Committee on Finance and the Northampton City Council

Councilor Gina-Louise Sciarra, Chair
Councilor Marianne L. LaBarge, Vice Chair
Councilor Michael J. Quinlan, Jr.
Councilor John Thorpe

Online Meeting via Teleconference

Meeting Date: August 20, 2020

Note: The Finance Committee Meeting will take place during the City Council Meeting as announced. The City Council Meeting is scheduled to begin at 7:05 pm.

1. **Meeting Called To Order**

2. **Roll Call**

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

   A. **Minutes Of July 9, 2020**

      Documents:

      07-09-2020_finance committee minutes.pdf

4. **FY2020 Fourth Quarter Financial Report**
   Presentation by Finance Director Susan Wright

   Documents:

   enterprise fund expenditures.063020.pdf
   enterprise fund revenue.063020.pdf
   gf expenditures.063020.pdf
   gf revenue.063020.pdf

5. **Financial Orders**

   A. **20.101 An Order To Accept Donation Of Easement For Olander Drive Extension**

      Documents:

      20.101 plan of easement for olander drive extension.pdf
      20.101 an order to accept donation of easement for olander drive extension.pdf

   B. **20.103 An Order To Award Contract For FY2021-FY2023 Audit To Scanlon And Associates**

      Documents:

20.103 an order to award contract for fy2021 audit to scanlon and associates.pdf
20.103 scanlon proposal for fy2021-fy2023.pdf

C. **20.104 An Order To Reprogram Surplus From CS Security Upgrade To CS Elevator Roof Project**

Documents:

20.104 an order to reprogram surplus from cs security upgrade to cs elevator roof project.pdf

6. **New Business**
   -Reserved for topics that the Chair did not reasonably anticipate would be discussed.

7. **Adjourn**

Contact: G-L Sciarra at glsciarra@northamptonma.gov
or 413-570-3133

Committee on Finance and the Northampton City Council

Councilor Gina-Louise Sciarra, Chair
Councilor Marianne LaBarge, Vice Chair
Councilor Michael J. Quinlan, Jr.
Councilor John Thorpe

On-line Zoom Meeting

Meeting Date: July 9, 2020

Note: The Finance Committee Meeting took place during the City Council Meeting as announced. The City Council Meeting began at 7 p.m.

1. Meeting Called To Order: At 9:07 p.m., Councilor Sciarra called the meeting to order.

2. Roll Call: Present were committee members Gina-Louise Sciarra (Chair), Marianne LaBarge (Vice-Chair), Michael J. Quinlan, Jr. and John Thorpe. Also present from the City Council were William H. Dwight, Alex Jarrett, Karen Foster, Rachel Maiore and Jim Nash.

3. Approval of Minutes of June 18, 2020
Councilor LaBarge moved to approve the minutes of June 18, 2020. Councilor Sciarra seconded. The motion passed unanimously 4:0 by roll call vote.

4. Financial Orders
A. 20.083 An Order to Approve Issuance of Refunding Bonds
Councilor Sciarra read the order.

Councilor LaBarge moved to forward the order with a positive recommendation. Councilor Thorpe seconded.

This is language that has been prepared by the city's bond counsel, Mayor Narkewicz explained. The city issues municipal bonds to pay for debt on capital projects and other expenditures and has a potential opportunity to refinance some of that debt. This was last done in 2015. At that time, they had some bonds that were eligible for this refunding process and were able to realize substantial savings. Obviously, they have a lower rate environment right now so bond counsel has advised that they should prepare themselves to be ready in September if rates remain favorable to go through that process again. This language authorizes the city to do that. The council took a similar vote in 2015 but there have been some changes in language and laws since that time. He is asking for two readings to allow bond counsel to prepare and lay the ground work. For bonds that would become eligible in the fall for this refunding, they believe they could potentially save about $230,000 in interest payments over a nine-year period. He would appreciate the positive recommendation of the Finance Committee.

Councilor Thorpe asked if this is happening now because there's been a decline in interest rates.

Definitely, Mayor Narkewicz confirmed. They're seeing that interest rates are low right now. They don't know if that environment will continue and what it will look like in September but they want to be prepared.

Councilor Thorpe expressed his understanding that a refunding bond is a bond that retires another bond before it matures.

Mayor Narkewicz said he believes that's an accurate description. Every bond has a callable period during which it can be refunded, he clarified.

Councilor Quinlan noted that the order says 'at one time or from time to time.' He wondered if the order has a shelf life. He asked if it is something voted on every year or if it is permanently in place once voted.

Language similar to this was voted on in 2015, Mayor Narkewicz shared. Some Mass. General Laws have changed since then so bond counsel, out of an abundance of caution, advised that they should come back and pass another order. Unless and until there is some other change, it would probably allow them to refinance again going forward

The motion passed 4:0 by roll call vote.

B. 20.087 An Order to Approve Spending to Complete the Northview Subdivision
Councilor Sciarra read the order.

Councilor LaBarge moved to forward the order with a positive recommendation. Councilor Quinlan seconded.

Councilors actually heard someone in public comment make reference to this project, Mayor Narkewicz reminded. It is a performance bond on the public utilities that were part of the subdivision requirement. He deferred to Office of Planning and Sustainability Director Wayne Feiden for further information.

This was a failed subdivision, Director Feiden explained. It doesn't happen often but it certainly happens from time to time. The developer failed, and the development is left holding five lots. Florence Savings Bank holds a mortgage. The development has several permits: a Site Plan Approval, subdivision permit and stormwater permit. The performance guarantee just has to do with the stormwater permit. Every time it rains, the site erodes so it is necessary to take prompt action to stabilize the site.

State law creates pretty strict rules for this process. The city had to release certain funds at different stages. In addition to the financial performance guarantee, the city also hold covenants on two lots. Northampton goes above and beyond the protections most other communities impose. They hope there's enough money to do everything in the project. What actually has to be done is to stabilize the site.

Councilor LaBarge commented that her ward had something similar to this 15 years ago at Avis Circle. They had serious problems there with the surveying of some properties not being completed. For Avis Circle, as a city councilor, she asked the Planning Board not to release the letter of credit until all the surveys were completed and the boundaries were in place. She's going to support this 100%.

He's worked through three recessions in his time in Northampton, and every recession they've had some failures, Director Feiden related. They are in a much better position than the recession two recessions ago because at that time they had bank failures, so projects potentially could have lost both the bank and the developer.

Councilor Foster said she had a chance to meet with the residents of Northview Tuesday night. They spent about an hour showing her around. Of course, she will support this but she has some questions. The letter read during public comment was actually signed by 22 residents from Northview. They have been working really hard both to mitigate storm water run-off on their own and pull together as a group to find solutions. She understands homeowners will have an association once all the lots are sold. But since the lots are not all sold and the developer has filed for the state equivalency of bankruptcy, what recourse if any do home-owners have now to move forward in forming that association? She asked.

It is a private contractual agreement that the city is not a party to, Director Feiden said. Five lots are still owned by Sturbridge Development. Florence Savings Bank has mortgages on them, and there's a lot of value in those lots. There are two models; the developer can release those lots allowing homeowners to form an association or, at some point, the lots can go forward and be developed and sold.

With the city holding covenants on those lots, does that mean the city could potentially bring in more income to fund the improvements needed on the property? Councilor Foster asked.

There are five permits on the property and they all have some thresholds in terms of when the city releases them, so the city has some leverage in that the building department won't issue certificates of occupancy until the permits are satisfied. Also, as stated, the city holds covenants on two lots. There are a lot of, frankly, leverage points in the process going forward, Director Feiden advised. They are limited by state law as to what they can do but they are going to look at all the leverage points.

She hears the concern that the lack of improvement on the private lots is contributing to the difficulty with storm water run-off in that much of the sediment and silt clogging the system is coming from the vacant lots, Councilor Foster continued. She asked if the city has the ability to shore up the lots sitting empty.

