



CITY OF NORTHAMPTON

SUSAN WRIGHT FINANCE DIRECTOR

Office of the Mayor
210 Main Street Room 12
Northampton, MA 01060-3199
(413) 587-1255 Fax: (413) 587-1275
swright@northamptonma.gov

MEMORANDUM

TO: City Council
FROM: Susan Wright, Finance Director
DATE: August 4, 2011

Update on FY11 Year End:

Attachment A: General Fund Budget Revenues – This MUNIS spreadsheet shows the revenues that came into the General Fund for FY11 to date. There are still some revenues that will come in and will be credited to FY11, such as Smith Vocational Tuition and the CDBG indirect reimbursement. Page 3 of this report shows the total revenues received to date are \$68,529,468; and compares those revenues to what we budgeted which was \$68,822,417. In FY11 we collected 99.6% of estimated revenues which is better than FY10, where we collected 99.5% of estimate revenues. Also of note, backing out the uncollected real estate taxes which will eventually be collected, revenues came in approximately \$370,000 over original estimates.

Attachment B: General Fund Budget Revenues Historical Comparison – This spreadsheet shows the actual revenues for four fiscal years, FY08-FY11 and compares them with our revenue estimates for FY12. When the tax rate is set and the recap sheet done, some of the original revenue estimates may need to be adjusted.

Attachment C: General Fund Expenditures for FY11 – This printout from MUNIS shows the expenditures in the general fund for all departments excluding the schools. Funds remaining in the ambulance budget (approx. \$34,000) and the parking budget (approx. \$71,000) are returned to their respective revolving/rra funds, which will leave approximately \$730,000 in turn backs from departments. On a general fund budget of approximately \$70 million, these turn backs represent approximately 1%.

Attachment D: General Fund Appropriation Expenditures Historical Comparison – This spreadsheet shows the actual expenditures for four fiscal years, FY08 – FY11 and compares them with our budgeted expenditures for FY12 in the general fund appropriations.

Attachment E: This shows the growth in meals and hotel/motel tax receipts for the past four years.

Attachment F: This spreadsheet shows expenditures in four key budget areas over the past eight years – snow and ice, veteran’s benefits, fire department overtime and legal expenses. The chart shows the eight, five and three year average for these expenses and then compares the five year and three year averages with the amounts budgeted in FY12. This identifies what we may have to earmark in FY12 free cash, for possible transfers during the fiscal year. It also provides a target that we should be working toward, to more fully budget these recurring annual expenses when the FY13 budget is developed.

Attachment G: This spreadsheet shows an analysis of permit revenue for building, plumbing, wiring and weights and measures. We may need to revise our revenue estimates down when we set the tax rate for FY12.

FY11

FOR 2011 13

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMNTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
41 TAXES & EXCISES						
411000 P.P. TAX REVENUE	-1,137,159	-42,183	-1,179,342	-1,144,329.45	-35,012.67	97.0%
412000 R.E. TAX REVENUE	-40,502,867	45,206	-40,457,661	-39,786,142.43	-671,518.16	98.3%
412010 CLAUSE 41A R.E. PAYBACK	0	0	0	650.00	-650.00	100.0%
414200 TAX TITLE REVENUE	0	600	-2,063,000	-154,900.87	154,900.87	100.0%
415000 MOTOR VEHICLE EXCISE	0	0	0	-3,181.41	110,354.98	105.3%
416010 BOAT EXCISE	-5,000	2,000	-3,000	-481,229.92	181.41	106.0%
416030 HOTEL/MOTEL TAX CH 145	-452,175	18,175	-434,000	-549,624.26	47,229.92	110.9%
416035 MEALS TAX, CHAPT. 64L, S.2A	-377,125	-37,475	-414,600	-21,231.48	135,024.26	132.6%
416040 CH61A - R.E. DEFERRED	0	0	0	-143,463.53	21,231.48	100.0%
417010 INTEREST ON TAXES	-110,000	0	-110,000	-45,773.27	-4,226.73	91.5%
417030 INTEREST ON TAX TITLES	-118,000	68,000	-50,000	-1,500.00	-1,500.00	100.0%
417040 TAX TITLE RELEASES	-3,000	0	-3,000	-1,225.00	225.00	50.0%
417050 INT/RELEASE/CH41A R.E.	0	0	0	-24,639.44	1,938.44	108.5%
418010 PILOT-HOUSING AUTHORITY	-22,701	0	-22,701	-47,431.06	-2,568.94	94.9%
418011 PILOT-SMITH COLLEGE	-50,000	0	-50,000	-4,174.16	1,174.16	139.1%
418012 PILOT-B'NAI ISRAEL SYNAGOGUE	-3,000	0	-3,000	-211.00	-689.00	23.4%
418013 PILOT-US FISH & WILDLIFE	-900	0	-900			
TOTAL TAXES & EXCISES	-44,845,527	54,323	-44,791,204	-44,580,762.26	-210,441.45	99.5%
42 CHARGES FOR SERVICES						
424010 PARKING REVENUES	-1,393,875	0	-1,393,875	-1,367,655.41	-26,219.59	98.1%
424020 RECREATION REVENUES	-77,445	18,000	-59,445	-60,206.00	761.00	101.3%
TOTAL CHARGES FOR SERVICES	-1,471,320	18,000	-1,453,320	-1,427,861.41	-25,458.59	98.2%
43 CHARGES FOR SERVICES						
432010 FEES - COLLECTOR	-83,145	-15,000	-98,145	-100,318.68	2,173.68	102.2%
432011 FEES - MUNICIPAL LIENS	-37,100	13,100	-24,000	-25,000.00	1,000.00	104.2%
432012 FEES - MVE SURCHARGES	-19,000	0	-19,000	-13,380.00	-5,620.00	70.4%
432014 FEES - CEMETERY INTERMENTS	-23,700	-1,300	-25,000	-28,505.00	3,505.00	114.0%
432016 FEES - POLICE OUT/DET ADMIN	-15,000	0	-15,000	-24,381.35	9,381.35	162.5%
432018 FEES - FIRE OUT/DET ADMIN	0	0	0	-1,478.36	1,478.36	100.0%
432020 FEES - LICENSE COMM APPLIC F	0	0	0	-630.00	630.00	100.0%

