



Committee on Finance and the Northampton City Council

*Councilor Rachel Maiore, Chair
Councilor Marianne L. LaBarge, Vice Chair
Councilor Stanley W. Moulton, III
Councilor Jim Nash*

Online Meeting via Teleconference

Meeting Date: January 25, 2023

Time: 6 p.m.

Virtual meeting

The January 25, 2023 Finance Committee meeting will be held by remote participation.

The public can follow the committee's deliberations by watching the meeting live on Comcast Channel 15, live-streaming in on YouTube or joining the virtual meeting by phone or computer. For the active YouTube link, please see Northampton Open Media's website: www.northamptonopenmedia.org.

Live public comment will be available using telephone call-in or video conferencing technology beginning at 6 p.m.

INSTRUCTIONS FOR CALLING IN OR JOINING THE MEETING

[PUBLIC MEETING LINK](#)

MEETING ID: 868 8152 6539

PARTICIPANT #: #

PASSCODE: 526165

- 1. Meeting Called To Order**
- 2. Roll Call**
- 3. Approval Of Minutes From The Previous Meeting**
 - A. October 26, 2022 Minutes And January 3, 2023 Minutes**

Documents:

[10-26-2022_finance committee minutes.pdf](#)

- 4. Second Quarter Financial Report**

Presentation by Finance Director Charlene Nardi

Documents:

enterprise fund expenses.123122.pdf
enterprise fund revenue.123122.pdf
gf expenses.123122.pdf
gf revenue.123122.pdf
marijuana, meals, etc.123122.pdf

5. Discussion Of Independent Audit Procurement Process

Documents:

gfoa and dor recommendation.pdf
gfoa best practices.pdf
sample timeline for fy2024 audit procurement process.docx

6. FY2024 City Council Office Budget

Documents:

city council fy24 budget final.xlsx
fy 2024 city council narrative.doc

7. Review/Confirmation Of Upcoming Finance Committee Meeting Dates

8. Financial Orders

None

9. New Business

-Reserved for topics that the Chair did not reasonably anticipate would be discussed.

10. Adjourn

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Committee on Finance and the Northampton City Council

Finance Committee Members

Councilor Rachel Maiore, Chair

Councilor Marianne LaBarge, Vice Chair

Councilor Stanley W. Moulton, III

Councilor Jim Nash

Virtual Meeting

Meeting Date: October 26, 2022

Time: 5:30 p.m.

1. **Meeting Called To Order:** At 6 p.m. Chair Rachel Maiore called the meeting to order.
2. **Roll Call:** Present were Finance Committee members Councilor Rachel Maiore, Chair; Councilor Marianne L. LaBarge, Vice Chair, Councilor Stanley W. Moulton, III and Councilor Jim Nash. Also present were Finance Director Charlene Nardi, Downtown Northampton Association (DNA) Executive Director Amy Cahillane, City Solicitor Alan Seewald, Esq. and Administrative Assistant Laura Krutzler.

Councilor Maiore announced that the meeting was being audio/video recorded.

3. **Public Comment**

None.

4. **Approval Of Minutes From The Previous Meeting**

- A. **June 8, 2022 Minutes**

Councilor LaBarge/Councilor Moulton moved to approve June 8, 2022 Finance Committee minutes. The motion passed unanimously 4:0 by roll call vote.

5. **Financial Impact Of Capping Retail Marijuana Stores**

Discussion with Finance Director Charlene Nardi and Downtown Northampton Association (DNA) Executive Director Amy Cahillane

Councilor Maiore thanked Finance Director Nardi, DNA Executive Director Amy Cahillane and City Solicitor Alan Seewald for being present.

Director Nardi gave an overview of cannabis revenue. As she said in her email, she doesn't feel like she has the expertise to do a full market analysis or to speak about other communities. What she *can* tell them is what cannabis revenue looks like in the city of Northampton

Director Nardi screen-shared a spreadsheet showing marijuana revenue since 2019. In the last two quarters of FY2019, the city took in \$980,000 in marijuana revenue. Comparing this with the same two City Council Committee on Finance Meeting Minutes for October 26, 2022

quarters in FY2020 (\$660,000), they can see that revenue was down 33%. Comparing 2020 to 2021, revenue was down 16% (from \$1,640,755 to \$1,380,505) and comparing 2021 to 2022, revenue was down 17% (\$1,380,505 to \$1,150,577). So revenue is dropping. They have talked about the fact that Northampton's share of the market is dropping as more states come on line. They are hoping that, at some point, the decrease will flatten out.

Seeing the writing on the wall, the city has lowered its budget projection for marijuana excise from \$1.2 million in FY2020 and FY2021 to \$1.157 million in FY2022 and \$975,000 for FY2023.

"At this point, it looks like we're on target," she said. Revenue is dropping as the market adjusts itself and more businesses come on line. Vermont is coming on line this month and New York, Rhode Island and Connecticut are all in line in the next year to come on line with businesses.

In the five-year forecast called for in the fiscal stability plan (FSP), she and the mayor really didn't know what future cannabis revenue would look like. They dropped it 15% for FY2023 and put in a 1% reduction for each year thereafter. When they redo the five-year projection, she will have a better number for FY2025. She's still projecting downward revenue for this particular source.

They do not earmark the revenue for anything specific. They treat it like any other revenue source; it goes into the pot.

That's about really all she can say. This is such a new market that there's not enough historical data out there to really say what's happening. She doesn't feel like COVID really impacted it. In looking at 2019, Northampton was the first community in the market and got the lion's share of revenue as a result. She doesn't have much more she can share beyond that.

Councilor LaBarge asked Director Nardi to send her the spreadsheet she shared.

Councilor Nash expressed his understanding that it is not possible to break cannabis revenue down to figure out how much is coming from any particular retailer, and Director Nardi confirmed that is correct. His assumption is that it is all related to retail sales as opposed to manufacturing or delivery. They have 12 providers but don't know what portion of the revenue each retailer is responsible for.

"How can any one of us predict what that market is going to be?" Councilor LaBarge agreed. It depends on how many people visit the establishments. She thanked Director Nardi for her explanation. She's been talking to a few residents concerned about where the money goes, and the director clarified that it goes into the General Fund.

As far as losing some money, they've got to expect that because they're becoming saturated. "We're Massachusetts #1 pot shop," she commented wryly.

Councilor Moulton noted that Director Nardi attributes the decline in revenue to the market share in terms of the entire state rather than any particular local or regional effect.

That's her assumption, she confirmed.

He asked if she has detected any correlation between the decline in revenue and the number of dispensaries open in Northampton alone.

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Director Nardi said she had not. The city has not seen a new Host Community Agreement (HCA) in over a year and the revenue is still declining. So the number of dispensaries has been stable and they are still seeing a decline. She doesn't think the decline has to do with that. The decline started after the first two quarters of FY2020.

It's fair to say that the decline that started after the first quarter in 2020 has not abated despite the opening of more cannabis retailers in Northampton, Councilor Moulton suggested.

Director Nardi agreed.

He asked if she would entertain the suggestion that some of the revenue be put towards an impact-related expense like education.

Director Nardi noted that was the intent of the community impact fee which they no longer collect. Certainly if that was something the mayor wanted to entertain, it would be possible.

He understands that was the intent of the impact fee and knows the former mayor decided to no longer collect it, Councilor Moulton confirmed. His question is has there been discussion or would they entertain discussion about substituting a certain amount of the excise revenue for an expense that perhaps would have been covered by the impact fee. They found that the fee is not needed for things like infrastructure, police, etc. However, his concern is that it's possible that education could be something that *is* identified as a need.

She and the mayor are always open to discussion, Director Nardi responded. Her only concern is that they are already using the revenue to meet other needs in the budget. If they are going to use that revenue someplace else, where will they find the revenue to backfill that?

What she's hearing is that the decline in revenue is not necessarily going to be mitigated by allowing more stores to open, Councilor Maiore volunteered. They have a decline in revenue, but allowing more pot shops to open is not going to mitigate that problem.

Two more retailers are slated to open, so they don't have that revenue yet, she noted.

The other two arms of the industry are delivery services and the possibility of consumption cafes, Councilor Maiore continued. She asked if the director had any expectations as to how these would affect revenue.

Director Nardi said she doesn't know enough about the licenses to know if the licenses for consumption are different from the licenses for retail stores. It depends on how a cap would affect licenses for consumption. If this is a new business and the city wants to access that revenue source, she would be worried that a cap would prevent the city from accessing that revenue.

Sitting in this financial space, she would want to make sure that the city has the opportunity and is among the first to take advantage of this emerging market and that a cap doesn't make that difficult.

Councilor Maiore said she didn't know if the finance director could speak to concerns about capping creating a secondary market that could potentially contribute to inequity by jacking up prices.

The mayor did talk about her concern about creating a secondary market, which has happened in Colorado, Director Nardi acknowledged. With a cap, the concern is they would be creating the same problem and would be boxing out smaller businesses.

It is a real issue with alcohol licenses. She thinks it would be short-sighted if they did the same thing with cannabis. It would create a market where just the larger businesses would be able to afford them. The whole point of the state law was to make sure licenses would be available to social equity applicants. That is a concern of the Mayor's.

Councilor LaBarge asked if there is a social equity owner right now and Director Nardi said she did not know.

Attorney Seewald said he recalls doing one social equity HCA some years ago but other than that there have been no social equity applicants he's aware of (social equity applicants as defined under the state's social equity program, he clarified.) He believes they have one engaged in a courier business.

Lizzie asked if councilors have any idea how much it costs business owners to open a dispensary in Northampton. She sees a lot of them doing extensive renovations. She knows somebody who owns a transport company and knows his investors could not get into the business with less than \$25,000 each. It took millions of dollars to get the business going. "These things do not allow for social equity," she asserted.

She asked if there's anything helping minorities and disadvantaged people with business loans. Is there an incentive that can be offered by the city of Northampton to building owners to lower rent to incentivize renting to minorities and disadvantage people for any kind of business such as a clothing store or a coffee shop? It seems like the amount of money it takes theoretically to open one of these places means it's really not accessible to most people who are socially and economically disadvantaged because there's other programs missing. She thinks the city of Northampton has failed these social equity groups and the state of Massachusetts failed early on. She thinks they have a lot of hindsight now that they didn't have at the beginning. As far as she knows, of the 12 dispensaries operating, there are only two that are minority-owned; one owned by an African American and one by a couple of Jewish people.

She is wondering if any numbers are available on what is required to open one of these. She is also aware that many of these business owners will eventually sell to big companies and cash out for millions of dollars.

That's what her friend who owns the transport business is waiting for and, from what he says, that is what all his colleagues in the industry are doing.

Councilor Maiore said she thinks the new social equity trust fund at the state level is very exciting because it does provide business loans. It doesn't address the very reasonable concern about local rents, she acknowledged.

The concern about capping creating a secondary market and therefore making the primary market more elitist is also interesting, she commented.

Heather Warner said she is interested in how they do the analysis of their financial needs in Northampton. What did we do before cannabis and why are we almost sort of dependent on it now and looking at it in ways that override other important questions? She asked. They may be able to balance the budget with it

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and that is important to the health of the community, but, at the same time, it causes impacts which can be insidious and hard to measure, such as higher high school dropout rates. When they look at policy, they really need to include the health of the community.

With the alcohol comparison, the Massachusetts Package Store Association is opposed to caps and they represent small mom & pop shops. They are worried about removing the cap because it allows places like Cumberland Farms and grocery stores and chains to move in and push out the local mom & pops. Capping allows these shops to be able to sell off their licenses and have that as their nest egg. She is not convinced that uncapping creates an environment for small players. She doesn't think it does. She thinks capping is actually better for the small business market.