There are two issues, Director Feiden said. At this point, the city has no right to go onto the property as it is privately-owned. The owners may actually beg them to go onto the property since the value of their lots is going down every day. Second, the money the city has is specifically intended to guarantee compliance with the subdivision permit; not compliance with storm water or site plan approval permits. If they use these limited funds, they may be leaving other money on the table. The city would like the owner of the lots or the mortgage holder to invest in stabilizing the lots. The city has $280,000 as a financial performance guarantee. If they start using those funds to stabilize the lots, they're going to have less money to do other work that's needed. They're obviously working with their legal counsel. "We are not just going to spend money and let the property owner off the hook."

Councilor Foster asked if MassDevelopment is totally out of the picture.

As far as he knows, they're out of it, Director Feiden responded. Neighbors have told him MassDevelopment has a recapture agreement providing that it can take over lots that fail. The city doesn't hold any performance guarantee with them. There is some erosion coming off the northeasterly corner on property MassDevelopment still owns, which is a very small contributing factor. Other than that, as far as he knows they're off the hook.

Councilor Foster expressed her understanding that Director Feiden is identifying storm water improvements and shoring up the vacant lots as the priority for the $280,000 available. She asked if he anticipates there will be money left to do the other work.

A year ago, the developer's engineer presented cost estimates to the city for the cost of finishing the project. DPW engineers reviewed it and thought they were realistic, so, a year ago, the city thought it was enough money, Mr. Feiden said. One of the big unknowns is what's happened underground. There is a large drainage facility underground protected by a silt sock. If silt has made it through the silt sock and damaged the sill and it has to be dug up, it starts becoming more expensive. That's really the wildcard.

The residents who live there are eventually going to be the ones legally and financially responsible for all of this, Councilor Foster noted. She just wants to advocate that their voices to be part of this planning and that they be included in this process.

"That's been very important to us," Mr. Feiden confirmed. He walked the site on Sunday with the neighbors and met with them for an hour yesterday. The city is interviewing an engineer tomorrow and has invited three neighbors to participate. Absolutely the neighbors are going to be at the table at every step.

The motion passed unanimously 4:0 by roll call vote.

C. 20.088 An Order to Authorize Payment of Prior Year Bills

Councilor Sciarra read the order.

Councilor Quinlan moved to forward the order with a positive recommendation. Councilor LaBarge seconded.

These are small bills from previous fiscal years, Mayor Narkewicz explained. Under Mass. General Law, even a bill from June requires a vote of the council to authorize payment. Bills totaling $872 for services rendered have been presented.

The motion passed unanimously 4:0 by roll call vote.

D. 20.089 An Order to Authorize FY2021 Intermunicipal Agreements

Councilor Sciarra read the order.

Councilor LaBarge moved to forward the order with a positive recommendation. Councilor Quinlan seconded.

This is an annual exercise to renew municipal agreements with other communities and agencies throughout the region, Mayor Narkewicz advised. Under Mass. General Law, the city has to reauthorize these every fiscal year. It is a great example of ways Northampton collaborates with other entities in the region and in some cases is a leader in the region. They are seeking two readings because some agreements take effect July 1st.

Councilor Maiore asked if they are locked into these agreements for four years if the Northampton Policing Review Commission (NPRC) comes up with alternative ways of delivering services.

Mayor Narkewicz said most agreements have a provision for communities to withdraw with notice to the other members. The agreements can also be modified.

He sees some great collaborations here and certainly many that would be appropriate for the NPRC to review, Councilor Jarrett agreed. He said he is curious about the Five College fiber network.

This was a high-speed fiber optic network created by the five colleges, Mayor Narkewicz said. Communities in which the five colleges are located have the ability to utilize some of those strands of fiber. Northampton has access to that fiber and does utilize it. It allows the city to have access to one of the state's two data centers in Springfield.

The motion passed unanimously 4:0 by roll call vote.

E. 20.090 An Order to Appropriate $90,000 from Stabilization for Health and Safety Improvements to Treasurer-Collector Office

Councilor Sciarra said there has been a request to withdraw this order.

This is a project they have attempted to do a couple of times, Mayor Narkewicz related. They bid it out last year and bids came in much higher than expected. They decided to rebid this summer because they had been getting some very favorable construction bids. Bids were opened today and they are still seeing bids much higher than anticipated. Project coordinators are going to take a look at ways to scale down the project while still achieving the goals of addressing public health, security and safety.

Other than the city clerk, this is the busiest office. Administrators are withdrawing it now and will take a look at ways to scale back the project to make it more cost-effective. They are proposing to fund the project from the stabilization fund, one of two funds used for one-time expenses. Money is not coming from the fiscal stability stabilization fund, a separate fund created to stabilize and fund operating expenses. He knew there was some confusion about that, so he wanted to make it clear. It's confusing because they're all called 'stabilization' funds under state law.

F. 20.091 An Order to Accept Gift of Labor and Materials to Repair Grave of George Hodestia

Councilor Sciarra read the order.

Councilor LaBarge moved to forward the order with a positive recommendation. Councilor Quinlan seconded.

There are a couple of orders tonight involving donations of money and in one case donation of services for cemetery-related projects, Mayor Narkewicz related. In another case, the David Ruggles Center is donating funds for preservation activities on former slave gravestones in the Park Street Cemetery. This donation represents a pro bono gift of the preservationist doing the work on other gravestones. Since the company is going to be in the Park Street Cemetery doing work on other stones, it has offered to donate its services to repair this particular stone, the grave of a Florence resident who was a former slave (George Hodestia).

The company that does gravestone repair is donating its services for this one particular gravestone, he clarified. Because it is a gift of either labor or material the city council is required to accept it.

The motion passed unanimously 4:0 by roll call vote.

G. 20.092 An Order to Accept Gift of Plaque for Grave of Basil Dorsey
Councilor Sciarra read the order.

Councilor LaBarge moved to forward the order with a positive recommendation. Councilor Thorpe seconded.

This is another generous donation for another former slave who lived in Florence, Mayor Narkewicz confirmed.

The motion passed unanimously 4:0 by roll call vote.

H. 20.093 An Order to Accept $3,000 Gift from Ruggles Center for Park Street Cemetery Gravestone Repairs
Councilor Sciarra read the order.

Councilor Quinlan moved to forward the order with a positive recommendation. Councilor LaBarge seconded.

Again, this is part of this series of very generous donations, Mayor Narkewicz said. This gift is on the part of the Ruggles Center.

The motion passed unanimously 4:0 by roll call vote.

I. 20.094 An Order to Accept Gift up to $100,000 to Replace Fencing at Bridge Street Cemetery
Councilor Sciarra read the order.

Councilor LaBarge moved to forward the order with a positive recommendation. Councilor Quinlan seconded.

The city has completed preservation master plans for all three of its historic cemeteries (Park Street, Bridge Street and West Farms cemetery). Master plans have allowed them to secure grants from the Massachusetts Historical Commission and Community Preservation Act and have guided funding decisions and the prioritization of projects, Mayor Narkewicz reported. This is one of the recommendations of the 2016 study for the Bridge Street Cemetery. The cemetery presently has a chain link fence that is obviously not very pretty to look at when driving down Bridge Street. One of the recommendations is to either restore the fence or at least install a replica of something more appropriate. They have some funds in the Capital Improvement Program (CIP) and a generous anonymous donor has stepped forward to leverage that $25,000 with up to $100,000 to help fund replacement of the fence.

Councilor Sciarra said she wanted to personally thank this anonymous donor. Long before she became a councilor, replacement of the fence around the Bridge Street cemetery with something more befitting has always been a dream project. She is personally thrilled and this is a project she's very excited about.

This is an example of lots of people pulling in the same direction, Councilor Nash observed. Councilor LaBarge and the mayor have both been part of this discussion, which has been going on for a number of years. By having these discussions and getting plans together, when the money is available great things can happen. He thanked Jennifer Normandy, Bob Reckman and Martha Lyon for all of their work on the master plan for the cemetery and thanked the anonymous donor for being anonymous.

