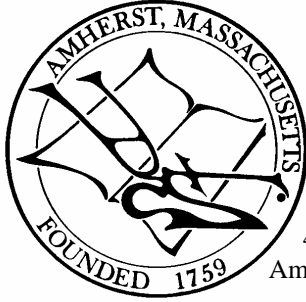


Town of



AMHERST

Massachusetts

TOWN HALL
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Report of the Town Accountant

The accompanying pages include the Town of Amherst's unaudited financial statements for the fiscal year ended June 30, 2005.

Respectfully submitted,

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

Sonia Aldrich
Town Accountant

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TOWN OF AMHERST, MASSACHUSETTS
Combined Balance Sheet - All Fund Types and Account Groups
On June 30, 2005
(Unaudited)

	Governmental Fund Types			Proprietary Fund Types		Fiduciary	Account	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency	Groups Long-term Debt	
ASSETS								
Cash and cash equivalents	\$ 5,460,448.89	\$ 3,695,545.59	\$ 2,431,912.31	\$ 5,699,574.43	\$ (920,078.90)	\$ 3,311,348.72		\$ 19,678,751.04
Investments	-	-	-	-	-	-		-
Receivables:								
Property taxes	15,480,132.38	-	-	24,412.68	-	-		15,504,545.06
Special assessments	-	120,440.14	-	-	-	-		120,440.14
Tax liens and foreclosures	294,750.00	620.93	-	12,407.85	-	-		307,778.78
Excises	280,510.24	-	-	-	-	-		280,510.24
Utility Charges	6,243.60	-	-	709,253.74	-	-		715,497.34
Departmental	-	323,936.85	-	225,910.55	10,736.77	47,332.56		607,916.73
Deposits receivable	1,000.00	-	-	-	517,483.60	-		518,483.60
Other receivables	72,390.34	53,251.32	-	-	-	-		125,641.66
Due from other governments	50,894.27	195,568.71	-	-	-	-	\$ 7,011,642.01	246,462.98
Prepaid Expenses	-	43,677.65	-	-	-	-		43,677.65
Inventory	-	-	-	6,037.98	-	-		6,037.98
Fixed assets, net of accumulated depreciation	19,205,648.05	-	-	24,081,636.78	-	-		43,287,284.83
Amounts to be provided - payment of bonds	-	78,925.00	-	7,466,897.69	-	-	\$ 7,011,642.01	14,557,464.70
Amounts to be provided - vacation and sick leave	-	-	-	-	-	-		-
Total Assets	<u>\$ 40,852,017.77</u>	<u>\$ 4,511,966.19</u>	<u>\$ 2,431,912.31</u>	<u>\$ 38,226,131.70</u>	<u>\$ (391,858.53)</u>	<u>\$ 3,358,681.28</u>	<u>\$ 7,011,642.01</u>	<u>\$ 96,000,492.73</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Deferred revenue	\$ 15,875,920.88	\$ 498,249.24	\$ -	\$ 816,060.91	\$ 10,736.77	\$ 47,332.56		\$ 17,248,300.36
Provision for abatements and exemptions	276,930.95	-	-	-	-	-		276,930.95
Accounts payable	957,419.07	-	-	-	-	-		957,419.07
Accrued payroll and withholdings	800,279.32	45,780.07	-	-	-	-		846,059.39
Other liabilities	13,263.29	383,173.74	-	2,685.51	-	297,211.81		696,334.35
Bonds payable	-	78,925.00	-	7,466,897.69	-	-	\$ 7,011,642.01	14,557,464.70
Notes payable	-	-	5,505,000.00	-	-	-		5,505,000.00
Vacation and sick leave liability	-	-	-	-	-	-		-
Total Liabilities	<u>17,923,813.51</u>	<u>1,006,128.05</u>	<u>5,505,000.00</u>	<u>8,285,644.11</u>	<u>10,736.77</u>	<u>344,544.37</u>	<u>7,011,642.01</u>	<u>40,087,508.82</u>
Fund Equity:								
Reserved for encumbrances	772,591.80	131,426.35	431,518.91	677,773.85	-	-		2,013,310.91
Reserved for expenditures	850,000.00	2,145,372.00	-	307,813.00	-	850,000.00		4,153,185.00
Reserved for continuing appropriations	200,724.38	-	242,612.76	1,391,963.07	-	-		1,835,300.21
Reserved for appropriation deficit	(80,830.00)	-	-	-	-	-		(80,830.00)
Reserved for endowments	-	-	-	-	-	305,896.30		305,896.30
Unreserved, designated	(339,070.00)	140,413.75	-	100,046.88	-	-		(98,609.37)
Unreserved, undesignated	2,319,140.03	1,088,626.04	(3,747,219.36)	-	(402,595.30)	1,858,240.61		1,116,192.02
Unreserved retained earnings	-	-	-	3,381,254.01	-	-		3,381,254.01
Investment in capital assets	19,205,648.05	-	-	24,081,636.78	-	-		43,287,284.83
Reserved for overlay deficits	-	-	-	-	-	-		-
Reserved for over/under assessments	-	-	-	-	-	-		-
Total Fund Equity	<u>22,928,204.26</u>	<u>3,505,838.14</u>	<u>(3,073,087.69)</u>	<u>29,940,487.59</u>	<u>(402,595.30)</u>	<u>3,014,136.91</u>	<u>-</u>	<u>55,912,983.91</u>
Total Liabilities and Fund Equity	<u>\$ 40,852,017.77</u>	<u>\$ 4,511,966.19</u>	<u>\$ 2,431,912.31</u>	<u>\$ 38,226,131.70</u>	<u>\$ (391,858.53)</u>	<u>\$ 3,358,681.28</u>	<u>\$ 7,011,642.01</u>	<u>\$ 96,000,492.73</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended June 30, 2005
(Unaudited)