There are also impacts of an oversaturated market, Warner continued. What does market force do to businesses? What does it do in terms of creating a highly-competitive market and what do businesses have to do to succeed in that market? One of the reasons they have caps for controlled substances is that they don't want to have a highly-competitive environment for a commodity that's addictive and dangerous in many ways as it potentially creates sloppy business practices.

They know that Massachusetts did not get it right with the equity piece with cannabis and now there's an attempt to say they have a second chance with cannabis capping. There's a sense that perhaps vaping could be permitted if they have a highly-sophisticated ventilation system. Once again, this market is going to be prohibitively expensive and that's where this social equity fund would come into play. When they say they are doing this for social equity, they should be putting a fund aside that would let people who have been most harmed by the war on drugs decide to open any kind of business they want. Why should they pigeon-hole them into opening a cannabis shop or a cannabis cafe?

Someone can apply as an equity applicant and turn right around and sell to a non-equity applicant, she added. The big players who own shops across the United States can weather the storms of these highly-competitive markets.

There is now a new petition circulating that says 'No cannabis shop in Florence.' She wondered if there is a possibility of having zoning restrictions to say 'No cannabis shops in Florence.'

Her understanding is that a more location-specific prohibition would require a zoning change, Councilor Maiore said.

Attorney Seewald confirmed that is what it would require. He is not familiar enough with the zones in Florence to know if they are shared in common with other districts in the city, he added. City officials couldn't impose a prohibition in Florence that wasn't also imposed on every other district since all the zones have to be uniform.

If the City Council wanted zones without cannabis retailers, it could be done, he confirmed. They could have a 'No Cannabis' zone

Wendy Foxmyn, Leeds, thanked the committee for allowing the public to engage with them in this meeting. It seems to her that an action that could be taken to accomplish what Heather is talking about is re-designating Florence as a different kind of financial district. Like most other communities that have zoning around cannabis they could also go to requiring special permits.

A special permit under zoning is in between something allowed as of right and something not allowed at all, Attorney Seewald clarified. One of the land use boards (traditionally the Planning Board) would hold a hearing and make a determination as to whether a use is appropriate based on a whole host of criteria set forth in the zoning ordinance. "It's not a yes; it's not a no. It's a maybe," he said.

In the 28 years before coming to Northampton, he did hundreds of zoning appeals in court and almost all were around special permits. The same was true in Northampton but, sometime before he came, the planning department made the determination that they were going to move away from special permits because they are very cumbersome and result in a lot of litigation. "We have moved away from special permits in the city," he advised.

He has been through numerous hearings for special permits for cannabis in other communities.

One of her thoughts is that Coca-Cola, which has water and infrastructure to handle waste, is leaving, Gwen Nabad shared. Clearly Northampton is a spot and they like being that spot. She can envision a scenario in which the Coca-Cola plant turns into a mecca for cannabis. Maybe it would be a safe place where tables and cafes could be set up. They are going to be losing that revenue but maybe that could be a way in which they could regain it and have it really focused in that area and part of the city.

Her other thought is that, if they don't go with a cap, they do want to think about waste and how things are being handled environmentally. They have made progress in terms of sustainability in the city and they don't want to lose sight of that

Councilor LaBarge said she thinks special permits are very important. She named other communities where they are in use, such as Easthampton, Amherst and Hadley. It gives residents the opportunity to provide input. Many municipalities have adopted Board of Health guidelines relative to cannabis establishments, she ad

She is very concerned about social equity and special permits. She thinks the people of Northampton should have the right and opportunity to go into a public hearing and say how they feel about where it's going to be placed and that's not happening. The only meeting they're having is with the owners.

Cernak Buick is a rental and has a dispensary at \$20,000 a month for rent. That alone tells you there's a lot of money there. Who can afford that?

Maybe they should look at forming a committee on social equity for businesses.

Councilor Maiore asked Attorney Seewald if there is a lot of latitude in the type of criteria associated with special permits.

There are opportunities to incentivize social equity applicants and place conditions on operations, Attorney Seewald confirmed. Special permit criteria are generally around harmony with the neighborhood; i.e. - noise, lights, ingress and egress – things that are impactful to abutters. Anyone who's an abutter or abutter within 300 feet is assumed to have standing to appeal. They haven't seen too much of the land use concerns that are central to the zoning ordinance, such as complaints about lights and noise, etc., he pointed out.

He wants them to be cautious in considering special permits because, "it's not a poison-tipped arrow that's going to slay the dragon," he commented.

Lizzie, commented that, as a sober marijuana addict, the whole issue of finance is difficult. "You can't equate what's good for the people with necessarily what's healthy monetarily for the city," she pointed out. It's so complicated and there's so much to look at; she just hopes everybody is keeping that in mind.

SPIFFY talked about the oversaturation of dispensaries in the city hurting their youth. Yesterday, she spoke to someone who has a son in 8th grade at JFK. She took him to a concert in Boston and there was a pot smell. After the concert, her son sat her down and said he knows that smell because everybody's vaping pot at JFK. They're vaping it and they think there's nothing wrong with it, he said. His mother asked why they think it's harmless.

He said he didn't know; maybe because all the adults are doing it and there's all these dispensaries.

It's alarming to hear that 12 and 13 year-old kids are vaping pot every day at JFK.

She believes Caroline Johnson mentioned at the meeting that minorities and LGBT youth are using pot at a higher rate than other adolescents. If they're leaving these already marginalized kids open to this flood of pot that is going to inevitably derail some of their lives; that's not social equity, she suggested.

She grew up in Brooklyn at the tail end of the heroin and crack epidemic. It was daily exposure to what an influx of intoxicating substances into minority and marginalized communities does, and she watched the devastation every day growing up.

Councilor Maiore checked in with DNA Executive Director Amy Cahillane to ask how a cap would impact existing businesses.

DOWNTOWN BUSINESS PERSPECTIVE

Since they spoke she talked to some of the downtown businesses, Director Cahillane reported. Interestingly, for those that have felt an impact, that impact was all pre-COVID. Several retailers saw notable spikes in sales that they attributed to local people who now had better-paying jobs and more disposable income coming in to shop. COVID and the addition of other dispensaries seems to have leveled that playing field, eliminating that bump. No business she reached out to or who reached out to her is feeling a direct impact from the dispensaries. They are feeling an indirect impact both positive and negative. Plenty are reporting that they have customers coming in complaining that Northampton has nothing but pot shops. On the other hand, they do say a pot shop is better than a vacant store front. A couple were less concerned about the number of pot shops than about local control. They were concerned that more owners are from out of state and not giving back and engaged in the community in the same way as local businesses.

She talked to them briefly about caps and people were all over the place. A lot of people thought they are at the point where a cap isn't needed because the market will shake itself out. Some worried that a cap might prevent an exciting new creative model or wonderful new owner from being able to open. On the other hand, there was fear that a well-financed out-of-town business could take up space that could otherwise be taken by another small business that wasn't so well-financed.

She would love to talk about licensing another day because she does feel like the current liquor landscape is incredibly problematic. The notion of licensing for cannabis being the same way makes her very nervous.

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In response to a question from Councilor LaBarge, she said she only talked to a couple of owners who were pro-capping but has no idea if that was representative of local businesses as a group.

Councilor Nash said he knows there is a concern that cannabis retailers are crowding out other potential retailers in Northampton. He asked Cahillane if she had heard of any examples where that has happened.

She has not heard any specific example of that happening, but it is expensive to rent downtown as a small business. She thinks there are lots of factors preventing other businesses from opening, not just cannabis. In a couple of spaces, cannabis stores had options to lease that kept those storefronts vacant for quite a period of time not allowing other businesses to locate there, she noted. She thinks there is only one storefront with such an option now.

While the cannabis retailers were going through the license application process they were able to pay rent and the landlords were willing to hold the storefronts open, she clarified.

He thinks it's fair to say they have resources that are much larger than the typical retailer in Northampton, Councilor Nash observed.

Councilors thanked Director Cahillane for her presence and thoughtful comments.

Councilor Moulton said he understands the research is largely anecdotal but asked Director Cahillane if, in her opinion, the number of cannabis dispensaries contributes significantly to bringing people into the community who are likely to spend money in other ways (for restaurants or lodging, as examples). How responsible are dispensaries for drawing tourists? He asked.

She has not found that to be the case for quite some time. She thinks that was the case when NETA first opened. She has heard precious little if any talk about people coming here for cannabis and then staying and enjoying a lovely weekend. She thinks there was hope that might happen but so far as she is aware, it has not.

It is fair to say then that a cap would not have a direct impact on reducing tourism, Councilor Moulton said.

She thinks you could make that argument but you could also make the counterargument that if you had a dispensary that was really creative or niche or doing cool entertainment preventing that really great spot from opening would affect tourism, Cahillane stated.

Wendy Foxmyn, Leeds, said she is not pressing for capping but one benefit of having a cap is not having to come up with reasons to say 'no' to somebody. Right now, the mayor was left in the position of trying to figure out how to respond to the community without guidelines. Having a cap might at least allow for the creation of some guidelines for rejecting prospective retailers.

She has been advocating for a special permit because it offers an opportunity for people to know what is going on in their neighborhood.

With regard to capping, **Heather Warner** clarified that they are referring to retail establishments, not grow facilities, manufacturing or delivery businesses. A cap doesn't necessarily limit other types of marijuana businesses.

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With social cafes, she thinks they have to move super slowly. These potentially undermine the state Smoke Free Workplace laws, she pointed out. In Holyoke, they saw the death of a 28-year old in a cannabis factory. Workplace issues with cannabis have not even begun to emerge. To begin to erode workers' rights with cannabis cafes seems counterproductive after all the work that went into putting them in place to begin with. There would have to be an exception to allow smoking or vaping.

In Northampton, regulations are strict enough that they wouldn't allow smoking or vaping in cannabis cafes so products would have to be edible or drinkable. How does a bud tender know when someone is intoxicated? She asked rhetorically. When they talk about vaping, they also should be thinking really hard about whether they want these social cafes and whether that innovative new market is worth it.

"There may be really good reasons to move more slowly," she suggested.

Kara McLaughlin of Spring Street, Florence said she was speaking not as an employee of the Department of Health and Human Services (DHHS) but as a parent and resident. Often when they think about costs to the community they think about tax revenue. Nobody wants to talk about children and health, but there are big costs to the community in these areas. Some of the media that came out after the last sub-committee meeting said that there was no data. She wanted to clarify that there is really clear state data that high numbers of children are going into treatment for cannabis and that, the closer youth live to multiple dispensaries, the heavier and higher their use. There is a real cost financially and emotionally to families and their community around lots and lots of cannabis. She is concerned about on premise use together with potential non-capping of cannabis stores.

They are in a super, super mental health crisis and the pandemic has really hit their children hard, Ms. McLaughlin asserted. If people are thinking that cannabis does not have an impact on kids, that really needs to be dug into more before making a decision.

Gwen Nabad said she was doing some research last night. She used to go to the Western Front, a reggae club in Cambridge. When the club opened in Cambridge, owners were unable to get any funding because they were African American and people presumed that people who went there would be smoking a lot of pot because it featured reggae. She looked it up last night and, lo and behold, it has become a dispensary. It went from a music business which created a vibrant, vibrant environment within the city of Cambridge to being owned by a dispensary. Where's the justice in that? She asked.

LEGAL QUESTIONS

Attorney Seewald addressed legal questions related to capping.

Councilor Nash expressed his understanding that, since Northampton currently has 12 establishments, the City Council could cap the number of retailers at 12. He stated his perception that two additional Host Community Agreements (HCA's) have been approved but not yet acted on and that one of them is for two locations.