In his list of people who might have the resources to do this, he can name about 15 or 20 people in town who may very quietly be doing this. He thinks that's a great place to be coming from; they have a lot of neighbors who they feel might be stepping up to the plate. A new fence at the cemetery will also complement Bridge Street School. This is part of a project the Ward Three Neighborhood Association (W3NA) has been working on to improve not just the cemetery, but Lampron Park, Bridge Street School and approaches to the school so it's safer for people to walk and get to school.

The order talks about two gates, Councilor Jarrett noted. He asked if there would be access through those gates.

Existing gates are being replaced to make them more historically appropriate, Mayor Narkewicz said. He knows one of the gates is not open all the time. There are obviously competing interests since one of the key missions of the cemetery is providing perpetual care and rest for those buried there.

One of the goals of the W3NA is to increase access to the cemetery as well as to protect the valuable monuments and be respectful, Councilor Nash confirmed.

Councilor LaBarge confirmed they worked pretty hard on all the cemeteries as a group. She thanked all the donors for such wonderful generous gifts.

The motion passed unanimously 4:0 by roll call vote.

J. 20.095 An Order for FY2020 Budget Transfers
Councilor Sciarra read the order.

Councilor Quinlan moved to forward the order with a positive recommendation. Councilor Thorpe seconded.

One of the reasons administrators ask the city council to hold its July meeting the second week in July is that the deadline for making final transfers in the FY2020 budget before close out is July 15th each year, Mayor Narkewicz explained. This is the final squaring up of various line items in the budget. They brought an initial transfer order earlier in the year. The council is allowing financial officers to move money between OM and PS line items.

The motion passed unanimously 4:0 by roll call vote.

5. New Business
None.

6. Adjourn: There being no further business, Councilor LaBarge moved to adjourn. Councilor Quinlan seconded. The motion carried on a roll call vote of 4 Yes, 0 No. The meeting adjourned at 10:23 p.m.

Contact: G-L Sciarra @glsciarra@northamptonma.gov or 413-570-3133

EXPENSE - FY2020

FOR 2020 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6000 SEWER ENTERPRISE							
60421 SEWER ADMINISTRATION	690,910	0	690,910	630,773.90	.00	60,136.10	91.3%
60422 GEN SAN/STORM DRAINS-OM	219,650	-1	219,649	138,731.01	15,000.00	65,917.99	70.0%
60423 GEN SAN/STORM DRAINS-CAP	816,500	67,419	883,919	232,244.43	627,626.49	24,048.37	97.3%
60441 TREATMENT PLANT-P.S.	932,159	0	932,159	889,561.31	.00	42,597.69	95.4%
60442 TREATMENT PLANT-O.M.	1,230,858	193,429	1,424,287	896,998.30	360,246.12	167,043.07	88.3%
60443 TREATMENT PLANT - CAP.	150,000	352,174	502,174	29,806.34	472,367.17	.00	100.0%
60710 SEWER-PAYDN ON DEBT	377,507	0	377,507	377,506.52	.00	.48	100.0%
60750 SEWER-INT ON MUNI DEBT	50,856	1	50,857	50,856.76	.00	.24	100.0%
60991 SEWER-DIR/INDIR EXPENSES	935,319	0	935,319	935,319.00	.00	.00	100.0%
60999 SEWER - RESERVE CAP.	1,086,241	0	1,086,241	1,086,241.00	.00	.00	100.0%
TOTAL SEWER ENTERPRISE	6,490,000	613,022	7,103,022	5,268,038.57	1,475,239.78	359,743.94	94.9%
6100 WATER ENTERPRISE							
61459 WATER - RESERVE CAP.	783,956	0	783,956	783,956.00	.00	.00	100.0%
61521 WATER, GENERAL - P.S.	1,475,191	0	1,475,191	1,284,016.76	.00	191,174.24	87.0%
61522 WATER, GENERAL - O.M.	1,089,100	21,003	1,110,103	743,743.33	179,837.31	186,522.45	83.2%
61523 WATER, GENERAL - CAP.	1,304,700	2,083,080	3,387,780	968,098.86	2,219,360.35	200,321.27	94.1%
61552 OLD-WATER TREATMENT - O.M.	0	0	0	.00	.00	.00	.0%
61710 WATER ENTER./DEBT PAYMENT	1,700,538	0	1,700,538	1,700,537.57	.00	.43	100.0%
61750 WATER-INT ON MUNI DEBT	306,095	0	306,095	306,094.94	.00	.06	100.0%
61991 WATER-IND/DIRECT EXPENSES	620,420	0	620,420	620,420.00	.00	.00	100.0%
TOTAL WATER ENTERPRISE	7,280,000	2,104,084	9,384,084	6,406,867.46	2,399,197.66	578,018.45	93.8%
6200 STORMWATER ENTERPRISE							
62611 STMWTR ENT STORMDRAINS-PS	381,262	0	381,262	365,927.71	.00	15,334.29	96.0%
62612 STMWTR ENT STORMDRAINS-OM	133,100	24,246	157,346	99,424.20	20,112.60	37,809.20	76.0%
62613 STMWTR ENT STORMDRAINS-OOM	440,250	-101,348	338,902	144,805.25	165,686.96	28,409.35	91.6%
62631 STMWTR ENT FLD CNTL-PS	37,693	13,254	50,947	50,461.05	.00	485.95	99.0%
62632 STMWRT ENT FLD CNTL - OM	43,150	5,890	49,040	30,054.39	14,890.24	4,095.61	91.6%
62633 STMWTR ENT FLD CNTL - OOM	636,373	-546,693	89,680	.00	89,680.00	.00	100.0%
62710 STRWTR ENT DEBT PYMT	40,000	0	40,000	40,000.00	.00	.00	100.0%
62750 STRMTR ENT INT ON DEBT	4,650	0	4,650	4,650.00	.00	.00	100.0%

EXPENSE - FY2020

FOR 2020 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
62991 STRWTR ENT INDIRECT EXPENCE	280,008	0	280,008	280,008.00	.00	.00	100.0%
TOTAL STORMWATER ENTERPRISE	1,996,486	-604,651	1,391,835	1,015,330.60	290,369.80	86,134.40	93.8%
6400 SOLID WASTE ENTERPRISE							
64343 LANDFILL ENTERPRISE - CAPITAL	12,536	25,000	37,536	17,814.11	.00	19,721.89	47.5%
64351 OTHER WASTE MGT PROGRAMS	278,502	0	278,502	245,602.63	.00	32,899.37	88.2%
64352 OTHER WAST MAGMNT PROGRAMS	206,900	94,177	301,077	194,331.78	101,936.84	4,808.71	98.4%
64353 OTHER WASTE MGT PROGRAMS	0	22,777	22,777	.00	22,777.12	.00	100.0%
64991 INDIRECT COSTS	104,721	0	104,721	104,721.00	.00	.00	100.0%
TOTAL SOLID WASTE ENTERPRISE	602,659	141,954	744,613	562,469.52	124,713.96	57,429.97	92.3%
GRAND TOTAL	16,369,145	2,254,409	18,623,554	13,252,706.15	4,289,521.20	1,081,326.76	94.2%

