



## 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: Mayor David J. Narkewicz and Northampton City Council  
FROM: Susan Wright, Finance Director  
DATE: January 12, 2012  
RE: Update to City Council for January 19, 2012

#### Fiscal Year 2011

1. Undesignated Fund Balance – (otherwise know as Free Cash) As reported by the Mayor at the last meeting, the Department of Revenue has certified our undesignated fund balances for the General Fund and the three enterprise funds. A history of the balances for “free cash” and our stabilizations funds is attached to this report. I have also included a chart showing our general fund “free cash” history.
2. Audit and Management Letter – Tom Scanlon, our independent auditor will be finalizing the FY11 audit and management letter by the end of the month.

#### Fiscal Year 2012

1. General Fund Revenue – Attached is the six month review of our General Fund Revenues. I have noted that revenues have been updated to reflect adjustments on the recap sheet.

Revenue Growth - There are a number of revenues that are coming in above our projections. Hotel/motel taxes are up \$10,503 from this time last year and the meals tax is up \$76,723 from this time last year. A significant number of tax titles have been paid, with several collections in the \$15,000 to \$20,000 range. A total of \$157,848 has been collected from properties in tax title which represents an increase of \$79,090 over this time last year. Since we do not plan on tax title income in our budget, this is significant additional revenue for the city. In addition, interest on tax titles is also up \$36,555 over this time last year. Lastly, parking meter revenues are up significantly with \$277,897 more collected in the first six months of this year versus last year. The increase in the meter fees is the reason for this increase.

Revenue Concerns – There are a few areas of concern with regard to revenues. Building, plumbing and wiring permit fees are down considerably from last year and last year wasn't a great year either. Building permit fees are down 53.4% from this time last year or \$83,372 less than the same period last year. Plumbing and wiring fees are also down 31.1% (\$16,040) and 23.7% (\$13,582) respectively. While there is a reduction in revenue, the building department is as busy as they usually are, because 1273 permits were issued for the first five months of FY12 - thirty MORE permits than we issued in FY11 – 1243. The drop in revenue, therefore, is attributable to the value of the work being performed which was \$11.1 million for

the first five months of FY12 as compared to \$17.2 million for the first five months of FY11. Another area of concern is parking ticket fines. Revenues for the first six months of FY12 are just \$4,675 above this time last year, in spite of the fact that parking ticket fines were increased by 50% - from \$10 to \$15 per ticket. We would have expected to see a more significant increase in this revenue and therefore the revenue projection was adjusted down from \$925,000 to \$876,895 on the recap. However, even with our adjusted projection, we may fall short of that projection since we are only at 44.3% of our target. A number of factors may have reduced parking ticket revenues, including changes in behavior due to increased fines, having the James House Lot and some on street parking in the vicinity of the new police station off line during construction, and a vacancy in the position of a part-time parking enforcement officer. We are monitoring these revenues closely and working with the Parking Director to address the revenue concerns.

2. Enterprise Fund Revenue: I have included printouts from MUNIS showing the status of revenues for the Sewer, Water and Solid Waste Enterprise funds. The sewer enterprise fund revenues are at 51.9%, the water enterprise funds are at 51.9% and the solid waste enterprise fund is at 45.1% of the estimated receipts for the year.

3. Ambulance Revolving Fund Revenue: I have included the worksheet that summarizes all of the transfers that have been made to the General Fund from the Ambulance Receipt Reserved for Appropriation Account (RRA). Ambulance revenues appear somewhat lower than this time last year, but that may be due to timing of receipts and deposits. I have also included a financial transfer request for EMS. This will be the fourth transfer and they will need one more to finish out the year.

5. General Fund Expenditures: I have included a MUNIS printout of General Fund expenditures for the first six months of FY12. In terms of salary/personnel line items, overtime is the only area of the Personnel Services side of the budget that is currently a concern. I have included an analysis of overtime in the general fund noting that several budgets will need to have their overtime supplemented – fire (93% expended), police (89.4% expended), dispatch (175.4% expended), snow and ice (45.6% expended) and flood control (93.2% expended). In addition unemployment is already over budget and a transfer is needed. Currently unemployment was budgeted at \$30,000 for FY12, however the account currently is at negative (\$27,338). Following a transfer from Northampton Public Schools for their November share of unemployment, the account will be negative (\$8,204.93). We have spent \$51,300 to date at the six month mark, so I anticipate our year end cost to be approximately \$80,000 to \$90,000. I have prepared the financial order for a budgetary transfer moving funds from two insurance line items to the unemployment account. This will bring the account closer to the anticipated year end estimate.

I have also reviewed the Operations and Maintenance side of the budget and find that the line items we flagged early on will likely need additional funds – this includes snow and ice OM (62.9% expended), veterans benefits (68.7% expended), and legal (67.1% expended).

6. Enterprise Fund Expenditures: I have included a MUNIS printout of the three Enterprise Funds for the first six months of FY12.

### **Short and Long Term Borrowing**

1. Rating Call: A rating call for our upcoming bond issue is scheduled for January 23, 2012. This will be with Moody's and is in preparation for the rating on our bond issue scheduled for early February. The total amount that we will be bonding for is \$19,750,000.

2. Competitive Bond Sale: This will happen on January 31, 2012 and at the February 2, 2012 Finance Committee meeting, the sale and award of bonds will be approved. Bond proceeds will be distributed February 9, 2012 and short term borrowings are paid off on February 10, 2012.

3. Pay Off: Two projects currently on BANS will also be paid off. The two authorizations that are currently on BANS, scheduled for pay off are:

- \$300,000 from the October 19, 2006 authorization for the landfill expansion
- \$650,000 from the May 21, 2009 authorization for the landfill buffer acquisition

TOTAL: \$950,000

The solid waste enterprise fund will be paying off these borrowings through a combination of unused BAN proceeds and the solid waste enterprise fund undesignated fund balance. Currently, there is \$118,964.51 of unused BAN proceeds that will be used toward the \$950,000 pay down. The remainder of the pay down, (which is \$831,045.49, plus the interest on this BAN of \$11,439.58, for a total of \$842,486), needs to be appropriated by City Council, since it is coming from the Solid Waste Enterprise Fund Undesignated Fund Balance. This fund balance was certified on January 3, 2012 by the DOR in the amount of \$3,201,850. Because these borrowings need to be paid down by February 10, 2012, City Council needs to vote to transfer these funds from the undesignated fund balance 20 days before the pay down, which means that two votes will need to be taken no later than January 21, 2012. Since Free Cash was only certified last week and there was no seated Finance Committee for the first meeting in January, we are left with a very narrow window to complete the required city council action.

# City of Northampton

## Free Cash and Fund Balances FY2001 to FY2012

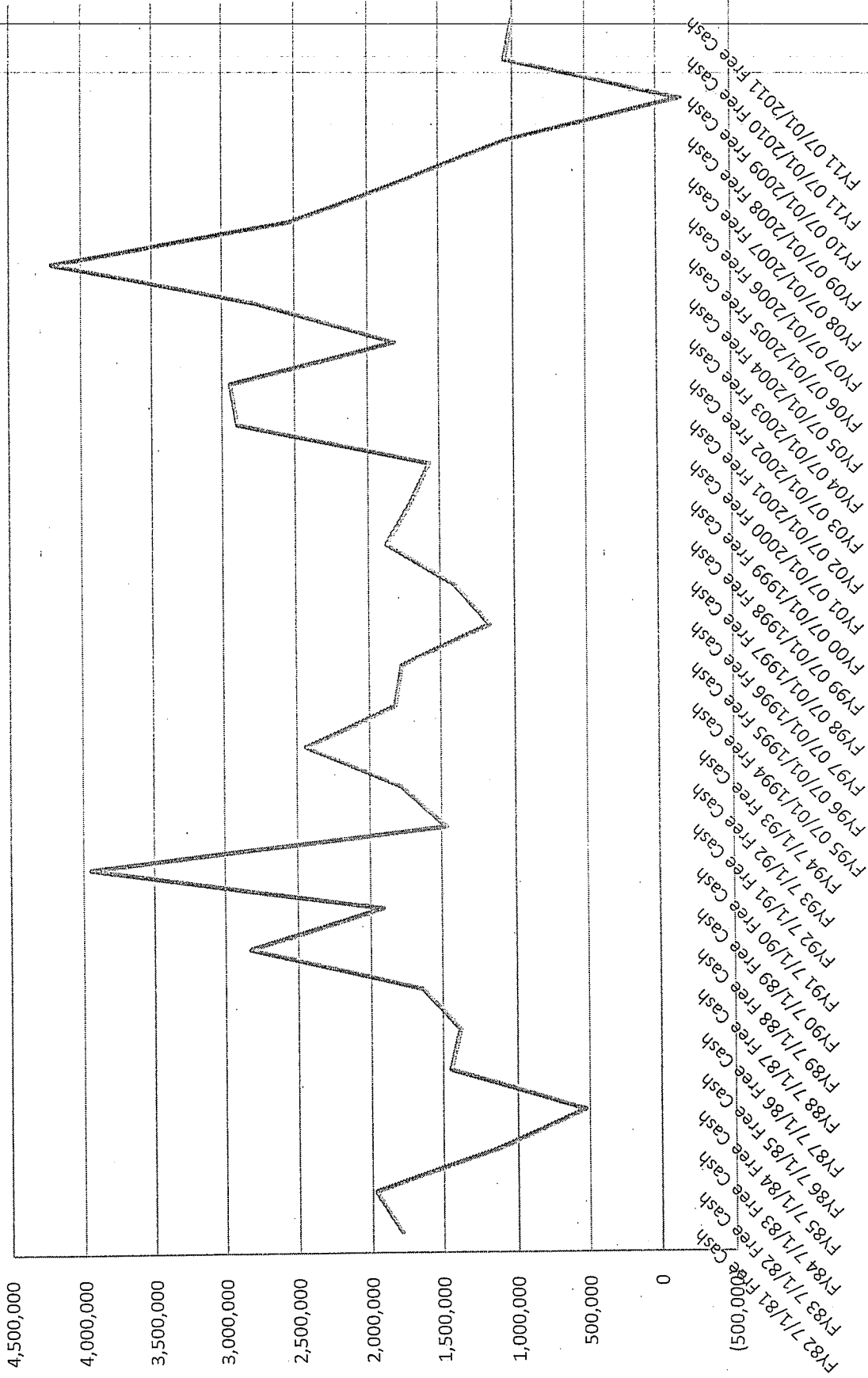
### 12 Year History

| FISCAL YEAR | As of July 1 for the fiscal year |            |            | As of June 30 for the fiscal year |               |               |
|-------------|----------------------------------|------------|------------|-----------------------------------|---------------|---------------|
|             | GENERAL FUND                     | WATER FUND | SEWER FUND | LANDFILL FUND                     | GENERAL FUND  | CAPITAL       |
|             | FREE CASH                        | FREE CASH  | FREE CASH  | FREE CASH                         | STABILIZATION | STABILIZATION |
| FY12        | 1,001,298                        | 3,130,944  | 1,696,969  | 3,201,850                         |               |               |
| FY11        | 1,052,466                        | 3,439,900  | 1,202,604  | 2,268,502                         | 249,127       | 4,684         |
| FY10        | (165,930)                        | 4,253,870  | 1,093,099  | 1,289,610                         | 66,423        | 646,119       |
| FY09        | 1,034,155                        | 5,038,518  | 1,213,415  | 926,474                           | 261,301       | 1,355,782     |
| FY08        | 1,757,934                        | 4,701,308  | 852,441    | 991,107                           | 847,118       | 1,322,499     |
| FY07        | 2,539,590                        | 4,857,005  | 360,343    | 984,574                           | 2,004,968     | 1,370,735     |
| FY06        | 4,199,981                        | 4,345,642  | 662,436    | 1,329,188                         | 1,978,773     | 1,180,833     |
| FY05        | 2,759,427                        | 3,566,548  | 723,417    | 500,927                           | 1,233,239     |               |
| FY04        | 1,807,319                        | 2,413,421  | 513,107    | 374,931                           | 1,220,384     |               |
| FY03        | 2,942,850                        | 1,410,088  | 216,171    | 296,945                           | 2,404,118     |               |
| FY02        | 2,889,919                        | 1,109,507  | 721,435    | 0                                 | -             |               |
| FY01        | 1,569,383                        | 1,007,810  | 1,102,393  | 0                                 | -             |               |

Note: DOR Municipal Data Bank numbers for Northampton Stabilization include SVAHS stabilization, capital stabilization and general fund stabilization