Not only is this a new market, but all of the laws around regulating cannabis in Massachusetts are relatively new, Attorney Seewald said. There has been one major Supreme Judicial Court (SJC) case in Salem but there's not a lot of law. This is a legal business voted on by citizens of the Commonwealth and the city calling for legalized recreational marijuana. They are the most regulated market in the country. Places like Colorado and Washington do not have all the hoops to jump through. The licensing process takes years

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and that's on the state. They weren't ready to take these applications. "That's the reason they're not getting social equity applicants, because it's too long and expensive a process.

One of the things that has not yet been decided is what gets an applicant under the cap. A cap would not apply to an existing business. The question is whether someone who has an HCA, a contractual agreement to operate in the city, beats a cap if it didn't exist when the contract was entered into.

As a matter of contract law generally, once a contract is entered into the rules of the game can't be changed if the party to the contract has relied on the agreement by spending money, incurring obligations, entering contractual relationships, etc. He thinks there's a fair possibility or even probability that any entity with an HCA won't be subject to a cap.

Councilor Nash asked if they know how a license expires.

Attorney Seewald said he doesn't know the answer to that question. He doesn't know if these licenses expire at all. If it is important to him he said he will certainly look it up.

If things remain the way they are, he doesn't foresee a long line of people renting spaces in the hope that sometime soon a cannabis retailer is going to close and open up a slot for them. Applicants have to have premises locked down and under their control in order to get a license. The Cannabis Control Commission (CCC) comes out and makes sure the property complies with all of its voluminous regulations.

Councilor Nash asked how long a host agreement lasts.

Recently-amended legislation fixed the term of HCA's at eight years and limited the ability of the city to collect host community fees without documenting the impact to the community, Attorney Seewald advised.

If other states are any example, there is going to be a move toward deregulation, he added.

Councilor Moulton informed those present that Gwen Nabad put in the chat that the state requires licenses to be renewed every year. He expressed his understanding that a cap would not affect businesses that have already entered into an HCA with the city.

That would be his opinion but it has not been decided, Attorney Seewald said.

In response to a question, Attorney Seewald confirmed that the cap could not be retroactively applied but could be lower than the 15 HCA's currently authorized.

Councilor Maiore said she is curious as to whether a cap could make exceptions for social equity applicants. With the potential for creating a secondary market, she also asked if the city had any way to control the cost of licenses being sold.

Attorney Seewald said he doesn't know the exact answers to those questions. This is an extensively regulated market, as he said. There is a small carve out in the statute and regulations for cities and towns to regulate. The first thing the statute says about local control is that any safeguards a municipality imposes cannot be "unreasonably impracticable" and cannot conflict with Chapter 94G or with regulations adopted pursuant to that chapter. Local communities have a small carve out for land use and numbers but have nothing to do with licenses at all, he stressed.

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With regard to the sale of licenses on the secondary market, the city doesn't issue the licenses and has no role in the licensure except for entering HCA's and confirming that zoning requirements have been met.

As to whether they could impose a cap and make an exception for social equity applicants, the statute says nothing about it, but he doesn't think it is 'unreasonably impracticable,' Attorney Seewald said. These are the types of things that 'you'll never know the answer if you don't try.'

Heather Warner expressed her understanding that cannabis cafes are not affected by the cap on retailers. They should really think carefully about those social cafes, she reiterated.

She agreed with Attorney Seewald's comment that they are moving toward de-regulation. The cannabis industry has an incredibly strong lobby and public health advocates are the small voice that comes to these meetings and says, be careful what we agree to, because once passed it will be in place and the industry will work to continue to loosen it.

"We did vote for this and we voted for a highly-regulated industry," she pointed out. Once adopted, there is a risk that it will get sloppier and sloppier.

"We have the chance now to sort of get this right and not go for that first, fast money."

Councilor Moulton commended the subcommittee chairs - Councilors Perry, Foster and Maiore – for their diligence in addressing this topic, commenting that it reflects the deliberateness of the council in responding to the community concern around the dispensaries. It has been an eye-opening conversation.

The Finance Committee recessed briefly at 7:44 p.m. The committee reconvened at 7:48 p.m.

6. New Business

A. Discussion Of The Role Finance Committee Would Like To Play In The Upcoming (FY2024) Budget Season

Councilor Moulton said he thinks the discussion is timely. He raised the question in January when he had been on the council for just a matter of days. Having now been on the council for 10 months and gotten an inside look at how the sausage is made, he knows any advisory role to the mayor would need to come at the beginning of the budget process, so he thinks this is the right time to think about what would be appropriate. He thinks it would have to be in the form of some kind of advisory from the Finance Committee to the mayor.

It could be around issues such as those raised tonight, he continued. Around the marijuana issue, he's feeling there's a need for some education in the community, particularly around the impact of marijuana use on youth. He would like to suggest that some of the marijuana excise revenue be put toward that purpose. There was also discussion this week at the Energy and Sustainability Commission about the need for a new position to coordinate climate crisis response across departments. If there were support for this position from the council, they could issue a recommendation that it be included in next year's budget.

These are a couple of examples he's aware that could be sent to the mayor with the backing of the council.

Councilor LaBarge said she liked that idea. This is a powerful committee, and she thinks Councilor Moulton understands that. She proposed also taking the step of inviting the mayor to a Finance Committee meeting to discuss it in person.

Of all the committees, the Finance Committee has a special duty to tend to city finances and the latitude to ask forward-thinking questions about the direction of city's finances, Councilor Nash asserted. Having discussions like the one tonight around cannabis and where cannabis revenue is heading is precisely what they should be doing. He thinks it's their duty to ask any questions they may have related to the way the city is generating or spending revenue. He expressed confidence that the mayor's office and the Finance Director are ready to answer those questions any time. Sending their questions to the mayor's office early on the way they did this time is the way to do it, he suggested.

Where they don't have the same latitude is around setting priorities around the budget. That's where the mayor has the prerogative. He does think having a collaborative relationship with the mayor is beneficial.

"We have the responsibility of knowing what's going on, yet at the same time, it's the mayor who has the responsibility of really setting priorities for funding," he stated.

In his view, the mayor has a strong position.

He is expecting quarterly financial reports at the next council meeting and he thinks it would be great if they wanted to do a deeper dive into all those numbers at a future Finance meeting. From budget discussions they had back in June, they know they city is expecting some shortfalls this year. At the same time, they're talking about all this ARPA money.

He thinks it would be interesting to figure out a way to have some discussion with the mayor around priorities. Maybe having her speak them aloud prior to shaping the budget would be helpful.

He thinks what they'll end up hearing is there are a lot more needs and wants in this community than they can afford. His understanding is that with the roughly \$5 million in ARPA money available, the total amount being requested is over \$20 million.

"Clearly what we want is not what we can have," he noted.

She feels the mayor is open to listening to them very closely, Councilor LaBarge agreed.

He is hearing something he likes a lot which is the idea of the Finance Committee having a listening session where members could hear from the community about their priorities for next year's budget and perhaps have a follow-up with the mayor to let her know what they've heard from the community, Councilor Moulton reflected. That is one attractive way to proceed.

Councilor Maire said she would like to have a handful of priorities they do share with the mayor. Her only concern is managing people's expectations around the council's role.

As a next step, Councilor Nash and Councilor Maire agreed to check in with the mayor. For the next agenda, Councilor Maire proposed discussing and deciding on a format for the listening session.

7. Items Referred To Committee

City Council Committee on Finance Meeting Minutes for October 26, 2022

None

8. **New Business**

-Reserved for topics that the Chair did not reasonably anticipate would be discussed.

None.

9. **Adjourn:** There being no further business, **Councilor LaBarge** moved to adjourn. **Councilor Moulton** seconded. The motion carried on a roll call vote of 4 Yes, 0 No. The meeting was adjourned at 8:14 p.m.

Contact: Rachel Maiore @rmaiore@northamptonma.gov or (413) 923-4318

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CITY OF NORTHAMPTON, MA - LIVE
FY23 ENTERPRISE FUND EXPENSES
2ND QUARTER

P 1
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FOR 2023 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6000 SEWER ENTERPRISE							
60421 SEWER ADMINISTRATION	710,441	0	710,441	241,596.98	.00	468,844.02	34.0%
60422 GEN SAN/STORM DRAINS-OM	197,250	0	197,250	47,048.78	.00	150,201.22	23.9%
60423 GEN SAN/STORM DRAINS-CAP	160,000	795,193	955,193	.00	.00	955,193.49	.0%
60441 TREATMENT PLANT-P.S.	1,061,723	0	1,061,723	429,754.66	.00	631,968.34	40.5%
60442 TREATMENT PLANT-O.M.	1,137,675	514,254	1,651,929	570,694.28	.00	1,081,234.59	34.5%
60443 TREATMENT PLANT - CAP.	260,400	228,120	488,520	1,811.38	.00	486,708.14	.4%
60710 SEWER-PAYDN ON DEBT	202,747	0	202,747	67,747.12	.00	134,999.88	33.4%
60750 SEWER-INT ON MUNI DEBT	145,232	0	145,232	20,568.18	.00	124,663.82	14.2%
60991 SEWER-DIR/INDIR EXPENSES	1,001,975	0	1,001,975	1,001,975.00	.00	.00	100.0%
60999 SEWER - RESERVE CAP.	1,300,057	-1,300,057	0	.00	.00	.00	.0%
TOTAL SEWER ENTERPRISE	6,177,500	237,510	6,415,010	2,381,196.38	.00	4,033,813.50	37.1%
6100 WATER ENTERPRISE							
61521 WATER, GENERAL - P.S.	1,570,389	0	1,570,389	625,991.32	.00	944,397.68	39.9%
61522 WATER, GENERAL - O.M.	1,000,450	149,771	1,150,221	481,918.14	.00	668,302.62	41.9%
61523 WATER, GENERAL - CAP.	1,860,474	658,242	2,518,716	218,075.10	.00	2,300,641.06	8.7%
61710 WATER ENTER./DEBT PAYMENT	1,739,790	0	1,739,790	1,739,790.09	.00	-.09	100.0%
61750 WATER-INT ON MUNI DEBT	170,916	0	170,916	88,008.43	.00	82,907.57	51.5%
61991 WATER-IND/DIRECT EXPENSES	602,981	0	602,981	602,981.00	.00	.00	100.0%
TOTAL WATER ENTERPRISE	6,945,000	808,013	7,753,013	3,756,764.08	.00	3,996,248.84	48.5%
6200 STORMWATER ENTERPRISE							
62611 STMWTR ENT STORMDRAINS-PS	413,855	0	413,855	118,586.36	.00	295,268.64	28.7%
62612 STMWTR ENT STORMDRAINS-OM	76,900	33,669	110,569	26,017.20	.00	84,552.18	23.5%
62613 STMWTR ENT STORMDRAINS-OOM	769,966	-216,079	553,887	.00	.00	553,887.43	.0%
62631 STMWTR ENT FLD CNTL-PS	60,619	0	60,619	19,177.91	.00	41,441.09	31.6%
62632 STMWTR ENT FLD CNTL - OM	36,400	34,890	71,290	18,085.61	.00	53,204.63	25.4%
62633 STMWTR ENT FLD CNTL - OOM	250,000	-10,320	239,680	20,325.00	.00	219,355.00	8.5%
62710 STRWTR ENT DEBT PYMT	35,000	0	35,000	.00	.00	35,000.00	.0%
62750 STRMTR ENT INT ON DEBT	2,450	0	2,450	1,225.00	.00	1,225.00	50.0%
62991 STRWTR ENT INDIRECT EXPENCE	351,296	0	351,296	351,296.00	.00	.00	100.0%
TOTAL STORMWATER ENTERPRISE	1,996,486	-157,839	1,838,647	554,713.08	.00	1,283,933.97	30.2%

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CITY OF NORTHAMPTON, MA - LIVE
FY23 ENTERPRISE FUND EXPENSES
2ND QUARTER

P 2
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FOR 2023 06

6400	SOLID WASTE ENTERPRISE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6400 SOLID WASTE ENTERPRISE								
64351	OTHER WASTE MGT PROGRAMS	271,877	0	271,877	106,313.36	.00	165,563.64	39.1%
64352	OTHER WAST MAGMNT PROGRAMS	317,300	250,053	567,353	115,813.00	.00	451,540.44	20.4%
64353	OTHER WASTE MGT PROGRAMS	0	22,777	22,777	6,262.00	.00	16,515.12	27.5%
64991	INDIRECT COSTS	89,913	0	89,913	89,913.00	.00	.00	100.0%
	TOTAL SOLID WASTE ENTERPRISE	679,090	272,831	951,921	318,301.36	.00	633,619.20	33.4%
	GRAND TOTAL	15,798,076	1,160,514	16,958,590	7,010,974.90	.00	9,947,615.51	41.3%

** END OF REPORT - Generated by Charlene Nardi **

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CITY OF NORTHAMPTON, MA - LIVE
FY23 ENTERPRISE FUND EXPENSES
2ND QUARTER

P 3
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REPORT OPTIONS

Sequence	Field #	Total	Page Break
Sequence 1	1	Y	N
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
FY23 ENTERPRISE FUND EXPENSES

Includes accounts exceeding 0% of budget.