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

REVENUE - FY2020

FOR 2020 12

	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	-2,170.92	2,170.92	100.0%
417030 INTEREST ON TAX TITLES	0	0	0	-631.24	631.24	100.0%
424034 SLUDGE DISPOSAL	-65,000	0	-65,000	-64,700.00	-300.00	99.5%
424040 SEWER RATES	-6,250,000	0	-6,250,000	-5,947,665.64	-302,334.36	95.2%
424041 SEWER LIENS	-130,000	0	-130,000	-148,847.33	18,847.33	114.5%
424042 INTEREST EARNED	-25,000	0	-25,000	-21,396.41	-3,603.59	85.6%
424043 SEWER MISC. INCOME	-20,000	0	-20,000	-48,711.10	28,711.10	243.6%
424046 SEWER INTEREST INCOME	0	0	0	-69,392.74	69,392.74	100.0%
475053 WILLIAMSBURG SEWER ASSESST	0	0	0	-167,605.00	167,605.00	100.0%
TOTAL SEWER REVENUE	-6,490,000	0	-6,490,000	-6,471,120.38	-18,879.62	99.7%
TOTAL SEWER ENTERPRISE	-6,490,000	0	-6,490,000	-6,471,120.38	-18,879.62	99.7%
6100 WATER ENTERPRISE						
61004 WATER REVENUE						
414200 TAX TITLE REVENUE	0	0	0	-2,428.95	2,428.95	100.0%
417030 INTEREST ON TAX TITLES	0	0	0	-846.15	846.15	100.0%
422040 WATER RATES	-6,300,000	0	-6,300,000	-5,947,719.68	-352,280.32	94.4%
422041 WATER LIENS	-100,000	0	-100,000	-111,101.35	11,101.35	111.1%
422042 WATER INTEREST EARNED	-15,000	0	-15,000	-21,658.07	6,658.07	144.4%
422043 WATER MISC. INCOME	-40,000	0	-40,000	-149,131.85	109,131.85	372.8%
422044 WATER METER FEES	-720,000	0	-720,000	-742,753.18	22,753.18	103.2%
422045 WATER CROSS CONNECTION	-80,000	0	-80,000	-87,192.71	7,192.71	109.0%
422046 WATER INTEREST INCOME	-15,000	0	-15,000	-124,772.41	109,772.41	831.8%
422047 WATER FINAL BILL FEE	-10,000	0	-10,000	-13,900.00	3,900.00	139.0%
424035 SALE OF SCRAP METAL	0	0	0	-1,680.94	1,680.94	100.0%
TOTAL WATER REVENUE	-7,280,000	0	-7,280,000	-7,203,185.29	-76,814.71	98.9%
TOTAL WATER ENTERPRISE	-7,280,000	0	-7,280,000	-7,203,185.29	-76,814.71	98.9%
6200 STORMWATER ENTERPRISE						
62004 STORMWATER REVENUE						

REVENUE - FY2020

FOR 2020 12

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
414200 TAX TITLE REVENUE	0	0	0	-4,473.72	4,473.72	100.0%
417030 INTEREST ON TAX TITLES	0	0	0	-1,015.98	1,015.98	100.0%
423040 STORMWATER RATES	-1,951,986	0	-1,951,986	-1,881,029.56	-70,956.44	96.4%
423041 STORMWATER LIENS	-25,000	0	-25,000	-67,110.20	42,110.20	268.4%
423042 STORMWATER INTEREST EARNED	-7,500	0	-7,500	-9,790.40	2,290.40	130.5%
423043 STORMWATER MISC. INCOME	-12,000	0	-12,000	-23,272.47	11,272.47	193.9%
423046 STORMWATER INTEREST INCOME	0	0	0	-26,448.81	26,448.81	100.0%
TOTAL STORMWATER REVENUE	-1,996,486	0	-1,996,486	-2,013,141.14	16,655.14	100.8%
TOTAL STORMWATER ENTERPRISE	-1,996,486	0	-1,996,486	-2,013,141.14	16,655.14	100.8%
6400 SOLID WASTE ENTERPRISE						
64004 SOLID WASTE ENTERPRISE						
424031 REFUSE FEES	0	0	0	-11,617.00	11,617.00	100.0%
424032 LANDFILL STICKERS	-92,500	0	-92,500	-83,534.00	-8,966.00	90.3%
424033 RECYCLING PROGRAM REVENUES	-5,000	0	-5,000	-9,460.80	4,460.80	189.2%
424035 SALE OF SCRAP METAL	-5,000	0	-5,000	-8,306.90	3,306.90	166.1%
424036 COMPOST MEMBERSHIP	-4,000	0	-4,000	-7,309.10	3,309.10	182.7%
424037 TRASH BAG SALES	-230,000	0	-230,000	-194,918.50	-35,081.50	84.7%
424038 TRASH BIN SALES	-4,500	0	-4,500	-4,389.00	-111.00	97.5%
424042 INTEREST EARNED	-5,000	0	-5,000	-16,193.87	11,193.87	323.9%
424045 GAS REVENUE	-25,000	0	-25,000	-28,170.63	3,170.63	112.7%
436012 LEASES - LANDFILL CELL TOWER	-110,000	0	-110,000	-140,106.42	30,106.42	127.4%
484000 MISCELLANEOUS RECEIPTS	0	0	0	-306.75	306.75	100.0%
TOTAL SOLID WASTE ENTERPRISE	-481,000	0	-481,000	-504,312.97	23,312.97	104.8%
TOTAL SOLID WASTE ENTERPRISE	-481,000	0	-481,000	-504,312.97	23,312.97	104.8%
GRAND TOTAL	-16,247,486	0	-16,247,486	-16,191,759.78	-55,726.22	99.7%

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EXPENSE - FY2020

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
111 CITY COUNCIL							
11111 CITY COUNCIL-PS	136,580	1,506	138,086	138,085.92	.00	.08	100.0%
11112 CITY COUNCIL-OM	55,500	1,200	56,700	56,562.06	.00	137.94	99.8%
TOTAL CITY COUNCIL	192,080	2,706	194,786	194,647.98	.00	138.02	99.9%
121 MAYOR							
11211 MAYOR-PS	476,918	7,619	484,537	472,857.32	.00	11,679.68	97.6%
11212 MAYOR-OM	16,442	0	16,442	11,761.05	.00	4,680.95	71.5%
TOTAL MAYOR	493,360	7,619	500,979	484,618.37	.00	16,360.63	96.7%
135 AUDITOR							
11351 AUDITOR-PS	332,390	7,433	339,823	338,555.15	.00	1,267.85	99.6%
11352 AUDITOR-OM	5,280	0	5,280	1,119.19	.00	4,160.81	21.2%
TOTAL AUDITOR	337,670	7,433	345,103	339,674.34	.00	5,428.66	98.4%
141 ASSESSOR							
11411 ASSESSOR-PS	178,229	11,344	189,573	186,588.64	.00	2,984.36	98.4%
11412 ASSESSOR-OM	124,350	70,248	194,598	165,213.00	6,653.00	22,732.00	88.3%
TOTAL ASSESSOR	302,579	81,592	384,171	351,801.64	6,653.00	25,716.36	93.3%
146 COLLECTOR							
11461 COLLECTOR-PS	391,070	7,772	398,842	378,951.05	.00	19,890.95	95.0%
11462 COLLECTOR-OM	276,435	0	276,435	176,216.55	.00	100,218.45	63.7%
TOTAL COLLECTOR	667,505	7,772	675,277	555,167.60	.00	120,109.40	82.2%
151 LEGAL SERVICES							

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151 LEGAL SERVICES	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11512 LEGAL SERVICES-OM	275,000	136,527	411,527	409,968.34	.00	1,558.66	99.6%
TOTAL LEGAL SERVICES	275,000	136,527	411,527	409,968.34	.00	1,558.66	99.6%
152 HUMAN RESOURCES							
11521 HUMAN RESOURCES-PS	315,443	-30,011	285,432	283,413.74	.00	2,018.26	99.3%
11522 HUMAN RESOURCES-OM	19,550	35,000	54,550	14,232.32	.00	40,317.68	26.1%
TOTAL HUMAN RESOURCES	334,993	4,989	339,982	297,646.06	.00	42,335.94	87.5%
155 INFORMATION TECHNOLOGY							
11551 INFORMATION TECHNOLOGY - PS	433,926	-7,311	426,615	415,968.74	.00	10,646.26	97.5%
11552 INFORMATION TECHNOLOGY - OM	565,259	44,631	609,890	600,901.95	1,300.00	7,688.05	98.7%
TOTAL INFORMATION TECHNOLOGY	999,185	37,320	1,036,505	1,016,870.69	1,300.00	18,334.31	98.2%
161 CITY CLERK							
11611 CITY CLERK-PS	272,850	8,198	281,048	266,453.96	.00	14,594.04	94.8%
11612 CITY CLERK-OM	32,525	11,000	43,525	41,247.48	.00	2,277.52	94.8%
TOTAL CITY CLERK	305,375	19,198	324,573	307,701.44	.00	16,871.56	94.8%
175 PLANNING & SUSTAINABILITY							
11751 PLANNING & SUSTAINABILITY - P	352,564	18,828	371,392	370,406.56	.00	985.44	99.7%
11752 PLANNING & SUSTAINABILITY -OM	55,923	0	55,923	55,416.18	.00	506.82	99.1%
TOTAL PLANNING & SUSTAINABILITY	408,487	18,828	427,315	425,822.74	.00	1,492.26	99.7%
192 CENTRAL SERVICES							