	Governmental Fund Types			Fiduciary	Totals
	General	Special Revenue	Capital Projects	Fund Types Expendable Trust	(Memorandum Only)
Revenues:					
Property taxes	28,591,493.87	338,389.30	-	-	28,929,883.17
Excise	1,557,228.46	-	-	-	1,557,228.46
Interest, penalties and other taxes	1,156,874.82	-	-	-	1,156,874.82
Charges for services	-	3,001,669.98	-	-	3,001,669.98
Licenses and permits	920,039.06	-	-	-	920,039.06
Intergovernmental	12,974,640.65	2,111,236.26	-	-	15,085,876.91
Fines and forfeits	157,788.45	-	-	-	157,788.45
Interest earnings	222,018.61	6,811.40	-	88,625.58	317,455.59
Miscellaneous	1,911,213.93	73,491.79	-	14,434.31	1,999,140.03
Audit Adjustment	-	-	-	-	-
Contributions	66,077.00	71,095.10	17,879.85	-	155,051.95
Total Revenues	47,557,374.85	5,602,693.83	17,879.85	103,059.89	53,281,008.42
Expenditures:					
General Government	6,439,060.15	103,640.43	171,511.73	6,638.17	6,720,850.48
Public Safety	7,440,850.95	224,047.30	159,885.40	-	7,824,783.65
Public Works	2,288,734.63	610,139.27	271,442.31	-	3,170,316.21
Planning, Conservation and Inspections	725,613.57	32,128.77	183,038.01	-	940,780.35
Community Services	1,526,571.32	1,169,501.58	-	-	2,696,072.90
Library Services	1,415,165.72	-	84,446.18	-	1,499,611.90
Education	27,465,769.84	1,140,600.89	358,317.70	-	28,964,688.43
Debt Service	1,381,748.30	5,270.00	-	-	1,387,018.30
Intergovernmental	955,075.10	-	-	-	955,075.10
Total Expenditures	49,638,589.58	3,285,328.24	1,228,641.33	6,638.17	54,159,197.32
Excess (deficiency) of revenues over expenditures	(2,081,214.73)	2,317,365.59	(1,210,761.48)	96,421.72	(878,188.90)
Other Financing Sources (Uses):					
Bond Proceeds	-	-	600,000.00	-	600,000.00
Operating transfers in	4,173,154.00	194,752.06	1,317,400.00	-	5,685,306.06
Operating transfers (out)	(1,162,181.00)	(1,694,504.92)	(28,105.00)	(2,035,000.00)	(4,919,790.92)
Total Other Financing Sources (Uses)	3,010,973.00	(1,499,752.86)	1,889,295.00	(2,035,000.00)	1,365,515.14
Excess (deficiency) of revenues and other sources over expenditures and other uses	929,758.27	817,612.73	678,533.52	(1,938,578.28)	487,326.24
Fund Equity, July 1, 2004	2,792,797.94	2,688,225.41	(3,751,621.21)	4,570,575.63	6,299,977.77
Fund Equity, June 30, 2005	\$ 3,722,556.21	\$ 3,505,838.14	\$ (3,073,087.69)	\$ 2,631,997.35	\$ 6,787,304.01