Print totals only: Y

Print Full or Short description: F

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: 2021/ 1

To Yr/Per: 2021/ 1

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2023/ 6

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria

Field Name	Field Value
Fund	6*
FUNCTION	
DEPARTMENT	
DOE	
BUDGET CAT	
LOCATION	
CURR/GRANT	
GRADE	
Character Code	
Org	
Object	
Project	
Account type	Expense

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CITY OF NORTHAMPTON, MA - LIVE
FY23 ENTERPRISE FUND EXPENSES
2ND QUARTER

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REPORT OPTIONS

Account status
Rollup Code

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CITY OF NORTHAMPTON, MA - LIVE
FY23 ENTERPRISE REVENUES
2ND QUARTER

P 1
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FOR 2023 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
6000 SEWER ENTERPRISE						
60004 SEWER REVENUE						
414200 TAX TITLE REVENUE	0	0	0	-3,059.93	3,059.93	100.0%
417030 INTEREST ON TAX TITLES	0	0	0	-1,582.40	1,582.40	100.0%
424034 SLUDGE DISPOSAL	-65,000	0	-65,000	-89,500.00	24,500.00	137.7%
424040 SEWER RATES	-5,769,895	0	-5,769,895	-2,959,419.49	-2,810,475.51	51.3%
424041 SEWER LIENS	-130,000	0	-130,000	-6,755.16	-123,244.84	5.2%
424042 INTEREST EARNED	-25,000	0	-25,000	-12,868.39	-12,131.61	51.5%
424043 SEWER MISC. INCOME	-20,000	0	-20,000	-127,361.93	107,361.93	636.8%
424046 SEWER INTEREST INCOME	0	0	0	-7,675.24	7,675.24	100.0%
475053 WILLIAMSBURG SEWER ASSESST	-167,605	0	-167,605	-94,837.00	-72,768.00	56.6%
TOTAL SEWER REVENUE	-6,177,500	0	-6,177,500	-3,303,059.54	-2,874,440.46	53.5%
TOTAL SEWER ENTERPRISE	-6,177,500	0	-6,177,500	-3,303,059.54	-2,874,440.46	53.5%
6100 WATER ENTERPRISE						
61004 WATER REVENUE						
414200 TAX TITLE REVENUE	0	0	0	-4,171.18	4,171.18	100.0%
417030 INTEREST ON TAX TITLES	0	0	0	-1,473.28	1,473.28	100.0%
422040 WATER RATES	-5,985,000	0	-5,985,000	-3,053,488.61	-2,931,511.39	51.0%
422041 WATER LIENS	-100,000	0	-100,000	-9,440.37	-90,559.63	9.4%
422042 WATER INTEREST EARNED	-15,000	0	-15,000	-13,296.17	-1,703.83	88.6%
422043 WATER MISC. INCOME	-40,000	0	-40,000	-57,598.31	17,598.31	144.0%
422044 WATER METER FEES	-720,000	0	-720,000	-427,503.65	-292,496.35	59.4%
422045 WATER CROSS CONNECTION	-60,000	0	-60,000	-55,731.85	-4,268.15	92.9%
422046 WATER INTEREST INCOME	-15,000	0	-15,000	-6,192.01	-8,807.99	41.3%
422047 WATER FINAL BILL FEE	-10,000	0	-10,000	-7,650.00	-2,350.00	76.5%
TOTAL WATER REVENUE	-6,945,000	0	-6,945,000	-3,636,545.43	-3,308,454.57	52.4%
TOTAL WATER ENTERPRISE	-6,945,000	0	-6,945,000	-3,636,545.43	-3,308,454.57	52.4%
6200 STORMWATER ENTERPRISE						
62004 STORMWATER REVENUE						

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CITY OF NORTHAMPTON, MA - LIVE
FY23 ENTERPRISE REVENUES
2ND QUARTER

P 2
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FOR 2023 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
414200 TAX TITLE REVENUE	0	0	0	-2,456.33	2,456.33	100.0%
417030 INTEREST ON TAX TITLES	0	0	0	-698.11	698.11	100.0%
423040 STORMWATER RATES	-1,951,986	0	-1,951,986	-955,395.16	-996,590.84	48.9%
423041 STORMWATER LIENS	-25,000	0	-25,000	-7,769.24	-17,230.76	31.1%
423042 STORMWATER INTEREST EARNED	-7,500	0	-7,500	-5,453.19	-2,046.81	72.7%
423043 STORMWATER MISC. INCOME	-12,000	0	-12,000	-14,472.50	2,472.50	120.6%
423046 STORMWATER INTEREST INCOME	0	0	0	-615.05	615.05	100.0%
TOTAL STORMWATER REVENUE	-1,996,486	0	-1,996,486	-986,859.58	-1,009,626.42	49.4%
TOTAL STORMWATER ENTERPRISE	-1,996,486	0	-1,996,486	-986,859.58	-1,009,626.42	49.4%
6400 SOLID WASTE ENTERPRISE						
64004 SOLID WASTE ENTERPRISE						
424031 REFUSE FEES	0	0	0	-8,208.00	8,208.00	100.0%
424032 LANDFILL STICKERS	-150,000	0	-150,000	-93,862.25	-56,137.75	62.6%
424033 RECYCLING PROGRAM REVENUES	-5,000	0	-5,000	-3,555.25	-1,444.75	71.1%
424035 SALE OF SCRAP METAL	0	0	0	-3,342.80	3,342.80	100.0%
424037 TRASH BAG SALES	-240,000	0	-240,000	-109,293.00	-130,707.00	45.5%
424038 TRASH BIN SALES	-4,500	0	-4,500	-3,895.60	-604.40	86.6%
424042 INTEREST EARNED	-5,000	0	-5,000	-1,691.14	-3,308.86	33.8%
436012 LEASES - LANDFILL CELL TOWER	-108,212	0	-108,212	-73,662.63	-34,549.37	68.1%
TOTAL SOLID WASTE ENTERPRISE	-512,712	0	-512,712	-297,510.67	-215,201.33	58.0%
TOTAL SOLID WASTE ENTERPRISE	-512,712	0	-512,712	-297,510.67	-215,201.33	58.0%
GRAND TOTAL	-15,631,698	0	-15,631,698	-8,223,975.22	-7,407,722.78	52.6%

** END OF REPORT - Generated by Charlene Nardi **

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CITY OF NORTHAMPTON, MA - LIVE
FY23 ENTERPRISE REVENUES
2ND QUARTER
REPORT OPTIONS

P 3
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Sequence	Field #	Total	Page Break
Sequence 1	1	Y	N
Sequence 2	9	Y	N
Sequence 3	11	Y	N
Sequence 4	0	N	N

Report title:
FY23 ENTERPRISE REVENUES

Includes accounts exceeding 0% of budget.

Print totals only: Y

Print Full or Short description: F

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: 2021/ 1

To Yr/Per: 2021/ 1

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2023/ 6

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria

Field Name	Field Value
Fund	6*
FUNCTION	
DEPARTMENT	
DOE	
BUDGET CAT	
LOCATION	
CURR/GRANT	
GRADE	
Character Code	
Org	
Object	
Project	
Account type	Revenue

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CITY OF NORTHAMPTON, MA - LIVE
FY23 ENTERPRISE REVENUES

2ND QUARTER

REPORT OPTIONS

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Account status
Rollup Code

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CITY OF NORTHAMPTON, MA - LIVE
FY23 GENERAL FUND EXPENSES
2ND QUARTER

P 1
glytdbud

FOR 2023 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>111 CITY COUNCIL</u>							
11111 CITY COUNCIL-PS	146,042	0	146,042	74,707.57	.00	71,334.43	51.2%
11112 CITY COUNCIL-OM	63,600	0	63,600	684.70	.00	62,915.30	1.1%
TOTAL CITY COUNCIL	209,642	0	209,642	75,392.27	.00	134,249.73	36.0%
<u>121 MAYOR</u>							
11211 MAYOR-PS	418,228	0	418,228	197,410.06	.00	220,817.94	47.2%
11212 MAYOR-OM	16,442	0	16,442	7,987.97	.00	8,454.03	48.6%
TOTAL MAYOR	434,670	0	434,670	205,398.03	.00	229,271.97	47.3%
<u>135 AUDITOR</u>							
11351 AUDITOR-PS	360,897	0	360,897	166,309.85	.00	194,587.15	46.1%
11352 AUDITOR-OM	15,280	0	15,280	1,894.48	.00	13,385.52	12.4%
TOTAL AUDITOR	376,177	0	376,177	168,204.33	.00	207,972.67	44.7%
<u>141 ASSESSOR</u>							
11411 ASSESSOR-PS	177,232	0	177,232	84,908.34	.00	92,323.66	47.9%
11412 ASSESSOR-OM	116,200	99,298	215,498	66,319.97	.00	149,178.03	30.8%
TOTAL ASSESSOR	293,432	99,298	392,730	151,228.31	.00	241,501.69	38.5%
<u>146 COLLECTOR</u>							
11461 COLLECTOR-PS	404,308	0	404,308	179,694.16	.00	224,613.84	44.4%
11462 COLLECTOR-OM	276,435	0	276,435	83,088.11	.00	193,346.89	30.1%
TOTAL COLLECTOR	680,743	0	680,743	262,782.27	.00	417,960.73	38.6%
<u>151 LEGAL SERVICES</u>							

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CITY OF NORTHAMPTON, MA - LIVE
FY23 GENERAL FUND EXPENSES
2ND QUARTER

