210 482109	MARIJUANA VIOLATION	-	-	-	-	(300.00)
R2210 482111	OPEN FIRE BY LAW VIOLATION	-	-	-	-	(300.00)
R2291 482100	ANIMAL CONTROL VIOLATIONS	-	(75.00)	-	-	-
R5241 482101	ZONING BY-LAW VIOLATIONS	(300.00)	(2,000.00)	(200.00)	(800.00)	(500.00)
R6510 443518	SMOKING AND TOBACCO REG VIOLAT	-	-	(6,000.00)	-	(500.00)
R9610 482600	LIBRARY FINES	(2,255.15)	(268.10)	(40.52)	(46.36)	-
<b>TOTAL</b>	<b>FINES AND FORFEITS</b>	<b>(35,629.45)</b>	<b>(34,419.42)</b>	<b>(26,771.20)</b>	<b>(15,797.64)</b>	<b>(60,600.00)</b>
II	INVESTMENT INCOME					
R1146 472000	INTEREST - BANK ACCOUNTS	(75,257.43)	(43,538.63)	(40,905.28)	(157,797.00)	(45,000.00)
R1146 472100	INTEREST - CD	15,631.82	(7,767.10)	1,163.63	14,769.86	(45,000.00)
<b>TOTAL</b>	<b>INVESTMENT INCOME</b>	<b>(59,625.61)</b>	<b>(51,305.73)</b>	<b>(39,741.65)</b>	<b>(143,027.14)</b>	<b>(90,000.00)</b>
LP	LICENSES AND PERMITS					
R1124 426301	CATV LICENSE	-	-	-	-	(2,500.00)
R1161 442100	MARRIAGE LICENSES	(2,400.00)	-	(2,560.00)	(2,960.00)	(4,000.00)
R1161 442101	DOG LICENSES	(895.00)	(1,105.00)	(699.00)	(820.25)	(7,250.00)
R2210 442302	FIREARM PERMITS (ID CARD)	(1,175.00)	(1,550.00)	(912.50)	(1,030.00)	(2,862.00)
R2220 442600	FIRE DEPARTMENTAL PERMITS	(16,023.46)	(14,338.94)	(13,972.22)	(74,527.42)	(40,000.00)
R4422 443200	DRIVEWAY PERMITS	(1,850.00)	(2,000.00)	(2,850.00)	(1,200.00)	(2,600.00)
R4422 443201	DRAINAGE PERMITS	(400.00)	(200.00)	(300.00)	(200.00)	(500.00)
R4422 443202	STREET OPENING PERMITS	(4,020.00)	(5,935.00)	(5,250.00)	(8,310.00)	(9,000.00)
R5241 426302	ALCOHOL BEVERAGE LICENSE - ANN	(130,500.00)	(91,950.00)	(130,650.00)	(148,208.34)	(112,000.00)
R5241 426303	ALCOHOL BEVERAGE LICENSE - 1 D	(6,450.00)	(250.00)	(5,000.00)	(3,700.00)	(1,000.00)
R5241 426304	COMMON VICTUALERS LICENSE	(4,170.00)	(2,520.00)	(3,660.00)	(3,730.00)	(4,000.00)

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2023 BUDGET
R5241 426306	SALE OF 2ND HAND ARTICLES LICE	(150.00)	(75.00)	(75.00)	(75.00)	(150.00)
R5241 426309	AUCTIONEER & FLEA MARKET LICEN	-	(15.00)	-	-	-
R5241 426311	LIVE ENTERTAINMENT LICENSE	(50.00)	(35.00)	(65.00)	(70.00)	(50.00)
R5241 426312	INNHOLDERS LICENSE	(450.00)	(250.00)	(250.00)	(300.00)	(250.00)
R5241 426313	AUTO DEALER LICENSE	(500.00)	(200.00)	(400.00)	(400.00)	(400.00)
R5241 426314	PUSHCART LICENSE	(100.00)	-	-	(100.00)	(100.00)
R5241 426315	WEEKDAY ENTERTAINMENT LICENSE	(5,700.00)	(900.00)	(4,400.00)	-	(5,000.00)
R5241 432310	RENTAL REGISTRATION	(72,000.00)	(67,000.00)	(49,500.00)	(143,250.00)	(100,000.00)
R5241 442700	BUILDING PERMITS	(169,017.50)	(97,413.40)	(182,889.00)	(231,172.40)	(250,000.00)
R5241 442702	PLUMBING PERMITS	(29,890.00)	(13,825.00)	(23,435.00)	(37,955.00)	(40,000.00)
R5241 442703	GAS PERMITS	(6,425.00)	(3,590.00)	(6,665.00)	(5,630.00)	(10,000.00)
R5241 442704	ELECTRICAL PERMITS	(90,105.00)	(46,585.00)	(141,645.00)	(92,000.00)	(175,000.00)
R5241 443501	FROZEN DESSERT LICENSE	(100.00)	(200.00)	(100.00)	(300.00)	(300.00)