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192 CENTRAL SERVICES	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11921 CENTRAL SERVICES-PS	655,150	30,997	686,147	653,310.82	.00	32,836.18	95.2%
11922 CENTRAL SERVICES-OM	1,046,160	44,572	1,090,732	954,878.66	.00	135,853.40	87.5%
TOTAL CENTRAL SERVICES	1,701,310	75,569	1,776,879	1,608,189.48	.00	168,689.58	90.5%
210 POLICE							
12101 POLICE-PS	5,546,919	263,301	5,810,220	5,170,553.41	.00	639,666.59	89.0%
12102 POLICE-OM	604,244	15,000	619,244	567,420.50	15,000.00	36,823.50	94.1%
12103 POLICE-CAP	305,360	0	305,360	295,149.04	10,210.96	.00	100.0%
TOTAL POLICE	6,456,523	278,301	6,734,824	6,033,122.95	25,210.96	676,490.09	90.0%
211 PARKING ENFORCEMENT							
12111 PARKING ENFORCEMENT-PS	209,106	-22,853	186,253	186,252.12	.00	.88	100.0%
12112 PARKING ENFORCEMENT-OM	12,200	-4,492	7,708	7,707.74	.00	.26	100.0%
TOTAL PARKING ENFORCEMENT	221,306	-27,345	193,961	193,959.86	.00	1.14	100.0%
212 PUBLIC SAFETY COMM CENTER							
12121 PUBLIC SAFETY COMM CTR-PS	635,984	13,645	649,629	610,171.24	.00	39,457.76	93.9%
12122 PUBLIC SAFETY COMM CTR-OM	47,003	0	47,003	36,807.57	.00	10,195.43	78.3%
TOTAL PUBLIC SAFETY COMM CENTER	682,987	13,645	696,632	646,978.81	.00	49,653.19	92.9%
220 FIRE RESCUE DEPARTMENT							
12201 FIRE RESCUE - PS	5,659,075	0	5,659,075	5,398,274.15	.00	260,800.85	95.4%
12202 FIRE RESCUE - OM	711,600	8,815	720,415	470,688.21	193,165.10	56,561.69	92.1%
TOTAL FIRE RESCUE DEPARTMENT	6,370,675	8,815	6,379,490	5,868,962.36	193,165.10	317,362.54	95.0%
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	490,322	44,451	534,773	496,063.18	.00	38,709.82	92.8%
12412 BUILDING INSPECTORS-OM	24,700	0	24,700	15,717.56	.00	8,982.44	63.6%
TOTAL BUILDING INSPECTORS	515,022	44,451	559,473	511,780.74	.00	47,692.26	91.5%
421 DPW-ADMIN & ENGINEERING							
14211 DPW ADMINISTRATION-PS	239,306	4,457	243,763	242,011.83	.00	1,751.17	99.3%
14212 DPW ADMINISTRATION-OM	32,375	0	32,375	31,013.64	.00	1,361.36	95.8%
TOTAL DPW-ADMIN & ENGINEERING	271,681	4,457	276,138	273,025.47	.00	3,112.53	98.9%
422 HIGHWAYS							
14221 HIGHWAYS-PS	795,741	21,095	816,836	729,791.28	.00	87,044.72	89.3%
14222 HIGHWAYS-OM	403,750	30,500	434,250	391,906.40	40,750.00	1,593.60	99.6%
14223 HIGHWAYS-CAP	185,000	193,358	378,358	277,780.76	100,577.54	.00	100.0%
TOTAL HIGHWAYS	1,384,491	244,953	1,629,444	1,399,478.44	141,327.54	88,638.32	94.6%
423 SNOW & ICE							
14231 SNOW & ICE-PS	131,000	46,398	177,398	177,397.63	.00	.37	100.0%
14232 SNOW & ICE-OM	369,000	45,500	414,500	399,530.51	.00	14,969.49	96.4%
TOTAL SNOW & ICE	500,000	91,898	591,898	576,928.14	.00	14,969.86	97.5%
481 PARKING							
14811 PARKING-PS	226,527	-3,381	223,146	223,145.97	.00	.03	100.0%
14812 PARKING-OM	225,974	-102,106	123,868	123,867.05	.00	.95	100.0%
14813 PARKING-CAP	90,000	6,938	96,938	96,937.39	.00	.61	100.0%
TOTAL PARKING	542,501	-98,549	443,952	443,950.41	.00	1.59	100.0%
492 DPW FORESTRY, PARKS & REC							

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492 DPW FORESTRY, PARKS & REC	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14921 DPW FORESTRY, PARKS & REC-PS	971,108	16,917	988,025	875,020.75	.00	113,004.25	88.6%
14922 DPW FORESTRY, PARKS & REC-OM	276,000	0	276,000	272,751.83	60.00	3,188.17	98.8%
14923 DPW FORESTRY, PARKS & REC-CAP	75,000	16,154	91,154	65,867.30	25,234.53	52.54	99.9%
TOTAL DPW FORESTRY, PARKS & REC	1,322,108	33,071	1,355,179	1,213,639.88	25,294.53	116,244.96	91.4%
511 HEALTH DEPARTMENT							
15111 HEALTH DEPARTMENT - PS	267,145	103,007	370,152	290,367.19	.00	79,784.81	78.4%
15112 HEALTH DEPARTMENT - OM	33,710	0	33,710	19,998.73	.00	13,711.27	59.3%
TOTAL HEALTH DEPARTMENT	300,855	103,007	403,862	310,365.92	.00	93,496.08	76.8%
541 SENIOR SERVICES							
15411 SENIOR SERVICES -PS	262,745	13,717	276,462	276,462.00	.00	.00	100.0%
15412 SENIOR SERVICES - OM	46,264	0	46,264	45,859.03	.00	404.97	99.1%
TOTAL SENIOR SERVICES	309,009	13,717	322,726	322,321.03	.00	404.97	99.9%
543 VETERANS' SERVICE							
15431 VETERANS' SERVICE-PS	192,804	9,763	202,567	197,618.88	.00	4,948.12	97.6%
15432 VETERANS' SERVICE-OM	735,603	-80,662	654,941	467,726.03	.00	187,214.97	71.4%
TOTAL VETERANS' SERVICE	928,407	-70,899	857,508	665,344.91	.00	192,163.09	77.6%
610 FORBES LIBRARY							
16101 FORBES LIBRARY-PS	1,165,989	0	1,165,989	1,165,989.00	.00	.00	100.0%
16102 FORBES LIBRARY-OM	184,733	0	184,733	184,733.00	.00	.00	100.0%
TOTAL FORBES LIBRARY	1,350,722	0	1,350,722	1,350,722.00	.00	.00	100.0%
611 LILLY LIBRARY							