Attachment A

FOR 2011.13

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
432021 FEES - CITY CLERK - MISC	-36,000	-14,000	-50,000	-42,036.40	-7,963.60	84.1%
432022 FEES - CITY CLERK - COPIES/R	-93,500	3,500	-90,000	-104,690.00	14,690.00	116.3%
434035 TUITION - SVHS	-4,803,300	0	-4,803,300	-4,771,296.24	-32,003.76	99.3%
436013 RENTALS - JAMES HOUSE	-33,000	0	-33,000	-33,150.00	150.00	100.5%
437002 DEPT REV - AUDITOR	0	0	0	-61.40	61.40	100.0%
437003 DEPT REV - TREASURER	-300	0	-300	-525.63	225.63	175.2%
437009 DEPT REV - REGISTRAR OF VOTE	-1,300	0	-1,300	-1,076.00	-224.00	82.8%
437010 DEPT REV - PASSPORTS	0	-6,400	-6,400	-2,800.00	-3,600.00	43.8%
437011 DEPT REV - POLICE DEPT	-18,000	-19,000	-37,000	-47,331.25	10,331.25	127.9%
437012 DEPT REV - GENERAL HIGHWAYS	-500	0	-500	.00	-500.00	0.0%
437014 DEPT REV - CEMETERIES	-4,000	0	-4,000	-810.00	-3,190.00	20.3%
437015 DEPT REV - DPW PARKS & REC.	0	0	0	-240.00	240.00	100.0%
437016 DEPT REV - POLICE AUCTIONS	-1,500	0	-1,500	-1,792.73	292.73	119.5%
437018 DEPT REV - BOARD OF HEALTH	-12,200	2,000	-10,200	-24,154.46	13,954.46	236.8%
437019 DEPT REV - STORM WATER MGT	-2,000	0	-2,000	-6,208.72	4,208.72	310.4%
437021 DEPT REV - BUILDING INSPECTI	-19,000	0	-19,000	-19,500.00	500.00	102.6%
437022 DEPT REV - HEARING OFC FEES	0	0	0	-2,437.50	2,437.50	100.0%
TOTAL CHARGES FOR SERVICES	-5,202,545	-37,100	-5,239,645	-5,251,803.72	12,158.72	100.2%

More tuition to come

44 LICENSES & PERMITS

441000 LIQUOR LICENSES	-200,000	0	-200,000	-194,080.00	-5,920.00	97.0%
442010 LICENSE COMM - OTHER LICENSE	-1,000	0	-1,000	-110.00	-890.00	11.0%
442015 CABLEVISION LICENSE	-5,150	0	-5,150	-5,109.00	-41.00	99.2%
442020 CITY CLERK LICENSES	-33,250	0	-33,250	-31,698.50	-1,551.50	95.3%
442030 FIREARM LICENSES	-6,100	3,725	-2,375	-4,275.00	1,900.00	180.0%
445010 PERMITS - HEALTH DEPT	-65,000	5,000	-60,000	-60,580.00	580.00	101.0%
445012 PERMITS - BURIALS	0	-18,000	-18,000	-17,500.00	-500.00	97.2%
445020 PERMITS - POLICE DEPT	-1,000	0	-1,000	-1,613.00	613.00	161.3%
445031 PERMITS - BUILDING INSPECTOR	-289,000	-56,000	-345,000	-289,164.14	-55,835.86	83.8%
445032 PERMITS - PLUMBING INSPECTOR	-70,000	-10,000	-80,000	-97,330.00	17,330.00	121.7%
445033 PERMITS - WIRE INSPECTOR	-115,000	-15,500	-130,500	-104,376.21	-26,123.79	80.0%
445034 PERMITS - WEIGHTS & MEASURES	-27,000	1,000	-26,000	-29,352.00	3,352.00	112.9%
445040 PERMITS - GENERAL HIGHWAYS	-60,000	0	-60,000	-83,825.00	23,825.00	139.7%
445050 PERMITS - PLANNING DEPT	-50,000	20,000	-30,000	-38,522.90	8,522.90	128.4%
TOTAL LICENSES & PERMITS	-922,500	-69,775	-992,275	-957,535.75	-34,739.25	96.5%

45 FEDERAL REVENUE

FY11

FOR 2011 13

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
458010 MEDICAID REIMB. SCHOOL	-330,000	30,000	-300,000	-308,589.79	8,589.79	102.9%
458015 MEDICARE PART 'D' REIMBURS	-75,000	0	-75,000	-55,159.79	-19,840.21	73.5%
TOTAL FEDERAL REVENUE	-405,000	30,000	-375,000	-363,749.58	-11,250.42	97.0%
46 STATE REVENUE						
461050 ABATE VETS, BLIND, SURV SPOU	0	0	0	-125,130.00	125,130.00	100.0%
461060 ABATEMENTS TO ELDERLY	-110,264	0	-110,264	.00	-110,264.00	.0%
461070 LIEU OF TAXES-STATE OWNED LA	-106,116	8,151	-97,965	-97,965.00	.00	100.0%
462010 CHAPTER 70 SCHOOL AID	-7,687,434	0	-7,687,434	-7,687,434.00	.00	100.0%
462030 SCHOOL CONSTRUCTION CH645	-2,237,230	0	-2,237,230	-2,237,230.00	.00	100.0%
462040 CHARTER SCHOOL AID	-449,443	-36,805	-486,248	-405,971.00	-80,277.00	83.5%
466010 POLICE CAREER INCENTIVE	-19,226	0	-19,226	-19,800.28	574.28	103.0%
466020 VETERANS BENEFITS	-485,982	0	-485,982	-456,420.00	-29,562.00	93.9%
466035 UNRESTRICTED GENERAL AID	-3,717,624	0	-3,717,624	-3,717,624.00	.00	100.0%
468000 OTHER STATE REVENUE	-7,402	0	-7,402	-8,348.00	946.00	112.8%
468010 RETIREMENT COLA REIMB.	-7,700	0	-7,700	-6,953.40	-746.60	90.3%
TOTAL STATE REVENUE	-14,828,421	-28,654	-14,857,075	-14,762,875.68	-94,199.32	99.4%
47 IG/ASSESS/FINES						
471010 INDIRECT COSTS - CDBG REIMB	-13,668	0	-13,668	.00	-13,668.00	.0%
477010 PARKING TICKETS	-630,000	5,000	-625,000	-684,391.50	59,391.50	109.5%
477020 CMVI REIMB. RMV	-100,000	-48,000	-148,000	-118,677.50	*-29,322.50	80.2%
477030 FINES FORFEITS/COURT	-26,000	0	-26,000	-31,825.00	5,825.00	122.4%
TOTAL IG/ASSESS/FINES	-769,668	-43,000	-812,668	-834,894.00	22,226.00	102.7%
48 MISCELLANEOUS						
482000 INTEREST ON INVESTMENTS	-110,150	0	-110,150	-123,556.22	13,406.22	112.2%
483010 SMITH CHARITIES INCOME	-8,000	0	-8,000	-9,792.59	1,792.59	122.4%
484000 MISCELLANEOUS RECEIPTS	0	0	0	-7,758.37	7,758.37	100.0%
484010 PVTA-5 COLLEGE REIMBURSEMENT	-132,331	0	-132,331	-119,841.00	-12,490.00	90.6%
484012 VET SERVICES REGIONAL ASSESS	-50,749	0	-50,749	-89,038.16	38,289.16	175.4%
TOTAL MISCELLANEOUS	-301,230	0	-301,230	-349,986.34	48,756.34	116.2%
GRAND TOTAL	-68,746,211	-76,206	-68,822,417	-68,529,468.74	-292,947.97	99.6%