# City of Northampton

General Fund Free Cash History FY1982 to FY2012  
30 Year History



CITY OF NORTHAMPTON  
HISTORICAL ACTUALS COMPARISON REPORT - ACTUAL SECOND QUARTER REVENUES

| ACCOUNTS FOR:<br>GENERAL FUND | SECOND QUARTER FOR EACH FISCAL YEAR |                 |                 |                 | FY12<br>BUDGET | % OF FY12<br>BUDGETED USED | NOTES  |
|-------------------------------|-------------------------------------|-----------------|-----------------|-----------------|----------------|----------------------------|--|
|                               | FY09<br>ACTUALS                     | FY10<br>ACTUALS | FY11<br>ACTUALS | FY12<br>ACTUALS |                |                            |  |
| TAXES & EXCISES               |                                     |                 |                 |                 |                |                            |  |
| P.P. TAX REVENUE              | 433,121.12                          | 513,836.94      | 501,902.71      | 574,462.54      | 1,254,410.00   | 45.8%                      |  |
| R.E. TAX REVENUE              | 17,338,676.97                       | 17,916,294.39   | 19,400,155.34   | 20,176,920.18   | 41,778,470.00  | 48.3%                      |  |
| CLAUSE 41A R.E. PAYBACK       | 2,202.08                            | 32,648.43       | (650.00)        | 8,039.89        | -              |                            | unbudgeted revenue                                     |
| TAX TITLE REVENUE             | 61,833.80                           | 130,417.47      | 78,758.28       | 157,848.61      | 79,090.33      | 13.1%                      | a number of collections in \$15-\$20K range            |
| MOTOR VEHICLE EXCISE          | 293,308.95                          | 277,708.89      | 292,798.61      | 275,491.89      | 2,095,786.00   | 110.1%                     | large commitment going out Feb                         |
| BOAT EXCISE                   | 3,316.05                            | 3,113.66        | 3,055.99        | 3,302.00        | 3,000.00       |                            |  |
| HOTEL/MOTEL TAX CH 145        | 208,891.00                          | 235,109.00      | 311,196.61      | 321,700.17      | 465,830.00     | 69.1%                      | up 3.3% over this time last year                       |
| MEALS TAX                     | -                                   | 45,874.59       | 268,071.27      | 344,794.40      | 500,560.00     | 68.9%                      | up 28.6% over this time last year                      |
| CH61A - R.E. DEFERRED         | 3,213.48                            | -               | 21,231.48       | -               | 120,000.00     | 66.5%                      | up 21.2% over this time last year                      |
| INTEREST ON TAXES             | 53,536.96                           | 65,617.18       | 65,868.48       | 79,843.83       | 48,000.00      | 107.5%                     | a number of collections have resulted in increase      |
| INTEREST ON TAX TITLES        | 9,665.77                            | 35,234.26       | 15,065.11       | 51,621.51       | 3,000.00       | 40.2%                      |  |
| TAX TITLE RELEASES            | 825.00                              | 1,275.00        | 525.00          | 1,205.61        | 3,000.00       |                            |  |
| INT/RELEASE/CH41A R.E.        | 392.03                              | 4,592.72        | -               | 3,321.26        | 900.00         |                            |  |
| PILOT-HOUSING AUTHORIT        | -                                   | -               | -               | -               | 22,701.00      | 0.0%                       | will come in   |
| PILOT-SMITH COLLEGE           | -                                   | -               | -               | -               | 50,000.00      | 0.0%                       | will come in   |
| PILOT-B'NAI ISRAEL SYN        | -                                   | -               | -               | -               | 3,000.00       | 0.0%                       | will come in   |
| PILOT-US FISH & WILDLI        | -                                   | -               | -               | -               | 900.00         | 0.0%                       | will come in   |
| TAXES & EXCISES               | 18,408,983.21                       | 19,261,722.53   | 20,957,978.88   | 21,998,551.89   | 46,345,657.00  | 47.5%                      | better than this time last year which was 46.8%        |
| CHARGES FOR SERVICES          |                                     |                 |                 |                 |                |                            |  |
| PARKING REVENUES              | 693,247.78                          | 664,958.94      | 659,209.41      | 937,106.94      | 1,426,480.00   | 65.7%                      | up 42% over this time last year - meter fees increased |
| RECREATION REVENUES           | -                                   | -               | -               | -               | 77,445.00      |                            | will come in - these get transferred at year-end       |
| CHARGES FOR SERVICES          | 693,247.78                          | 664,958.94      | 659,209.41      | 937,106.94      | 1,503,925.00   | 65.7%                      | better than this time last year which was 65.4%        |
| CHARGES FOR SERVICES          |                                     |                 |                 |                 |                |                            |  |
| FEES - COLLECTOR              | 25,047.30                           | 37,747.48       | 39,563.77       | 60,671.77       | 93,145.00      | 65.1%                      | up 53.3% over last year                                |
| FEES - MUNICIPAL LIENS        | 8,608.00                            | 12,100.00       | 14,225.00       | 23,300.00       | 24,000.00      | 97.1%                      | up 63.7% over last year                                |
| FEES - MVE SURCHARGES         | 10,660.00                           | 9,380.00        | 4,360.00        | 8,080.00        | 14,000.00      | 57.7%                      |  |
| FEES - PARKING CLERK          | -                                   | 15.00           | -               | -               | -              |                            |  |
| FEES - CEMETERY INTERM        | 7,325.00                            | 18,690.00       | 20,070.00       | 9,975.00        | 30,000.00      | 33.3%                      |  |
| FEES - ENGINEERING INS        | -                                   | -               | -               | -               | -              |                            |  |
| FEES - POLICE OUT/DET         | 8,962.43                            | 7,492.43        | 10,041.07       | 9,468.23        | 20,000.00      | 47.3%                      |  |
| FEES - PLANNING DEPT.         | -                                   | -               | -               | -               | -              |                            |  |
| FEES - FIRE OUT/DET AD        | 184.99                              | 703.96          | 854.01          | 901.70          | -              |                            |  |
| FEES - LICENSE COMM AP        | 200.00                              | 155.00          | 150.00          | 225.00          | -              |                            |  |
| FEES - CITY CLERK - MISC      | 8,865.90                            | 21,891.90       | 17,408.30       | 14,056.80       | 45,000.00      | 31.2%                      |  |

| ACCOUNTS FOR:                 | FY09<br>ACTUALS     | FY10<br>ACTUALS     | FY11<br>ACTUALS     | FY12<br>ACTUALS     | INC/DEC<br>FY11 TO FY12 | FY12<br>BUDGET      | % OF FY12<br>BUDGETED USED | NOTES  |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|----------------------------|--|
| GENERAL FUND                  |                     |                     |                     |                     |                         |                     |                            |  |
| FEES - CITY CLERK - COPIES    | 32,706.00           | 39,480.00           | 46,940.00           | 40,078.00           | (6,862.00)              | 89,000.00           | 45.0%                      |  |
| TUITION - SVHS                | 1,258,351.41        | 1,133,974.81        | 1,197,563.92        | 773,368.28          | (424,195.64)            | 5,047,300.00        | 15.3%                      | no concerns - full tuition will come in                            |
| RENTALS - CITY PROPERTY       | 1,600.00            | -                   | -                   | -                   | -                       | -                   | -                          |  |
| RENTALS - ELWELL'S ISL        | -                   | -                   | 11,150.00           | 22,000.00           | 10,850.00               | 66,800.00           | 32.9%                      |  |
| RENTALS - JAMES HOUSE         | 332.00              | 325.00              | 400.63              | 500.00              | 99.37                   | 300.00              | 166.7%                     |  |
| DEPT REV - TREASURER          | 217.59              | 21.68               | -                   | -                   | -                       | -                   | -                          |  |
| DEPT REV - HUMAN RESOU        | 410.00              | 997.40              | 398.00              | 551.00              | 153.00                  | 1,375.00            | 40.1%                      |  |
| DEPT REV - REGISTRAR O        | 2,050.00            | 3,250.00            | 2,600.00            | -                   | (2,600.00)              | -                   | -                          |  |
| DEPT REV - PASSPORTS          | 5,484.13            | 15,617.50           | 23,144.50           | 29,445.50           | 6,301.00                | 52,500.00           | 56.1%                      |  |
| DEPT REV - POLICE DEPT        | 520.00              | -                   | -                   | -                   | -                       | 500.00              | 0.0%                       |  |
| DEPT REV - GENERAL HIG        | 1,512.00            | 3,037.60            | 810.00              | 3,999.60            | 3,183.60                | 1,000.00            | 399.4%                     |  |
| DEPT REV - CEMETERIES         | -                   | 155.00              | 205.00              | 120.00              | (85.00)                 | -                   | -                          |  |
| DEPT REV - DPW PARKS &        | 862.65              | 114.98              | 1,346.49            | 1,624.42            | 277.93                  | 1,500.00            | 108.3%                     |  |
| DEPT REV - POLICE AUCT        | 8,353.80            | 1,595.00            | 9,554.36            | 5,952.80            | (3,601.56)              | 18,930.00           | 31.4%                      |  |
| DEPT REV - BOARD OF HE        | 2,400.00            | 600.00              | 5,301.58            | 5,031.00            | (270.58)                | 3,000.00            | 167.7%                     |  |
| DEPT REV - STORM WATER        | -                   | -                   | -                   | -                   | -                       | 19,000.00           | 0.0%                       |  |
| DEPT REV - BUILDING IN        | -                   | -                   | 1,625.00            | -                   | (1,625.00)              | -                   | -                          |  |
| DEPT REV - HEARING OFC        | -                   | -                   | -                   | -                   | -                       | -                   | -                          |  |
| <b>CHARGES FOR SERVICES</b>   | <b>1,384,653.20</b> | <b>1,308,344.74</b> | <b>1,407,711.63</b> | <b>1,009,343.10</b> | <b>(398,368.53)</b>     | <b>5,527,350.00</b> | <b>18.3%</b>               | <b>not as good as this time last year which was 26.9%</b>          |
| <b>LICENSES &amp; PERMITS</b> | <b>186,835.00</b>   | <b>189,179.00</b>   | <b>175,845.00</b>   | <b>118,386.00</b>   | <b>(57,459.00)</b>      | <b>200,000.00</b>   | <b>59.2%</b>               | <b>no concern here - fees still waiting to be entered in MUMIS</b> |
| LIQUOR LICENSES               | -                   | -                   | -                   | -                   | -                       | 1,000.00            | 0.0%                       |  |
| LICENSE COMM - OTHER L        | -                   | -                   | -                   | -                   | -                       | 5,150.00            | 0.0%                       |  |
| CABLEVISION LICENSE           | 8,082.00            | 9,758.00            | 9,261.00            | 7,900.00            | (1,361.00)              | 33,250.00           | 23.8%                      |  |
| CITY CLERK LICENSES           | 1,225.00            | 562.50              | 2,387.50            | 2,600.00            | 212.50                  | 2,375.00            | 109.5%                     |  |
| FIREARM LICENSES              | 39,240.00           | 39,072.50           | 45,155.00           | 41,080.00           | (4,075.00)              | 60,000.00           | 68.5%                      |  |
| PERMITS - HEALTH DEPT         | -                   | 5,320.00            | 7,805.00            | 6,475.00            | (1,330.00)              | 18,000.00           | 36.0%                      |  |
| PERMITS - BURIALS             | 790.50              | 575.00              | 778.00              | 942.50              | 164.50                  | 1,000.00            | 94.3%                      |  |
| PERMITS - POLICE DEPT         | 101,486.03          | 229,877.69          | 156,079.64          | 72,707.40           | (83,372.24)             | 275,000.00          | 26.4%                      | down 53.4% from this time last year                                |
| PERMITS - BUILDING INS        | 53,878.00           | 42,585.00           | 51,560.00           | 35,520.00           | (16,040.00)             | 82,000.00           | 43.3%                      | down 31.1% from this time last year                                |
| PERMITS - PLUMBING INS        | 54,042.50           | 54,543.00           | 57,211.40           | 43,629.20           | (13,582.20)             | 100,000.00          | 43.6%                      | down 23.7% from this time last year                                |
| PERMITS - WIRE INSPECT        | 8,657.00            | 23,577.00           | 12,736.00           | 7,897.00            | (4,839.00)              | 26,000.00           | 30.4%                      |  |
| PERMITS - WEIGHTS & ME        | 32,575.00           | 37,201.00           | 36,050.00           | 40,600.00           | 4,550.00                | 60,000.00           | 67.7%                      |  |
| PERMITS - GENERAL/HIGH        | 8,144.75            | 10,692.05           | 9,769.00            | 13,884.05           | 4,115.05                | 30,000.00           | 46.3%                      |  |
| PERMITS - PLANNING DEP        | -                   | -                   | -                   | -                   | -                       | -                   | -                          |  |
| <b>LICENSES &amp; PERMITS</b> | <b>494,955.78</b>   | <b>642,942.74</b>   | <b>564,637.54</b>   | <b>391,621.15</b>   | <b>(173,016.39)</b>     | <b>893,775.00</b>   | <b>43.8%</b>               | <b>not as good as this time last year which was 56.9%</b>          |
| <b>FEDERAL REVENUE</b>        | <b>48,331.07</b>    | <b>80,389.46</b>    | <b>58,501.39</b>    | <b>4,989.89</b>     | <b>(53,511.50)</b>      | <b>227,504.00</b>   | <b>2.2%</b>                |  |
| MEDICAID REIMB. SCHOOL        | 26,332.86           | 13,967.77           | 21,992.81           | 42,367.94           | 20,375.13               | 50,000.00           | 84.7%                      |  |
| MEDICARE PART 'D' REIM        | -                   | -                   | -                   | -                   | -                       | -                   | -                          |  |
| <b>FEDERAL REVENUE</b>        | <b>74,663.93</b>    | <b>94,357.23</b>    | <b>80,494.20</b>    | <b>47,357.83</b>    | <b>(33,136.37)</b>      | <b>277,504.00</b>   | <b>17.1%</b>               | <b>not as good as this time last year which was 21.5%</b>          |