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611 LILLY LIBRARY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
16111 LILLY LIBRARY-PS	254,788	0	254,788	254,788.00	.00	.00	100.0%
16112 LILLY LIBRARY-OM	86,413	0	86,413	86,413.00	.00	.00	100.0%
TOTAL LILLY LIBRARY	341,201	0	341,201	341,201.00	.00	.00	100.0%
630 PARKS & RECREATION DEPARTMENT							
16301 PARKS & RECREATION - PS	289,255	6,758	296,013	296,013.00	.00	.00	100.0%
16302 PARKS & RECREATION-OM	33,500	0	33,500	27,417.13	.00	6,082.87	81.8%
TOTAL PARKS & RECREATION DEPARTMENT	322,755	6,758	329,513	323,430.13	.00	6,082.87	98.2%
699 ARTS AND CULTURE							
16991 ARTS & CULTURE-PS	61,115	2,647	63,762	62,223.11	.00	1,538.89	97.6%
16992 ARTS & CULTURE-OM	16,000	0	16,000	14,750.00	.00	1,250.00	92.2%
TOTAL ARTS AND CULTURE	77,115	2,647	79,762	76,973.11	.00	2,788.89	96.5%
710 MUNICIPAL INDEBTEDNESS							
17103 MUNICIPAL DEBT SERVICE	5,069,900	0	5,069,900	5,029,900.00	.00	40,000.00	99.2%
TOTAL MUNICIPAL INDEBTEDNESS	5,069,900	0	5,069,900	5,029,900.00	.00	40,000.00	99.2%
750 INTEREST ON DEBT							
17503 INTEREST ON MUNICIPAL DEBT	1,018,050	-44,200	973,850	972,790.00	.00	1,060.00	99.9%
TOTAL INTEREST ON DEBT	1,018,050	-44,200	973,850	972,790.00	.00	1,060.00	99.9%
911 CONTRIBUTORY RETIREMENT							
19111 CONTRIBUTORY RETIREMENT-PS	6,333,238	470	6,333,708	6,333,706.40	.00	1.60	100.0%

EXPENSE - FY2020

FOR 2020 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
19112 CONTRIBUTORY RETIREMENT-OM	10,000	0	10,000	9,850.00	.00	150.00	98.5%
TOTAL CONTRIBUTORY RETIREMENT	6,343,238	470	6,343,708	6,343,556.40	.00	151.60	100.0%
912 WORKERS' COMP INSURANCE							
19121 WORKERS' COMP INSURANCE	500,000	0	500,000	500,000.00	.00	.00	100.0%
19122 WORKERS' COMP INSURANCE	217,000	0	217,000	213,325.00	.00	3,675.00	98.3%
TOTAL WORKERS' COMP INSURANCE	717,000	0	717,000	713,325.00	.00	3,675.00	99.5%
913 UNEMPLOYMENT INSURANCE							
19131 UNEMPLOYMENT INSURANCE	100,000	0	100,000	14,076.39	85,923.00	.61	100.0%
19132 UNEMPLOYMENT INSURANCE	10,000	0	10,000	8,240.00	.00	1,760.00	82.4%
TOTAL UNEMPLOYMENT INSURANCE	110,000	0	110,000	22,316.39	85,923.00	1,760.61	98.4%
914 MEDICAL INSURANCE							
19141 MEDICAL INSURANCE	11,132,800	-70,452	11,062,348	10,721,943.25	194,045.32	146,359.13	98.7%
19142 MEDICAL INSURANCE	15,000	-15,000	0	.00	.00	.00	.0%
TOTAL MEDICAL INSURANCE	11,147,800	-85,452	11,062,348	10,721,943.25	194,045.32	146,359.13	98.7%
919 OTHER EMPLOYEE BENEFITS							
19191 OTHER EMPLOYEE BENEFITS	1,425,815	49,802	1,475,617	1,393,204.87	.00	82,412.13	94.4%
TOTAL OTHER EMPLOYEE BENEFITS	1,425,815	49,802	1,475,617	1,393,204.87	.00	82,412.13	94.4%
920 CHERRY SHEET ASSESSMENTS							
19202 CHERRY SHEET ASSESSMENTS	3,782,462	44,014	3,826,476	3,456,983.00	.00	369,493.00	90.3%

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920 CHERRY SHEET ASSESSMENTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CHERRY SHEET ASSESSMENTS	3,782,462	44,014	3,826,476	3,456,983.00	.00	369,493.00	90.3%
925 OTHER ASSESSMENTS							
19252 GOVERNMENTAL ASSESSMENTS	27,122	0	27,122	27,122.00	.00	.00	100.0%
TOTAL OTHER ASSESSMENTS	27,122	0	27,122	27,122.00	.00	.00	100.0%
930 CAPITAL IMPROVEMENTS							
19303 CAPITAL IMPROVEMENTS	340,000	8,281,169	8,621,169	3,460,315.89	5,160,853.05	.00	100.0%
TOTAL CAPITAL IMPROVEMENTS	340,000	8,281,169	8,621,169	3,460,315.89	5,160,853.05	.00	100.0%
943 RESERVE FOR PERSONNEL							
19491 RESERVE FOR PERSONNEL	428,000	-428,000	0	.00	.00	.00	.0%
TOTAL RESERVE FOR PERSONNEL	428,000	-428,000	0	.00	.00	.00	.0%
945 GENERAL LIABILITY INS.							
19452 GENERAL LIABILITY INSURANCE	405,000	-45,527	359,473	316,397.00	.00	43,076.00	88.0%
TOTAL GENERAL LIABILITY INS.	405,000	-45,527	359,473	316,397.00	.00	43,076.00	88.0%
GRAND TOTAL	58,729,289	8,820,756	67,550,045	59,002,147.64	5,833,772.50	2,714,125.23	96.0%

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REVENUE - FY2020

FOR 2020 12

	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	-1,502,706	25,458	-1,477,248	-1,435,026.12	-42,221.88	97.1%
412000 R.E. TAX REVENUE	-60,435,980	75,863	-60,360,117	-58,959,181.10	-1,400,935.90	97.7%
412010 CLAUSE 41A R.E.PAYBACK	0	0	0	-16,659.99	16,659.99	100.0%
414200 TAX TITLE REVENUE	0	0	0	-157,911.95	157,911.95	100.0%
415000 MOTOR VEHICLE EXCISE	-2,700,000	175,158	-2,524,842	-2,764,156.51	239,314.51	109.5%
416010 BOAT EXCISE	-3,500	-500	-4,000	-4,509.74	509.74	112.7%
416030 HOTEL/MOTEL TAX CH 145	-700,000	2,500	-697,500	-764,284.54	66,784.54	109.6%
416035 MEALS TAX, CHAPT. 64L, S.2A	-700,000	55,000	-645,000	-669,606.68	24,606.68	103.8%
416036 ADULT MARIJUANA EXCISE CH64N	-1,200,000	0	-1,200,000	-1,640,754.59	440,754.59	136.7%
417010 INTEREST ON TAXES	-100,000	-3,406	-103,406	-133,138.70	29,732.70	128.8%
417030 INTEREST ON TAX TITLES	-30,000	0	-30,000	-32,024.36	2,024.36	106.7%
417031 TAX TITLE ATTORNEY FEES	0	0	0	-8,179.02	8,179.02	100.0%
417040 TAX TITLE RELEASES	-1,000	0	-1,000	-1,170.00	170.00	117.0%
417050 INT/RELEASE/CH41A R.E.	0	0	0	-3,213.80	3,213.80	100.0%
418010 PILOT-HOUSING AUTHORITY	-30,000	0	-30,000	-30,520.20	520.20	101.7%
418011 PILOT-SMITH COLLEGE	-100,000	0	-100,000	-112,119.58	12,119.58	112.1%
418012 PILOT-B'NAI ISRAEL SYNAGOGUE	-2,900	0	-2,900	-3,223.92	323.92	111.2%
418013 PILOT-US FISH & WILDLIFE	-250	0	-250	-258.00	8.00	103.2%
418014 PILOT - EASTHAMPTON	-756	0	-756	-875.28	119.28	115.8%
418015 PILOT-FAIR GROUNDS	-14,000	1,000	-13,000	-16,538.64	3,538.64	127.2%
418016 PILOT-NONOTUCK COMM SCH	-1,000	0	-1,000	-737.94	-262.06	73.8%
418017 PILOT-SOLDIER ON	-8,500	0	-8,500	-10,245.31	1,745.31	120.5%
418018 PILOT-LANDFILL SOLAR ARRAY	-10,000	0	-10,000	.00	-10,000.00	.0%
418020 PILOT-MUSIC SCHOOL	0	0	0	-2,976.75	2,976.75	100.0%
TOTAL GENERAL FUND REVENUES	-67,540,592	331,073	-67,209,519	-66,767,312.72	-442,206.28	99.3%
TOTAL TAXES & EXCISES	-67,540,592	331,073	-67,209,519	-66,767,312.72	-442,206.28	99.3%
42 CHARGES FOR SERVICES						
10004 GENERAL FUND REVENUES						
424010 PARKING REVENUES	-600,000	0	-600,000	-600,000.00	.00	100.0%