revenue to come

08/04/2011 14:31 | CITY OF NORTHAMPTON

| PG 1

swright | NEXT YEAR BUDGET HISTORICAL COMPARISON
PROJECTION: 20121 FY2012 GENERAL FUND BUDGET

| bgnyrpts

ACCOUNTS FOR:		FY08	FY09	FY10	FY11	FY12	
GENERAL FUND REVENUES		ACTUALS	ACTUALS	ACTUALS	ACTUALS TO DATE	BUDGETED	
41 TAXES & EXCISES							
10004	411000	P.P. TAX REV	829,581.52	1,023,468.05	1,096,957.41	1,144,329.45	1,254,410.00
10004	412000	R.E. TAX REV	34,060,725.17	35,300,779.41	38,664,243.63	39,786,142.43	41,778,470.00
10004	412010	CLAUSE 41A	7,029.39	5,484.53	54,491.47	(650.00)	-
10004	414200	TAX TITLE REV	181,312.38	231,740.50	241,634.62	154,900.87	-
10004	415000	MOTOR VEHICLE EXCISE	2,204,379.42	2,091,330.13	2,063,029.47	2,173,354.98	2,124,890.00
10004	416010	BOAT EXCISE	3,576.25	3,609.55	3,357.16	3,181.41	3,000.00
10004	416030	HOTEL/MOTEL	352,264.00	334,406.00	407,727.00	481,229.92	485,830.00
10004	416035	MEALS TAX	-	-	389,700.49	549,624.26	515,560.00
10004	416040	CH61a- ROL	4,208.34	3,213.48	-	21,231.48	-
10004	417010	P.P. INTER	95,922.85	105,596.97	119,053.11	143,463.53	110,000.00
10004	417030	INTEREST ON TAX TITLES	144,116.37	123,935.88	57,960.35	45,773.27	48,000.00
10004	417031	ATTY FEE	480.00	-	-	-	-
10004	417040	TAX TITLE RELEASES	1,650.00	2,250.00	2,274.54	1,500.00	3,000.00
10004	417050	INT/RELEASE/CH41A RE	1,978.99	1,043.47	35,199.90	225.00	-
10004	418010	PILOT - HSG AUTHORITY	21,655.40	22,701.22	23,914.96	24,639.44	22,701.00
10004	418011	PILOT-SMITH	-	-	82,703.52	47,431.06	50,000.00
10004	418012	PILOT-B'NAI ISRAEL SYN	-	4,054.83	5,424.00	4,174.16	3,000.00
10004	418013	PILOT-US FISH	-	900.00	846.00	211.00	900.00
TOTAL	TAXES & EXCISES		37,908,880.08	39,254,514.02	43,248,517.63	44,580,762.26	46,399,761.00
42 CHARGES FOR SERVICES							
10004	424010	PARKING REVENUES	1,235,453.00	1,248,273.00	1,349,700.62	1,367,655.41	1,426,480.00
10004	424020	RECREATION REVENUES	15,184.00	19,050.02	58,292.00	60,206.00	77,445.00
TOTAL	CHARGES FOR SERVICES		1,250,637.00	1,267,323.02	1,407,992.62	1,427,861.41	1,503,925.00
43 CHARGES FOR SERVICES							
10004	432010	COLLECTOR	47,124.97	66,086.55	81,006.30	100,318.68	93,145.00
10004	432011	MUNICIPAL LIENS	19,479.00	23,183.00	21,950.00	25,000.00	24,000.00
10004	432012	MVE SURCHARGES	19,100.00	18,740.00	16,480.00	13,380.00	19,000.00
10004	432013	PARKING CL	15.00	-	15.00	-	-
10004	432014	CEMETERY INTERNMENTS	26,900.00	22,775.00	37,660.00	28,505.00	30,000.00
10004	432016	POLICE OUT/DET ADMIN	14,670.41	14,354.29	16,253.82	24,381.35	15,000.00
10004	432017	PLANNING D	41.00	-	-	-	-
10004	432018	FIRE OUT/DET ADMIN	-	804.35	1,268.89	1,478.36	-
10004	432020	LICENSE COMM APP FEES	275.00	275.00	355.00	630.00	-
10004	432021	CITY CLERK - MISC FEES	29,538.42	26,761.75	54,320.35	42,036.40	50,000.00
10004	432022	CITY CLERK - COPIES/REC	83,005.00	71,656.00	87,310.00	104,690.00	90,000.00
10004	434035	SVHS TUITION	4,491,201.55	4,646,091.12	4,579,125.00	4,771,296.24	5,047,300.00
10004	436010	CITY PROPE	-	150.00	1,000.00	-	-
10004	436011	RENTAL - E	-	1,600.00	-	-	-
10004	436013	JAMES HOUSE	88,229.52	-	33,333.00	33,150.00	66,800.00
10004	437002	AUDITOR	-	-	-	61.40	-
10004	437003	TREASURER	535.04	697.00	625.02	525.63	300.00
10004	437007	PERSONNEL	97.24	326.29	21.68	-	-
10004	437008	CITY PROPERTY	-	26.25	-	-	-
10004	437009	REGISTRAR	1,639.20	1,184.20	1,668.40	1,076.00	1,375.00
10004	437010	PASSPORTS	9,375.00	6,750.00	8,775.00	2,800.00	-

ACCOUNTS FOR:

GENERAL FUND REVENUES

			FY08	FY09	FY10	FY11	FY12
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGETED
						TO DATE	
10004	437011	POLICE - DEPT	12,768.97	29,470.13	39,118.00	47,331.25	52,500.00
10004	437012	GENERAL HIGHWAYS	1,050.00	520.00	-	-	500.00
10004	437014	A/R CEMETERIES	5,257.00	3,137.00	3,297.60	810.00	4,000.00
10004	437015	DPW PARKS/REC	275.00	290.00	445.00	240.00	-
10004	437016	POLICE AUCTIONS	1,947.08	1,241.94	499.60	1,792.73	1,500.00
10004	437018	REV-BOH	13,008.10	25,807.15	10,981.55	24,154.46	12,930.00
10004	437019	STRM WTR	6,558.00	7,813.22	1,760.00	6,208.72	2,000.00
10004	437020	VET SRVCS	4,375.00	1,500.00	-	-	-
10004	437021	BLDG INSP	-	-	-	19,500.00	19,000.00
10004	437022	HEAR OFC	-	-	-	2,437.50	-

TOTAL	CHARGES FOR SERVICES		4,876,465.50	4,971,240.24	4,997,269.21	5,251,803.72	5,529,350.00
-------	----------------------	--	--------------	--------------	--------------	--------------	--------------

44 LICENSES & PERMITS

10004	441000	LIQUOR LICENSES	197,145.00	211,030.00	208,844.00	194,080.00	200,000.00
10004	442010	A/R LICENSES OTHER	35.00	-	-	110.00	1,000.00
10004	442015	CABLEVISION LICENSE	5,243.50	5,217.00	5,185.50	5,109.00	5,150.00
10004	442020	CITY CLERK LICENSES	29,190.00	28,704.50	31,563.50	31,698.50	33,250.00
10004	442030	FIREARM LICENSES	6,250.00	2,150.00	2,375.00	4,275.00	2,375.00
10004	445010	PERMITS - HEALTH DEPT	69,110.50	63,276.50	60,185.20	60,580.00	60,000.00
10004	445012	PERMITS - BURIALS	-	-	17,150.00	17,500.00	18,000.00
10004	445020	PERMITS - POLICE	1,390.00	1,405.50	1,388.00	1,613.00	1,000.00
10004	445031	PERMITS - BUILDING	242,532.54	200,964.33	348,789.41	289,164.14	353,625.00
10004	445032	PERMITS - PLUMBING	95,057.00	83,584.00	82,820.00	97,330.00	82,000.00
10004	445033	PERMITS - WIRING	123,049.56	100,623.71	132,438.85	104,376.21	133,770.00
10004	445034	PERMITS - WEIGHTS/MEA	29,444.00	25,427.00	26,417.00	29,352.00	26,000.00
10004	445040	PERMITS - GENERAL HIGH	31,353.00	62,400.00	79,772.50	83,825.00	60,000.00
10004	445050	PERMITS - PLANNING	22,737.78	43,157.75	19,372.55	38,522.90	30,000.00