| ACCOUNTS FOR:<br>GENERAL FUND | FY09          | FY10          | FY11          | FY12          | INC/DEC      | FY12          | % OF FY12     | NOTES  |
|-------------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--|
|                               | ACTUALS       | ACTUALS       | ACTUALS       | ACTUALS       | FY11 TO FY12 | BUDGET        | BUDGETED USED |  |
| STATE REVENUE                 |               |               |               |               |              |               |               |  |
| ABATE VETS, BLIND, SURVIVING  |               |               |               |               |              |               |               |  |
| ABATEMENTS TO ELDERLY         | 60,742.00     | 53,714.00     | 73,292.00     | 70,782.00     | (2,510.00)   | 124,830.00    | 56.7%         | Quarterly distribution   |
| LIEU OF TAXES-STATE OW        | 125,108.00    | 112,705.00    | 97,965.00     | 101,469.00    | 3,504.00     | 101,469.00    | 100.0%        | single distribution  |
| CHAPTER 70 SCHOOL AID         | 4,165,510.00  | 4,082,198.00  | 3,843,716.00  | 3,864,352.00  | 20,636.00    | 7,728,704.00  | 50.0%         | Quarterly distribution   |
| SCHOOL CONSTRUCTION CH        | 895,654.00    | 895,656.00    | -             | 2,237,230.00  | 2,237,230.00 | 2,237,230.00  | 100.0%        | single distribution  |
| CHARTER SCHOOL AID            | 97,606.00     | 104,298.00    | 161,892.00    | 168,290.00    | 6,398.00     | 540,056.00    | 31.2%         | comes in three payments  |
| VETERANS BENEFITS             | 128,691.00    | 218,140.00    | 208,559.00    | 252,503.00    | 43,944.00    | 540,715.00    | 46.7%         | Quarterly distribution   |
| UNRESTRICTED GENERAL A        | -             | 1,936,262.00  | 1,858,812.00  | 1,724,412.00  | (134,400.00) | 3,448,824.00  | 50.0%         | Quarterly distribution   |
| ADDITIONAL ASSISTANCE         | 288,960.00    | -             | -             | -             | -            | -             | -             | -  |
| LOTTERY                       | 2,446,191.00  | -             | -             | -             | -            | -             | -             | -  |
| OTHER STATE REVENUE           | 7,402.00      | 7,402.00      | 8,348.00      | -             | (8,348.00)   | 7,402.00      | 0.0%          | -  |
| RETIREMENT COLA REIMB.        | -             | -             | 3,476.70      | -             | (3,476.70)   | 6,800.00      | 0.0%          | twice a year distribution  |
| STATE REVENUE                 | 8,215,864.00  | 7,410,375.00  | 6,256,060.70  | 8,419,038.00  | 2,162,977.30 | 14,736,030.00 | 57.1%         | better than this time last year which was 42.1%                  |
| FINES                         |               |               |               |               |              |               |               |  |
| PARKING TICKETS               | 344,657.50    | 273,668.40    | 383,770.80    | 388,445.99    | 4,675.19     | 876,895.00    | 44.3%         | drop in number of tickets in first six months - should be higher |
| CMVI REIMB. RMV               | 46,945.00     | 67,855.00     | 50,452.50     | 59,167.50     | 8,715.00     | 112,600.00    | 52.5%         | -  |
| FINES FORFEITS/COURT          | 13,430.00     | 10,263.50     | 13,282.00     | -             | (13,282.00)  | 26,000.00     | 0.0%          | -  |
| FINES                         | 405,032.50    | 351,786.90    | 447,505.30    | 447,613.49    | 108.19       | 1,015,495.00  | 44.1%         | not as good as this time last year which was 55.1%               |
| MISCELLANEOUS                 |               |               |               |               |              |               |               |  |
| INTEREST ON INVESTMENT        | 108,944.94    | 68,216.02     | 41,986.97     | 50,252.33     | 8,265.36     | 100,000.00    | 50.3%         | -  |
| SMITH CHARITIES INCOME        | -             | -             | -             | -             | -            | 8,000.00      | 0.0%          | -  |
| MISCELLANEOUS RECEIPTS        | 9,717.90      | 4,939.99      | 10,997.72     | 58,470.21     | 47,472.49    | -             | 0.0%          | \$54,456 was storm reimbursement from event in FY11              |
| PVTA-5 COLLEGE REIMBUR        | -             | -             | -             | -             | -            | 122,837.00    | 0.0%          | has not yet been billed  |
| VET SERVICES REGIONAL         | -             | 12,553.00     | 8,366.00      | 90,199.00     | 81,833.00    | 97,876.00     | 92.2%         | -  |
| SNOW & ICE INSURANCE P        | 11,700.00     | -             | -             | -             | -            | -             | -             | -  |
| MISCELLANEOUS                 | 130,362.84    | 85,709.01     | 61,350.69     | 198,921.54    | 137,570.85   | 328,713.00    | 60.5%         | better than this time last year which was 20.4%                  |
| TOTAL GENERAL FUND REVENUES   | 29,807,763.24 | 29,820,197.09 | 30,434,948.35 | 33,449,553.94 | 3,014,605.59 | 70,628,449.00 | 47.4%         | better than this time last year which was 44.2%                  |

Note: Updated to reflect budgetary changes on RECAP

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CITY OF NORTHAMPTON  
FY11 REVENUES FOR 2ND QUARTER

ENTERPRISE FUNDS

PG 1  
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FOR 2012 06

ACCOUNTS FOR:  
6000 SEWER ENTERPRISE

|                               | ORIGINAL<br>ESTIM REV | ESTIM REV<br>ADJUSTMTS | REVISED<br>EST REV | ACTUAL YTD<br>REVENUE | REMAINING<br>REVENUE | PCT<br>COLL |
|-------------------------------|-----------------------|------------------------|--------------------|-----------------------|----------------------|-------------|
| 41 TAXES & EXCISES            | 0                     | 0                      | 0                  | -6,663.11             | 6,663.11             | 100.0%      |
| 60004 SEWER REVENUE           | 0                     | 0                      | 0                  | -1,932.74             | 1,932.74             | 100.0%      |
| 414200 TAX TITLE REVENUE      | 0                     | 0                      | 0                  | -8,595.85             | 8,595.85             | 100.0%      |
| 417030 INTEREST ON TAX TITLES | 0                     | 0                      | 0                  | -8,595.85             | 8,595.85             | 100.0%      |
| TOTAL SEWER REVENUE           | 0                     | 0                      | 0                  | -8,595.85             | 8,595.85             | 100.0%      |
| TOTAL TAXES & EXCISES         | 0                     | 0                      | 0                  | -8,595.85             | 8,595.85             | 100.0%      |
| 42 CHARGES FOR SERVICES       |                       |                        |                    |                       |                      |             |
| 60004 SEWER REVENUE           |                       |                        |                    |                       |                      |             |
| 424040 SEWER RATES            | -5,095,752            | 0                      | -5,095,752         | -2,728,621.76         | -2,367,130.24        | 53.5%       |
| 424041 SEWER LIENS            | -173,152              | 0                      | -173,152           | -36,628.10            | -136,523.90          | 21.2%       |
| 424042 SEWER INTEREST INCOME  | -31,009               | 0                      | -31,009            | -24,718.90            | -6,290.10            | 79.7%       |
| 424043 SEWER MISC. INCOME     | 0                     | 0                      | 0                  | -25,895.00            | 25,895.00            | 100.0%      |
| TOTAL SEWER REVENUE           | -5,299,913            | 0                      | -5,299,913         | -2,815,863.76         | -2,484,049.24        | 53.1%       |
| TOTAL CHARGES FOR SERVICES    | -5,299,913            | 0                      | -5,299,913         | -2,815,863.76         | -2,484,049.24        | 53.1%       |
| TOTAL SEWER ENTERPRISE        | -5,299,913            | 0                      | -5,299,913         | -2,824,459.61         | -2,475,453.39        | 53.3%       |

41 TAXES & EXCISES

60004 SEWER REVENUE

414200 TAX TITLE REVENUE  
417030 INTEREST ON TAX TITLES

TOTAL SEWER REVENUE

TOTAL TAXES & EXCISES

42 CHARGES FOR SERVICES

60004 SEWER REVENUE

424040 SEWER RATES  
424041 SEWER LIENS  
424042 SEWER INTEREST INCOME  
424043 SEWER MISC. INCOME

TOTAL SEWER REVENUE

TOTAL CHARGES FOR SERVICES

TOTAL SEWER ENTERPRISE

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CITY OF NORTHAMPTON  
FY11 REVENUES FOR 2ND QUARTER

PG 2  
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ENTERPRISE FUNDS

FOR 2012 06

| ACCOUNTS FOR:                 | ORIGINAL<br>ESTIM REV | ESTIM REV<br>ADJSTMTS | REVISED<br>EST REV | ACTUAL YTD<br>REVENUE | REMAINING<br>REVENUE | PCT<br>COLL |
|-------------------------------|-----------------------|-----------------------|--------------------|-----------------------|----------------------|-------------|
| 6100 WATER ENTERPRISE         |                       |                       |                    |                       |                      |             |
| 41 TAXES & EXCISES            |                       |                       |                    |                       |                      |             |
| 61004 WATER REVENUE           |                       |                       |                    |                       |                      |             |
| 414200 TAX TITLE REVENUE      | 0                     | 0                     | 0                  | -6,486.84             | 6,486.84             | 100.0%      |
| 417030 INTEREST ON TAX TITLES | 0                     | 0                     | 0                  | -1,965.99             | 1,965.99             | 100.0%      |
| TOTAL WATER REVENUE           | 0                     | 0                     | 0                  | -8,452.83             | 8,452.83             | 100.0%      |
| TOTAL TAXES & EXCISES         | 0                     | 0                     | 0                  | -8,452.83             | 8,452.83             | 100.0%      |
| 42 CHARGES FOR SERVICES       |                       |                       |                    |                       |                      |             |
| 61004 WATER REVENUE           |                       |                       |                    |                       |                      |             |
| 422040 WATER RATES            | -6,115,951            | 0                     | -6,115,951         | -3,124,535.50         | -2,991,415.50        | 51.1%       |
| 422041 WATER LIENS            | -90,000               | 0                     | -90,000            | -44,967.51            | -45,032.49           | 50.0%       |
| 422042 WATER INTEREST INCOME  | -30,000               | 0                     | -30,000            | -29,355.57            | -644.43              | 97.9%       |
| 422043 WATER MISC. INCOME     | 0                     | 0                     | 0                  | -26,346.74            | 26,346.74            | 100.0%      |
| TOTAL WATER REVENUE           | -6,235,951            | 0                     | -6,235,951         | -3,225,205.32         | -3,010,745.68        | 51.7%       |
| TOTAL CHARGES FOR SERVICES    | -6,235,951            | 0                     | -6,235,951         | -3,225,205.32         | -3,010,745.68        | 51.7%       |
| TOTAL WATER ENTERPRISE        | -6,235,951            | 0                     | -6,235,951         | -3,233,658.15         | -3,002,292.85        | 51.9%       |

ENTERPRISE FUNDS

FOR 2012 06

ACCOUNTS FOR:  
6400 SOLID WASTE ENTERPRISE

REMAINING PCT  
REVENUE COLL

42 CHARGES FOR SERVICES

64004 SOLID WASTE ENTERPRISE

|                                   |            |   |            |             |               |        |
|-----------------------------------|------------|---|------------|-------------|---------------|--------|
| 424031 REFUSE FEES                | -2,880,000 | 0 | -2,880,000 | -981,500.40 | -1,898,499.60 | 34.1%  |
| 424032 LANDFILL STICKERS          | -343,000   | 0 | -343,000   | -128,555.60 | -214,444.40   | 37.5%  |
| 424033 RECYCLING PROGRAM REVENUES | -30,000    | 0 | -30,000    | -40,257.54  | 10,257.54     | 134.2% |
| 424035 SALE OF SCRAP METAL        | -25,000    | 0 | -25,000    | -24,888.28  | -111.72       | 99.6%  |
| 424036 COMPOST MEMBERSHIP         | 0          | 0 | 0          | -3,284.00   | 3,284.00      | 100.0% |
| 424037 TRASH BAG SALES            | 0          | 0 | 0          | -115,495.00 | 115,495.00    | 100.0% |
| 424042 SEWER INTEREST INCOME      | 0          | 0 | 0          | -8,627.39   | 8,627.39      | 100.0% |

TOTAL SOLID WASTE ENTERPRISE

|  |            |   |            |               |               |       |
|--|------------|---|------------|---------------|---------------|-------|
|  | -3,278,000 | 0 | -3,278,000 | -1,302,608.21 | -1,975,391.79 | 39.7% |
|--|------------|---|------------|---------------|---------------|-------|

TOTAL CHARGES FOR SERVICES

|  |            |   |            |               |               |       |
|--|------------|---|------------|---------------|---------------|-------|
|  | -3,278,000 | 0 | -3,278,000 | -1,302,608.21 | -1,975,391.79 | 39.7% |
|--|------------|---|------------|---------------|---------------|-------|