R5241 443503	RECREATIONAL CAMP LICENSE	(2,920.00)	-	-	(660.00)	(2,500.00)
R5241 443505	TOBACCO LICENSE	(4,800.00)	(2,400.00)	(4,500.00)	(3,900.00)	(5,000.00)
R5241 443506	MOTEL LICENSE	(450.00)	(300.00)	(300.00)	(300.00)	(300.00)
R5241 443507	CATERING LICENSE	(2,250.00)	(900.00)	(1,800.00)	(2,250.00)	(2,000.00)
R5241 443508	BAKERY LICENSE	(150.00)	(150.00)	(600.00)	(600.00)	(600.00)
R5241 443510	SEPTIC TANK PERMIT-PRIVATE INS	(1,650.00)	(1,500.00)	(1,050.00)	(750.00)	(2,700.00)
R5241 443511	SEPTIC TANK PERMIT-INSTALLERS	(700.00)	(350.00)	(175.00)	(350.00)	(1,050.00)
R5241 443512	SWIMMING POOL PERMITS	(1,375.00)	-	(2,925.00)	(3,850.00)	(4,000.00)
R5241 443513	REMOVAL OF OFFAL	(1,350.00)	(1,125.00)	(900.00)	(1,125.00)	(2,200.00)
R5241 443514	RETAIL STORE PERMITS	(3,000.00)	(2,800.00)	(3,800.00)	(4,600.00)	(4,200.00)
R5241 443515	FOOD HANDLERS PERMITS	(27,230.00)	(10,950.00)	(21,195.00)	(24,830.00)	(30,000.00)
R5241 443516	BED & BREAKFAST PERMITS	(350.00)	-	(350.00)	-	(300.00)
R5241 443520	REMOVAL OF RUBBISH	(1,000.00)	(200.00)	(200.00)	(1,000.00)	(2,000.00)
R5241 443521	BODY ART/TATTOO ESTABLISHMENT	(275.00)	(275.00)	(275.00)	(275.00)	(275.00)
R5241 443522	ORR ICE RINK LICENSE	(350.00)	(350.00)	-	(350.00)	(350.00)
R5241 443524	WELL PERMIT	(150.00)	-	(200.00)	(600.00)	(300.00)
R5241 443525	TATTOO TECHNICIAN	(500.00)	(500.00)	(750.00)	(250.00)	(500.00)
R5241 443528	LIVESTOCK PERMITS	(10.00)	-	-	-	(50.00)
R5241 443529	FRATERNITY/SORORITY KITCHEN LI	(100.00)	-	(200.00)	(200.00)	(300.00)
<b>TOTAL</b>	<b>LICENSES AND PERMITS</b>	<b>(590,980.96)</b>	<b>(371,737.34)</b>	<b>(614,497.72)</b>	<b>(801,828.41)</b>	<b>(825,587.00)</b>
MD	MEDICAID REIMB					
R1000 489001	MEDICAID REIMBURSEMENTS	(26,951.37)	(40,501.10)	(6,198.95)	(90,567.08)	(115,000.00)
R1000 489002	MEDICAID ADMIN FEES EXP-CONTRA	1,886.60	-	397.60	1,067.04	8,050.00
<b>TOTAL</b>	<b>MEDICAID REIMB</b>	<b>(25,064.77)</b>	<b>(40,501.10)</b>	<b>(5,801.35)</b>	<b>(89,500.04)</b>	<b>(106,950.00)</b>
MN	MISC NON-RECURRING					
R1000 449901	SOLAR REVENUE HOLDING ACCT	-	-	-	(18,246.59)	-
R1000 481010	OPIOID SETTLEMENT	-	-	-	(162,539.11)	-
R1000 488001	AMHERST COLLEGE CONTRIBUTIONS	(125,000.00)	-	-	-	(125,000.00)
R1000 488004	UMASS H/M OCCUPANCY FEES	(104,608.56)	-	(34,660.92)	(63,744.57)	(80,000.00)
R1000 488200	HOMELESS TRANSPORTATION	-	-	-	-	(5,000.00)
R1146 412120	2020 SUPPLEMENTAL TAX BILL	-	(5,570.90)	-	-	-
R1146 412121	2021 SUPPLEMENTAL TAXES	-	-	(5,838.21)	-	-
R1146 412122	2022 HOPKINTON BILL REV	-	-	-	(6,153.68)	-
<b>TOTAL</b>	<b>MISC NON-RECURRING</b>	<b>(229,608.56)</b>	<b>(5,570.90)</b>	<b>(40,499.13)</b>	<b>(250,683.95)</b>	<b>(210,000.00)</b>
MV	MOTOR VEHICLE EXCISE					
R1146 415013	MVE REVENUE 2013	-	(22.00)	-	-	-
R1146 415014	MVE REVENUE 2014	(110.00)	(115.50)	-	-	-
R1146 415015	MVE REVENUE 2015	(291.78)	(173.86)	(141.88)	-	-
R1146 415016	MVE REVENUE 2016	(301.25)	(477.50)	(96.25)	-	-
R1146 415017	MVE REVENUE 2017	(1,306.14)	(1,444.37)	(852.14)	(193.34)	-