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Proprietary Fund and Similar Trust Funds
For the Year Ended June 30, 2005
(Unaudited)

	Enterprise	Internal Service	Fiduciary Fund Types Non-expendable Trust Funds	Totals (Memorandum Only)
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise	-	-	-	-
Interest, penalties and other taxes	-	-	-	-
Charges for services	6,563,199.38	6,557,977.60	-	13,121,176.98
Licenses and permits	-	-	-	-
Intergovernmental	273,876.66	-	-	273,876.66
Fines and forfeits	-	-	-	-
Interest earnings	105,005.07	3,502.89	8,214.65	116,722.61
Miscellaneous	111,519.98	-	1,925.00	113,444.98
Contributions	-	-	-	-
Total Revenues	<u>7,053,601.09</u>	<u>6,561,480.49</u>	<u>10,139.65</u>	<u>13,625,221.23</u>
Expenditures:				
General Government	-	7,678,076.31	-	7,678,076.31
Public Safety	-	-	-	-
Public Works	4,997,102.27	-	-	4,997,102.27
Planning, Conservation and Inspections	-	-	-	-
Community Services	234,266.51	-	3,758.24	238,024.75
Library Services	-	-	-	-
Education	-	-	-	-
Debt Service	1,058,567.71	-	-	1,058,567.71
Intergovernmental	-	-	-	-
Total Expenditures	<u>6,289,936.49</u>	<u>7,678,076.31</u>	<u>3,758.24</u>	<u>13,971,771.04</u>
Excess (deficiency) of revenues over expenditures	763,664.60	(1,116,595.82)	6,381.41	(346,549.81)
Other Financing Sources (Uses):				
Bond Proceeds	-	-	-	-
Operating transfers in	1,004,751.97	-	-	1,004,751.97
Operating transfers (out)	(1,770,267.11)	-	-	(1,770,267.11)
Total Other Financing Sources (Uses)	<u>(765,515.14)</u>	<u>-</u>	<u>-</u>	<u>(765,515.14)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,850.54)	(1,116,595.82)	6,381.41	(1,112,064.95)
Fund Equity, July 1, 2004	<u>5,860,701.35</u>	<u>714,000.52</u>	<u>375,758.15</u>	<u>6,950,460.02</u>
Fund Equity, June 30, 2005	<u>\$ 5,858,850.81</u>	<u>\$ (402,595.30)</u>	<u>\$ 382,139.56</u>	<u>\$ 5,838,395.07</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources and Expenditures and Other Uses
Budget and Actual - General Fund
For the Fiscal Year Ended June 30, 2005
(Unaudited)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Property taxes	28,300,487	28,591,494	291,007
Excise	1,475,000	1,557,228	82,228
Penalties, interest and other taxes	1,069,234	1,156,875	87,641
Licenses and permits	715,000	920,039	205,039
Intergovernmental	13,023,374	12,974,641	(48,733)
Fines and forfeits	135,000	157,788	22,788
Interest earnings	190,000	222,019	32,019
Miscellaneous	1,741,530	1,910,907	169,377
Contributions	66,077	66,077	0
Transfers in	2,173,154	2,173,154	0
Other Sources (free cash and overlay)	2,332,585	2,332,585	0
Total Revenues and Other Sources	<u>51,221,441</u>	<u>52,062,807</u>	<u>841,366</u>
Expenditures and Other Uses:			
General Government	4,256,541	4,217,076	39,465
Special Appropriations	2,196,883	2,196,883	0
Public Safety	7,486,861	7,471,298	15,563
Public Works	2,178,274	2,259,104	(80,830)
Planning, Conservation and Inspections	809,382	738,476	70,906
Community Services	1,522,951	1,522,931	20
Library Services	1,422,336	1,416,852	5,484
Education	27,112,761	27,111,209	1,552
Debt Service	1,408,361	1,381,748	26,613
Region and Deferred Teachers Pay	612,067	609,645	2,422
Intergovernmental-Assessments	1,052,843	1,009,435	43,408
Transfers Out	1,162,181	1,162,181	0
Total Expenditures and Other Uses	<u>51,221,441</u>	<u>51,096,839</u>	<u>124,602</u>
Excess of revenues and other sources over expenditures and other uses	<u>0</u>	<u>965,968</u>	<u>965,968</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Sewer Fund
For the Fiscal Year Ending June 30, 2005
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 2,954,447	\$ 2,616,303	\$ (338,144)
Interest earnings	25,000	43,911	18,911
Other sources	30,000	30,000	-
Total Revenues and Other Sources	3,009,447	2,690,213	(319,234)
Expenses and Other Uses:			
Personnel	1,006,713	883,376	123,337
Purchase of services	696,400	638,211	58,189
Supplies	38,375	33,583	4,792
Other charges and expenses	301,907	297,528	4,379
Transfers	265,384	265,384	-
Capital outlay	329,000	200,400	128,600
Debt service	371,668	371,668	0
Other uses	-	-	-
Total Expenses and Other Uses	3,009,447	2,690,150	319,297
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 64	\$ 64