TOTAL	LICENSES & PERMITS		852,537.88	827,940.29	1,016,301.51	957,535.75	1,006,170.00
-------	--------------------	--	------------	------------	--------------	------------	--------------

45 FEDERAL REVENUE

10004	458010	MEDICAID REIM SCHOOLS	275,575.88	367,479.56	312,640.11	308,589.79	227,504.00
10004	458015	MEDICARE D	208,656.38	125,744.96	79,791.59	55,159.79	50,000.00

TOTAL	FEDERAL REVENUE		484,232.26	493,224.52	392,431.70	363,749.58	277,504.00
-------	-----------------	--	------------	------------	------------	------------	------------

46 STATE REVENUE

10004	461050	ABATEMENTS	56,050.00	56,550.00	51,538.00	125,130.00	-
10004	461060	ABATEMENTS	74,296.00	60,742.00	53,714.00	-	124,830.00
10004	461070	LIEU OF TAXES - STATE	116,682.00	125,108.00	112,705.00	97,965.00	97,607.00
10004	462010	CHAPTER 70	8,016,576.00	7,454,895.00	8,164,398.00	7,687,434.00	7,728,704.00
10004	462030	SCHOOL CONSTRUCTION	3,132,884.00	3,132,884.00	3,132,886.00	2,237,230.00	2,237,230.00
10004	462040	CHARTER SCHOOL AID	248,567.00	223,096.00	206,795.00	405,971.00	527,856.00
10004	466010	POLICE CAREER	165,055.88	168,838.65	36,060.00	19,800.28	-
10004	466020	VETERANS BENEFITS	177,514.00	199,114.00	397,824.00	456,420.00	540,715.00
10004	466035	UNRES GENERAL AID	-	-	3,872,525.00	3,717,624.00	3,448,824.00
10004	466040	ADDITIONAL	577,922.00	521,606.00	-	-	-
10004	466050	ADD'L LOT	4,892,383.00	4,415,639.00	-	-	-
10004	468000	OTH STATE REV	4,483.54	7,402.00	41,596.20	8,348.00	7,402.00
10004	468010	RETIREMENT COLA REIM	11,907.51	7,264.03	6,953.40	6,953.40	6,800.00

TOTAL	STATE REVENUE		17,474,320.93	16,373,138.68	16,076,994.60	14,762,875.68	14,719,968.00
-------	---------------	--	---------------	---------------	---------------	---------------	---------------

ACCOUNTS FOR:			FY08	FY09	FY10	FY11	FY12
GENERAL FUND REVENUES			ACTUALS	ACTUALS	ACTUALS	ACTUALS TO DATE	BUDGETED
47 IG/ASSESS/FINES							
10004	471010	CDBG SALAR	70,136.00	72,888.00	13,668.00	-	-
10004	477010	PARKING TICKETS	759,493.64	676,450.61	626,669.67	684,391.50	925,000.00
10004	477020	CMVI REIMB RMV	146,151.17	127,710.00	158,145.00	118,677.50	112,600.00
10004	477030	POLICE - COURT	25,847.90	26,835.00	25,208.50	31,825.00	26,000.00
TOTAL	IG/ASSESS/FINES		1,001,628.71	903,883.61	823,691.17	834,894.00	1,063,600.00
48 MISCELLANEOUS							
10004	481000	SVS AUCTION	33,235.55	-	-	-	-
10004	482000	INTEREST ON INVESTMENTS	458,685.93	210,258.22	119,975.08	123,556.22	100,000.00
10004	483010	SMITH CHARITIES	10,628.10	11,455.26	9,329.36	9,792.59	8,000.00
10004	484000	OTHER-MISC	65,828.54	29,570.98	34,612.23	7,758.37	-
10004	484010	PVTA REIMB	120,941.00	120,941.00	199,804.00	119,841.00	122,837.00
10004	484012	VET SVCS REG ASSESS	-	-	47,459.00	89,038.16	97,876.00
10004	484015	TAILINGS	665.22	-	740.82	-	-
10004	484020	SNOW/ICE/F	5,182.97	-	-	-	-
10004	484021	SNOW INSUR	-	11,700.00	-	-	-
TOTAL	MISCELLANEOUS		695,167.31	383,925.46	411,920.49	349,986.34	328,713.00
TOTAL	GENERAL FUND REVENUES		64,543,869.67	64,475,189.84	68,375,118.93	68,529,468.74	70,828,991.00

EXPENDITURES
EXCLUSIVE OF SCHOOLS

FOR 2011 13

	ORIGINAL APPROP.	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
111 CITY COUNCIL							
11111 CITY COUNCIL-PS	62,335	2,495	64,830	63,479.00	.00	1,351.00	97.9%
11112 CITY COUNCIL-OM	400	0	400	19.95	.00	380.05	5.0%
TOTAL CITY COUNCIL	62,735	2,495	65,230	63,498.95	.00	1,731.05	97.3%
121 MAYOR							
11211 MAYOR-PS	236,288	18,625	254,913	246,330.53	.00	8,582.47	96.6%
11212 MAYOR-OM	9,830	0	9,830	9,592.07	.00	237.93	97.6%
TOTAL MAYOR	246,118	18,625	264,743	255,922.60	.00	8,820.40	96.7%
135 AUDITOR							
11351 AUDITOR-PS	239,238	12,550	251,788	248,270.53	.00	3,517.47	98.6%
11352 AUDITOR-OM	36,610	52,254	88,864	36,726.94	52,093.00	44.06	100.0%
TOTAL AUDITOR	275,848	64,804	340,652	284,997.47	52,093.00	3,561.53	99.0%
141 ASSESSOR							
11411 ASSESSOR-PS	167,941	11,400	179,341	176,748.51	.00	2,592.49	98.6%
11412 ASSESSOR-OM	86,295	53,504	139,799	62,390.38	75,037.50	2,371.22	98.3%
TOTAL ASSESSOR	254,236	64,904	319,140	239,138.89	75,037.50	4,963.71	98.4%
145 TREASURER							
11451 TREASURER-PS	94,295	5,600	99,895	99,491.46	.00	403.54	99.6%
11452 TREASURER-OM	17,640	-3,100	14,540	14,485.80	.00	54.20	99.6%
TOTAL TREASURER	111,935	2,500	114,435	113,977.26	.00	457.74	99.6%
146 COLLECTOR							