R1146 415018	MVE REVENUE 2018	(7,985.95)	(187.15)	(1,020.42)	(539.07)	-
R1146 415019	MVE REVENUE 2019	(218,409.22)	(76.35)	(2,606.15)	(1,309.38)	-
R1146 415020	MVE REVENUE 2020	-	(262,507.21)	(16,267.67)	(2,123.60)	-
R1146 415021	MVE REVENUE 2021	-	-	(293,732.21)	(7,406.22)	-
R1146 415022	MVE REVENUE 2022	-	-	-	(208,441.21)	-
R1146 415023	MVE REVENUE 2023	-	-	-	-	(1,550,000.00)
R1146 415083	PRIOR YEARS MOTOR VEHICLE EXCI	(53.75)	(1,152.51)	(277.50)	(230.83)	-

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2023 BUDGET
<b>TOTAL</b>	<b>MOTOR VEHICLE EXCISE</b>	<b>(228,458.09)</b>	<b>(266,156.45)</b>	<b>(314,994.22)</b>	<b>(220,243.65)</b>	<b>(1,550,000.00)</b>
OD	OTHER DEPT REVENUE					
R1000 426000	XEROX COPYING CHARGES	(83.83)	-	(69.15)	-	(100.00)
R1000 426100	RESEARCH CHARGES	-	-	-	(50.00)	-
R1000 426200	POSTAGE REIMB ONLINE TRANSA	-	(990.00)	(689.00)	(616.00)	-
R1000 438900	OTHER FEES AND CHARGES	-	(32.00)	(60.00)	(50.00)	-
R1000 481000	SALE OF FIXED ASSETS	-	-	(18,814.13)	(2,525.00)	-
R1000 489000	MISCELLANEOUS REVENUES	-	-	-	(410.00)	(500.00)
R1000 489003	COBRA ADM FEE/ HLTH INS	-	(130.04)	(7.50)	-	(50.00)
R1000 489005	PY REFUNDS - TOWN	(3,758.51)	(14,367.09)	(6,290.62)	(100.00)	-
R1000 489006	PY REFUNDS -SCHOOL	(19.40)	(1,111.80)	(1,417.74)	-	-
R1000 489012	SCHOOL DEBT REIMBURSEMENT	(241.50)	(138.00)	(69.00)	-	-
R1000 493000	PREMIUM ON BONDS SOLD	-	(14,040.16)	-	-	-
R1141 439000	PELHAM ASSESSOR SERVICES	(10,000.00)	-	-	-	-
R1146 423902	CERTIFICATE OF MUNICIPAL LIEN	(6,400.00)	(7,975.00)	(6,900.00)	(4,375.00)	(13,150.00)
R1146 423906	MOTOR VEHICLE EXCISE-REGISTRY	(6,740.00)	(5,800.00)	(7,500.00)	(7,060.00)	(11,800.00)
R1146 426200	CAR RENTAL SURCHARGES	(2,098.20)	(380.40)	(603.00)	(909.60)	(4,000.00)
R1161 426600	TOWN CLERK FEES	(3,122.16)	(671.65)	(769.70)	(2,366.19)	(4,000.00)
R1161 426601	SALE OF STREET LISTS	(100.00)	(50.00)	(270.00)	(60.00)	(150.00)
R1161 426604	CERTIFIED COPY FEES	(10,700.00)	(9,010.00)	(10,530.00)	(10,530.00)	(20,000.00)
R1161 426605	PASSPORT PHOTO FEES	(960.00)	-	(20.00)	(200.00)	-
R1161 426606	BUSINESS CERTIFICATES	(3,460.00)	(4,120.00)	(4,380.00)	(2,980.00)	(6,000.00)
R1161 426607	NOTORIZATION FEES	(1,960.00)	(10.00)	(3,310.00)	(2,755.00)	(2,000.00)
R1162 426603	ELECTION HOURS REIMB - STATE	-	(5,501.94)	-	(6,568.94)	-
R2210 429800	FINGER-PRINTING SERVICE FEE	(210.00)	-	(155.00)	(325.00)	(100.00)
R2210 429802	ACCIDENT REPORTS	(995.00)	(802.00)	(830.00)	(1,174.00)	(1,400.00)
R2210 429805	COURT ORDERED RESTITUTION	(100.00)	(200.00)	-	-	-
R2210 429806	WITNESS FEE	-	-	(22.00)	-	-
R2210 429807	POLICE DETAILS SERVICE CHARGE	(17,098.08)	(11,112.96)	(10,826.25)	(22,045.75)	(17,000.00)
R2210 429810	POLICE DETAILS VEHICLE CHARGE	(7,270.00)	(3,140.00)	(2,260.00)	(14,155.00)	(2,000.00)
R2210 429811	POLICE FALSE ALARM FEES	(5,175.00)	(1,125.00)	(1,000.00)	(50.00)	(5,000.00)
R2220 430601	FIRE DEPARTMENTAL REPORTS	(5.00)	(10.00)	-	-	-
R2220 430602	FIRE RESTITUTION	(1,200.00)	-	-	-	-