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Water Fund
For the Fiscal Year Ending June 30, 2005
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 2,982,492	\$ 3,092,541	\$ 110,049
Interest earnings	34,000	47,852	13,852
Other sources	389,787	495,943	106,156
Total Revenues and Other Sources	3,406,279	3,636,336	230,057
Expenses and Other Uses:			
Personnel	822,056	822,827	(771)
Purchase of services	399,400	396,552	2,848
Supplies	84,100	62,672	21,428
Other charges and expenses	625,538	614,084	11,454
Transfers	345,424	345,424	-
Capital outlay	627,000	627,000	-
Debt service	502,761	502,761	-
Other uses	-	-	-
Total Expenses and Other Uses	3,406,279	3,371,320	34,959
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 265,016	\$ 265,016

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Solid Waste Fund
For the Fiscal Year Ending June 30, 2005
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ -		\$ -
Intergovernmental	-		-
Interest earnings	-		-
Other sources (sale of fixed assets)	-	17,666	\$ 17,666
Total Revenues and Other Sources	-	17,666	17,666
Expenses and Other Uses:			
Personnel			-
Purchase of services			-
Supplies			-
Other charges and expenses			-
Transfers			-
Capital outlay			-
Debt service			-
Other uses			-
Total Expenses and Other Uses	-	-	-
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 17,666	\$ 17,666

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Golf Fund
For the Fiscal Year Ending June 30, 2005
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 197,050	\$ 210,527	\$ 13,477
Intergovernmental	109,781	109,781	-
Interest earnings	-	279	279
Other sources			-
Total Revenues and Other Sources	306,831	320,587	13,756
Expenses and Other Uses:			
Personnel	139,415	132,249	7,166
Purchase of services	50,700	58,413	(7,713)
Supplies	20,910	17,129	3,781
Other charges and expenses	22,044	26,475	(4,431)
Transfers	14,767	14,767	-
Capital outlay	-		-
Debt service	58,995	57,767	1,228
Other uses			-
Total Expenses and Other Uses	306,831	306,801	30
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 13,786	\$ 13,786

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual -Transportation Fund
For the Fiscal Year Ending June 30, 2005
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 602,850	\$ 639,443	\$ 36,593
Intergovernmental			-
Interest earnings	2,000	5,047	3,047
Other sources			-
Total Revenues and Other Sources	604,850	644,490	39,640
Expenses and Other Uses:			
Personnel	162,045	156,390	5,655
Purchase of services	74,562	71,700	2,862
Supplies	6,000	6,454	(454)
Other charges and expenses	126,192	101,837	24,355
Transfers	109,678	109,678	-
Capital outlay			-
Debt service	126,373	126,372	1
Other uses			-
Total Expenses and Other Uses	604,850	572,432	32,418
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 72,058	\$ 72,058

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Expendable Trust Funds
For the Year Ended June 30, 2005
(unaudited)