Attachment C

FOR 2011 13

146 COLLECTOR	ORIGINAL APPROP	TRANSFRS/ADJUSTM'TS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11461 COLLECTOR-PS	233,592	0	233,592	224,038.55	.00	9,553.45	95.9%
11462 COLLECTOR-OM	110,196	15,000	125,196	109,259.74	6,000.00	9,936.26	92.1%
TOTAL COLLECTOR	343,788	15,000	358,788	333,298.29	6,000.00	19,489.71	94.6%
151 LEGAL SERVICES							
11512 LEGAL SERVICES-OM	95,665	62,000	157,665	147,316.82	870.50	9,477.68	94.0%
TOTAL LEGAL SERVICES	95,665	62,000	157,665	147,316.82	870.50	9,477.68	94.0%
152 HUMAN RESOURCES							
11521 HUMAN RESOURCES-PS	204,240	-6,325	197,915	194,235.89	.00	3,679.11	98.1%
11522 HUMAN RESOURCES-OM	3,700	0	3,700	2,484.03	.00	1,215.97	67.1%
TOTAL HUMAN RESOURCES	207,940	-6,325	201,615	196,719.92	.00	4,895.08	97.6%
155 MANAGEMENT INFO SYSTEMS							
11551 MANAGEMENT INFO SYSTEMS-PS	191,851	22,846	214,697	213,602.22	.00	1,094.78	99.5%
11552 MANAGEMENT INFO SYSTEMS-OM	285,498	9,000	294,498	256,708.69	8,000.00	29,789.31	89.9%
TOTAL MANAGEMENT INFO SYSTEMS	477,349	31,846	509,195	470,310.91	8,000.00	30,884.09	93.9%
161 CITY CLERK							
11611 CITY CLERK-PS	196,841	13,700	210,541	210,324.70	.00	216.30	99.9%
11612 CITY CLERK-OM	65,875	-7,280	58,595	53,424.24	2,779.83	2,390.93	95.9%
TOTAL CITY CLERK	262,716	6,420	269,136	263,748.94	2,779.83	2,607.23	99.0%
165 LICENSE COMMISSION							

FOR 2011 13

165	LICENSE COMMISSION	ORIGINAL APPROP	TRANSFRS/ADJUSTMS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	11651 LICENSE COMMISSION-PS	19,335	2,495	21,830	21,728.80	.00	101.20	99.5%
	11652 LICENSE COMMISSION-OM	400	500	900	600.00	.00	300.00	66.7%
	TOTAL LICENSE COMMISSION	19,735	2,995	22,730	22,328.80	.00	401.20	98.2%

	175 PLANNING & DEVELOPMENT							
	11751 PLANNING & DEVELOPMENT-PS	240,712	0	240,712	236,502.88	.00	4,209.12	98.3%
	11752 PLANNING & DEVELOPMENT-OM	21,622	0	21,622	21,461.86	.00	160.14	99.3%
	TOTAL PLANNING & DEVELOPMENT	262,334	0	262,334	257,964.74	.00	4,369.26	98.3%

	182 COMMUNITY & ECONOMIC DEV							
	11821 COMMUNITY & ECONOMIC DEV	6,086	0	6,086	5,940.83	.00	145.17	97.6%
	TOTAL COMMUNITY & ECONOMIC DEV	6,086	0	6,086	5,940.83	.00	145.17	97.6%

	192 CENTRAL SERVICES							
	11921 CENTRAL SERVICES-PS	379,353	0	379,353	375,674.82	.00	3,678.18	99.0%
	11922 CENTRAL SERVICES-OM	594,653	270,658	865,311	818,675.40	18,456.61	28,179.37	96.7%
	TOTAL CENTRAL SERVICES	974,006	270,658	1,244,664	1,194,350.22	18,456.61	31,857.55	97.4%

	210 POLICE							
	12101 POLICE-PS	4,185,726	237,544	4,423,270	4,376,593.78	.00	46,676.22	98.9%
	12102 POLICE-OM	437,972	64,770	502,742	496,064.80	6,000.00	677.20	99.9%
	12103 POLICE-CAP	107,390	0	107,390	107,384.52	.00	5.48	100.0%
	TOTAL POLICE	4,731,088	302,314	5,033,402	4,980,043.10	6,000.00	47,358.90	99.1%

	211 PARKING ENFORCEMENT							

FOR 2011 13

211	PARKING ENFORCEMENT	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12111	PARKING ENFORCEMENT-PS	170,563	5,000	175,563	169,768.10	.00	5,794.90	96.7%
12112	PARKING ENFORCEMENT-OM	7,000	0	7,000	4,030.39	.00	2,969.61	57.6%
	TOTAL PARKING ENFORCEMENT	177,563	5,000	182,563	173,798.49	.00	8,764.51	95.2%
								<i>funds returned to parking REIRA</i>
212	PUBLIC SAFETY COMM CENTER							
12121	PUBLIC SAFETY COMM CTR-PS	408,253	18,900	427,153	425,529.65	.00	1,623.35	99.6%
12122	PUBLIC SAFETY COMM CTR-OM	69,648	-3,000	66,648	66,116.12	.00	531.88	99.2%
	TOTAL PUBLIC SAFETY COMM CENTER	477,901	15,900	493,801	491,645.77	.00	2,155.23	99.6%
220	FIRE							
12201	FIRE-PS	3,140,611	211,872	3,352,483	3,288,077.25	.00	64,405.75	98.1%
12202	FIRE-OM	284,254	0	284,254	283,192.24	299.30	762.46	99.7%
	TOTAL FIRE	3,424,865	211,872	3,636,737	3,571,269.49	299.30	65,168.21	98.2%
231	AMBULANCE SERVICE							
12311	AMBULANCE SERVICE-PS	0	1,146,197	1,146,197	1,119,901.89	.00	26,295.11	97.7%
12312	AMBULANCE SERVICE-OM	0	356,825	356,825	288,779.16	60,000.00	8,045.84	97.7%
	TOTAL AMBULANCE SERVICE	0	1,503,022	1,503,022	1,408,681.05	60,000.00	34,340.95	97.7%
								<i>funds returned to ambulance revolving</i>
241	BUILDING INSPECTORS							
12411	BUILDING INSPECTORS-PS	320,512	3,600	324,112	323,493.29	.00	618.71	99.8%
12412	BUILDING INSPECTORS-OM	24,500	-2,400	22,100	19,738.32	224.07	2,137.61	90.3%
	TOTAL BUILDING INSPECTORS	345,012	1,200	346,212	343,231.61	224.07	2,756.32	99.2%
291	EMERGENCY MANAGEMENT							

FOR 2011 13

291	EMERGENCY MANAGEMENT	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12911	EMERGENCY MANAGEMENT-PS	3,172	450	3,622	3,442.43	.00	179.57	95.0%
12912	EMERGENCY MANAGEMENT-OM	878	0	878	.00	.00	878.00	.0%
	TOTAL EMERGENCY MANAGEMENT	4,050	450	4,500	3,442.43	.00	1,057.57	76.5%

411	ENGINEERING							
14111	ENGINEERING-PS	425,095	-15,000	410,095	399,195.50	.00	10,899.50	97.3%
14112	ENGINEERING-OM	12,900	0	12,900	11,666.94	.00	1,233.06	90.4%
14113	ENGINEERING-CAP	0	60	60	59.79	.00	.00	100.0%
	TOTAL ENGINEERING	437,995	-14,940	423,055	410,922.23	.00	12,132.56	97.1%

421	DPW-ADMINISTRATION							
14211	DPW ADMINISTRATION-PS	265,621	0	265,621	259,730.84	.00	5,890.16	97.8%
14212	DPW ADMINISTRATION-OM	17,350	1,196	18,546	17,115.25	.00	1,430.29	92.3%
	TOTAL DPW-ADMINISTRATION	282,971	1,196	284,167	276,846.09	.00	7,320.45	97.4%