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FOR 2023 06

151	LEGAL SERVICES	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11512	LEGAL SERVICES-OM	275,000	0	275,000	71,588.85	.00	203,411.15	26.0%
	TOTAL LEGAL SERVICES	275,000	0	275,000	71,588.85	.00	203,411.15	26.0%
152 HUMAN RESOURCES								
11521	HUMAN RESOURCES-PS	312,614	0	312,614	175,546.48	.00	137,067.52	56.2%
11522	HUMAN RESOURCES-OM	19,550	0	19,550	4,291.01	.00	15,258.99	21.9%
	TOTAL HUMAN RESOURCES	332,164	0	332,164	179,837.49	.00	152,326.51	54.1%
155 INFORMATION TECHNOLOGY								
11551	INFORMATION TECHNOLOGY - PS	453,282	0	453,282	215,264.26	.00	238,017.74	47.5%
11552	INFORMATION TECHNOLOGY - OM	748,499	9,320	757,819	474,613.69	.00	283,205.31	62.6%
	TOTAL INFORMATION TECHNOLOGY	1,201,781	9,320	1,211,101	689,877.95	.00	521,223.05	57.0%
161 CITY CLERK								
11611	CITY CLERK-PS	327,841	0	327,841	191,541.80	.00	136,299.20	58.4%
11612	CITY CLERK-OM	34,565	0	34,565	9,795.90	.00	24,769.10	28.3%
	TOTAL CITY CLERK	362,406	0	362,406	201,337.70	.00	161,068.30	55.6%
175 PLANNING & SUSTAINABILITY								
11751	PLANNING & SUSTAINABILITY - P	406,167	0	406,167	166,324.65	.00	239,842.35	40.9%
11752	PLANNING & SUSTAINABILITY -OM	64,200	0	64,200	16,071.70	.00	48,128.30	25.0%
	TOTAL PLANNING & SUSTAINABILITY	470,367	0	470,367	182,396.35	.00	287,970.65	38.8%
192 CENTRAL SERVICES								

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CITY OF NORTHAMPTON, MA - LIVE
FY23 GENERAL FUND EXPENSES
2ND QUARTER

P 3
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FOR 2023 06

192	CENTRAL SERVICES	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11921	CENTRAL SERVICES-PS	765,900	0	765,900	323,288.91	.00	442,611.09	42.2%
11922	CENTRAL SERVICES-OM	1,106,145	3,050	1,109,195	445,870.71	.00	663,324.29	40.2%
	TOTAL CENTRAL SERVICES	1,872,045	3,050	1,875,095	769,159.62	.00	1,105,935.38	41.0%
<hr/>								
210	POLICE							
12101	POLICE-PS	5,677,286	0	5,677,286	2,702,504.11	.00	2,974,781.89	47.6%
12102	POLICE-OM	524,531	45,000	569,531	249,405.00	.00	320,126.00	43.8%
	TOTAL POLICE	6,201,817	45,000	6,246,817	2,951,909.11	.00	3,294,907.89	47.3%
<hr/>								
211	PARKING ENFORCEMENT							
12111	PARKING ENFORCEMENT-PS	163,729	0	163,729	49,681.35	.00	114,047.65	30.3%
12112	PARKING ENFORCEMENT-OM	12,200	0	12,200	4,330.09	.00	7,869.91	35.5%
	TOTAL PARKING ENFORCEMENT	175,929	0	175,929	54,011.44	.00	121,917.56	30.7%
<hr/>								
212	PUBLIC SAFETY COMM CENTER							
12121	PUBLIC SAFETY COMM CTR-PS	660,293	0	660,293	288,101.68	.00	372,191.32	43.6%
12122	PUBLIC SAFETY COMM CTR-OM	24,998	0	24,998	12,521.57	.00	12,476.43	50.1%
	TOTAL PUBLIC SAFETY COMM CENTER	685,291	0	685,291	300,623.25	.00	384,667.75	43.9%
<hr/>								
220	FIRE RESCUE DEPARTMENT							
12201	FIRE RESCUE - PS	5,820,477	0	5,820,477	2,802,354.34	.00	3,018,122.66	48.1%
12202	FIRE RESCUE - OM	832,680	421,561	1,254,241	578,601.85	.00	675,638.77	46.1%
	TOTAL FIRE RESCUE DEPARTMENT	6,653,157	421,561	7,074,718	3,380,956.19	.00	3,693,761.43	47.8%
<hr/>								
241	BUILDING INSPECTORS							

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241	BUILDING INSPECTORS	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12411	BUILDING INSPECTORS-PS	495,671	0	495,671	239,113.95	.00	256,557.05	48.2%
12412	BUILDING INSPECTORS-OM	26,200	0	26,200	10,887.85	.00	15,312.15	41.6%
	TOTAL BUILDING INSPECTORS	521,871	0	521,871	250,001.80	.00	271,869.20	47.9%
421 DPW-ADMIN & ENGINEERING								
14211	DPW ADMINISTRATION-PS	250,295	0	250,295	99,923.62	.00	150,371.38	39.9%
14212	DPW ADMINISTRATION-OM	39,325	0	39,325	17,754.59	.00	21,570.41	45.1%
	TOTAL DPW-ADMIN & ENGINEERING	289,620	0	289,620	117,678.21	.00	171,941.79	40.6%
422 HIGHWAYS								
14221	HIGHWAYS-PS	771,667	0	771,667	303,775.09	.00	467,891.91	39.4%
14222	HIGHWAYS-OM	520,400	166,320	686,720	231,275.32	.00	455,444.68	33.7%
14223	HIGHWAYS-CAP	510,000	657,677	1,167,677	270,375.87	.00	897,301.17	23.2%
	TOTAL HIGHWAYS	1,802,067	823,997	2,626,064	805,426.28	.00	1,820,637.76	30.7%
423 SNOW & ICE								
14231	SNOW & ICE-PS	131,000	0	131,000	29,692.13	.00	101,307.87	22.7%
14232	SNOW & ICE-OM	369,000	0	369,000	21,087.96	.00	347,912.04	5.7%
	TOTAL SNOW & ICE	500,000	0	500,000	50,780.09	.00	449,219.91	10.2%
441 STORM DRAINS								
14411	STORM DRAINS-PS	0	0	0	325.00	.00	-325.00	100.0%
	TOTAL STORM DRAINS	0	0	0	325.00	.00	-325.00	100.0%
481 PARKING								

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481	PARKING	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14811	PARKING-PS	271,269	0	271,269	124,862.63	.00	146,406.37	46.0%
14812	PARKING-OM	262,398	0	262,398	109,240.45	.00	153,157.55	41.6%
14813	PARKING-CAP	80,000	0	80,000	34,447.35	.00	45,552.65	43.1%
	TOTAL PARKING	613,667	0	613,667	268,550.43	.00	345,116.57	43.8%
492 DPW FORESTRY, PARKS & REC								
14921	DPW FORESTRY, PARKS & REC-PS	981,660	0	981,660	356,775.47	.00	624,884.53	36.3%
14922	DPW FORESTRY, PARKS & REC-OM	311,200	0	311,200	150,101.13	.00	161,098.87	48.2%
14923	DPW FORESTRY, PARKS & REC-CAP	199,999	144,425	344,424	79,595.87	.00	264,827.64	23.1%
	TOTAL DPW FORESTRY, PARKS & REC	1,492,859	144,425	1,637,284	586,472.47	.00	1,050,811.04	35.8%
511 HEALTH DEPARTMENT								
15111	HEALTH DEPARTMENT - PS	1,092,129	0	1,092,129	301,362.98	.00	790,766.02	27.6%
15112	HEALTH DEPARTMENT - OM	166,230	0	166,230	33,911.38	.00	132,318.62	20.4%
	TOTAL HEALTH DEPARTMENT	1,258,359	0	1,258,359	335,274.36	.00	923,084.64	26.6%
529 COMMUNITY CARE								
15292	COMMUNITY CARE-OM	0	241,706	241,706	59,511.32	.00	182,194.89	24.6%
	TOTAL COMMUNITY CARE	0	241,706	241,706	59,511.32	.00	182,194.89	24.6%
541 SENIOR SERVICES								
15411	SENIOR SERVICES -PS	352,340	0	352,340	160,792.97	.00	191,547.03	45.6%
15412	SENIOR SERVICES - OM	46,264	0	46,264	19,543.08	.00	26,720.92	42.2%
	TOTAL SENIOR SERVICES	398,604	0	398,604	180,336.05	.00	218,267.95	45.2%
543 VETERANS' SERVICE								

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543	VETERANS' SERVICE	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15431	VETERANS' SERVICE-PS	219,964	0	219,964	103,016.74	.00	116,947.26	46.8%
15432	VETERANS' SERVICE-OM	509,130	0	509,130	153,478.07	.00	355,651.93	30.1%
	TOTAL VETERANS' SERVICE	729,094	0	729,094	256,494.81	.00	472,599.19	35.2%
<hr/>								
610	FORBES LIBRARY							
16101	FORBES LIBRARY-PS	1,267,095	0	1,267,095	739,138.75	.00	527,956.25	58.3%
16102	FORBES LIBRARY-OM	210,629	0	210,629	142,314.18	.00	68,314.82	67.6%
	TOTAL FORBES LIBRARY	1,477,724	0	1,477,724	881,452.93	.00	596,271.07	59.6%
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611	LILLY LIBRARY							
16111	LILLY LIBRARY-PS	278,902	0	278,902	162,692.81	.00	116,209.19	58.3%
16112	LILLY LIBRARY-OM	93,939	0	93,939	54,797.75	.00	39,141.25	58.3%
	TOTAL LILLY LIBRARY	372,841	0	372,841	217,490.56	.00	155,350.44	58.3%
<hr/>								
630	PARKS & RECREATION DEPARTMENT							
16301	PARKS & RECREATION - PS	332,793	0	332,793	204,374.90	.00	128,418.10	61.4%
16302	PARKS & RECREATION-OM	27,500	0	27,500	10,027.23	.00	17,472.77	36.5%
	TOTAL PARKS & RECREATION DEPARTMENT	360,293	0	360,293	214,402.13	.00	145,890.87	59.5%
<hr/>								
699	ARTS AND CULTURE							
16991	ARTS & CULTURE-PS	69,453	0	69,453	33,421.36	.00	36,031.64	48.1%
16992	ARTS & CULTURE-OM	21,250	0	21,250	20,750.00	.00	500.00	97.6%
	TOTAL ARTS AND CULTURE	90,703	0	90,703	54,171.36	.00	36,531.64	59.7%
<hr/>								
710	MUNICIPAL INDEBTEDNESS							