	8004	8406	
	Stabilization	Insurance	
	Fund	Claims	Total
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services			-
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	87,773.82	851.76	88,625.58
Miscellaneous		14,434.31	14,434.31
Contributions			-
Total Revenues	<u>87,773.82</u>	<u>15,286.07</u>	<u>103,059.89</u>
Expenditures:			
General Government		6,638.17	6,638.17
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services			-
Library Services			-
Education			-
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>-</u>	<u>6,638.17</u>	<u>6,638.17</u>
Excess (deficiency) of revenues over expenditures	87,773.82	8,647.90	96,421.72
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in	-		-
Operating transfers (out)	(2,035,000.00)		(2,035,000.00)
Total Other Financing Sources (Uses)	<u>(2,035,000.00)</u>	<u>-</u>	<u>(2,035,000.00)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,947,226.18)	8,647.90	(1,938,578.28)
Fund Equity, July 1, 2004	<u>4,526,873.03</u>	<u>43,702.60</u>	<u>4,570,575.63</u>
Fund Equity, June 30, 2005	<u>\$ 2,579,646.85</u>	<u>\$ 52,350.50</u>	<u>\$ 2,631,997.35</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Non-Expendable Trust Funds
For the Year Ended June 30, 2005
(unaudited)

	<u>8401</u> Trust Principal	<u>8402</u> Trust Income	<u>Total</u>
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services			-
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	276.33	7,938.32	8,214.65
Miscellaneous	1,925.00		1,925.00
Contributions			-
Total Revenues	<u>2,201.33</u>	<u>7,938.32</u>	<u>10,139.65</u>
Expenditures:			
General Government			-
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services		3,758.24	3,758.24
Library Services			-
Education			-
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>-</u>	<u>3,758.24</u>	<u>3,758.24</u>
Excess (deficiency) of revenues over expenditures	2,201.33	4,180.08	6,381.41
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in			-
Operating transfers (out)			-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,201.33	4,180.08	6,381.41
Fund Equity, July 1, 2004	<u>303,694.97</u>	<u>72,063.18</u>	<u>375,758.15</u>
Fund Equity, June 30, 2005	<u>\$ 305,896.30</u>	<u>\$ 76,243.26</u>	<u>\$ 382,139.56</u>

TOWN OF AMHERST, MASSACHUSETTS
Combining Statement of Revenues, Expenditures and Changes in Fund Equity
Expendable and Non-Expendable Trust Funds
For the Fiscal Year Ended June 30, 2005
(Unaudited)