422	HIGHWAYS							
14221	HIGHWAYS-PS	733,141	13,570	746,711	736,717.31	.00	9,993.69	98.7%
14222	HIGHWAYS-OM	435,938	-8,270	427,668	407,755.82	.00	19,912.18	95.3%
14223	HIGHWAYS-CAP	105,500	28,395	133,895	102,029.97	31,116.30	748.30	99.4%
	TOTAL HIGHWAYS	1,274,579	33,695	1,308,274	1,246,503.10	31,116.30	30,654.17	97.7%

423	SNOW & ICE							
14231	SNOW & ICE-PS	75,000	85,655	160,655	160,654.61	.00	.39	100.0%
14232	SNOW & ICE-OM	251,350	399,536	650,886	650,885.50	.00	.50	100.0%
	TOTAL SNOW & ICE	326,350	485,191	811,541	811,540.11	.00	.89	100.0%

441	STORM DRAINS							

FOR 2011 13

441	STORM DRAINS	ORIGINAL APPROP	TRANSFRS/ADJUSTMIS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14411	STORM DRAINS-PS	348,190	11,413	359,603	354,989.65	.00	4,613.35	98.7%
14412	STORM DRAINS-OM	54,050	0	54,050	44,377.00	9,673.00	.00	100.0%
14413	STORM DRAINS-CAP	0	103,585	103,585	26,710.00	76,875.20	.00	100.0%
	TOTAL STORM DRAINS	402,240	114,998	517,238	426,076.65	86,548.20	4,613.35	99.1%
443	FLOOD CONTROL							
14431	FLOOD CONTROL-PS	13,000	20,000	33,000	30,544.88	.00	2,455.12	92.6%
14432	FLOOD CONTROL-OM	32,625	-20,000	12,625	11,961.09	.00	663.91	94.7%
14433	FLOOD CONTROL-CAP	0	14,465	14,465	4,200.00	10,265.37	.00	100.0%
	TOTAL FLOOD CONTROL	45,625	14,465	60,090	46,705.97	10,265.37	3,119.03	94.8%
481	PARKING							
14811	PARKING-PS	176,798	19,000	195,798	186,225.30	.00	9,572.70	95.1%
14812	PARKING-OM	194,690	-24,000	170,690	162,808.40	.00	7,881.60	95.4%
14813	PARKING-CAP	130,000	0	130,000	84,358.25	.00	45,641.75	64.9%
	TOTAL PARKING	501,488	-5,000	496,488	433,391.95	.00	63,096.05	87.3%
491	CEMETERY							
14911	CEMETERY-PS	119,644	4,311	123,955	116,736.36	.00	7,218.64	94.2%
14912	CEMETERY-OM	24,335	0	24,335	21,353.79	.00	2,981.21	87.7%
14913	CEMETERY-CAP	3,217	608	3,825	634.92	3,190.43	.00	100.0%
	TOTAL CEMETERY	147,196	4,919	152,115	138,725.07	3,190.43	10,199.85	93.3%
492	DPW PARKS & RECREATION							
14921	DPW PARKS & RECREATION-PS	174,053	-40,300	133,753	127,996.37	.00	5,756.63	95.7%
14922	DPW PARKS & RECREATION-OM	49,400	0	49,400	48,777.12	.00	622.88	98.7%
	TOTAL DPW PARKS & RECREATION	223,453	-40,300	183,153	176,773.49	.00	6,379.51	96.5%
511	BOARD OF HEALTH							

Funds returned to parking P/A

FOR 2011 13

511	BOARD OF HEALTH	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15111	BOARD OF HEALTH-PS	149,425	0	149,425	144,544.30	.00	4,880.70	96.7%
15112	BOARD OF HEALTH-OM	23,139	14,565	37,704	37,346.24	.00	357.76	99.1%
	TOTAL BOARD OF HEALTH	172,564	14,565	187,129	181,890.54	.00	5,238.46	97.2%
541	COUNCIL ON AGING							
15411	COUNCIL ON AGING-PS	159,356	20,058	179,414	179,414.00	.00	.00	100.0%
15412	COUNCIL ON AGING-OM	650	0	650	650.00	.00	.00	100.0%
	TOTAL COUNCIL ON AGING	160,006	20,058	180,064	180,064.00	.00	.00	100.0%
543	VETERANS' SERVICE							
15431	VETERANS' SERVICE-PS	93,914	26,500	120,414	118,500.59	.00	1,913.41	98.4%
15432	VETERANS' SERVICE-OM	158,860	589,241	748,101	715,243.46	.00	32,857.60	95.6%
	TOTAL VETERANS' SERVICE	252,774	615,741	868,515	833,744.05	.00	34,771.01	96.0%
610	FORBES LIBRARY							
16101	FORBES LIBRARY-PS	906,527	0	906,527	1,035,318.00	.00	-128,791.00	114.2%
16102	FORBES LIBRARY-OM	166,131	0	166,131	37,340.00	.00	128,791.00	22.5%
	TOTAL FORBES LIBRARY	1,072,658	0	1,072,658	1,072,658.00	.00	.00	100.0%
611	LILLY LIBRARY							
16111	LILLY LIBRARY-PS	186,776	0	186,776	268,165.00	.00	-81,389.00	143.6%
16112	LILLY LIBRARY-OM	81,389	0	81,389	.00	.00	81,389.00	.0%
	TOTAL LILLY LIBRARY	268,165	0	268,165	268,165.00	.00	.00	100.0%
630	MUNICIPAL RECREATION							

08/04/2011 16:47 | CITY OF NORTHAMPTON | EXCLUSIVE OF SCHOOLS
swright | GENERAL FUND BUDGET - EXPENDITURES

FOR 2011 13

630	MUNICIPAL RECREATION	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
16301	MUNICIPAL RECREATION-PS	177,452	6,100	183,552	183,552.00	.00	.00	100.0%
16302	MUNICIPAL RECREATION-OM	18,110	0	18,110	16,884.55	.00	1,225.45	93.2%
	TOTAL MUNICIPAL RECREATION	195,562	6,100	201,662	200,436.55	.00	1,225.45	99.4%
698	FIRST NIGHT - MAYOR							
16982	FIRST NIGHT-MAYOR	6,160	0	6,160	6,160.00	.00	.00	100.0%
	TOTAL FIRST NIGHT - MAYOR	6,160	0	6,160	6,160.00	.00	.00	100.0%
699	ARTS LOTTERY							
16991	ARTS LOTTERY-PS	32,777	7,050	39,827	39,682.90	.00	144.10	99.6%
	TOTAL ARTS LOTTERY	32,777	7,050	39,827	39,682.90	.00	144.10	99.6%
710	MUNICIPAL INDEBTEDNESS							
17103	MUNICIPAL DEBT SERVICE	3,954,982	-123,051	3,831,931	3,764,887.00	.00	67,044.00	98.3%
	TOTAL MUNICIPAL INDEBTEDNESS	3,954,982	-123,051	3,831,931	3,764,887.00	.00	67,044.00	98.3%
750	INTEREST ON DEBT							
17503	INTEREST ON MUNICIPAL DEBT	1,439,735	-99,950	1,339,785	1,339,723.77	.00	61.23	100.0%
	TOTAL INTEREST ON DEBT	1,439,735	-99,950	1,339,785	1,339,723.77	.00	61.23	100.0%
911	CONTRIBUTORY RETIREMENT							
19111	CONTRIBUTORY RETIREMENT-PS	4,026,187	0	4,026,187	4,026,187.04	.00	.04	100.0%
19112	CONTRIBUTORY RETIREMENT-OM	12,000	1,195	13,195	13,195.00	.00	.00	100.0%
	TOTAL CONTRIBUTORY RETIREMENT	4,038,187	1,195	4,039,382	4,039,382.04	.00	.04	100.0%