R2220 430603	FIRE DEPARTMENT INSPECTIONS	(39,900.96)	(27,462.58)	(18,615.00)	(14,925.00)	(50,271.00)
R2291 431700	DOG POUND FEES	-	(50.00)	(35.00)	(35.00)	-
R4410 431802	DPW HIRED OUT SERVICE CHARGE	-	-	-	(59.51)	-
R4422 431801	BANNER DISPLAY FEE	(540.00)	(380.00)	(460.00)	(320.00)	(1,500.00)
R4422 489000	MISCELLANEOUS REVENUE	(50.00)	-	-	-	-
R4490 489000	ELECTRICITY REIMBURSEMENT	(450.00)	(50.00)	(335.00)	(250.00)	(500.00)
R5171 424200	WETLAND FILING FEE - CONSERVAT	(9,900.00)	(3,625.00)	(9,060.00)	(3,247.50)	(6,000.00)
R5173 429700	DESIGN REVIEW BOARD APPLICATIO	(450.00)	(150.00)	(1,050.00)	(525.00)	(725.00)
R5175 424000	PLANNING BOARD FEES	(6,897.28)	(1,650.00)	(5,475.00)	(8,491.80)	(10,000.00)
R5175 424101	PLANNING BOARD BYLAWS AND MAPS	(20.00)	-	-	-	-
R5175 424103	PLANNING BOARD LEGAL AD FEES	-	-	-	(600.00)	-
R5176 424100	ZONING APPEAL FEES	(11,875.00)	(1,035.00)	(4,700.00)	(5,235.00)	(7,000.00)
R5176 424103	ZB LEGAL AD FEES	(1,875.00)	(525.00)	(525.00)	(1,200.00)	(1,200.00)
R5241 431500	CERTIFICATE OF INSPECTION FEES	(32,193.00)	(50,701.00)	(27,806.00)	(34,353.00)	(50,000.00)
R5241 431501	WEIGHTS & MEASURES-SEAL FEES	(8,390.00)	(7,495.00)	(6,470.00)	(8,660.00)	(8,000.00)
R5241 432300	PERCOLATION TEST FEES	(3,600.00)	(1,800.00)	(1,800.00)	(1,200.00)	(4,500.00)
R5241 432302	HEALTH DEPT HOUSING INSPECTION	(825.00)	-	(700.00)	-	(2,500.00)
R5241 432309	PORTA POTTIES FEE	-	-	(150.00)	-	-
R5241 432311	TITLE V WITNESS FEE	(4,000.00)	(2,400.00)	(2,800.00)	(3,000.00)	(5,000.00)
R5241 432312	NON-PROFIT PORTA POTTY	-	-	(40.00)	(40.00)	-
R5691 429600	CERTIFICATE OF APPROPRIATENESS	-	-	(150.00)	(150.00)	-
R5691 429700	DEMO DELAY APPLICATIONS	(350.00)	(200.00)	(250.00)	(100.00)	(600.00)
R6510 432307	IMMUNIZATION	-	-	-	(2,000.00)	-
<b>TOTAL</b>	<b>OTHER DEPT REVENUE</b>	<b>(203,012.92)</b>	<b>(178,241.62)</b>	<b>(157,214.09)</b>	<b>(163,697.29)</b>	<b>(235,046.00)</b>

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2023 BUDGET
OE	OTHER EXCISE					
R8820 419000	HOTEL/MOTEL ROOM OCCUPANCY TAX	(152,329.78)	(40,331.87)	(132,460.83)	(163,042.74)	(220,000.00)
R8820 419200	MEALS TAX	(270,465.04)	(141,830.41)	(217,925.87)	(263,648.49)	(400,000.00)
R8820 419300	CANNABIS TAX	(98,200.36)	(95,961.07)	(82,025.70)	(51,760.13)	-
<b>TOTAL</b>	<b>OTHER EXCISE</b>	<b>(520,995.18)</b>	<b>(278,123.35)</b>	<b>(432,412.40)</b>	<b>(478,451.36)</b>	<b>(620,000.00)</b>
PI	PENALTY AND INTEREST					
R1146 417100	PP INTEREST ON ACCOUNTS	(594.37)	(633.79)	(659.19)	(1,468.54)	(1,800.00)
R1146 417101	RE INTEREST ON ACCOUNTS	(75,271.86)	(70,486.92)	(60,652.96)	(62,221.64)	(119,000.00)
R1146 417102	PENALTY & INTEREST - TAX LIENS	(32,033.06)	(8,069.59)	(95,974.19)	(48,984.27)	(63,000.00)
R1146 417103	MVE INTEREST ON ACCOUNTS	(4,419.53)	(9,458.14)	(6,778.29)	(5,389.55)	(11,000.00)
R1146 417105	PENALTY & INTEREST - DEFERRED	(44,522.63)	-	(469.68)	(2,747.91)	-
R1146 417200	PP/RE DEMAND FEES	(1,400.55)	(4,250.00)	(1,130.81)	(1,381.14)	(5,500.00)