43 CHARGES FOR SERVICES

64004 SOLID WASTE ENTERPRISE

|                                     |         |   |         |            |            |       |
|-------------------------------------|---------|---|---------|------------|------------|-------|
| 436012 LEASES - LANDFILL CELL TOWER | -69,000 | 0 | -69,000 | -34,664.49 | -34,335.51 | 50.2% |
| TOTAL SOLID WASTE ENTERPRISE        | -69,000 | 0 | -69,000 | -34,664.49 | -34,335.51 | 50.2% |
| TOTAL CHARGES FOR SERVICES          | -69,000 | 0 | -69,000 | -34,664.49 | -34,335.51 | 50.2% |

48 MISCELLANEOUS

64004 SOLID WASTE ENTERPRISE

|                               |          |   |          |             |           |        |
|-------------------------------|----------|---|----------|-------------|-----------|--------|
| 484000 MISCELLANEOUS RECEIPTS | -190,000 | 0 | -190,000 | -257,208.48 | 67,208.48 | 135.4% |
| TOTAL SOLID WASTE ENTERPRISE  | -190,000 | 0 | -190,000 | -257,208.48 | 67,208.48 | 135.4% |
| TOTAL MISCELLANEOUS           | -190,000 | 0 | -190,000 | -257,208.48 | 67,208.48 | 135.4% |

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CITY OF NORTHAMPTON  
FY11 REVENUES FOR 2ND QUARTER

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ENTERPRISE FUNDS

FOR 2012 06

ACCOUNTS FOR:  
6400 SOLID WASTE ENTERPRISE

ORIGINAL ESTIM REV  
ESTIM REV ADJUSTMTS

REVISED EST REV

ACTUAL YTD REVENUE

REMAINING REVENUE

PCT COLL

TOTAL SOLID WASTE ENTERPRISE

-3,537,000

0

-3,537,000

-1,594,481.18

-1,942,518.82

45.1%

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CITY OF NORTHAMPTON  
FY11 REVENUES FOR 2ND QUARTER

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ENTERPRISE FUNDS

FOR 2012 06

| ORIGINAL<br>ESTIM REV | ESTIM REV<br>ADJSTMTS | REVISED<br>EST REV | ACTUAL YTD<br>REVENUE | REMAINING<br>REVENUE | PCT<br>COLL |
|-----------------------|-----------------------|--------------------|-----------------------|----------------------|-------------|
| -15,072,864           | 0                     | -15,072,864        | -7,652,598.94         | -7,420,265.06        | 50.8%       |

GRAND TOTAL -15,072,864 -7,652,598.94 -7,420,265.06 50.8%

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

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CITY OF NORTHAMPTON  
FY11 REVENUES FOR 2ND QUARTER

ENTERPRISE FUNDS

REPORT OPTIONS

| Sequence | Field # | Total | Page Break |
|----------|---------|-------|------------|
| 1        | 1       | Y     | Y          |
| 2        | 10      | Y     | N          |
| 3        | 9       | Y     | N          |
| 4        | 11      | Y     | N          |

Report title:  
FY11 REVENUES FOR 2ND QUARTER

Includes accounts exceeding 0% of budget.  
 Print totals only: Y  
 Print Full or Short description: S  
 Print full GL account: N  
 Format type: 1  
 Double space: N  
 Suppress zero bal accts: Y  
 Include requisition amount: N  
 Print Revenues-Version headings: Y  
 Print revenue as credit: Y  
 Print revenue budgets as zero: N  
 Include Fund Balance: N  
 Print Journal detail: N  
 From Yr/Per: 2004/ 0  
 To Yr/Per: 2005/13  
 Include budget entries: Y  
 Incl encumb/liq entries: N  
 Sort by JE # or PO #: J  
 Detail format option: 1  
 Include additional JE comments: N  
 Sort/Total Budget Rollup: N  
 Print M's in one year view: Y  
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2012/ 6  
 Print MTD Version: N  
 Incl inception to soy: N  
 Roll projects to object: N  
 Carry forward code: 1

Field Name Find Criteria Field Value

6\*

Fund  
 FUNCTION  
 DEPARTMENT  
 DOE  
 BUDGET CAT  
 LOCATION  
 CURR/GRANT  
 GRADE  
 Character code  
 Org  
 Object  
 Project

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CITY OF NORTHAMPTON  
GENERAL FUND EXPENDITURES (NOT SCHOOLS)  
JULY - DECEMBER 2011 - FY2012

FOR 2012 06

|                       | ORIGINAL APPROP | TRANSFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 111 CITY COUNCIL      |                 |                   |                |              |              |                  |          |
| 11111 CITY COUNCIL-PS | 64,932          | 0                 | 64,932         | 31,377.00    | .00          | 33,555.00        | 48.3%    |
| 11112 CITY COUNCIL-OM | 1,700           | 0                 | 1,700          | 334.98       | .00          | 1,365.02         | 19.7%    |
| TOTAL CITY COUNCIL    | 66,632          | 0                 | 66,632         | 31,711.98    | .00          | 34,920.02        | 47.6%    |
| 121 MAYOR             |                 |                   |                |              |              |                  |          |
| 11211 MAYOR-PS        | 250,340         | -23,440           | 226,900        | 94,032.21    | .00          | 132,867.79       | 41.4%    |
| 11212 MAYOR-OM        | 10,830          | 23,440            | 34,270         | 6,548.90     | .00          | 27,721.10        | 19.1%    |
| TOTAL MAYOR           | 261,170         | 0                 | 261,170        | 100,581.11   | .00          | 160,588.89       | 38.5%    |
| 135 AUDITOR           |                 |                   |                |              |              |                  |          |
| 11351 AUDITOR-PS      | 242,721         | 0                 | 242,721        | 109,125.44   | .00          | 133,595.56       | 45.0%    |
| 11352 AUDITOR-OM      | 37,610          | 52,093            | 89,703         | 8,374.32     | .00          | 81,328.68        | 9.3%     |
| TOTAL AUDITOR         | 280,331         | 52,093            | 332,424        | 117,499.76   | .00          | 214,924.24       | 35.3%    |
| 141 ASSESSOR          |                 |                   |                |              |              |                  |          |
| 11411 ASSESSOR-PS     | 169,678         | 0                 | 169,678        | 78,317.69    | .00          | 91,360.31        | 46.2%    |
| 11412 ASSESSOR-OM     | 112,435         | 75,038            | 187,473        | 42,722.11    | .00          | 144,750.39       | 22.8%    |
| TOTAL ASSESSOR        | 282,113         | 75,038            | 357,151        | 121,039.80   | .00          | 236,110.70       | 33.9%    |
| 145 TREASURER         |                 |                   |                |              |              |                  |          |
| 11451 TREASURER-PS    | 95,600          | 0                 | 95,600         | 44,174.22    | .00          | 51,425.78        | 46.2%    |
| 11452 TREASURER-OM    | 17,550          | 0                 | 17,550         | 4,707.98     | .00          | 12,842.02        | 26.8%    |
| TOTAL TREASURER       | 113,150         | 0                 | 113,150        | 48,882.20    | .00          | 64,267.80        | 43.2%    |
| 146 COLLECTOR         |                 |                   |                |              |              |                  |          |

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CITY OF NORTHAMPTON  
GENERAL FUND EXPENDITURES (NOT SCHOOLS)  
JULY - DECEMBER 2011 - FY2012

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FOR 2012 06

| 146 COLLECTOR                    | ORIGINAL APPROP | TRANSFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 11461 COLLECTOR-PS               | 249,795         | 0                 | 249,795        | 110,961.02   | .00          | 138,833.98       | 44.4%    |
| 11462 COLLECTOR-OM               | 119,473         | 6,000             | 125,473        | 33,935.62    | .00          | 91,537.38        | 27.0%    |
| TOTAL COLLECTOR                  | 369,268         | 6,000             | 375,268        | 144,896.64   | .00          | 230,371.36       | 38.6%    |
| 151 LEGAL SERVICES               |                 |                   |                |              |              |                  |          |
| 11512 LEGAL SERVICES-OM          | 95,665          | .871              | 96,536         | 64,819.23    | .00          | 31,716.27        | 67.1%    |
| TOTAL LEGAL SERVICES             | 95,665          | 871               | 96,536         | 64,819.23    | .00          | 31,716.27        | 67.1%    |
| 152 HUMAN RESOURCES              |                 |                   |                |              |              |                  |          |
| 11521 HUMAN RESOURCES-PS         | 206,257         | 0                 | 206,257        | 103,823.07   | .00          | 102,433.93       | 50.3%    |
| 11522 HUMAN RESOURCES-OM         | 3,700           | 0                 | 3,700          | 1,107.67     | .00          | 2,592.33         | 29.9%    |
| TOTAL HUMAN RESOURCES            | 209,957         | 0                 | 209,957        | 104,930.74   | .00          | 105,026.26       | 50.0%    |
| 155 MANAGEMENT INFO SYSTEMS      |                 |                   |                |              |              |                  |          |
| 11551 MANAGEMENT INFO SYSTEMS-PS | 211,536         | 0                 | 211,536        | 88,747.94    | .00          | 122,788.06       | 42.0%    |
| 11552 MANAGEMENT INFO SYSTEMS-OM | 231,305         | 581               | 231,886        | 136,483.16   | 35,228.19    | 60,174.65        | 74.0%    |
| TOTAL MANAGEMENT INFO SYSTEMS    | 442,841         | 581               | 443,422        | 225,231.10   | 35,228.19    | 182,962.71       | 58.7%    |
| 161 CITY CLERK                   |                 |                   |                |              |              |                  |          |
| 11611 CITY CLERK-PS              | 198,258         | 0                 | 198,258        | 88,482.86    | .00          | 109,775.14       | 44.6%    |
| 11612 CITY CLERK-OM              | 65,875          | 2,780             | 68,655         | 37,061.85    | .00          | 31,592.98        | 54.0%    |
| TOTAL CITY CLERK                 | 264,133         | 2,780             | 266,913        | 125,544.71   | .00          | 141,368.12       | 47.0%    |
| 165 LICENSE COMMISSION           |                 |                   |                |              |              |                  |          |

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CITY OF NORTHAMPTON  
GENERAL FUND EXPENDITURES (NOT SCHOOLS)  
JULY - DECEMBER 2011 - FY2012

FOR 2012 06

|                                 | ORIGINAL APPROP | TRANSFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 165 LICENSE COMMISSION          |                 |                   |                |              |              |                  |          |
| 11651 LICENSE COMMISSION-PS     | 21,932          | 0                 | 21,932         | 10,293.54    | .00          | 11,638.46        | 46.9%    |
| 11652 LICENSE COMMISSION-OM     | 400             | 0                 | 400            | 58.85        | .00          | 341.15           | 14.7%    |
| TOTAL LICENSE COMMISSION        | 22,332          | 0                 | 22,332         | 10,352.39    | .00          | 11,979.61        | 46.4%    |
| 175 PLANNING & DEVELOPMENT      |                 |                   |                |              |              |                  |          |
| 11751 PLANNING & DEVELOPMENT-PS | 261,047         | 0                 | 261,047        | 106,022.99   | .00          | 155,024.01       | 40.6%    |
| 11752 PLANNING & DEVELOPMENT-OM | 21,622          | 0                 | 21,622         | 10,699.64    | .00          | 10,922.36        | 49.5%    |
| TOTAL PLANNING & DEVELOPMENT    | 282,669         | 0                 | 282,669        | 116,722.63   | .00          | 165,946.37       | 41.3%    |
| 182 COMMUNITY & ECONOMIC DEV    |                 |                   |                |              |              |                  |          |
| 11821 COMMUNITY & ECONOMIC DEV  | 6,146           | 0                 | 6,146          | 2,836.96     | .00          | 3,309.04         | 46.2%    |
| TOTAL COMMUNITY & ECONOMIC DEV  | 6,146           | 0                 | 6,146          | 2,836.96     | .00          | 3,309.04         | 46.2%    |
| 192 CENTRAL SERVICES            |                 |                   |                |              |              |                  |          |
| 11921 CENTRAL SERVICES-PS       | 434,241         | 0                 | 434,241        | 216,391.09   | .00          | 217,849.91       | 49.8%    |
| 11922 CENTRAL SERVICES-OM       | 692,798         | 62,759            | 755,557        | 307,280.36   | .00          | 448,276.25       | 40.7%    |
| TOTAL CENTRAL SERVICES          | 1,127,039       | 62,759            | 1,189,798      | 523,671.45   | .00          | 666,126.16       | 44.0%    |
| 210 POLICE                      |                 |                   |                |              |              |                  |          |
| 12101 POLICE-PS                 | 4,510,383       | 0                 | 4,510,383      | 2,102,294.29 | .00          | 2,408,088.71     | 46.6%    |
| 12102 POLICE-OM                 | 437,972         | 6,000             | 443,972        | 183,878.89   | .00          | 260,093.11       | 41.4%    |
| 12103 POLICE-CAP                | 107,390         | 0                 | 107,390        | 90,936.21    | .00          | 16,453.79        | 84.7%    |
| TOTAL POLICE                    | 5,055,745       | 6,000             | 5,061,745      | 2,377,109.39 | .00          | 2,684,635.61     | 47.0%    |
| 211 PARKING ENFORCEMENT         |                 |                   |                |              |              |                  |          |