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710	MUNICIPAL INDEBTEDNESS	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
17103	MUNICIPAL DEBT SERVICE	3,451,201	0	3,451,201	1,646,200.00	.00	1,805,001.00	47.7%
	TOTAL MUNICIPAL INDEBTEDNESS	3,451,201	0	3,451,201	1,646,200.00	.00	1,805,001.00	47.7%
<hr/>								
750	INTEREST ON DEBT							
17503	INTEREST ON MUNICIPAL DEBT	1,055,761	0	1,055,761	543,341.32	.00	512,419.68	51.5%
	TOTAL INTEREST ON DEBT	1,055,761	0	1,055,761	543,341.32	.00	512,419.68	51.5%
<hr/>								
911	CONTRIBUTORY RETIREMENT							
19111	CONTRIBUTORY RETIREMENT-PS	7,085,854	0	7,085,854	7,070,631.00	.00	15,223.00	99.8%
19112	CONTRIBUTORY RETIREMENT-OM	10,000	10,000	20,000	9,950.00	.00	10,050.00	49.8%
	TOTAL CONTRIBUTORY RETIREMENT	7,095,854	10,000	7,105,854	7,080,581.00	.00	25,273.00	99.6%
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912	WORKERS' COMP INSURANCE							
19121	WORKERS' COMP INSURANCE	558,571	0	558,571	545,582.00	.00	12,989.00	97.7%
19122	WORKERS' COMP INSURANCE	261,548	0	261,548	255,271.00	.00	6,277.00	97.6%
	TOTAL WORKERS' COMP INSURANCE	820,119	0	820,119	800,853.00	.00	19,266.00	97.7%
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913	UNEMPLOYMENT INSURANCE							
19131	UNEMPLOYMENT INSURANCE	100,000	98,656	198,656	16,431.00	.00	182,225.11	8.3%
19132	UNEMPLOYMENT INSURANCE	10,000	0	10,000	8,240.00	.00	1,760.00	82.4%
	TOTAL UNEMPLOYMENT INSURANCE	110,000	98,656	208,656	24,671.00	.00	183,985.11	11.8%
<hr/>								
914	MEDICAL INSURANCE							
19141	MEDICAL INSURANCE	12,619,303	167,740	12,787,043	5,942,325.76	.00	6,844,717.38	46.5%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
19142 MEDICAL INSURANCE	15,000	0	15,000	.00	.00	15,000.00	.0%
TOTAL MEDICAL INSURANCE	12,634,303	167,740	12,802,043	5,942,325.76	.00	6,859,717.38	46.4%
<hr/> 919 OTHER EMPLOYEE BENEFITS							
19191 OTHER EMPLOYEE BENEFITS	1,651,122	0	1,651,122	1,020,235.07	.00	630,886.93	61.8%
TOTAL OTHER EMPLOYEE BENEFITS	1,651,122	0	1,651,122	1,020,235.07	.00	630,886.93	61.8%
<hr/> 920 CHERRY SHEET ASSESSMENTS							
19202 CHERRY SHEET ASSESSMENTS	3,913,623	140,809	4,054,432	1,982,665.00	.00	2,071,767.00	48.9%
TOTAL CHERRY SHEET ASSESSMENTS	3,913,623	140,809	4,054,432	1,982,665.00	.00	2,071,767.00	48.9%
<hr/> 930 CAPITAL IMPROVEMENTS							
19303 CAPITAL IMPROVEMENTS	446,057	11,434,343	11,880,400	1,859,273.15	236,212.79	9,784,914.03	17.6%
TOTAL CAPITAL IMPROVEMENTS	446,057	11,434,343	11,880,400	1,859,273.15	236,212.79	9,784,914.03	17.6%
<hr/> 943 RESERVE FOR PERSONNEL							
19491 RESERVE FOR PERSONNEL	675,127	0	675,127	259,146.95	.00	415,980.05	38.4%
TOTAL RESERVE FOR PERSONNEL	675,127	0	675,127	259,146.95	.00	415,980.05	38.4%
<hr/> 945 GENERAL LIABILITY INS.							
19452 GENERAL LIABILITY INSURANCE	713,097	0	713,097	691,190.00	.00	21,907.00	96.9%
TOTAL GENERAL LIABILITY INS.	713,097	0	713,097	691,190.00	.00	21,907.00	96.9%
GRAND TOTAL	62,698,587	13,639,905	76,338,492	35,773,553.21	236,212.79	40,328,725.60	47.2%

** END OF REPORT - Generated by Charlene Nardi **

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Sequence	Field #	Total	Page Break
Sequence 1	3	Y	N
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
FY23 GENERAL FUND EXPENSES

Includes accounts exceeding 0% of budget.

Print totals only: Y

Print Full or Short description: F

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: 2021/ 1

To Yr/Per: 2021/ 1

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2023/ 6

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Field Name	Field Value
Fund	0100
FUNCTION	<>3
DEPARTMENT	
DOE	
BUDGET CAT	
LOCATION	
CURR/GRANT	
GRADE	
Character Code	
Org	
Object	
Project	
Account type	Expense

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Account status
Rollup Code

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	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
41 TAXES & EXCISES						
10004 GENERAL FUND REVENUES						
411000 P.P. TAX REVENUE	-2,174,462	-10,928	-2,185,390	-960,598.64	-1,224,791.36	44.0%
412000 R.E. TAX REVENUE	-70,307,590	150,125	-70,157,465	-33,792,067.79	-36,365,397.21	48.2%
414200 TAX TITLE REVENUE	0	0	0	-74,376.51	74,376.51	100.0%
415000 MOTOR VEHICLE EXCISE	-2,313,962	-89,038	-2,403,000	-456,547.83	-1,946,452.17	19.0%
415010 ABATED MVE	0	0	0	-243.75	243.75	100.0%
416010 BOAT EXCISE	-3,500	-150	-3,650	-3,071.17	-578.83	84.1%
416030 HOTEL/MOTEL TAX CH 145	-600,000	-74,500	-674,500	-526,034.63	-148,465.37	78.0%
416035 MEALS TAX, CHAPT. 64L, S.2A	-550,000	-4,500	-554,500	-407,814.65	-146,685.35	73.5%
416036 ADULT MARIJUANA EXCISE CH64N	-975,000	0	-975,000	-454,954.28	-520,045.72	46.7%
417010 INTEREST ON TAXES	-150,000	-20,000	-170,000	-69,659.24	-100,340.76	41.0%
417030 INTEREST ON TAX TITLES	-32,000	-11,300	-43,300	-18,184.95	-25,115.05	42.0%
417031 TAX TITLE ATTORNEY FEES	0	0	0	-8,251.91	8,251.91	100.0%
417040 TAX TITLE RELEASES	-1,000	0	-1,000	-240.00	-760.00	24.0%
418010 PILOT-HOUSING AUTHORITY	-27,000	7,000	-20,000	-29,929.76	9,929.76	149.6%
418011 PILOT-SMITH COLLEGE	-127,000	19,000	-108,000	.00	-108,000.00	.0%
418012 PILOT-B'NAI ISRAEL SYNAGOGUE	-4,600	0	-4,600	.00	-4,600.00	.0%
418013 PILOT-US FISH & WILDLIFE	-250	0	-250	.00	-250.00	.0%
418014 PILOT - EASTHAMPTON	-900	0	-900	.00	-900.00	.0%
418015 PILOT-FAIR GROUNDS	-11,000	4,000	-7,000	-19,388.35	12,388.35	277.0%
418016 PILOT-NONOTUCK COMM SCH	-700	0	-700	-736.16	36.16	105.2%
418017 PILOT-SOLDIER ON	-11,000	2,000	-9,000	.00	-9,000.00	.0%
418018 PILOT-LANDFILL SOLAR ARRAY	-10,000	5,000	-5,000	-10,000.00	5,000.00	200.0%
418020 PILOT-MUSIC SCHOOL	-3,500	0	-3,500	-3,207.60	-292.40	91.6%
TOTAL GENERAL FUND REVENUES	-77,303,464	-23,291	-77,326,755	-36,835,307.22	-40,491,447.78	47.6%
TOTAL TAXES & EXCISES	-77,303,464	-23,291	-77,326,755	-36,835,307.22	-40,491,447.78	47.6%
42 CHARGES FOR SERVICES						
10004 GENERAL FUND REVENUES						
424010 PARKING REVENUES	-230,000	0	-230,000	-143,118.45	-86,881.55	62.2%
424011 PARKING LOT REVENUE	-80,000	0	-80,000	-42,053.62	-37,946.38	52.6%

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	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
424012 PARKING GARAGE REVENUE	-400,000	0	-400,000	-221,535.75	-178,464.25	55.4%
424013 PARKING PASS REVENUE	-125,000	0	-125,000	-98,431.50	-26,568.50	78.7%
424015 PRK KIOSK CREDIT CARD	-175,000	0	-175,000	-97,134.38	-77,865.62	55.5%
424016 MOBILE APP REVENUE	-200,000	0	-200,000	-101,623.35	-98,376.65	50.8%
424025 AMBULANCE SERVICES	-2,465,266	450,000	-2,015,266	-1,592,833.89	-422,432.11	79.0%
TOTAL GENERAL FUND REVENUES	-3,675,266	450,000	-3,225,266	-2,296,730.94	-928,535.06	71.2%
TOTAL CHARGES FOR SERVICES	-3,675,266	450,000	-3,225,266	-2,296,730.94	-928,535.06	71.2%

43 CHARGES FOR SERVICES

10004 GENERAL FUND REVENUES

432010 FEES - COLLECTOR	-90,000	-13,500	-103,500	-48,805.11	-54,694.89	47.2%
432011 FEES - MUNICIPAL LIENS	-35,000	0	-35,000	-16,100.00	-18,900.00	46.0%
432012 FEES - MVE SURCHARGES	-12,000	0	-12,000	-9,820.00	-2,180.00	81.8%
432014 FEES - CEMETERY INTERMENTS	-16,000	-4,800	-20,800	-16,725.00	-4,075.00	80.4%
432016 FEES - POLICE OUT/DET ADMIN	-50,000	-19,100	-69,100	-29,301.98	-39,798.02	42.4%
432018 FEES - FIRE OUT/DET ADMIN	-1,000	0	-1,000	-1,419.60	419.60	142.0%
432020 FEES - LICENSE COMM ADMIN FE	0	0	0	-250.25	250.25	100.0%
432021 FEES - CITY CLERK - MISC	-25,000	0	-25,000	-14,218.00	-10,782.00	56.9%
432022 FEES - CITY CLERK - COPIES/R	-80,000	0	-80,000	-44,880.00	-35,120.00	56.1%
434035 TUITION - SVHS	-8,518,594	0	-8,518,594	-2,177,731.76	-6,340,862.24	25.6%
437003 DEPT REV - TREASURER	0	0	0	-25.00	25.00	100.0%
437009 DEPT REV - REGISTRAR OF VOTE	-675	0	-675	-755.00	80.00	111.9%
437011 DEPT REV - POLICE DEPT	-8,000	0	-8,000	-9,950.00	1,950.00	124.4%
437014 DEPT REV - CEMETERIES	-1,000	0	-1,000	-2,072.20	1,072.20	207.2%
437018 DEPT REV - BOARD OF HEALTH	-15,000	0	-15,000	-7,750.00	-7,250.00	51.7%
437021 DEPT REV - BUILDING INSPECTI	-42,500	0	-42,500	.00	-42,500.00	.0%
437022 DEPT REV - HEARING OFC FEES	-2,400	0	-2,400	-1,625.00	-775.00	67.7%
437026 DEPT REV - FIRE	0	0	0	-226.72	226.72	100.0%
TOTAL GENERAL FUND REVENUES	-8,897,169	-37,400	-8,934,569	-2,381,655.62	-6,552,913.38	26.7%
TOTAL CHARGES FOR SERVICES	-8,897,169	-37,400	-8,934,569	-2,381,655.62	-6,552,913.38	26.7%