R1146 417203	MVE DEMAND FEES	(7,290.00)	(19,406.61)	(9,540.00)	(7,090.00)	(26,000.00)
R1146 417213	MVE WARRANT FEES-TOWN SHARE	(4,590.00)	(10,380.00)	(6,410.00)	(5,600.00)	(15,000.00)
R1146 423901	TAX TITLE REDEMPTION FEE	(705.00)	(315.00)	(1,020.00)	(1,260.00)	(1,800.00)
R1146 423903	COLLECTOR'S FEES	(1,109.54)	(675.00)	(613.42)	(1,082.32)	(2,100.00)
<b>TOTAL</b>	<b>PENALTY AND INTEREST</b>	<b>(171,936.54)</b>	<b>(123,675.05)</b>	<b>(183,248.54)</b>	<b>(137,225.37)</b>	<b>(245,200.00)</b>
PL	PILOT					
R1146 418000	PILOT-CLARK HOUSE	-	-	-	-	(12,750.00)
R1146 418001	PILOT-AMH HOUSING/WATSON FARMS	-	-	-	-	(809,458.00)
R1146 418002	PILOT-ENTERPRISE FUNDS	(809,458.00)	(809,458.00)	(809,458.00)	(809,458.00)	(809,458.00)
R1146 418004	PILOT-URBAN DEVELOPMENT STATE	-	-	-	-	-
<b>TOTAL</b>	<b>PILOT</b>	<b>(809,458.00)</b>	<b>(809,458.00)</b>	<b>(809,458.00)</b>	<b>(809,458.00)</b>	<b>(822,208.00)</b>
PT	PROPERTY TAXES					
R1146 400000	ALLW ABATE & EXEMPT ADJMT	-	-	-	-	614,648.00
R1146 411015	PP REVENUE 2015	-	-	-	(215.67)	-
R1146 411018	PP REVENUE 2018	(30.69)	-	-	(479.69)	-
R1146 411019	PP REVENUE 2019	(3,453.20)	(208.19)	(261.60)	-	-
R1146 411020	PP REVENUE 2020	(950,742.37)	(23,726.97)	(1,192.31)	(223.86)	-
R1146 411021	PP REVENUE 2021	-	(974,998.01)	(2,457.47)	(229.11)	-
R1146 411022	PP REVENUE 2022	-	-	(1,081,568.75)	(17,112.49)	-
R1146 411023	PP REVENUE 2023	-	-	-	(1,208,183.09)	(2,803,791.00)
R1146 411500	AGRICULTURAL LAND ROLLBACK TAX	-	-	(17,492.42)	(1,560.97)	-
R1146 411600	PRORATA TAX	-	(3,927.96)	-	-	-
R1146 412017	RE REVENUE 2017	(8,703.43)	-	-	-	-
R1146 412018	RE REVENUE 2018	48,267.51	(5,016.04)	-	-	-
R1146 412019	RE REVENUE 2019	(478,109.97)	(64,534.81)	(17,312.66)	-	-
R1146 412020	RE REVENUE 2020	(26,215,532.60)	(789,198.37)	(17,730.80)	(20,867.32)	-
R1146 412021	RE REVENUE 2021	-	(26,525,905.75)	(384,125.46)	(13,462.55)	-
R1146 412022	RE REVENUE 2022	-	-	(27,320,675.00)	(332,422.80)	-
R1146 412023	RE REVENUE 2023	-	-	-	(28,588,016.16)	(58,921,392.00)
R1146 412500	DEFERRED REAL ESTATE TAX REVEN	(73,637.05)	-	(6,368.19)	(32,727.72)	-
R1146 414200	TAX LIENS REDEEMED	(101,441.26)	(28,588.05)	(168,526.69)	(79,348.94)	-
<b>TOTAL</b>	<b>PROPERTY TAXES</b>	<b>(27,783,383.06)</b>	<b>(28,416,104.15)</b>	<b>(29,017,711.35)</b>	<b>(30,294,850.37)</b>	<b>(61,110,535.00)</b>
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)	(7,200.00)	(7,200.00)	(7,200.00)	(14,400.00)
R1191 425001	BANGS RENTAL-BIG BROS/BIG SIST	(8,400.00)	(2,900.00)	-	-	-
R1191 425002	CENTER FOR NEW AMERICANS RENT	(9,000.00)	-	-	-	-
R1191 425006	JPM HEALTH CENTER RENTAL	(15,228.00)	(22,200.84)	(34,097.22)	(34,097.22)	(50,792.00)
R1192 425002	RENTAL OF NORTH AMHERST SCHOOL	(13,300.00)	(9,750.00)	(11,700.00)	(10,250.00)	(23,400.00)
R1194 425004	CHILDCARE FACILITY RENT	(9,257.92)	(9,885.36)	(7,935.36)	(11,122.00)	(15,864.00)
R1196 425005	RENTAL OF MUNSON LIBRARY	(15,936.00)	(6,500.00)	(7,000.00)	(6,545.00)	(7,940.00)
R5171 425001	COMMUNITY GARDENS	-	-	-	(120.00)	-