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| 211   | PARKING ENFORCEMENT             | ORIGINAL APPROP | TRANSFERS/ADJUSTMS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------|---------------------------------|-----------------|--------------------|----------------|--------------|--------------|------------------|----------|
| 12111 | PARKING ENFORCEMENT-PS          | 147,663         | 0                  | 147,663        | 69,838.30    | .00          | 77,824.70        | 47.3%    |
| 12112 | PARKING ENFORCEMENT-OM          | 8,000           | 0                  | 8,000          | 599.67       | .00          | 7,400.33         | 7.5%     |
|       | TOTAL PARKING ENFORCEMENT       | 155,663         | 0                  | 155,663        | 70,437.97    | .00          | 85,225.03        | 45.3%    |
| 212   | PUBLIC SAFETY COMM CENTER       |                 |                    |                |              |              |                  |          |
| 12121 | PUBLIC SAFETY COMM CTR-PS       | 484,515         | -75,000            | 409,515        | 240,357.37   | .00          | 169,157.63       | 58.7%    |
| 12122 | PUBLIC SAFETY COMM CTR-OM       | 70,516          | 0                  | 70,516         | 57,235.30    | .00          | 13,280.70        | 81.2%    |
|       | TOTAL PUBLIC SAFETY COMM CENTER | 555,031         | -75,000            | 480,031        | 297,592.67   | .00          | 182,438.33       | 62.0%    |
| 220   | FIRE                            |                 |                    |                |              |              |                  |          |
| 12201 | FIRE-PS                         | 3,060,911       | 0                  | 3,060,911      | 1,463,992.91 | .00          | 1,596,918.09     | 47.8%    |
| 12202 | FIRE-OM                         | 300,054         | -68,201            | 231,853        | 106,371.87   | .00          | 125,481.43       | 45.9%    |
|       | TOTAL FIRE                      | 3,360,965       | -68,201            | 3,292,764      | 1,570,364.78 | .00          | 1,722,399.52     | 47.7%    |
| 231   | AMBULANCE SERVICE               |                 |                    |                |              |              |                  |          |
| 12311 | AMBULANCE SERVICE-PS            | 0               | 1,047,296          | 1,047,296      | 904,365.96   | .00          | 142,930.04       | 86.4%    |
| 12312 | AMBULANCE SERVICE-OM            | 0               | 224,964            | 224,964        | 188,890.85   | .00          | 36,073.15        | 84.0%    |
|       | TOTAL AMBULANCE SERVICE         | 0               | 1,272,260          | 1,272,260      | 1,093,256.81 | .00          | 179,003.19       | 85.9%    |
| 241   | BUILDING INSPECTORS             |                 |                    |                |              |              |                  |          |
| 12411 | BUILDING INSPECTORS-PS          | 328,512         | 0                  | 328,512        | 156,052.77   | .00          | 172,459.23       | 47.5%    |
| 12412 | BUILDING INSPECTORS-OM          | 20,100          | 224                | 20,324         | 5,752.86     | .00          | 14,571.21        | 28.3%    |
|       | TOTAL BUILDING INSPECTORS       | 348,612         | 224                | 348,836        | 161,805.63   | .00          | 187,030.44       | 46.4%    |
| 291   | EMERGENCY MANAGEMENT            |                 |                    |                |              |              |                  |          |

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| 291   | EMERGENCY MANAGEMENT       | ORIGINAL APPROP | TRANFRS/ADJUSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------|----------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 12911 | EMERGENCY MANAGEMENT-PS    | 3,172           | 0                 | 3,172          | 1,534.57     | .00          | 1,637.43         | 48.4%    |
| 12912 | EMERGENCY MANAGEMENT-OM    | 878             | 0                 | 878            | .00          | .00          | 878.00           | .0%      |
|       | TOTAL EMERGENCY MANAGEMENT | 4,050           | 0                 | 4,050          | 1,534.57     | .00          | 2,515.43         | 37.9%    |
| 411   | ENGINEERING                |                 |                   |                |              |              |                  |          |
| 14111 | ENGINEERING-PS             | 429,059         | 0                 | 429,059        | 171,841.20   | .00          | 257,217.80       | 40.1%    |
| 14112 | ENGINEERING-OM             | 12,900          | 0                 | 12,900         | 3,351.62     | .00          | 9,548.38         | 26.0%    |
|       | TOTAL ENGINEERING          | 441,959         | 0                 | 441,959        | 175,192.82   | .00          | 266,766.18       | 39.6%    |
| 421   | DPW-ADMINISTRATION         |                 |                   |                |              |              |                  |          |
| 14211 | DPW ADMINISTRATION-PS      | 267,714         | 0                 | 267,714        | 116,153.76   | .00          | 151,560.24       | 43.4%    |
| 14212 | DPW ADMINISTRATION-OM      | 17,350          | 0                 | 17,350         | 7,611.20     | .00          | 9,738.80         | 43.9%    |
|       | TOTAL DPW-ADMINISTRATION   | 285,064         | 0                 | 285,064        | 123,764.96   | .00          | 161,299.04       | 43.4%    |
| 422   | HIGHWAYS                   |                 |                   |                |              |              |                  |          |
| 14221 | HIGHWAYS-PS                | 740,649         | 0                 | 740,649        | 363,606.41   | .00          | 377,042.59       | 49.1%    |
| 14222 | HIGHWAYS-OM                | 435,938         | 0                 | 435,938        | 172,978.52   | .00          | 262,959.48       | 39.7%    |
| 14223 | HIGHWAYS-CAP               | 105,500         | 31,116            | 136,616        | 33,000.61    | .00          | 103,615.69       | 24.2%    |
|       | TOTAL HIGHWAYS             | 1,282,087       | 31,116            | 1,313,203      | 569,585.54   | .00          | 743,617.76       | 43.4%    |
| 423   | SNOW & ICE                 |                 |                   |                |              |              |                  |          |
| 14231 | SNOW & ICE-PS              | 75,000          | 0                 | 75,000         | 34,064.13    | .00          | 40,935.87        | 45.4%    |
| 14232 | SNOW & ICE-OM              | 251,350         | 0                 | 251,350        | 158,158.92   | .00          | 93,191.08        | 62.9%    |
|       | TOTAL SNOW & ICE           | 326,350         | 0                 | 326,350        | 192,223.05   | .00          | 134,126.95       | 58.9%    |
| 441   | STORM DRAINS               |                 |                   |                |              |              |                  |          |

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| 441   | STORM DRAINS                 | ORIGINAL APPROP | TRANSFRS/ADJUSTMIS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------|------------------------------|-----------------|--------------------|----------------|--------------|--------------|------------------|----------|
| 14411 | STORM DRAINS-PS              | 348,916         | 0                  | 348,916        | 147,139.93   | .00          | 201,776.07       | 42.2%    |
| 14412 | STORM DRAINS-OM              | 54,050          | 9,673              | 63,723         | 29,575.41    | .00          | 34,147.59        | 46.4%    |
| 14413 | STORM DRAINS-CAP             | 0               | 76,875             | 76,875         | 5,928.00     | .00          | 70,947.20        | 7.7%     |
|       | TOTAL STORM DRAINS           | 402,966         | 86,548             | 489,514        | 182,643.34   | .00          | 306,870.86       | 37.3%    |
| 443   | FLOOD CONTROL                |                 |                    |                |              |              |                  |          |
| 14431 | FLOOD CONTROL-PS             | 13,000          | 10,000             | 23,000         | 21,439.57    | .00          | 1,560.43         | 93.2%    |
| 14432 | FLOOD CONTROL-OM             | 32,625          | -10,000            | 22,625         | 8,114.60     | .00          | 14,510.40        | 35.9%    |
| 14433 | FLOOD CONTROL-CAP            | 0               | 10,265             | 10,265         | 2,216.68     | .00          | 8,048.69         | 21.6%    |
|       | TOTAL FLOOD CONTROL          | 45,625          | 10,265             | 55,890         | 31,770.85    | .00          | 24,119.52        | 56.8%    |
| 481   | PARKING                      |                 |                    |                |              |              |                  |          |
| 14811 | PARKING-PS                   | 221,744         | 0                  | 221,744        | 80,695.90    | .00          | 141,048.10       | 36.4%    |
| 14812 | PARKING-OM                   | 184,000         | 0                  | 184,000        | 55,105.97    | .00          | 128,894.03       | 29.9%    |
| 14813 | PARKING-CAP                  | 90,000          | 0                  | 90,000         | 84,802.37    | .00          | 5,197.63         | 94.2%    |
|       | TOTAL PARKING                | 495,744         | 0                  | 495,744        | 220,604.24   | .00          | 275,139.76       | 44.5%    |
| 491   | CEMETERY                     |                 |                    |                |              |              |                  |          |
| 14911 | CEMETERY-PS                  | 120,211         | 0                  | 120,211        | 53,144.73    | .00          | 67,066.27        | 44.2%    |
| 14912 | CEMETERY-OM                  | 24,335          | 0                  | 24,335         | 6,524.57     | .00          | 17,810.43        | 26.8%    |
| 14913 | CEMETERY-CAP                 | 3,217           | 3,190              | 6,407          | 399.99       | .00          | 6,007.44         | 6.2%     |
|       | TOTAL CEMETERY               | 147,763         | 3,190              | 150,953        | 60,069.29    | .00          | 90,884.14        | 39.8%    |
| 492   | DPW PARKS & RECREATION       |                 |                    |                |              |              |                  |          |
| 14921 | DPW PARKS & RECREATION-PS    | 175,374         | 0                  | 175,374        | 58,913.37    | .00          | 116,460.63       | 33.6%    |
| 14922 | DPW PARKS & RECREATION-OM    | 49,400          | 0                  | 49,400         | 21,714.55    | .00          | 27,685.45        | 44.0%    |
|       | TOTAL DPW PARKS & RECREATION | 224,774         | 0                  | 224,774        | 80,627.92    | .00          | 144,146.08       | 35.9%    |
| 511   | BOARD OF HEALTH              |                 |                    |                |              |              |                  |          |

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| 511 BOARD OF HEALTH        | ORIGINAL APPROP | TRANSFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 15111 BOARD OF HEALTH-PS   | 153,152         | 0                 | 153,152        | 65,934.57    | .00          | 87,217.43        | 43.1%    |
| 15112 BOARD OF HEALTH-OM   | 38,550          | 0                 | 38,550         | 17,874.41    | .00          | 20,675.59        | 46.4%    |
| TOTAL BOARD OF HEALTH      | 191,702         | 0                 | 191,702        | 83,808.98    | .00          | 107,893.02       | 43.7%    |
| 541 COUNCIL ON AGING       |                 |                   |                |              |              |                  |          |
| 15411 COUNCIL ON AGING-PS  | 188,240         | 0                 | 188,240        | 114,424.37   | .00          | 73,815.63        | 60.8%    |
| 15412 COUNCIL ON AGING-OM  | 8,364           | 0                 | 8,364          | 1,212.84     | .00          | 7,151.16         | 14.5%    |
| TOTAL COUNCIL ON AGING     | 196,604         | 0                 | 196,604        | 115,637.21   | .00          | 80,966.79        | 58.8%    |
| 543 VETERANS' SERVICE      |                 |                   |                |              |              |                  |          |
| 15431 VETERANS' SERVICE-PS | 129,011         | 0                 | 129,011        | 59,853.68    | .00          | 69,157.32        | 46.4%    |
| 15432 VETERANS' SERVICE-OM | 501,710         | 0                 | 501,710        | 344,666.36   | .00          | 157,043.64       | 68.7%    |
| TOTAL VETERANS' SERVICE    | 630,721         | 0                 | 630,721        | 404,520.04   | .00          | 226,200.96       | 64.1%    |
| 610 FORBES LIBRARY         |                 |                   |                |              |              |                  |          |
| 16101 FORBES LIBRARY-PS    | 926,051         | -35,722           | 890,329        | 554,730.71   | .00          | 335,598.29       | 62.3%    |
| 16102 FORBES LIBRARY-OM    | 165,031         | 0                 | 165,031        | 39,517.00    | .00          | 125,514.00       | 23.9%    |
| TOTAL FORBES LIBRARY       | 1,091,082       | -35,722           | 1,055,360      | 594,247.71   | .00          | 461,112.29       | 56.3%    |
| 611 LILLY LIBRARY          |                 |                   |                |              |              |                  |          |
| 16111 LILLY LIBRARY-PS     | 192,445         | -3,473            | 188,972        | 156,531.13   | .00          | 32,440.87        | 82.8%    |
| 16112 LILLY LIBRARY-OM     | 79,367          | 0                 | 79,367         | .00          | .00          | 79,367.00        | .0%      |
| TOTAL LILLY LIBRARY        | 271,812         | -3,473            | 268,339        | 156,531.13   | .00          | 111,807.87       | 58.3%    |
| 630 MUNICIPAL RECREATION   |                 |                   |                |              |              |                  |          |