FOR 2011 13

912	WORKERS' COMP INSURANCE	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
912	WORKERS' COMP INSURANCE							
	19121 WORKERS' COMP INSURANCE	247,225	-60,665	186,560	186,559.90	.00	10	100.0%
	19122 WORKERS' COMP INSURANCE	121,800	-15,385	106,415	93,491.76	.00	12,923.24	87.9%
	TOTAL WORKERS' COMP INSURANCE	369,025	-76,050	292,975	280,051.66	.00	12,923.34	95.6%
913	UNEMPLOYMENT INSURANCE							
	19131 UNEMPLOYMENT INSURANCE	30,000	64,313	94,313	67,439.41	13,095.48	13,777.84	85.4%
	19132 UNEMPLOYMENT INSURANCE	2,375	125	2,500	2,500.00	.00	.00	100.0%
	TOTAL UNEMPLOYMENT INSURANCE	32,375	64,438	96,813	69,939.41	13,095.48	13,777.84	85.8%
914	MEDICAL INSURANCE							
	19141 MEDICAL INSURANCE	9,701,187	-199,663	9,501,524	9,415,569.10	65,950.00	20,005.17	99.8%
	19142 MEDICAL INSURANCE	15,000	0	15,000	12,000.00	.00	3,000.00	80.0%
	TOTAL MEDICAL INSURANCE	9,716,187	-199,663	9,516,524	9,427,569.10	65,950.00	23,005.17	99.8%
919	OTHER EMPLOYEE BENEFITS							
	19191 OTHER EMPLOYEE BENEFITS	732,950	44,306	777,256	751,325.61	.00	25,930.39	96.7%
	TOTAL OTHER EMPLOYEE BENEFITS	732,950	44,306	777,256	751,325.61	.00	25,930.39	96.7%
920	CHERRY SHEET ASSESSMENTS							
	19202 CHERRY SHEET ASSESSMENTS	2,744,626	49,583	2,794,209	2,626,465.00	.00	167,744.00	94.0%
	TOTAL CHERRY SHEET ASSESSMENTS	2,744,626	49,583	2,794,209	2,626,465.00	.00	167,744.00	94.0%
925	OTHER ASSESSMENTS							

FOR 2011 13

925	OTHER ASSESSMENTS	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
19252	GOVERNMENTAL ASSESSMENTS	31,918	0	31,918	26,418.00	.00	5,500.00	82.8%
	TOTAL OTHER ASSESSMENTS	31,918	0	31,918	26,418.00	.00	5,500.00	82.8%
930	CAPITAL IMPROVEMENTS							
19303	CAPITAL IMPROVEMENTS	175,000	2,022,422	2,197,422	1,001,918.40	1,138,429.44	57,074.23	97.4%
	TOTAL CAPITAL IMPROVEMENTS	175,000	2,022,422	2,197,422	1,001,918.40	1,138,429.44	57,074.23	97.4%
943	RESERVE FOR PERSONNEL							
19491	RESERVE FOR PERSONNEL	254,825	-195,698	59,127	57,964.40	.00	1,162.60	98.0%
	TOTAL RESERVE FOR PERSONNEL	254,825	-195,698	59,127	57,964.40	.00	1,162.60	98.0%
945	GENERAL LIABILITY INS.							
19452	GENERAL LIABILITY INSURANCE	361,246	-81,836	279,410	279,410.00	.00	.00	100.0%
	TOTAL GENERAL LIABILITY INS.	361,246	-81,836	279,410	279,410.00	.00	.00	100.0%
	GRAND TOTAL	42,414,589	5,239,114	47,653,703	45,236,966.67	1,578,356.03	838,380.73	98.2%

** END OF REPORT - Generated by Susan Wright **

- 34,340 ambulance
- 71,860 parking
732,180
estimated turnbacks

**HISTORICAL COMPARISON OF GENERAL FUND APPROPRIATIONS
FY08 - FY12**

ACCOUNTS FOR: GENERAL FUND APPROPRIATIONS	FY08 ACTUALS	FY09 ACTUALS	FY10 ACTUALS	FY11 ACTUALS TO DATE	FY12 BUDGETED
CITY COUNCIL	64,370	61,972	61,002	63,499	66,632
MAYOR	307,847	299,536	249,210	255,923	261,170
AUDITOR	273,772	294,878	275,138	337,090	280,331
ASSESSOR	242,629	279,554	275,386	314,176	282,113
TREASURER	112,740	139,533	131,586	113,977	113,150
COLLECTOR	383,871	358,961	317,835	339,298	369,268
LEGAL SERVICES	260,024	186,773	222,538	148,187	95,665
HUMAN RESOURCES	191,392	186,043	185,129	196,720	209,957
MANAGEMENT INFO SYSTEM	271,429	283,608	423,258	478,311	442,841
CITY CLERK	249,542	256,068	289,014	266,529	264,133
LICENSE COMMISSION	20,650	19,052	20,408	22,329	22,332
PLANNING & DEVELOPMENT	284,196	295,263	246,062	257,965	282,669
COMMUNITY & ECONOMIC D	-	-	-	5,941	6,146
CENTRAL SERVICES	1,105,614	1,096,860	911,650	1,212,807	1,127,039
TOTAL GENERAL GOVERNMENT	3,768,074	3,758,103	3,608,216	4,012,752	3,823,446
POLICE	4,541,290	4,638,527	4,609,400	4,986,346	5,055,745
PARKING ENFORCEMENT	167,725	168,021	167,939	173,798	155,663
PUBLIC SAFETY COMM CEN	492,799	465,333	449,818	491,646	555,031
FIRE	3,532,759	3,581,843	3,497,251	3,571,569	3,360,965
AMBULANCE SERVICE	593,694	566,199	1,203,518	1,468,681	1,730,702
BUILDING INSPECTORS	327,415	327,745	310,505	343,456	348,612
EMERGENGY MANAGEMENT	3,351	3,656	3,318	3,442	4,050
PARKING	359,859	354,777	429,727	433,392	495,744
TOTAL PUBLIC SAFETY	10,018,893	10,106,101	10,671,477	11,472,331	11,706,512
SMITH VOC AND AGRI HS	5,835,262	5,863,580	5,715,472	5,825,366	5,998,735
NORTHAMPTN PUBLIC SCHOOLS	22,572,614	22,422,081	22,881,500	23,157,544	23,942,953
TOTAL SCHOOLS	28,407,876	28,285,661	28,596,972	28,982,910	29,941,688
ENGINEERING	410,813	442,530	402,809	410,922	441,959
DPW-ADMINISTRATION	289,482	299,556	299,140	276,846	285,064
HIGHWAYS	1,208,084	1,170,512	1,230,403	1,277,619	1,282,087
SNOW & ICE	691,017	667,077	486,403	811,540	326,350
STORM DRAINS	368,975	373,836	477,105	512,625	402,966
FLOOD CONTROL	45,470	42,240	57,005	56,971	45,625
CEMETERY	130,797	131,107	137,878	141,916	147,763
DPW PARKS & RECREATION	203,024	212,782	199,427	176,773	224,774
TOTAL PUBLIC WORKS	3,347,661	3,339,641	3,290,169	3,665,213	3,156,588