R5171 425006	AGRICULTURAL LAND RENTAL	(600.00)	-	-	-	-
<b>TOTAL</b>	<b>RENTALS</b>	<b>(81,471.92)</b>	<b>(59,786.20)</b>	<b>(69,282.58)</b>	<b>(70,684.22)</b>	<b>(113,746.00)</b>



		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2023 BUDGET
SA	SPECIAL ASSESSMENTS					
R8830 465000	UMASS SHARE OF PVTA ASSESSMENT	-	-			(908,420.00)
R8830 465100	FIVE COLLEGE SHARE OF PVTA ASS	-	-			(180,720.00)
<b>TOTAL</b>	<b>SPECIAL ASSESSMENTS</b>	-	-	-	-	<b>(1,089,140.00)</b>
ST	STATE AID					
R8820 452002	REIMBURSEMENT STATE OWNED LAND	(101,356.00)	(101,658.00)	(115,596.00)	(145,396.00)	(296,770.00)
R8820 452004	ABATES TO VETS	(6,270.00)	(6,270.00)	(34,598.00)	(31,030.00)	(33,871.00)
R8820 452008	VETERANS' BENEFITS	(56,117.00)	(54,840.00)	(48,733.00)	(50,703.00)	(115,974.00)
R8820 452013	SCHOOL AID - CHAPTER 70	(3,060,590.00)	(3,061,110.00)	(3,076,782.00)	(3,108,732.00)	(6,217,473.00)
R8820 452014	TRANSPORTATION OF PUPILS	-	-	(3,374.00)	-	-
R8820 452017	CHARTER SCH TUITION ASSES/REIM	(97,320.00)	(36,504.00)	(63,493.00)	(137,428.00)	(314,322.00)
R8820 452200	UNRESTRICTED GEN GOVT AID	(4,469,898.00)	(4,469,898.00)	(4,655,322.00)	(4,864,811.00)	(9,752,342.00)
<b>TOTAL</b>	<b>STATE AID</b>	<b>(7,791,551.00)</b>	<b>(7,730,280.00)</b>	<b>(7,997,898.00)</b>	<b>(8,338,100.00)</b>	<b>(16,730,752.00)</b>
TI	TRANSFERS IN					
10001990 497001	TI SEWER	(377,324.00)	(280,085.00)	(280,085.00)	(419,114.00)	(419,114.00)
10001990 497002	TI WATER	(497,325.00)	(496,374.00)	(523,105.00)	(540,248.00)	(540,248.00)
10001990 497005	TI TRANSPORTATION	(297,973.00)	(144,220.00)	-	-	-
10001990 497006	TI CAPITAL	-	-	(761,521.56)	-	-
10001990 497200	TI AMBULANCE	(2,483,396.00)	(1,862,547.00)	(2,000,000.00)	(2,710,200.00)	(2,710,200.00)
10001990 497203	TI FREE CASH	-	-	(4,603,079.00)	(2,812,450.00)	(2,812,450.00)
10001990 497206	TI OVERLAY SURPLUS	(300,000.00)	-	-	-	-
10001990 497207	TI COMMUNITY PRESERVATION FUND	(421,465.00)	(449,888.00)	(388,148.00)	(488,720.00)	(488,720.00)
10001990 497208	TI STABILIZATION FUND	-	-	-	(8,109,345.00)	(8,109,345.00)
10001990 497300	TI CLOSED CAPITAL	-	-	-	(100,000.00)	(100,000.00)
10001990 497403	TI COMCAST CAPITAL	-	-	(75,000.00)	(75,000.00)	(75,000.00)
<b>TOTAL</b>	<b>TRANSFERS IN</b>	<b>(4,377,483.00)</b>	<b>(3,233,114.00)</b>	<b>(8,630,938.56)</b>	<b>(15,255,077.00)</b>	<b>(15,255,077.00)</b>
<b>TOTAL</b>	<b>TOWN GENERAL FUND</b>	<b>(43,155,239.16)</b>	<b>(41,843,272.56)</b>	<b>(48,606,366.09)</b>	<b>(57,429,300.13)</b>	<b>(99,505,570.00)</b>

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2023 BUDGET
6001 SEWER FUND						
60011990 498000	TRANSFER FROM UNRESERVED FB	(15,578.00)	(158,652.00)	(234,705.00)	-	-
R4440 414200	TAX LIENS REDEEMED	(742.13)	(2,193.43)	(1,070.19)	(2,563.69)	-
R4440 421200	SEWER RATES	(1,831,894.60)	(1,688,918.11)	(1,963,264.55)	(2,435,042.47)	(4,690,400.00)
R4440 421201	SEWER LIENS	(23,970.29)	(12,080.63)	(35,206.70)	(6,368.61)	(75,000.00)
R4440 422200	SEPTIC TANK WASTES	(26,010.00)	(51,315.00)	(52,560.00)	(45,510.00)	(40,000.00)