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|                                  | ORIGINAL APPROP | TRANSFRS/ADJUSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----------------------------------|-----------------|--------------------|----------------|--------------|--------------|------------------|----------|
| 630 MUNICIPAL RECREATION         |                 |                    |                |              |              |                  |          |
| 16301 MUNICIPAL RECREATION-PS    | 180,033         | 0                  | 180,033        | 108,502.30   | .00          | 71,530.70        | 60.3%    |
| 16302 MUNICIPAL RECREATION-OM    | 18,110          | 0                  | 18,110         | 6,374.32     | .00          | 11,735.68        | 35.2%    |
| TOTAL MUNICIPAL RECREATION       | 198,143         | 0                  | 198,143        | 114,876.62   | .00          | 83,266.38        | 58.0%    |
| 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          | 0                  | 32,777         | 18,184.02    | .00          | 14,592.98        | 55.5%    |
| TOTAL ARTS LOTTERY               | 32,777          | 0                  | 32,777         | 18,184.02    | .00          | 14,592.98        | 55.5%    |
| 710 MUNICIPAL INDEBTEDNESS       |                 |                    |                |              |              |                  |          |
| 17103 MUNICIPAL DEBT SERVICE     | 4,056,067       | 0                  | 4,056,067      | 3,280,000.00 | .00          | 776,067.00       | 80.9%    |
| TOTAL MUNICIPAL INDEBTEDNESS     | 4,056,067       | 0                  | 4,056,067      | 3,280,000.00 | .00          | 776,067.00       | 80.9%    |
| 750 INTEREST ON DEBT             |                 |                    |                |              |              |                  |          |
| 17503 INTEREST ON MUNICIPAL DEBT | 1,459,350       | 0                  | 1,459,350      | 750,950.46   | .00          | 708,399.54       | 51.5%    |
| TOTAL INTEREST ON DEBT           | 1,459,350       | 0                  | 1,459,350      | 750,950.46   | .00          | 708,399.54       | 51.5%    |
| 911 CONTRIBUTORY RETIREMENT      |                 |                    |                |              |              |                  |          |
| 19111 CONTRIBUTORY RETIREMENT-PS | 4,236,589       | 0                  | 4,236,589      | 4,217,728.62 | .00          | 18,860.38        | 99.6%    |
| 19112 CONTRIBUTORY RETIREMENT-OM | 12,000          | 0                  | 12,000         | .00          | .00          | 12,000.00        | .0%      |
| TOTAL CONTRIBUTORY RETIREMENT    | 4,248,589       | 0                  | 4,248,589      | 4,217,728.62 | .00          | 30,860.38        | 99.3%    |

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| 912 | WORKERS' COMP INSURANCE        | ORIGINAL APPROP | TRANSFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-----|--------------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 912 | WORKERS' COMP INSURANCE        | 253,406         | 0                 | 253,406        | 176,178.55   | .00          | 77,227.45        | 69.5%    |
|     | 19121 WORKERS' COMP INSURANCE  | 124,845         | 0                 | 124,845        | 104,486.00   | .00          | 20,359.00        | 83.7%    |
|     | 19122 WORKERS' COMP INSURANCE  | 378,251         | 0                 | 378,251        | 280,664.55   | .00          | 97,586.45        | 74.2%    |
|     | TOTAL WORKERS' COMP INSURANCE  |                 |                   |                |              |              |                  |          |
| 913 | UNEMPLOYMENT INSURANCE         | 30,000          | 13,095            | 43,095         | 70,433.55    | .00          | -27,338.07       | 163.4%   |
|     | 19131 UNEMPLOYMENT INSURANCE   | 2,375           | 0                 | 2,375          | 1,225.00     | .00          | 1,150.00         | 51.6%    |
|     | 19132 UNEMPLOYMENT INSURANCE   | 32,375          | 13,095            | 45,470         | 71,658.55    | .00          | -26,188.07       | 157.6%   |
|     | TOTAL UNEMPLOYMENT INSURANCE   |                 |                   |                |              |              |                  |          |
| 914 | MEDICAL INSURANCE              | 9,528,707       | 125,950           | 9,654,657      | 4,793,196.15 | .00          | 4,861,460.85     | 49.6%    |
|     | 19141 MEDICAL INSURANCE        | 15,000          | 0                 | 15,000         | 7,000.00     | .00          | 8,000.00         | 46.7%    |
|     | 19142 MEDICAL INSURANCE        | 9,543,707       | 125,950           | 9,669,657      | 4,800,196.15 | .00          | 4,869,460.85     | 49.6%    |
|     | TOTAL MEDICAL INSURANCE        |                 |                   |                |              |              |                  |          |
| 919 | OTHER EMPLOYEE BENEFITS        | 756,783         | 0                 | 756,783        | 365,187.65   | .00          | 391,595.35       | 48.3%    |
|     | 19191 OTHER EMPLOYEE BENEFITS  | 756,783         | 0                 | 756,783        | 365,187.65   | .00          | 391,595.35       | 48.3%    |
|     | TOTAL OTHER EMPLOYEE BENEFITS  |                 |                   |                |              |              |                  |          |
| 920 | CHERRY SHEET ASSESSMENTS       | 3,024,170       | 0                 | 3,024,170      | 1,056,738.00 | .00          | 1,967,432.00     | 34.9%    |
|     | 19202 CHERRY SHEET ASSESSMENTS | 3,024,170       | 0                 | 3,024,170      | 1,056,738.00 | .00          | 1,967,432.00     | 34.9%    |
|     | TOTAL CHERRY SHEET ASSESSMENTS |                 |                   |                |              |              |                  |          |
| 925 | OTHER ASSESSMENTS              |                 |                   |                |              |              |                  |          |

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| 925 OTHER ASSESSMENTS             | ORIGINAL APPROP | TRANSFRS/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         | 1,224,929          | 1,399,929      | 220,411.06    | .00          | 1,179,518.38     | 15.7%    |
| TOTAL CAPITAL IMPROVEMENTS        | 175,000         | 1,224,929          | 1,399,929      | 220,411.06    | .00          | 1,179,518.38     | 15.7%    |
| 943 RESERVE FOR PERSONNEL         |                 |                    |                |               |              |                  |          |
| 19491 RESERVE FOR PERSONNEL       | 200,000         | 0                  | 200,000        | 48,096.30     | .00          | 151,903.70       | 24.0%    |
| TOTAL RESERVE FOR PERSONNEL       | 200,000         | 0                  | 200,000        | 48,096.30     | .00          | 151,903.70       | 24.0%    |
| 945 GENERAL LIABILITY INS.        |                 |                    |                |               |              |                  |          |
| 19452 GENERAL LIABILITY INSURANCE | 376,648         | 0                  | 376,648        | 254,098.15    | .00          | 122,549.85       | 67.5%    |
| TOTAL GENERAL LIABILITY INS.      | 376,648         | 0                  | 376,648        | 254,098.15    | .00          | 122,549.85       | 67.5%    |
| GRAND TOTAL                       | 43,857,703      | 2,791,304          | 46,649,007     | 25,813,417.73 | 35,228.19    | 20,800,361.11    | 55.4%    |

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

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REPORT OPTIONS

| Field #    | Total | Page | Break |
|------------|-------|------|-------|
| Sequence 1 | Y     | N    | N     |
| Sequence 2 | Y     | N    | N     |
| Sequence 3 | 0     | N    | N     |
| Sequence 4 | 0     | N    | N     |

Report title:  
GENERAL FUND EXPENDITURES (NOT SCHOOLS)

- Includes accounts exceeding 0% of budget.
- Print totals only: Y
- Print Full or Short description: S
- Print full GL account: N
- Format type: 1
- Double space: N
- Suppress zero bal accts: Y
- Include requisition amount: N
- Print Revenues-Version headings: N
- Print revenue as credit: Y
- Print revenue budgets as zero: N
- Include Fund Balance: N
- Print Journal detail: N
- From Yr/Per: 2004/ 0
- To Yr/Per: 2005/13
- Incl budget entries: Y
- Incl encumb/liq entries: N
- Sort by JE # or PO #: J
- Detail format option: 1
- Incl additional JE comments: N
- Sort/Total Budget Rollup: N
- Print MY's in one year view: Y
- Amounts/totals exceed 999 million dollars: N

- Year/Period: 2012/ 6
- Print MTD Version: N
- Incl inception to soy: N
- Roll projects to object: N
- Carry forward code: 1

Field Name Find Criteria Field Value

Fund 0100  
 FUNCTION <>3  
 DEPARTMENT  
 DOE  
 BUDGET CAT  
 LOCATION  
 CURR/GRANT  
 GRADE  
 Character code  
 Orig  
 Object  
 Project

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GENERAL FUND EXPENDITURES (NOT SCHOOLS)  
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REPORT OPTIONS

Account type      Expense  
Account status

**CITY OF NORTHAMPTON  
GENERAL FUND DEPARTMENTAL BUDGETS OVERTIME**

**OVERTIME ANALYSIS BY DEPARTMENT**

*Expected Payroll Percentage = 46.36% represents 12.1 payrolls out of 26.1 total payrolls*

| DEPARTMENT               | FY 2008        | FY 2009        | FY 2010        | FY 2011          | FY 2012 BUDGETED | FY 2012 TO DATE | FY 2012 % OF BUDGET USED TO DATE | FY 2012 % OF PRIOR YEAR TOTAL USED TO DATE |
|--------------------------|----------------|----------------|----------------|------------------|------------------|-----------------|----------------------------------|--|
| Auditor                  | -              | -              | -              | -                | 500              | -               | 0.0%                             | 0.0%                                       |
| MIS                      | 50             | 414            | 223            | -                | 1,000            | 115             | 11.5%                            | 0.0%                                       |
| City Clerk               | 4,501          | 7,393          | 7,382          | 6,192            | 5,000            | 2,612           | 52.2%                            | 42.2%                                      |
| Central Services         | 8,484          | 7,064          | 5,768          | 13,540           | 10,000           | 5,407           | 54.1%                            | 39.9%                                      |
| Police                   | 215,630        | 214,991        | 163,711        | 247,499          | 162,099          | 144,890         | 89.4%                            | 58.5%                                      |
| Parking Enforcement      | 9,304          | 12,496         | 14,010         | 21,462           | 5,000            | 3,813           | 76.3%                            | 17.8%                                      |
| Public Safety Dispatch   | 49,086         | 36,786         | 51,443         | 49,153           | 31,050           | 54,462          | 175.4%                           | 110.8%                                     |
| Fire                     | 165,535        | 145,119        | 233,836        | 280,460          | 96,000           | 89,281          | 93.0%                            | 31.8%                                      |
| Ambulance Service        | 113,886        | 98,692         | 133,463        | 121,771          | 72,091           | 73,782          | 102.3%                           | 60.6%                                      |
| Engineering              | 933            | 438            | 1,377          | 1,297            | -                | 2,058           | 0.0%                             | 158.7%                                     |
| DPW Administration       | 1,701          | 1,251          | 1,700          | 3,114            | 2,000            | 408             | 20.4%                            | 13.1%                                      |
| Highways                 | 38,559         | 29,141         | 18,885         | 23,003           | 24,286           | 14,982          | 61.7%                            | 65.1%                                      |
| Snow and Ice             | 192,570        | 146,806        | 86,205         | 160,267          | 74,000           | 33,749          | 45.6%                            | 21.1%                                      |
| Storm Drains             | 24,119         | 26,206         | 13,306         | 12,299           | 20,000           | 6,949           | 34.7%                            | 56.5%                                      |
| Flood Control            | 15,083         | 15,248         | 16,088         | 30,545           | 23,000           | 21,440          | 93.2%                            | 70.2%                                      |
| Parking                  | 16,090         | 18,937         | 13,163         | 21,603           | 20,000           | 5,890           | 29.5%                            | 27.3%                                      |
| Cemetery                 | 10,584         | 8,961          | 6,656          | 6,481            | 14,597           | 3,902           | 26.7%                            | 60.2%                                      |
| DPW Parks and Recreation | 9,438          | 8,340          | 6,980          | 8,097            | 9,820            | 6,081           | 61.9%                            | 75.1%                                      |
| <b>TOTAL</b>             | <b>875,552</b> | <b>778,283</b> | <b>794,196</b> | <b>1,006,782</b> | <b>570,443</b>   | <b>469,823</b>  | <b>82.4%</b>                     | <b>46.7%</b>                               |