	Interest	Other Revenues	Total Resources	Operating Expenditures	Excess (Deficiency)	Transfers In	Transfers Out	Net Change in Fund Balance	Fund Balance June 30, 2004	Fund Balance June 30, 2005
Martha D. Bianchi Fund			-		-			\$ -	1,025.00	1,025.00
Alice C. Burnham Fund			-		-			-	15,020.66	15,020.66
Cemetery Perpetual Care Fund		\$ 1,925.00	1,925.00		1,925.00			1,925.00	88,577.64	90,502.64
Ephraim Y. Cosby Fund			-		-			-	500.00	500.00
Florence B. Cutler Fund			-		-			-	2,000.00	2,000.00
S. White Dickinson Fund			-		-			-	5,000.00	5,000.00
George S. Kendrick Fund			-		-			-	1,899.15	1,899.15
Herbert B. Adams Fund			-		-			-	2,814.31	2,814.31
R. J. D. Westcott Fund			-		-			-	3,000.00	3,000.00
Alfred F. Field Jr. Fund			-		-			-	82,442.15	82,442.15
William E. Smith Fund			-		-			-	1,899.15	1,899.15
Whiting Street Fund			-		-			-	9,040.61	9,040.61
E. F. Cook Fountain Fund			-		-			-	2,346.54	2,346.54
Barbara Smith Hospital Fund	\$ 276.33		276.33		276.33			276.33	9,625.59	9,901.92
Betty Jane Donley Fund			-		-			-	78,504.17	78,504.17
Total Non-expendable income	276.33	1,925.00	2,201.33	\$ -	2,201.33	\$ -	\$ -	2,201.33	303,694.97	305,896.30
Martha Dickinson Bianchi Memorial	51.87		51.87		51.87			51.87	781.52	833.39
Alice C. Burnham-West Cemetery Gate	885.63		885.63		885.63			885.63	15,828.10	16,713.73
Cemetery Perpetual Care	1,158.75		1,158.75		1,158.75			1,158.75	40,362.99	41,521.74
Ephraim Y. Cosby-West Cemetery	28.26		28.26		28.26			28.26	483.86	512.12
Florence B. Cutler-West Cemetery	107.80		107.80		107.80			107.80	1,755.54	1,863.34
S. White Dickinson Cemetery Fund	268.63		268.63		268.63			268.63	4,356.96	4,625.59
George S. Kendrick-West Cemetery	101.27		101.27		101.27			101.27	1,628.31	1,729.58
Alfred E. Field, Jr.	2,367.14		2,367.14	1,659.73	707.41			707.41	204.89	912.30
William E. Smith	55.11		55.11	77.62	(22.51)			(22.51)	76.13	53.62
Whiting Street Fund	260.77		260.77	20.89	239.88			239.88	44.22	284.10
Herbert B. Adams	85.02		85.02		85.02			85.02	147.77	232.79
R.J.D. Westcott	87.56		87.56		87.56			87.56	49.73	137.29
E.F. Cook Fountain	111.22		111.22		111.22			111.22	1,527.84	1,639.06
Betty Jane Donley Fund	2,369.29		2,369.29	2,000.00	369.29			369.29	4,815.32	5,184.61
Total Expendable income	7,938.32	-	7,938.32	3,758.24	4,180.08	-	-	4,180.08	72,063.18	76,243.26
Total Expendable and Non-expendable Trust Funds	\$ 8,214.65	\$ 1,925.00	\$ 10,139.65	\$ 3,758.24	\$ 6,381.41	\$ -	\$ -	\$ 6,381.41	\$ 375,758.15	\$ 382,139.56

TOWN OF AMHERST, MASSACHUSETTS
FY 2005 Approved Budget
General Fund

	FY 2005 ATM April-May 04	FY 2005 STM Nov-04	FY 2006 ATM April-June 05	FY 2005 Fin Com Jul-05	Final Approved Budget
OPERATING BUDGETS					
General Government:					
Select Board	\$ 45,272.00		7,500.00		\$ 52,772.00
Town Manager	164,673.00		2,800.00		167,473.00
Finance Committee	1,560.00				1,560.00
Elections and Registration	49,885.00				49,885.00
Finance Department	728,074.00		13,820.00		741,894.00
Town Clerk's Office	143,679.00				143,679.00
Legal Services	94,150.00				94,150.00
Human Resources/Affirmative Action	1,827,136.00				1,827,136.00
Information systems	397,913.00		5,000.00		402,913.00
Facilities Maintenance	364,912.00		5,162.00		370,074.00
General Services	405,005.00				405,005.00
Total General Government	4,222,259.00	-	34,282.00	-	4,256,541.00
Public Safety:					
Police	3,704,190.00				3,704,190.00
Police Facility	130,151.00		10,000.00		140,151.00
Fire/Emergency Medical Services	3,099,491.00		37,200.00		3,136,691.00
Communications Center	454,767.00		11,645.00		466,412.00
Animal Control	39,417.00				39,417.00
Total Public Safety	7,428,016.00	-	58,845.00	-	7,486,861.00
Public Works:					
Public Works Administration	241,277.00				241,277.00
Construction and Maintenance	597,923.00		17,859.00		615,782.00
Snow and Ice Removal	145,460.00			51,680.00	197,140.00
Street and Traffic Lights	123,107.00				123,107.00
Equipment Maintenance	224,218.00				224,218.00
Sanitary Landfill Operations	404,476.00				404,476.00
Tree Care and Pest Control	125,821.00				125,821.00
Town Cemeteries	8,900.00				8,900.00
Parks and Commons	232,553.00		5,000.00		237,553.00
Total Public Works	2,103,735.00	-	22,859.00	51,680.00	2,178,274.00
Planning, Conservation and Inspections:					
Inspection Services	326,336.00		6,000.00		332,336.00
Design Review Board					-
Planning Board					-
Conservation Commission and Department	163,603.00		14,830.00		178,433.00
Planning Department	292,613.00		6,000.00		298,613.00
Historical Commission					-
Total Planning, Conservation and Inspections	782,552.00	-	26,830.00	-	809,382.00
Community Services:					
Public Health	268,631.00		2,000.00		270,631.00
Children's Services	62,684.00		4,000.00		66,684.00
Public Assistance (Human Services)	149,995.00				149,995.00
Council On Aging	186,111.00		4,604.00		190,715.00
Veterans' Services and Benefits	75,430.00		11,500.00	17,320.00	104,250.00
Town Commemorations	875.00				875.00
Housing Partnership/Fair Housing					-
Leisure Services and Supplemental Education	559,106.00		4,500.00		563,606.00
Municipal Pools	162,195.00				162,195.00
Total Community Services	1,465,027.00	-	26,604.00	17,320.00	1,508,951.00
Library Services:					
Jones Library	1,406,756.00		15,580.00		1,422,336.00
Total Library Services	1,406,756.00	-	15,580.00	-	1,422,336.00
Public Education:					
Elementary Schools	17,267,209.00			91,000.00	17,358,209.00
Regional School District	9,754,341.00				9,754,341.00
Total Public Education	27,021,550.00	-	-	91,000.00	27,112,550.00