R4440 422201	SEWER ENTRANCES	(39,400.00)	(94,025.00)	(10,100.00)	(71,412.50)	(70,000.00)
		(8.00)	-	-	-	-
R4440 472000	SEWER INTEREST ON INVESTMENTS	(26,858.19)	(3,300.66)	(1,164.34)	(14,774.99)	(55,000.00)
R4440 472100	SEWER INTEREST ON ACCOUNTS	(2,805.78)	(4,047.21)	(3,529.34)	(5,005.97)	(8,000.00)
R4440 472200	SEWER LIEN INTEREST	(2,307.32)	(1,413.40)	(3,506.02)	(632.19)	(12,000.00)
R4440 489000	MISCELLANEOUS REVENUE	(4,759.50)	(5,647.50)	(4,918.50)	(7,612.00)	-
<b>TOTAL</b>	<b>SF OPERATING BUDGET REV</b>	<b>(1,974,333.81)</b>	<b>(2,021,592.94)</b>	<b>(2,310,024.64)</b>	<b>(2,588,922.42)</b>	<b>(4,950,400.00)</b>
6002 WATER FUND						
60021990 498000	TRANSFER FROM UNRESERVED FB					
R4450 414200	TAX LIENS REDEEMED	(807.14)	(3,027.54)	(4,399.86)	(2,136.81)	-
R4450 421100	WATER RATES	(1,954,208.91)	(1,768,662.05)	(2,045,628.59)	(2,450,736.56)	(4,868,750.00)
R4450 421101	WATER LIENS	(22,541.95)	(13,354.00)	(33,711.23)	(6,925.79)	(75,000.00)
R4450 422101	WATER-NEW SERVICES	(15,400.00)	(19,500.00)	(7,200.00)	(28,900.00)	(35,000.00)
R4450 422900	WATER MISCELLANEOUS	(32,020.00)	(18,900.00)	(39,606.50)	(38,174.00)	(60,000.00)
R4450 423904	MARKING UTILITY LINES	(400.00)	(800.00)	(520.00)	(800.00)	-
R4450 472000	WATER INTEREST ON INVESTMENTS	(25,769.20)	(2,555.21)	(973.33)	(9,330.14)	(25,000.00)
R4450 472100	WATER INTEREST ON ACCOUNTS	(3,930.93)	(4,921.93)	(4,619.24)	(6,015.04)	(8,000.00)
R4450 472200	WATER LIEN INTEREST	(2,405.69)	(1,671.16)	(3,361.87)	(599.74)	(7,000.00)
R4450 489000	MISCELLANEOUS REVENUE	(1,332.87)	(6,822.66)	-	(12,253.66)	-
<b>TOTAL</b>	<b>WF OPERATING BUDGET REV</b>	<b>(2,058,816.69)</b>	<b>(1,840,214.55)</b>	<b>(2,140,020.62)</b>	<b>(2,555,871.74)</b>	<b>(5,078,750.00)</b>
6003 SOLID WASTE FUND						
60031990 498000	TRANSFER FROM UNRESERVED FB	(6,392.00)	(31,146.00)	(34,530.00)	-	-
R4435 421201	SWF LIENS ADDED TO TAXES	-	(66.00)	-	-	-
R4435 421300	SWF COMMERCIAL FEES	(48,982.90)	(39,603.45)	(36,644.10)	(34,038.20)	(78,000.00)
R4435 421302	SWF COMMERCIAL FEES- TOWN	(1,995.40)	(1,869.10)	(2,335.30)	(2,382.00)	(15,000.00)
R4435 422800	SWF RESIDENTIAL FEES	(57,030.84)	(60,351.92)	(73,854.10)	(51,088.00)	(110,000.00)
R4435 422801	SWF SALE OF VEHICLE STICKERS	(176,835.00)	(168,921.00)	(167,380.00)	(200,825.00)	(179,614.00)
R4435 422802	SWF MISCELLANEOUS	(351.40)	-	-	-	(500.00)
R4435 422804	SWF VARIENCES	(23,580.00)	(33,960.00)	(35,312.00)	(34,380.00)	(60,000.00)
R4435 422901	SWF OTHER RECYCLING	(3,709.73)	(3,764.28)	(24,965.77)	(16,462.91)	(11,000.00)
R4435 425000	RENTAL OF CELL TOWER	(28,437.61)	(29,490.24)	(33,839.72)	(41,286.20)	(57,500.00)
R4435 472000	SWF INTEREST ON INVESTMENT	(1,959.78)	(191.14)	(108.13)	(1,688.65)	(250.00)
R4435 489000	MISCELLANEOUS REVENUE	-	-	(0.20)	-	-
R4435 489005	PRIOR YEAR REFUNDS	(6,757.80)	-	-	-	-
<b>TOTAL</b>	<b>SWF OPERATING BUDGET REV</b>	<b>(356,032.46)</b>	<b>(369,363.13)</b>	<b>(408,969.32)</b>	<b>(382,150.96)</b>	<b>(511,864.00)</b>