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CITY OF NORTHAMPTON  
ENTERPRISE FUND EXPENDITURES

JULY - DECEMBER 2011 - FY2012

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FOR 2012 06

ACCOUNTS FOR:  
6000 SEWER ENTERPRISE

|                                  | ORIGINAL<br>APPROP | TRANSERS/<br>ADJUSTMTS | REVISED<br>BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------------------|--------------------|------------------------|-------------------|--------------|--------------|---------------------|-------------|
| 442 SANITARY SEWER               |                    |                        |                   |              |              |                     |             |
| 60422 GEN SAN/STORM DRAINS-OM    | 108,200            | 0                      | 108,200           | 72,634.94    | .00          | 35,565.06           | 67.1%       |
| 60423 GEN SAN/STORM DRAINS-CAP   | 402,000            | 270,529                | 672,529           | 1,615.22     | .00          | 670,913.46          | .2%         |
| TOTAL SANITARY SEWER             | 510,200            | 270,529                | 780,729           | 74,250.16    | .00          | 706,478.52          | 9.5%        |
| 444 WASTEWATER TREATMENT PLANT   |                    |                        |                   |              |              |                     |             |
| 60441 TREATMENT PLANT-P.S.       | 744,875            | 0                      | 744,875           | 309,495.51   | .00          | 435,379.49          | 41.5%       |
| 60442 TREATMENT PLANT-O.M.       | 1,477,500          | 0                      | 1,477,500         | 449,167.06   | .00          | 1,028,332.94        | 30.4%       |
| 60443 TREATMENT PLANT - CAP.     | 52,500             | 119,897                | 172,397           | .00          | .00          | 172,397.37          | .0%         |
| TOTAL WASTEWATER TREATMENT PLANT | 2,274,875          | 119,897                | 2,394,772         | 758,662.57   | .00          | 1,636,109.80        | 31.7%       |
| 449 OTHER SEWER                  |                    |                        |                   |              |              |                     |             |
| 60999 SEWER - RESERVE CAP.       | 60,000             | 0                      | 60,000            | .00          | .00          | 60,000.00           | .0%         |
| TOTAL OTHER SEWER                | 60,000             | 0                      | 60,000            | .00          | .00          | 60,000.00           | .0%         |
| 710 MUNICIPAL INDEBTEDNESS       |                    |                        |                   |              |              |                     |             |
| 60710 SEWER-PAYDN ON DEBT        | 595,000            | 0                      | 595,000           | 470,000.00   | .00          | 125,000.00          | 79.0%       |
| TOTAL MUNICIPAL INDEBTEDNESS     | 595,000            | 0                      | 595,000           | 470,000.00   | .00          | 125,000.00          | 79.0%       |
| 750 INTEREST ON DEBT             |                    |                        |                   |              |              |                     |             |
| 60750 SEWER-INT ON MUNI DEBT     | 354,143            | 0                      | 354,143           | 60,783.76    | .00          | 293,359.24          | 17.2%       |
| TOTAL INTEREST ON DEBT           | 354,143            | 0                      | 354,143           | 60,783.76    | .00          | 293,359.24          | 17.2%       |
| 991 INDIRECT COSTS               |                    |                        |                   |              |              |                     |             |

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CITY OF NORTHAMPTON  
ENTERPRISE FUND EXPENDITURES

JULY - DECEMBER 2011 - FY2012

FOR 2012 06

ACCOUNTS FOR:  
6000 SEWER ENTERPRISE

|                                | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--------------------------------|-----------------|------------------|----------------|--------------|--------------|------------------|----------|
| 60991 SEWER-DIR/INDIR EXPENSES | 1,756,160       | 0                | 1,756,160      | 1,756,160.00 | .00          | .00              | 100.0%   |
| TOTAL INDIRECT COSTS           | 1,756,160       | 0                | 1,756,160      | 1,756,160.00 | .00          | .00              | 100.0%   |
| 999 RESERVE APPROP             |                 |                  |                |              |              |                  |          |
| 60992 SEWER - RESERVE A/C - OM | 30,000          | 0                | 30,000         | .00          | .00          | 30,000.00        | .0%      |
| TOTAL RESERVE APPROP           | 30,000          | 0                | 30,000         | .00          | .00          | 30,000.00        | .0%      |
| TOTAL SEWER ENTERPRISE         | 5,580,378       | 390,426          | 5,970,804      | 3,119,856.49 | .00          | 2,850,947.56     | 52.3%    |

01/12/2012 09:22 | CITY OF NORTHAMPTON | JULY - DECEMBER 2011 - FY2012  
swright | ENTERPRISE FUND EXPENDITURES

FOR 2012 06

| ACCOUNTS FOR:                   | ORIGINAL<br>APPROP | TRANSFRS/<br>ADJUSTMTS | REVISED<br>BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------------------|--------------------|------------------------|-------------------|--------------|--------------|---------------------|-------------|
| 6100 WATER ENTERPRISE           |                    |                        |                   |              |              |                     |             |
| 452 WATER GENERAL               |                    |                        |                   |              |              |                     |             |
| 61521 WATER, GENERAL - P.S.     | 691,772            | 0                      | 691,772           | 272,620.12   | .00          | 419,151.88          | 39.4%       |
| 61522 WATER, GENERAL - O.M.     | 491,000            | 0                      | 491,000           | 137,890.23   | .00          | 353,109.77          | 28.1%       |
| 61523 WATER, GENERAL - CAP.     | 1,111,000          | 1,257,142              | 2,368,142         | 337,460.60   | .00          | 2,030,681.07        | 14.3%       |
| TOTAL WATER GENERAL             | 2,293,772          | 1,257,142              | 3,550,914         | 747,970.95   | .00          | 2,802,942.72        | 21.1%       |
| 455 WATER TREATMENT             |                    |                        |                   |              |              |                     |             |
| 61551 WATER TREATMENT - P.S.    | 285,842            | 0                      | 285,842           | 129,677.83   | .00          | 156,164.17          | 45.4%       |
| 61552 WATER TREATMENT - O.M.    | 593,000            | 0                      | 593,000           | 242,678.02   | .00          | 350,321.98          | 40.9%       |
| 61553 WATER TREATMENT - CAP.    | 490,000            | 17,899                 | 507,899           | .00          | .00          | 507,898.67          | .0%         |
| TOTAL WATER TREATMENT           | 1,368,842          | 17,899                 | 1,386,741         | 372,355.85   | .00          | 1,014,384.82        | 26.9%       |
| 459 OTHER WATER                 |                    |                        |                   |              |              |                     |             |
| 61459 WATER - RESERVE CAP.      | 60,000             | 0                      | 60,000            | .00          | .00          | 60,000.00           | .0%         |
| TOTAL OTHER WATER               | 60,000             | 0                      | 60,000            | .00          | .00          | 60,000.00           | .0%         |
| 710 MUNICIPAL INDEBTEDNESS      |                    |                        |                   |              |              |                     |             |
| 61710 WATER ENTER./DEBT PAYMENT | 1,925,008          | 0                      | 1,925,008         | 1,734,595.44 | .00          | 190,412.56          | 90.1%       |
| TOTAL MUNICIPAL INDEBTEDNESS    | 1,925,008          | 0                      | 1,925,008         | 1,734,595.44 | .00          | 190,412.56          | 90.1%       |
| 750 INTEREST ON DEBT            |                    |                        |                   |              |              |                     |             |
| 61750 WATER-INT ON MUNI DEBT    | 753,194            | 0                      | 753,194           | 366,336.22   | .00          | 386,857.78          | 48.6%       |
| TOTAL INTEREST ON DEBT          | 753,194            | 0                      | 753,194           | 366,336.22   | .00          | 386,857.78          | 48.6%       |
| 991 INDIRECT COSTS              |                    |                        |                   |              |              |                     |             |

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CITY OF NORTHAMPTON  
ENTERPRISE FUND EXPENDITURES

JULY - DECEMBER 2011 - FY2012

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FOR 2012 06

| ACCOUNTS FOR:                   | ORIGINAL APPROP | TRANSFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|---------------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 6100 WATER ENTERPRISE           |                 |                   |                |              |              |                  |          |
| 61991 WATER-IND/DIRECT EXPENSES | 680,560         | 0                 | 680,560        | 680,560.00   | .00          | .00              | 100.0%   |
| TOTAL INDIRECT COSTS            | 680,560         | 0                 | 680,560        | 680,560.00   | .00          | .00              | 100.0%   |
| 999 RESERVE APPROP              |                 |                   |                |              |              |                  |          |
| 61998 WATER-RESERVE O.M.        | 30,000          | 0                 | 30,000         | .00          | .00          | 30,000.00        | .0%      |
| TOTAL RESERVE APPROP            | 30,000          | 0                 | 30,000         | .00          | .00          | 30,000.00        | .0%      |
| TOTAL WATER ENTERPRISE          | 7,111,376       | 1,275,040         | 8,386,416      | 3,901,818.46 | .00          | 4,484,597.88     | 46.5%    |

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 swright JULY - DECEMBER 2011 - FY2012

FOR 2012 06

| ACCOUNTS FOR:                       | ORIGINAL APPROP | TRANSFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 6400 SOLID WASTE ENTERPRISE         |                 |                   |                |              |              |                  |          |
| 434 LANDFILL ENTERPRISE             |                 |                   |                |              |              |                  |          |
| 64341 LANDFILL ENTERPRISE - P.S.    | 259,069         | 0                 | 259,069        | 77,715.66    | .00          | 181,353.34       | 30.0%    |
| 64342 LANDFILL ENTERPRISE - O.M.    | 1,123,200       | 31,268            | 1,154,468      | 438,896.89   | .00          | 715,570.71       | 38.0%    |
| 64343 LANDFILL ENTERPRISE - CAPITAL | 500,000         | 125,000           | 625,000        | 45,443.63    | .00          | 579,556.37       | 7.3%     |
| TOTAL LANDFILL ENTERPRISE           | 1,882,269       | 156,268           | 2,038,537      | 562,056.18   | .00          | 1,476,480.42     | 27.6%    |
| 435 OTHER WASTE MAGMNT PROGRAMS     |                 |                   |                |              |              |                  |          |
| 64351 OTHER WASTE MGT PROGRAMS      | 129,499         | 0                 | 129,499        | 61,193.65    | .00          | 68,305.35        | 47.3%    |
| 64352 OTHER WASTE MAGMNT PROGRAMS   | 49,500          | 0                 | 49,500         | 3,037.66     | .00          | 46,462.34        | 6.1%     |
| 64353 OTHER WASTE MGT PROGRAMS      | 25,000          | 150,876           | 175,876        | .00          | .00          | 175,876.00       | .0%      |
| TOTAL OTHER WASTE MAGMNT PROGRAMS   | 203,999         | 150,876           | 354,875        | 64,231.31    | .00          | 290,643.69       | 18.1%    |
| 439 OTHER SOLID WASTE               |                 |                   |                |              |              |                  |          |
| 64999 SLDWST-RESERVE CAP            | 752,146         | 0                 | 752,146        | 752,146.00   | .00          | .00              | 100.0%   |
| TOTAL OTHER SOLID WASTE             | 752,146         | 0                 | 752,146        | 752,146.00   | .00          | .00              | 100.0%   |
| 710 MUNICIPAL INDEBTEDNESS          |                 |                   |                |              |              |                  |          |
| 64710 SOLID WASTE MUNI INDEBTEDNESS | 233,000         | 0                 | 233,000        | 183,000.00   | .00          | 50,000.00        | 78.5%    |
| TOTAL MUNICIPAL INDEBTEDNESS        | 233,000         | 0                 | 233,000        | 183,000.00   | .00          | 50,000.00        | 78.5%    |
| 750 INTEREST ON DEBT                |                 |                   |                |              |              |                  |          |
| 64750 SOLID WASTE INTEREST ON DEBT  | 48,700          | 0                 | 48,700         | 26,408.75    | .00          | 22,291.25        | 54.2%    |
| TOTAL INTEREST ON DEBT              | 48,700          | 0                 | 48,700         | 26,408.75    | .00          | 22,291.25        | 54.2%    |
| 991 INDIRECT COSTS                  |                 |                   |                |              |              |                  |          |
| 64991 INDIRECT COSTS                | 363,434         | 0                 | 363,434        | 363,434.00   | .00          | .00              | 100.0%   |

01/12/2012 09:22 | CITY OF NORTHAMPTON | JULY - DECEMBER 2011 - FY2012  
 swright | ENTERPRISE FUND EXPENDITURES

FOR 2012 06

| ACCOUNTS FOR:                | ORIGINAL APPROP | TRANSFRS/ADJSTMTS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 6400 SOLID WASTE ENTERPRISE  | 363,434         | 0                 | 363,434        | 363,434.00   | .00          | .00              | 100.0%   |
| TOTAL INDIRECT COSTS         |                 |                   |                |              |              |                  |          |
| TOTAL SOLID WASTE ENTERPRISE | 3,483,548       | 307,144           | 3,790,692      | 1,951,276.24 | .00          | 1,839,415.36     | 51.5%    |

REPORT OPTIONS

| Field #    | Total | Page Break |
|------------|-------|------------|
| Sequence 1 | Y     | Y          |
| Sequence 2 | Y     | N          |
| Sequence 3 | Y     | N          |
| Sequence 4 | N     | N          |

Report title:  
ENTERPRISE FUND EXPENDITURES

- Includes accounts exceeding 0% of budget.
- Print totals only: Y
- Print Full or Short description: S
- Print full GL account: N
- Format type: 1
- Double space: N
- Suppress zero bal accts: Y
- Include requisition amount: N
- Print Revenues-Version headings: N
- Print revenue as credit: Y
- Print revenue budgets as zero: N
- Include Fund Balance: N
- Print journal detail: N
  - From Yr/Per: 2004/ 0
  - To Yr/Per: 2005/13
- Include budget entries: Y
- Incl encumb/liq entries: N
- Sort by JE # or PO #: J
- Detail format option: 1
- Include additional JE comments: N
- Sort/Total Budget Rollup: N
- Print M's in one year view: Y
- Amounts/totals exceed 999 million dollars: N

- Year/Period: 2012/ 6
- Print MTD Version: N
- Incl inception to soy: N
- Roll projects to object: N
- Carry forward code: 1

Field Name Find Criteria Field Value

6\*

- Fund
- FUNCTION
- DEPARTMENT
- DOE
- BUDGET CAT
- LOCATION
- CURR/GRANT
- GRADE
- Character code
- Org
- Object
- Project