ACCOUNTS FOR: GENERAL FUND APPROPRIATIONS	FY08	FY09	FY10	FY11	FY12
	ACTUALS	ACTUALS	ACTUALS	ACTUALS TO DATE	BUDGETED
BOARD OF HEALTH	154,634	172,832	155,328	181,709	191,702
COUNCIL ON AGING	126,462	123,492	168,544	180,064	196,604
VETERANS' SERVICE	427,320	525,894	711,464	833,744	630,721
TOTAL HUMAN SERVICES	708,416	822,218	1,035,336	1,195,517	1,019,027
FORBES LIBRARY	1,072,772	1,085,926	1,068,660	1,072,658	1,091,082
LILLY LIBRARY	221,110	242,489	239,749	268,165	271,812
MUNICIPAL RECREATION	186,164	195,948	190,494	200,437	198,143
FIRST NIGHT - MAYOR	7,000	7,000	6,160	6,160	6,160
ARTS LOTTERY	38,056	38,524	32,684	39,683	32,777
TOTAL CULTURE AND RECREATION	1,525,102	1,569,887	1,537,747	1,587,102	1,599,974
MUNICIPAL INDEBTEDNESS	4,253,347	4,254,170	4,514,935	3,764,887	4,056,067
INTEREST ON DEBT	1,640,727	1,488,385	1,418,287	1,339,724	1,459,350
TOTAL DEBT SERVICE	5,894,075	5,742,555	5,933,222	5,104,611	5,515,417
CONTRIBUTORY RETIREMEN	3,599,290	3,701,993	3,878,687	4,039,382	4,248,589
WORKERS' COMP INSURANC	360,623	405,052	297,744	280,052	378,251
UNEMPLOYMENT INSURANCE	40,532	48,454	85,972	83,035	32,375
MEDICAL INSURANCE	9,062,161	9,060,367	9,197,357	9,493,519	9,543,707
OTHER EMPLOYEE BENEFIT	737,350	727,198	738,478	751,326	756,783
TOTAL EMPLOYEE BENEFITS	13,799,957	13,943,063	14,198,238	14,647,313	14,959,705
CAPITAL IMPROVEMENTS	824,629	403,666	236,874	175,000	175,000
GENERAL LIABILITY INS.	293,457	305,585	293,167	279,410	376,648
RESERVE FOR PERSONNEL	-	91,961	165,886	57,964	200,000
TRANSFER TO STABILIZATION				100,000	150,000
TOTAL OTHER	1,118,086	801,213	695,927	612,374	901,648
TOTAL	68,588,140	68,368,443	69,567,305	71,280,124	72,624,005

**Hotel/Motel and Meals Tax Receipts for FY08 thru FY11
City of Northampton**

	September Quarter 1	December Quarter 2	March Quarter 3	June Quarter 4	Special July FY10 only	Total
Fiscal Year 2008	Hotel Motel: 116,738.00	107,706.00	54,796.00	73,021.00		352,261.00
Fiscal Year 2009	Hotel Motel: 114,847.00	94,044.00	55,926.00	69,589.00		334,406.00
Fiscal Year 2010	Hotel Motel: 105,832.00	129,277.00	73,912.00	98,706.00		407,727.00
	Meals: -	45,874.59	133,708.74	151,247.14	58,870.02	389,700.49
						797,427.49
Fiscal Year 2011	Hotel Motel: 159,025.00	152,172.00	78,936.00	91,097.00		481,230.00
	Meals: 100,896.42	167,174.85	125,239.54	156,313.45		549,624.26
						1,030,854.26
FY11 Meals Tax Receipts increased by:			159,923.77		41.0%	
FY11 Hotel/Motel Tax Receipts increased by:			73,503.00		18.0%	

CITY OF NORTHAMPTON
HISTORICAL COMPARISON OF ACTUAL EXPENSES TO BUDGETED OVER AVERAGE OF 3 TO 5 YEARS
SNOW AND ICE, VETERANS BENEFITS, FIRE DEPT. OVERTIME AND LEGAL

Revised 7-29-11

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	8 year average	5 year average	3 year average	2012 Budgeted	Difference betw budgeted 2012 and 5 year average	Difference betw budgeted 2012 and 3 year average
Snow and Ice	566,550	629,233	542,135	452,894	691,017	667,077	486,403	811,540	605,856	621,786	655,007	326,350	(295,436)	(328,657)
Veterans Benefits	40,226	58,261	150,446	247,682	323,133	398,486	545,359	624,156	298,469	427,763	522,667	402,000	(25,763)	(120,667)
Fire Dept. OT	83,356	123,110	168,318	132,461	165,534	145,118	253,835	260,633	166,546	191,516	219,862	96,000	(95,516)	(123,862)
Legals	91,500	131,519	159,498	119,297	260,024	186,773	222,538	148,187	164,917	187,364	185,833	85,665	(101,699)	(100,168)
Average compared with budgeted 2012	781,632	942,123	1,020,397	952,334	1,439,708	1,397,454	1,508,135	1,844,516	1,235,787	1,428,429	1,583,368	910,015	(518,414)	(673,353)

Note:
FY10 Fire Dept. OT includes ARRA Fire Staffing Grant funds used to pay OT 37,105.74
FY11 Fire Dept. OT includes ARRA Fire Staffing Grant funds used to pay OT 86,041.68

Attachment F

Attachment G

CITY OF NORTHAMPTON
 HISTORICAL COMPARISON OF PERMIT REVENUE FOR SELECTED ACCOUNTS

	FY 07 ACTUAL	FY 08 ACTUAL	FY 09 ACTUAL	FY 10 ACTUAL	FY 11 ACTUAL	5 year average	3 year average	2 year average	FY12 BUDGETED	Difference betw budgeted 2012 and 3 year average	Difference betw budgeted 2012 and 2 year average
Building Permits	357,892	242,533.00	200,964.00	348,789.00	289,164.00	287,868.40	279,639.00	318,976.50	353,625.00	(73,986.00)	(34,648.50)
Plumbing Permits	68,553	95,057.00	83,584.00	82,820.00	97,330.00	85,468.80	87,911.33	90,075.00	82,000.00	5,911.33	8,075.00
Wiring Permits	98,768	123,050.00	100,624.00	132,439.00	104,376.00	111,851.40	112,479.67	118,407.50	133,770.00	(21,290.33)	(15,362.50)
Weights and Measures	29,035	29,444.00	25,427.00	26,417.00	29,352.00	27,935.00	27,065.33	27,884.50	26,000.00	1,065.33	1,884.50
	554,248	490,084.00	410,599.00	590,465.00	520,222.00	513,123.60	507,095.33	555,343.50	595,395.00	(88,299.67)	(40,051.50)