6005 TRANSPORTATION FUND						
R4480 423200	PRIOR YEAR UNCOMMITTED PKG FNS	(30.00)	(105.00)	-	-	-
R4480 423202	STREET METER COIN	(114,636.84)	(45,316.87)	(61,185.13)	(67,224.58)	(120,000.00)
R4480 423205	MULTI-SPACE METER COIN	(36,597.74)	(9,194.57)	(17,541.15)	(16,860.91)	(34,000.00)
R4480 423206	PKG GARAGE RESERVED FEES	(14,000.00)	(13,000.00)	(11,000.00)	(14,400.00)	(33,600.00)
R4480 423209	METER CREDIT CARD REVENUES	(87,334.16)	(23,854.75)	(56,968.45)	(53,502.75)	(110,000.00)
R4480 423210	PARKING PERMIT RESIDENT ONLY 1	(500.00)	(450.00)	(600.00)	(3,050.00)	(550.00)
R4480 423211	PARKING PERMIT RESIDENT ONLY 2	(150.00)	(75.00)	(150.00)	(300.00)	(125.00)
R4480 423212	PARKING PERMIT TOWN CTR RESIDT	(5,430.00)	(6,015.00)	(6,750.00)	(43,050.00)	(39,350.00)
R4480 423213	PARKING PERMIT EMPLOYER	(770.00)	(450.00)	(475.00)	(805.00)	(795.00)
R4480 423214	PARKING PERMIT EMPLOYEE	(8,840.00)	(3,005.00)	(5,316.00)	(6,811.00)	(16,000.00)
R4480 423215	PAY BY PHONE REVENUES	(94,021.23)	(34,546.92)	(74,217.95)	(70,380.77)	(128,000.00)
R4480 423220	SENIOR PARKING PERMIT	(1,907.00)	(430.00)	(812.50)	(1,104.50)	(1,315.00)
R4480 423221	BUSINESS PKG PERMIT	-	-	(2,000.00)	(600.00)	-
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	(38,009.85)	(24,160.00)	(26,070.00)	(20,295.00)	(58,350.00)
R4480 423905	PARKING REGISTRY FINES	(14,532.86)	(6,160.00)	(8,315.00)	(5,590.00)	(16,000.00)
R4480 423906	PARKING INTEREST OVER/SHORT	-	-	(2.50)	-	-
R4480 472000	EARNINGS ON INVESTMENTS	(4.19)	53.07	(78.64)	(1,524.57)	-

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2023 BUDGET
R4480 482000	PARKING BOOT FEE	(575.00)	-	(50.00)	(225.00)	-
R4480 482107	PARKING VIOLATIONS 2007	(10.00)	-	(10.00)	-	-
R4480 482108	PARKING VIOLATIONS 2008	-	-	(10.00)	-	-
R4480 482109	PARKING VIOLATIONS 2009	(45.00)	(10.00)	(10.00)	(20.00)	-
R4480 482110	PARKING VIOLATIONS 2010	(50.00)	(80.00)	(30.00)	(30.00)	-
R4480 482111	PARKING VIOLATIONS 2011	(20.00)	(60.00)	(60.00)	(10.00)	-
R4480 482112	PARKING VIOLATIONS 2012	(30.00)	(230.00)	(10.00)	-	-
R4480 482113	PARKING VIOLATIONS 2013	(50.00)	(85.00)	(65.00)	(60.00)	-
R4480 482114	PKG VIOLATIONS REV 2014	(85.00)	(135.00)	(10.00)	(45.00)	-
R4480 482115	PKG VIOLATIONS REV 2015	(500.00)	(95.00)	(55.00)	(50.00)	-
R4480 482116	PKG VIOLATION REV 2016	(565.00)	(255.00)	(240.00)	(60.00)	-
R4480 482117	PKG VIOLATION REV 2017	(640.00)	(275.00)	(210.00)	(175.00)	-
R4480 482118	PKG VIOLATION REV 2018	(3,535.00)	(900.00)	(390.00)	(270.00)	-
R4480 482119	PKG VIOLATION REV 2019	(15,620.00)	(2,605.00)	(745.00)	(415.00)	-
R4480 482120	PKG VIOLATION REV 2020	(75,745.00)	(12,251.01)	(1,905.00)	(640.00)	-
R4480 482121	PKG VIOLATION REV 2021	-	(42,700.00)	(9,765.00)	(1,205.00)	-
R4480 482122	PKG VIOLATION REV 2022	-	-	(54,705.00)	(8,345.00)	-
R4480 482123	PKG VIOLATION REV 2023	-	-	-	(40,710.00)	(136,000.00)
<b>TOTAL</b>	<b>TRANSPORTATION FUND</b>	<b>(522,233.87)</b>	<b>(234,391.05)</b>	<b>(347,752.32)</b>	<b>(365,759.08)</b>	<b>(702,085.00)</b>