	FY 2005 ATM April-May 04	FY 2005 STM Nov-04	FY 2006 ATM April-June 05	FY 2005 Fin Com Jul-05	Final Approved Budget
OPERATING BUDGETS					
Debt Service:					
Debt Principal					
General	785,685.00				785,685.00
Elementary Schools	265,000.00				265,000.00
Regional Schools	470,453.00				470,453.00
Debt Interest					
General	174,343.00				174,343.00
Elementary Schools	163,333.00				163,333.00
Regional Schools	141,614.00				141,614.00
Temporary Debt/Borrowing Costs	20,000.00				20,000.00
Total Debt Service	2,020,428.00	-	-	-	2,020,428.00
Transfers:					
Art 33 Capital Program - Equipment	764,400.00				764,400.00
Art 34 Capital Program - Facilities	243,000.00				243,000.00
Art 14 Cherry Hill Tax Support	109,781.00				109,781.00
STM Art 13 Library IT		15,000.00			15,000.00
STM Art 15 Atkins Corner Intersection		10,000.00			10,000.00
STM Art 28 Master Plan		20,000.00			20,000.00
Reserve Fund Transfer as other financing source					-
					-
					-
					-
					-
Total Transfers	1,117,181.00	45,000.00	-	-	1,162,181.00
Unpaid Bills:					
Art 7 unpaid bills		211.00			211.00
					-
Total Unpaid Bills	-	211.00	-	-	211.00
Assessments:					
State					
Motor Vehicle Parking Surcharge	51,300.00				51,300.00
Retired Teachers Health Insurance	51,147.00				51,147.00
Air Pollution Control Districts	6,164.00				6,164.00
Other					
Regional Transit Authorities	821,683.00				821,683.00
School Choice Sending Tuition	58,108.00				58,108.00
Charter School Assessment	13,008.00				13,008.00
Pioneer Valley Planning Commission	5,231.00				5,231.00
Total Assessments	1,006,641.00	-	-	-	1,006,641.00
Deficits:					
Revenue Deficit					-
Appropriation Deficit					-
Overlay Deficit	46,202.00				46,202.00
Total Deficits	46,202.00	-	-	-	46,202.00
SPECIAL APPROPRIATIONS					
General Government:					
STM Art 10 Amend FY 05 Budget		185,000.00	(185,000.00)		-
Retirement Assessment	2,192,883.00				2,192,883.00
Reserve Fund	100,000.00		60,000.00	(160,000.00)	-
ACTV STM Art 11		4,000.00			4,000.00
Total Gen Gov Special Appropriations	2,292,883.00	189,000.00	(125,000.00)	(160,000.00)	2,196,883.00
Community Services:					
Congregate Housing	14,000.00				14,000.00
					-
					-
Total Community Services Special Appropriations	14,000.00	-	-	-	14,000.00
GRAND TOTAL GENERAL FUND	\$ 50,927,230.00	\$ 234,211.00	\$ 60,000.00	\$ -	\$ 51,221,441.00