REVENUE - FY2020

FOR 2020 12

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
424011 PARKING LOT REVENUE	-200,000	0	-200,000	-200,000.00	.00	100.0%
424012 PARKING GARAGE REVENUE	-500,000	0	-500,000	-500,000.00	.00	100.0%
424013 PARKING PASS REVENUE	-150,000	0	-150,000	-150,000.00	.00	100.0%
424015 PRK KIOSK CREDIT CARD	-200,000	0	-200,000	-200,000.00	.00	100.0%
424016 MOBILE APP REVENUE	-207,164	0	-207,164	-207,164.00	.00	100.0%
424020 RECREATION REVENUES	-46,000	0	-46,000	-36,000.00	-10,000.00	78.3%
424025 AMBULANCE SERVICES	-1,654,000	-128,836	-1,782,836	-2,283,068.88	500,232.88	128.1%
TOTAL GENERAL FUND REVENUES	-3,557,164	-128,836	-3,686,000	-4,176,232.88	490,232.88	113.3%
TOTAL CHARGES FOR SERVICES	-3,557,164	-128,836	-3,686,000	-4,176,232.88	490,232.88	113.3%

43 CHARGES FOR SERVICES

10004 GENERAL FUND REVENUES

432010 FEES - COLLECTOR	-119,570	0	-119,570	-62,609.47	-56,960.53	52.4%
432011 FEES - MUNICIPAL LIENS	-33,000	0	-33,000	-40,200.00	7,200.00	121.8%
432012 FEES - MVE SURCHARGES	-12,000	0	-12,000	-14,040.00	2,040.00	117.0%
432014 FEES - CEMETERY INTERMENTS	-28,521	2,021	-26,500	-21,775.00	-4,725.00	82.2%
432016 FEES - POLICE OUT/DET ADMIN	-39,270	-35,180	-74,450	-90,442.93	15,992.93	121.5%
432018 FEES - FIRE OUT/DET ADMIN	-1,000	0	-1,000	-1,494.50	494.50	149.5%
432020 FEES - LICENSE COMM ADMIN FE	0	0	0	-550.00	550.00	100.0%
432021 FEES - CITY CLERK - MISC	-40,239	0	-40,239	-25,236.95	-15,002.05	62.7%
432022 FEES - CITY CLERK - COPIES/R	-82,000	-18,191	-100,191	-92,680.00	-7,511.00	92.5%
432023 FEES - TREE WARDEN	0	0	0	-44,801.73	44,801.73	100.0%
434035 TUITION - SVHS	-7,056,429	0	-7,056,429	-7,050,440.66	-5,988.34	99.9%
436010 RENTALS - CITY PROPERTY	0	0	0	-400.00	400.00	100.0%
437003 DEPT REV - TREASURER	-250	0	-250	-100.00	-150.00	40.0%
437009 DEPT REV - REGISTRAR OF VOTE	-900	0	-900	-675.00	-225.00	75.0%
437011 DEPT REV - POLICE DEPT	-45,000	0	-45,000	-31,849.60	-13,150.40	70.8%
437012 DEPT REV - GENERAL HIGHWAYS	0	-20,000	-20,000	-24,663.98	4,663.98	123.3%
437014 DEPT REV - CEMETERIES	-4,000	0	-4,000	-2,863.80	-1,136.20	71.6%
437016 DEPT REV - POLICE AUCTIONS	-1,000	0	-1,000	-19,019.42	18,019.42	1901.9%
437018 DEPT REV - BOARD OF HEALTH	-16,000	0	-16,000	-17,725.00	1,725.00	110.8%
437021 DEPT REV - BUILDING INSPECTI	-43,000	0	-43,000	-42,500.00	-500.00	98.8%
437022 DEPT REV - HEARING OFC FEES	-2,400	0	-2,400	-2,437.50	37.50	101.6%
437026 DEPT REV - FIRE	0	0	0	-376.35	376.35	100.0%
TOTAL GENERAL FUND REVENUES	-7,524,579	-71,350	-7,595,929	-7,586,881.89	-9,047.11	99.9%
TOTAL CHARGES FOR SERVICES	-7,524,579	-71,350	-7,595,929	-7,586,881.89	-9,047.11	99.9%

REVENUE - FY2020

FOR 2020 12

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
44 LICENSES & PERMITS						
10004 GENERAL FUND REVENUES						
441000 LIQUOR & OTHER COMMT LICENSE	-185,000	0	-185,000	-183,299.00	-1,701.00	99.1%
442010 LICENSE COMM - SHORT TERM FE	0	0	0	-3,120.00	3,120.00	100.0%
442020 CITY CLERK LICENSES	-25,000	0	-25,000	-26,367.50	1,367.50	105.5%
442030 FIREARM LICENSES	-3,000	0	-3,000	-4,225.00	1,225.00	140.8%
445010 PERMITS - HEALTH DEPT	-60,000	0	-60,000	-79,320.00	19,320.00	132.2%
445012 PERMITS - BURIALS	-9,000	0	-9,000	-13,055.00	4,055.00	145.1%
445020 PERMITS - POLICE DEPT	-950	0	-950	-960.00	10.00	101.1%
445031 PERMITS - BUILDING INSPECTOR	-440,568	-82,379	-522,947	-412,893.72	-110,053.28	79.0%
445032 PERMITS - PLUMBING INSPECTOR	-109,906	0	-109,906	-83,730.00	-26,176.00	76.2%
445033 PERMITS - WIRE INSPECTOR	-128,196	0	-128,196	-103,267.34	-24,928.66	80.6%
445034 PERMITS - WEIGHTS & MEASURES	-50,000	0	-50,000	-54,075.00	4,075.00	108.2%
445035 PERIODIC INSPECTION	-20,000	0	-20,000	-5,580.00	-14,420.00	27.9%
445036 PERMITS - SIDEWALK SIGNS	-8,000	0	-8,000	-10,125.00	2,125.00	126.6%
445040 PERMITS - GENERAL HIGHWAYS	-65,000	0	-65,000	-31,905.01	-33,094.99	49.1%
445050 PERMITS - PLANNING DEPT	-25,000	0	-25,000	-62,522.52	37,522.52	250.1%
445060 PERMITS - FIRE DEPT	-90,000	0	-90,000	-67,357.47	-22,642.53	74.8%
TOTAL GENERAL FUND REVENUES	-1,219,620	-82,379	-1,301,999	-1,141,802.56	-160,196.44	87.7%
TOTAL LICENSES & PERMITS	-1,219,620	-82,379	-1,301,999	-1,141,802.56	-160,196.44	87.7%
45 FEDERAL REVENUE						
10004 GENERAL FUND REVENUES						
454020 CARES AID RELIEF-FERERAL	0	0	0	-55,355.14	55,355.14	100.0%
458010 MEDICAID REIMB. SCHOOL	-180,000	-5,000	-185,000	-149,346.61	-35,653.39	80.7%
TOTAL GENERAL FUND REVENUES	-180,000	-5,000	-185,000	-204,701.75	19,701.75	110.6%
TOTAL FEDERAL REVENUE	-180,000	-5,000	-185,000	-204,701.75	19,701.75	110.6%
46 STATE REVENUE						
10004 GENERAL FUND REVENUES						