44 LICENSES & PERMITS

10004 GENERAL FUND REVENUES

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	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
441000 LIQUOR & OTHER COMMT LICENSE	-160,000	0	-160,000	-169,078.00	9,078.00	105.7%
442010 LICENSE COMM - SHORT TERM FE	0	0	0	-1,636.00	1,636.00	100.0%
442020 CITY CLERK LICENSES	-10,000	0	-10,000	-6,236.00	-3,764.00	62.4%
442030 FIREARM LICENSES	-3,000	0	-3,000	-2,250.00	-750.00	75.0%
445010 PERMITS - HEALTH DEPT	-60,000	0	-60,000	-32,535.00	-27,465.00	54.2%
445012 PERMITS - BURIALS	-9,000	0	-9,000	-5,425.00	-3,575.00	60.3%
445020 PERMITS - POLICE DEPT	-600	0	-600	-330.00	-270.00	55.0%
445031 PERMITS - BUILDING INSPECTOR	-300,000	-25,500	-325,500	-316,000.58	-9,499.42	97.1%
445032 PERMITS - PLUMBING INSPECTOR	-75,000	0	-75,000	-47,295.00	-27,705.00	63.1%
445033 PERMITS - WIRE INSPECTOR	-100,000	0	-100,000	-65,613.06	-34,386.94	65.6%
445034 PERMITS - WEIGHTS & MEASURES	-53,000	0	-53,000	-76,076.00	23,076.00	143.5%
445035 PERIODIC INSPECTION	-30,000	0	-30,000	-1,900.00	-28,100.00	6.3%
445036 PERMITS - SIDEWALK SIGNS	-5,000	-1,000	-6,000	-75.00	-5,925.00	1.3%
445040 PERMITS - GENERAL HIGHWAYS	-25,000	0	-25,000	-13,217.50	-11,782.50	52.9%
445050 PERMITS - PLANNING DEPT	-20,000	-2,000	-22,000	-11,568.30	-10,431.70	52.6%
445060 PERMITS - FIRE DEPT	-75,000	-31,500	-106,500	-25,442.95	-81,057.05	23.9%
TOTAL GENERAL FUND REVENUES	-925,600	-60,000	-985,600	-774,678.39	-210,921.61	78.6%
TOTAL LICENSES & PERMITS	-925,600	-60,000	-985,600	-774,678.39	-210,921.61	78.6%
45 FEDERAL REVENUE						
10004 GENERAL FUND REVENUES						
458010 MEDICAID REIMB. SCHOOL	-80,000	-79,355	-159,355	-100,674.67	-58,680.33	63.2%
TOTAL GENERAL FUND REVENUES	-80,000	-79,355	-159,355	-100,674.67	-58,680.33	63.2%
TOTAL FEDERAL REVENUE	-80,000	-79,355	-159,355	-100,674.67	-58,680.33	63.2%
46 STATE REVENUE						
10004 GENERAL FUND REVENUES						
461050 ABATE VETS, BLIND, SURV SPOU	-110,043	0	-110,043	-24,342.00	-85,701.00	22.1%
461070 LIEU OF TAXES-STATE OWNED LA	-113,666	-32,318	-145,984	-71,522.00	-74,462.00	49.0%
462010 CHAPTER 70 SCHOOL AID	-8,638,404	-83,850	-8,722,254	-4,361,124.00	-4,361,130.00	50.0%

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CITY OF NORTHAMPTON, MA - LIVE
FY23 GENERAL FUND REVENUES
2ND QUARTER

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FOR 2023 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
462040 CHARTER SCHOOL AID	-530,889	-111,372	-642,261	-292,296.00	-349,965.00	45.5%
466020 VETERANS BENEFITS	-354,050	0	-354,050	-128,227.00	-225,823.00	36.2%
466035 UNRESTRICTED GENERAL AID	-4,961,042	-130,426	-5,091,468	-2,539,805.00	-2,551,663.00	49.9%
468000 OTHER STATE REVENUE	-25,000	0	-25,000	-9,181.00	-15,819.00	36.7%
468001 MA AMBULANCE CPE	-300,000	-19,000	-319,000	.00	-319,000.00	.0%
468005 OPIOID SETTLEMENT	0	0	0	-239,024.44	239,024.44	100.0%
468010 RETIREMENT COLA REIMB.	0	0	0	-1,234.98	1,234.98	100.0%
TOTAL GENERAL FUND REVENUES	-15,033,094	-376,966	-15,410,060	-7,666,756.42	-7,743,303.58	49.8%
TOTAL STATE REVENUE	-15,033,094	-376,966	-15,410,060	-7,666,756.42	-7,743,303.58	49.8%
 47 IG/ASSESS/FINES						
<hr/> 10004 GENERAL FUND REVENUES						
477010 PARKING TICKETS	-550,000	25,000	-525,000	-258,013.16	-266,986.84	49.1%
477020 CMVI REIMB. RMV	-40,000	10,000	-30,000	-19,429.75	-10,570.25	64.8%
TOTAL GENERAL FUND REVENUES	-590,000	35,000	-555,000	-277,442.91	-277,557.09	50.0%
TOTAL IG/ASSESS/FINES	-590,000	35,000	-555,000	-277,442.91	-277,557.09	50.0%
 48 MISCELLANEOUS						
<hr/> 10004 GENERAL FUND REVENUES						
482000 INTEREST ON INVESTMENTS	-125,000	0	-125,000	-155,249.19	30,249.19	124.2%
483010 SMITH CHARITIES INCOME	-6,400	0	-6,400	.00	-6,400.00	.0%
484000 MISCELLANEOUS RECEIPTS	0	0	0	-41,434.67	41,434.67	100.0%
484001 OVER/UNDER RECEIPTS	0	0	0	1.00	-1.00	100.0%
484010 PVTA-5 COLLEGE REIMBURSEMENT	-67,044	0	-67,044	.00	-67,044.00	.0%
484012 VET SERVICES REGIONAL ASSESS	-188,405	0	-188,405	-175,695.00	-12,710.00	93.3%
484013 IT SERVICE REGIONAL ASSESS	-10,500	0	-10,500	.00	-10,500.00	.0%
TOTAL GENERAL FUND REVENUES	-397,349	0	-397,349	-372,377.86	-24,971.14	93.7%
TOTAL MISCELLANEOUS	-397,349	0	-397,349	-372,377.86	-24,971.14	93.7%
GRAND TOTAL	-106,901,942	-92,012	-106,993,954	-50,705,624.03	-56,288,329.97	47.4%

** END OF REPORT - Generated by Charlene Nardi **

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CITY OF NORTHAMPTON, MA - LIVE
FY23 GENERAL FUND REVENUES
2ND QUARTER
REPORT OPTIONS

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Sequence	Field #	Total	Page	Break
Sequence 1	10	Y		N
Sequence 2	9	Y		N
Sequence 3	11	Y		N
Sequence 4	0	N		N

Report title:
FY23 GENERAL FUND REVENUES

Includes accounts exceeding 0% of budget.

Print totals only: Y

Print Full or Short description: F

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: 2021/ 1

To Yr/Per: 2021/ 1

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2023/ 6

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria

Field Name	Field Value
Fund	0100
FUNCTION	
DEPARTMENT	
DOE	
BUDGET CAT	
LOCATION	
CURR/GRANT	
GRADE	
Character Code	
Org	
Object	
Project	
Account type	Revenue

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CITY OF NORTHAMPTON, MA - LIVE
FY23 GENERAL FUND REVENUES
2ND QUARTER
REPORT OPTIONS

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Account status
Rollup Code

		Meals Tax				Estimated Sales based on Pd Sales Tax
Months of Sales	Year	Month Qtr Paid	Local Option	Est State Tax		
			0.75%	6.25%		
May, June, July 2022	2023	1. September	\$ 203,303	\$ 1,694,191	\$ 27,107,059	
August, Sept, Oct 2022	2023	2. December	\$ 204,512	\$ 1,704,264	\$ 27,268,228	
Nov & Dec 2022, Jan 2023	2023	3. March	\$ -	\$ -	\$ -	
Feb, Mar, April 2023	2023	4. June	\$ -	\$ -	\$ -	
Total FY2023			\$ 407,815	\$ 3,398,455	\$ 54,375,287	
May, June, July 2021	2022	1. September	\$ 173,680	\$ 1,447,333	\$ 23,157,333	
August, Sept, Oct 2021	2022	2. December	\$ 192,747	\$ 1,606,222	\$ 25,699,547	
Nov & Dec 2021, Jan 2022	2022	3. March	\$ 155,073	\$ 1,292,275	\$ 20,676,400	
Feb, Mar, April 2022	2022	4. June	\$ 170,509	\$ 1,420,906	\$ 22,734,497	
Total FY2022			\$ 692,008	\$ 5,766,736	\$ 92,267,777	
May, June, July 2020	2021	1. September	\$ 126,738	\$ 1,056,150	\$ 16,898,404	
August, Sept, Oct 2020	2021	2. December	\$ 124,767	\$ 1,039,725	\$ 16,635,593	
Nov & Dec 2020, Jan 2021	2021	3. March	\$ 97,707	\$ 814,225	\$ 13,027,600	
Feb, Mar, April 2021	2021	4. June	\$ 128,221	\$ 1,068,505	\$ 17,096,077	
Total FY2021			\$ 477,433	\$ 3,978,605	\$ 63,657,675	
May, June, July 2019	2020	1. September	\$ 189,829	\$ 1,581,908	\$ 25,310,533	
August, Sept, Oct 2019	2020	2. December	\$ 202,247	\$ 1,685,392	\$ 26,966,267	
Nov & Dec 2019, Jan 2020	2020	3. March	\$ 187,610	\$ 1,563,417	\$ 25,014,667	
Feb, Mar, April 2020	2020	4. June	\$ 89,921	\$ 749,342	\$ 11,989,467	
FY2020 Total			\$ 669,607	\$ 5,580,058	\$ 89,280,933	

		Short-Term Rentals				Estimated Sales based on Pd Sales Tax
Year	Month Qtr Paid	Local Option	Est. State Tax			
		3%	5.70%			
2023	1. September	\$ 11,602	\$ 22,044	\$ 386,733		
2023	2. December	\$ 12,608	\$ 23,955	\$ 420,267		
2023	3. March	\$ -	\$ -	\$ -		
2023	4. June	\$ -	\$ -	\$ -		
Total FY2023		\$ 24,210	\$ 45,999	\$ 807,000		
2022	1. September	\$ 10,163	\$ 19,310	\$ 338,767		
2022	2. December	\$ 8,114	\$ 15,417	\$ 270,467		
2022	3. March	\$ 12,097	\$ 22,984	\$ 403,233		
2022	4. June	\$ 17,245	\$ 32,766	\$ 574,833		
Total FY2022		\$ 47,619	\$ 90,476	\$ 1,587,300		
2021	1. September	\$ 7,228	\$ 13,733	\$ 240,933		
2021	2. December	\$ 2,536	\$ 4,818	\$ 84,533		
2021	3. March	\$ 6,867	\$ 13,047	\$ 228,900		
2021	4. June	\$ 8,597	\$ 16,334	\$ 286,567		
Total FY2021		\$ 25,228	\$ 47,933	\$ 840,933		
2020	1. September	3,596.00	\$ 6,832	119,867		
2020	2. December	7.90	\$ 15	263		
2020	3. March	1,095.89	\$ 2,082	36,530		
2020	4. June	2,245.00	\$ 4,266	74,833		
Total FY2020		6,944.79	\$ 13,195	231,493		

		Traditional (Hotel) Lodgings				Estimated Sales based on Pd Sales Tax
Months of Sales	Year	Month Qtr Paid	Local Option	Est. State Tax		
			6%	5.70%		
May, June, July 2022	2023	1. September	\$ 201,938	\$ 191,841	\$ 3,365,637	
August, Sept, Oct 2022	2023	2. December	\$ 324,096	\$ 307,892	\$ 5,401,607	
Nov & Dec 2022, Jan 2023	2023	3. March	\$ -	\$ -	\$ -	
Feb, Mar, April 2023	2023	4. June	\$ -	\$ -	\$ -	
Total FY2023			\$ 526,035	\$ 499,733	\$ 8,767,244	
May, June, July 2021	2022	1. September	\$ 174,341	\$ 165,624	\$ 2,905,687	
August, Sept, Oct 2021	2022	2. December	\$ 231,403	\$ 219,833	\$ 3,856,717	
Nov & Dec 2021, Jan 2022	2022	3. March	\$ 116,588	\$ 110,759	\$ 1,943,134	
Feb, Mar, April 2022	2022	4. June	\$ 168,418	\$ 159,997	\$ 2,806,962	
Total FY2022			\$ 690,750	\$ 656,212	\$ 11,512,499	
May, June, July 2020	2021	1. September	\$ 66,469	\$ 63,146	\$ 1,107,817	
August, Sept, Oct 2020	2021	2. December	\$ 58,010	\$ 55,109	\$ 966,828	
Nov & Dec 2020, Jan 2021	2021	3. March	\$ 57,287	\$ 54,422	\$ 954,778	
Feb, Mar, April 2021	2021	4. June	\$ 104,998	\$ 99,748	\$ 1,749,962	
Total FY2021			\$ 286,763	\$ 272,425	\$ 4,779,384	
May, June, July 2019	2020	1. September	\$ 226,802	\$ 215,462	\$ 3,780,033	
August, Sept, Oct 2019	2020	2. December	\$ 290,018	\$ 275,517	\$ 4,833,633	
Nov & Dec 2019, Jan 2020	2020	3. March	\$ 169,906	\$ 161,411	\$ 2,831,767	
Feb, Mar, April 2020	2020	4. June	\$ 77,559	\$ 73,681	\$ 1,292,650	
Total FY2020			\$ 764,285	\$ 726,071	\$ 12,738,083	