**NORTHAMPTON AMBULANCE SERVICE  
TRANSFER WORKSHEET  
FISCAL YEAR 2012**

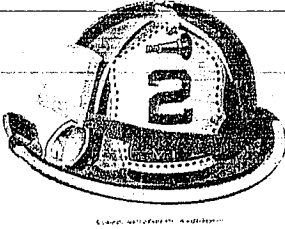
TOTAL TO BE TRANSFERRED TO GF IN FY12  
\$1,790,702.58 - \$60,000.00 for Health Insurance = \$1,730,702.58

| DESCRIPTION OF EXPENSES           | FY10<br>ACTUALS     | FY11<br>ACTUALS     | FY12<br>BUDGETED    | FY12<br>TO DATE     | FY12 TRANSFER                                 |  |   |   | TOTAL TO DATE       |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---|--|---|---|---------------------|
|                                   |                     |                     |                     |                     | FY12<br>TRANSFER #1<br>7-Jul-11<br>745,470.00 | FY12<br>TRANSFER #2<br>19-Aug-11<br>222,499.00 | FY12<br>TRANSFER #3<br>5-Nov-11<br>\$304,291.00 | FY12<br>TRANSFER #4<br>2-Feb-12<br>\$411,199.00 |                     |
| <b>12311 AMBULANCE SERVICE-PS</b> |                     |                     |                     |                     |   |  |   |   |                     |
| 12311 511000 SALARIES PERMANENT   | 494,595.51          | 607,085.84          | 887,227.00          | 392,438.13          | 131,666.00                                    | 160,000.00                                     | 200,000.00                                      | 200,000.00                                      | 691,666.00          |
| 12311 513000 OVERTIME             | 133,462.68          | 121,771.40          | 150,000.00          | 78,527.15           | 17,500.00                                     | 10,000.00                                      | 44,591.00                                       | 44,591.00                                       | 116,352.00          |
| 12311 514001 HOLIDAY PAY          | 24,349.96           | 35,310.59           | -                   | 22,418.55           | 10,500.00                                     | 1,000.00                                       | 19,000.00                                       | 11,400.00                                       | 41,900.00           |
| 12311 514003 WEEKEND DIFFERENTIAL | 2,490.00            | 3,333.20            | -                   | 2,216.30            | 850.00  | 989.00   | -   | 800.00  | 3,839.00            |
| 12311 514007 WORKING OUT OF GRADE | 147,430.22          | 346,442.81          | 440,000.00          | 442,339.36          | 450,000.00                                    | -  | -   | 6,207.00  | 450,000.00          |
| 12311 519060 STIPENDS             | -                   | 5,958.05            | 6,206.72            | -                   | -   | -  | -   | -   | -                   |
| 12311 519070 INCENTIVES           | 802,328.37          | 1,119,901.89        | 1,477,227.00        | 944,146.21          | 610,516.00                                    | 171,989.00                                     | 264,791.00                                      | 262,668.00                                      | 1,309,964.00        |
| <b>TOTAL AMBULANCE SERVICE-PS</b> |                     |                     |                     |                     |   |  |   |   |                     |
| <b>12312 AMBULANCE SERVICE-OM</b> |                     |                     |                     |                     |   |  |   |   |                     |
| 12312 524004 R&M VEHICLE          | 14,974.24           | 3,307.41            | 10,000.00           | 2,710.43            | 2,000.00                                      | -  | 2,500.00  | 10,000.00                                       | 14,500.00           |
| 12312 530005 TRAIN/SEMI           | 15,741.00           | 12,461.50           | 15,525.00           | 11,420.11           | -   | -  | 7,000.00  | 11,000.00                                       | 18,000.00           |
| 12312 530006 MED TEST             | 10,931.00           | 2,184.00            | 1,000.00            | 575.00              | -   | -  | -   | 6,000.00  | 575.00              |
| 12312 531005 AMBULANCE            | 650.00              | 1,114.73            | 1,000.00            | 575.00              | 13,000.00                                     | 13,000.00                                      | 15,000.00                                       | 9,500.00  | 50,500.00           |
| 12312 531010 EMS BILLING          | 59,802.75           | 67,088.98           | 60,400.00           | 21,987.09           | -   | -  | -   | 208.00  | -                   |
| 12312 542000 OFF SUPP             | 1,940.83            | 2,544.48            | 2,000.00            | 207.24              | -   | -  | -   | -   | -                   |
| 12312 543000 SUP BLDG/EEQ         | 87.90               | 149.66              | 25,000.00           | 29,262.42           | -   | -  | -   | 25,000.00                                       | 43,510.00           |
| 12312 548001 GAS/DIESEL           | 20,000.00           | 25,000.00           | 60,000.00           | 60,000.00           | -   | -  | -   | -   | -                   |
| 12312 550010 EMS SUPP             | 63,208.04           | 24,516.40           | 60,000.00           | 358.97              | -   | -  | -   | -   | -                   |
| 12312 571001 TRAVEL               | 2,000.00            | 1,950.00            | 2,000.00            | 2,050.00            | 2,500.00                                      | -  | -   | 6,450.00  | 2,500.00            |
| 12312 573000 DUES/MEMBE           | 23,106.13           | 50,458.85           | 25,000.00           | 8,128.56            | 26,904.00                                     | -  | -   | 66,798.00                                       | 119,348.00          |
| 12312 585005 EMS EQUIP            | 188,748.00          | 157,644.18          | 52,550.00           | 112,550.00          | 52,550.00                                     | -  | -   | 148,531.00                                      | 313,495.00          |
| 12312 587000 REPLAC EQP           | 401,189.89          | 348,779.16          | 253,475.00          | 188,850.85          | 104,954.00                                    | 20,510.00                                      | 39,500.00                                       | 148,531.00                                      | 313,495.00          |
| <b>TOTAL AMBULANCE SERVICE-OM</b> |                     |                     |                     |                     |   |  |   |   |                     |
| <b>TOTAL</b>                      | <b>1,203,518.26</b> | <b>1,468,681.05</b> | <b>1,730,702.00</b> | <b>1,133,037.06</b> | <b>715,470.00</b>                             | <b>192,499.00</b>                              | <b>304,291.00</b>                               | <b>411,199.00</b>                               | <b>1,623,459.00</b> |

|                  |   |                     |                     |                     |                   |                   |                   |                   |                     |
|------------------|---|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| 19141 519,400.00 | EMPLOYEE INSURANCE CONTRIBUTION FOR ALTERNATE PLAN DESIGN | 60,000.00           | 60,000.00           | 60,000.00           | 30,000.00         | 30,000.00         | -                 | -                 | 60,000.00           |
| <b>TOTAL</b>     | <b>AMBULANCE FUND TRANSFERS</b>                           | <b>1,790,702.00</b> | <b>1,133,037.06</b> | <b>1,790,702.00</b> | <b>745,470.00</b> | <b>222,499.00</b> | <b>304,291.00</b> | <b>411,199.00</b> | <b>1,683,459.00</b> |

| AMBULANCE RR FUND BALANCES:                             | FY2011 RECEIPTS BY MONTH |           |           |            | FY2012 RECEIPTS BY MONTH |            |            |            |
|---|--------------------------|-----------|-----------|------------|--------------------------|------------|------------|------------|
|   | Jul-10                   | Aug-10    | Sep-10    | Oct-10     | Jul-11                   | Aug-11     | Sep-11     | Oct-11     |
| Starting Balance in Ambulance RR Fund for July 1, 2010: | 707,003.36               | 201,010   | 159,539   | 160,265    | 139,697.01               | 108,001.27 | 169,317.48 | 107,279.49 |
| Revenues received in FY11 to date:                      | 1,918,422.98             | 97,812    | 159,539   | 160,265    | 108,001.27               | 108,001.27 | 169,317.48 | 107,279.49 |
| Transfer made in FY11:                                  | (1,798,522.00) *         | 201,010   | 159,539   | 160,265    | 108,001.27               | 108,001.27 | 169,317.48 | 107,279.49 |
| Return to RR from GF - unused Amb. Budget from FY11:    | 34,340.00                | 160,265   | 159,539   | 160,265    | 108,001.27               | 108,001.27 | 169,317.48 | 107,279.49 |
| Ending Balance June 30, 2011:                           | 861,244.34               | 112,416   | 112,416   | 112,416    | 212,377.59               | 212,377.59 | 212,377.59 | 212,377.59 |
| Starting Balance in Ambulance RR Fund for July 1, 2011: | 861,244.34               | 182,065   | 168,375   | 210,000    | 151,034.99               | 151,034.99 | 151,034.99 | 151,034.99 |
| Revenues received to date:                              | 885,977.86               | 168,375   | 210,000   | 114,588    | 151,034.99               | 151,034.99 | 151,034.99 | 151,034.99 |
| Transfer #1 from July 2011:                             | (745,470.00)             | 168,375   | 210,000   | 114,588    | 151,034.99               | 151,034.99 | 151,034.99 | 151,034.99 |
| Transfer #2 from August 2011:                           | (222,499.00)             | 154,757   | 154,757   | 193,485    | 151,034.99               | 151,034.99 | 151,034.99 | 151,034.99 |
| Transfer #3 from October 2011:                          | (304,291.00)             | 193,485   | 193,485   | 1,918,423  | 151,034.99               | 151,034.99 | 151,034.99 | 151,034.99 |
| Transfer #4 from February 2012:                         | (411,199.00)             | 1,918,423 | 1,918,423 | 885,977.86 | 151,034.99               | 151,034.99 | 151,034.99 | 151,034.99 |
| Funds remaining after Transfer #3:                      | 63,763.20                | 1,918,423 | 1,918,423 | 885,977.86 | 151,034.99               | 151,034.99 | 151,034.99 | 151,034.99 |

\* includes transfers for capital projects as well as regular operating expenses  
2335 - Ambulance RRA



## Northampton Fire Department

# Memorandum

To: City Council Members

From: Deputy Chief Norris (CN)

Date: 01/19/2012

Re: FY 2012 EMS transfer

The following is a more detailed account as to where the funds in each of the line items will be spent for this EMS transfer of fiscal year 2012:

**Regular Salaries (\$200,000)**- These funds will be used to pay for 21 people on the Fire Department. There are currently 72 fulltime members in the Department. Of these, two are being partially funded from a 2007 federal grant with the remaining balance coming out of the EMS reserve receipt account, and the remaining nineteen positions are being fully funded out of the EMS reserve receipt account. These funds will cover salaries for these personnel through May 2012 at which time we will need to do the next transfer.

**Overtime (\$44,261)**- These funds will go towards backfill and shift coverage as needed through the upcoming months as well as towards personnel attending training while off duty. In addition, these funds will go towards paying personnel for attending mandatory continuing education programs in order for them to maintain their certifications as EMS providers.

**Weekend Differential (\$800)**- Contractual requirement per Local 108 contract. Each employee paid \$0.25/hr more between 6PM-8AM.

**Career Incentive (\$6,207)**- These funds pay the educational incentive for people being funded out of the EMS budget. The bargaining units educational incentive pays members 5% of their base pay if they have an Associate's Degree, 10% if they have a Bachelor's degree and 12.5% if they have a Master's Degree.

**Holiday Pay (\$11,400)**- These funds will be used to pay for three holidays for the positions being funded out of EMS.

**Third-Party Billing (\$9,500)**- These funds will be used to pay our third party EMS billing company for the months through April. We have a five year contract with this company and they are paid 3.25% of what is collected per month.

**EMS Supplies (\$13,000)**- These funds will be used to purchase disposable EMS supplies and materials that are not replaced at the hospital. We will also be purchasing oxygen supplies to replenish the amount used by both Police and Fire on medical responses. Finally, we will be finishing the upgrades for placing paramedic equipment on the Engines.

**Training and Seminars (\$11,000)**- These funds go towards training and educational programs for personnel in the department. In addition, it is paying for three personnel attending the State Fire Academy and the costs for attending that program. These costs include food and clothing requirements for the on-site training.

**Vehicle Repairs/Maintenance (\$10,000)**- These funds will go towards repair and maintenance of the five ambulances. In addition, one of the projects will be working towards on each of the ambulances is having an automated lifting system installed on each ambulance for moving the on-board oxygen cylinders in and out of the vehicles. This has been identified as an area with a high probability of injury and the goal of this project is to minimize the potential from this occurring. The approximate cost for per unit is \$1,800.

**Fuel (\$25,000)**- Budgeted amount for fuel use during the course of the year.

**Medical Expenses (\$6,000)**- These funds are used to reimburse individuals or insurance companies that overpaid their medical bills to us. This really isn't an expense, but money that we should have never received in the first place.

**ALS Service (\$575)**- These funds go towards paying other ambulance services when we request them for an advanced life support intercept.

**Office Supplies (\$208)**- Miscellaneous office supplies from W.B Mason

*Replacement of Units (\$66,798)*- This is the first of two payments for the new ambulance the Department took delivery of last July. The last payment, in the same amount, is due next April.

*EMS Equipment (\$6,450)*- These funds will pay for the annual service contract for the EMS report writing software. This covers the two workstations and four mobile systems we have in our Department.

Please let me know if you have any questions. I can be reached at 413-587-1029. Thank you.