		Cannabis				Estimated Sales based on Pd Sales Tax
Year	Month Qtr Paid	Local Option	Est. State Tax			
		3%	10.75%			
2023	1. September	245,832	\$ 880,898	\$ 8,194,402		
2023	2. December	\$ 209,122	\$ 749,354	\$ 6,970,733		
2023	3. March	\$ -	\$ -	\$ -		
2023	4. June	\$ -	\$ -	\$ -		
Total FY2023		\$ 454,954				
2022	1. September	\$ 344,214	\$ 1,233,434	\$ 11,473,800		
2022	2. December	\$ 306,079	\$ 1,096,783	\$ 10,202,633		
2022	3. March	\$ 264,085	\$ 946,305	\$ 8,802,833		
2022	4. June	\$ 236,199	\$ 846,380	\$ 7,873,300		
Total FY2022		\$ 1,150,577	\$ 4,122,901	\$ 38,352,567		
2021	1. September	\$ 307,345	\$ 1,101,320	\$ 10,244,833		
2021	2. December	\$ 388,467	\$ 1,392,007	\$ 12,948,900		
2021	3. March	\$ 346,657	\$ 1,242,188	\$ 11,555,233		
2021	4. June	\$ 338,036	\$ 1,211,296	\$ 11,267,867		
Total FY2021		\$ 1,380,505	\$ 4,946,810	\$ 46,016,833		
2020	1. September	\$ 535,085	\$ 1,917,388	\$ 17,836,167		
2020	2. December	\$ 444,972	\$ 1,594,483	\$ 14,832,400		
2020	3. March	\$ 389,554	\$ 1,395,902	\$ 12,985,133		
2020	4. June	\$ 271,144	\$ 971,599	\$ 9,038,133		
Total FY2020		\$ 1,640,755	\$ 5,879,372	\$ 54,691,833		

Mass DOR / Division of Local Services on Rotating Outside Auditors

O'Donnell - 9/5/15

DLS Fact Sheet:

“It happens that municipalities will rely on one auditor or audit firm for multiple years. In fact, the Government Finance Officers Association (GFOA) recommends that communities engage the same auditor by entering into multi-year agreements, or a series of one-year contracts, for a term of at least five years. A multi-year agreement allows for greater continuity and enables a new auditor to spread initial start-up costs over multiple years, potentially reducing costs in the initial years. However, after this term, GFOA recommends a full competitive selection process and a rotation of auditors after each multi-year agreement, provided there is adequate competition among qualified auditors. Contracting with a new audit firm can not only bring a fresh perspective, but reflects good practice. **In general, communities are encouraged to re-advertise for auditing services every five to eight years.** GFOA also acknowledges circumstances or locations where there is a lack of competition among fully qualified auditors. In such cases, the participation of the current auditors is acceptable, assuming their past performance has been satisfactory and has conformed to industry standards.”

Financial Management Review for the City of Taunton / September 2013:

“Taunton has contracted with KPMG to conduct annual audits for more than a decade. While staying with one auditor over multiple years promotes continuity and minimizes disruption of everyday activities, the Government Finance Officers Association recommends that outside auditors be changed every five to eight years. Cycling new auditors provides fresh perspective and fosters long-term independence. We therefore also advise Taunton to solicit proposals from multiple firms for the next fiscal year.”

Financial Management Review for the Town of Pembroke / December 2013:

“We recommend that the town advertise for auditing services every five-to-eight years. According to DOR’s records, audits conducted since FY1985 have been completed by Raymond Kasperowicz CPA. As a routine practice, we comment on the number of years that a municipality might contract with or rely on the same auditor. The Government Finance Officers Association (GFOA) recommends that communities enter into multi-year agreements with auditors, or a series of one- year contracts, for a term of five-to-eight years. A multi-year agreement allows for greater continuity and enables a new auditor to spread initial start-up costs over multiple years, potentially reducing costs in the initial years. However, after this term, GFOA recommends a full competitive selection process. If auditors are retained over many years, the principal in charge of the town’s account should periodically change. Contracting with a new audit firm can not only bring a fresh perspective, but reflects good practice.”



Government Finance Officers Association

BEST PRACTICE

Audit Procurement

BACKGROUND:

The Government Finance Officers Association (GFOA) has long recommended that state and local governmental entities obtain independent audits of their financial statements performed in accordance with the appropriate professional auditing standards. Properly performed audits play a vital role in the public sector by helping to preserve the integrity of the public finance functions and by maintaining citizens confidence in their elected leaders.

RECOMMENDATION:

GFOA makes the following recommendations regarding the selection of auditing services:

- The scope of the independent audit should encompass not only the fair presentation of the basic financial statements, but also the fair presentation of the financial statements of individual funds and component units. The cost of extending full audit coverage to the financial statements of individual funds and component units can be justified by the additional degree of assurance provided. Nevertheless, the selection of the appropriate scope of the independent audit ultimately remains a matter of professional judgment. Accordingly, those responsible for securing independent audits should make their decision concerning the appropriate scope of the audit engagement based upon their particular governments specific needs and circumstances, consistent with applicable legal requirements.
- Governmental entities should require in their audit contracts that the auditors of their financial statements conform to the independence standard promulgated in the General Accounting Offices *Government Auditing Standards* even for audit engagements that are not otherwise subject to generally accepted government auditing standards.
- **Governmental entities should enter into multiyear agreements of at least five years in duration when obtaining the services of independent auditors.** Such multiyear agreements can take a variety of different forms (e.g., a series of single-year contracts), consistent with applicable legal requirements. Such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit. Multiyear agreements can also help to reduce audit costs by allowing auditors to recover certain "startup" costs over several years, rather than over a single year.
- Governmental entities should undertake a full-scale competitive process for the selection of independent auditors at the end of the term of each audit contract, consistent with applicable legal requirements. Ideally, auditor independence would be enhanced by a policy requiring that the independent auditor be replaced at the end of the audit contract, as is often the case in the private sector. Unfortunately, the frequent lack of competition among audit firms fully qualified to perform public-sector audits could make a policy of mandatory auditor rotation counterproductive. In such cases, it is recommended that a governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory. Except in cases where a

multiyear agreement has taken the form of a series of single-year contracts, a contractual provision for the automatic renewal of the audit contract (e.g., an automatic second term for the auditor upon satisfactory performance) is inconsistent with this recommendation.

- Professional standards allow independent auditors to perform certain types of nonaudit services for their audit clients. Any significant nonaudit services should always be approved in advance by a governmental entity's audit committee. Furthermore, governmental entities should routinely explore the possibility of alternative service providers before making a decision to engage their independent auditors to perform significant nonaudit services.
- The audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor's ability to perform a quality audit. In no case should price be allowed to serve as the sole criterion for the selection of an independent auditor.

References:

- *CPA Audit Quality: A Framework for Procuring Audit Services*, General Accounting Office, August 1987.
- *Audit Management Handbook*, Stephen J. Gauthier, GFOA, 1989.
- *An Elected Officials Guide to Auditing*, Stephen J. Gauthier, GFOA, 1992.
- *Governmental Accounting, Auditing and Financial Reporting (GAAFR)*, Stephen J. Gauthier, GFOA.

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TIMELINE FOR PROCUREMENT PROCESS FOR INDEPENDENT AUDIT TO ALLOW CITY COUNCIL AWARD
OF CONTRACT BY SEPTEMBER 15, 2023

111 - CITY COUNCIL

Description	Name	Barg. Unit	Hrs/Week	FTE	General Fund FY23	FY2024 Funding Sources	
						Fund FY2024	Difference FY23 - FY24
Council President	James Nash	Elected		1.00	10,000	10,000	-
Councilor Vice-President	Karen Foster	Elected		1.00	9,000	9,000	-
Councilor-at-Large	Marissa Elkins	Elected		1.00	9,500	9,500	-
Councilor-at-Large	Jamila Gore	Elected		1.00	9,500	9,500	-
Councilor	Alex Jarrett	Elected		1.00	9,000	9,000	-
Councilor	Marianne LeBarge	Elected		1.00	9,000	9,000	-
Councilor	Rachel Maiore	Elected		1.00	9,000	9,000	-
Councilor	Stanley W. Moulton, III	Elected		1.00	9,000	9,000	-
Councilor	Garrick Perry	Elected		1.00	9,000	9,000	-
Administrative Assistant	Laura Krutzler	NR	40.00	1.00	63,350	66,560	3,210
Staff to Select Committee		NR			1,000	-	(1,000)
Total Personnel Services:				10.00	147,350	149,560	2,210
Annual Audit					54,500	54,500	-
Training and Seminars					2,500	2,500	-
Advertising					2,100	2,100	-
Office Supplies					500	500	-
Travel					4,000	4,000	-
Total Operations and Maintenance:					63,600	63,600	-
111-CITY COUNCIL TOTAL:				10.00	210,950	213,160	

City Council

Ward 3 Councilor James Nash, President
Ward 2 Councilor Karen Foster, Vice President
210 Main Street, Northampton, MA 01060
(413) 587-1210
citycouncil@northamptonma.gov

Department Responsibilities

The City Council is elected by Northampton voters. The city is divided into seven wards comprised of an equal number of voters in each. Ward Councilors are elected by their respective wards, while two at-large members are voted on by the entire Northampton electorate. The term of office for City Councilors is two years.

The City Council is the legislative body for the city and exercises its powers in accordance with Article 2 of the City Charter. The City Council is responsible for adopting the budget and capital improvement program, adopting city ordinances, approving non-scheduled appropriations, approving appointments to multi-member boards, and approving the city tax rate. The City Council is also responsible for retaining an independent auditor to examine the city's financial statements on an annual basis.

The City Council elects a Council President who serves as the presiding officer at all council meetings. The City Council conducts normal business on the first and third Thursday of each month, except in July and August when only one meeting is scheduled per month. In the absence of the Council President, the Council Vice President (also elected by the City Council) serves as the presiding officer.

The City Council also has various standing committees. Each committee elects a Chair and Vice-Chair. Visit www.northamptonma.gov for committee listings and meeting schedules.

The City Council employs an Administrative Assistant to the City Council to provide support and record keeping for all City Council activities.

FY2024 Budget Information

The City Council's budget is relatively static. On the personnel side, City Councilors' compensation is set by ordinance and has not increased since 2016 (Ward councilors are paid \$9,000 annually while At-Large Councilors receive \$9,500. The Council President receives \$10,000.) The only increase on the personnel side is a step increase and 2% COLA for the Administrative Assistant.

Under expenses, the largest single line item is the annual independent audit. The City Council awarded a new three-year contract to Scanlon and Associates in September of 2020. The cost for the Examination of Basic Financial Statements and the audit of the city's retirement system in FY2024 will be \$54,500. There are no other increases in Ordinary Maintenance (OM).