REVENUE - FY2020

FOR 2020 12

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
461050 ABATE VETS, BLIND, SURV SPOU	-115,741	0	-115,741	-45,478.00	-70,263.00	39.3%
461070 LIEU OF TAXES-STATE OWNED LA	-95,638	-4,425	-100,063	-100,063.00	.00	100.0%
462010 CHAPTER 70 SCHOOL AID	-8,471,394	0	-8,471,394	-8,472,483.00	1,089.00	100.0%
462030 SCHOOL CONSTRUCTION CH645	-1,108,359	0	-1,108,359	-1,108,359.00	.00	100.0%
462040 CHARTER SCHOOL AID	-183,782	-141,020	-324,802	-158,590.00	-166,212.00	48.8%
466020 VETERANS BENEFITS	-437,906	0	-437,906	-394,755.00	-43,151.00	90.1%
466035 UNRESTRICTED GENERAL AID	-4,667,261	0	-4,667,261	-4,667,261.00	.00	100.0%
468000 OTHER STATE REVENUE	-4,500	0	-4,500	-23,740.00	19,240.00	527.6%
468001 MA AMBULANCE CPE	-95,000	-102,495	-197,495	-237,064.00	39,569.00	120.0%
468010 RETIREMENT COLA REIMB.	-3,400	0	-3,400	-4,705.68	1,305.68	138.4%
TOTAL GENERAL FUND REVENUES	-15,182,981	-247,940	-15,430,921	-15,212,498.68	-218,422.32	98.6%
TOTAL STATE REVENUE	-15,182,981	-247,940	-15,430,921	-15,212,498.68	-218,422.32	98.6%
47 IG/ASSESS/FINES						
10004 GENERAL FUND REVENUES						
477010 PARKING TICKETS	-700,000	6,581	-693,419	-666,474.75	-26,944.25	96.1%
477020 CMVI REIMB. RMV	-66,581	10,000	-56,581	-56,025.43	-555.57	99.0%
TOTAL GENERAL FUND REVENUES	-766,581	16,581	-750,000	-722,500.18	-27,499.82	96.3%
TOTAL IG/ASSESS/FINES	-766,581	16,581	-750,000	-722,500.18	-27,499.82	96.3%
48 MISCELLANEOUS						
10004 GENERAL FUND REVENUES						
482000 INTEREST ON INVESTMENTS	-100,000	-96,576	-196,576	-305,248.81	108,672.81	155.3%
483010 SMITH CHARITIES INCOME	-6,500	0	-6,500	-6,737.32	237.32	103.7%
484000 MISCELLANEOUS RECEIPTS	0	0	0	-283,376.58	283,376.58	100.0%
484001 OVER/UNDER RECEIPTS	0	0	0	-43.21	43.21	100.0%
484010 PVTA-5 COLLEGE REIMBURSEMENT	-52,000	0	-52,000	-59,478.00	7,478.00	114.4%
484012 VET SERVICES REGIONAL ASSESS	-169,605	0	-169,605	-169,606.00	1.00	100.0%
484013 IT SERVICE REGIONAL ASSESS	-11,000	0	-11,000	-19,230.00	8,230.00	174.8%
484015 TAILINGS CLOSEOUT	0	0	0	-278.16	278.16	100.0%
TOTAL GENERAL FUND REVENUES	-339,105	-96,576	-435,681	-843,998.08	408,317.08	193.7%

REVENUE - FY2020

FOR 2020 12

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL MISCELLANEOUS	-339,105	-96,576	-435,681	-843,998.08	408,317.08	193.7%
GRAND TOTAL	-96,310,622	-284,427	-96,595,049	-96,655,928.74	60,879.74	100.1%

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

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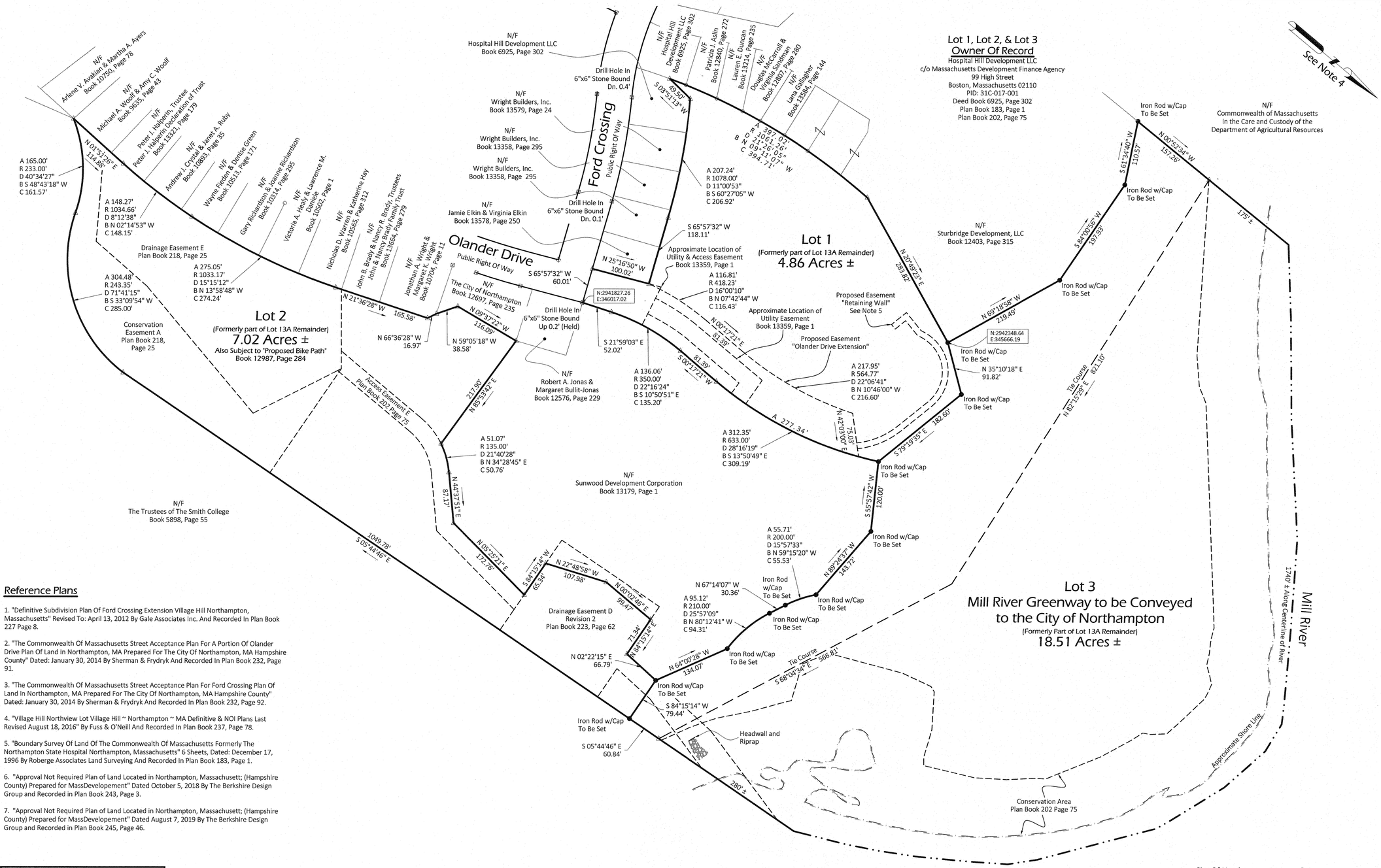


Reference Plans

1. "Definitive Subdivision Plan Of Ford Crossing Extension Village Hill Northampton, Massachusetts" Revised To: April 13, 2012 By Gale Associates Inc. And Recorded In Plan Book 227 Page 8.

2. "The Commonwealth Of Massachusetts Street Acceptance Plan For A Portion Of Olander Drive Plan Of Land In Northampton, MA Prepared For The City Of Northampton, MA Hampshire County" Dated: January 30, 2014 By Sherman & Frydryk And Recorded In Plan Book 232, Page 91.

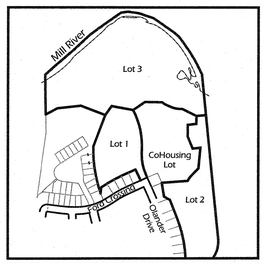
3. "The Commonwealth Of Massachusetts Street Acceptance Plan For Ford Crossing Plan Of Land In Northampton, MA Prepared For The City Of Northampton, MA Hampshire County" Dated: January 30, 2014 By Sherman & Frydryk And Recorded In Plan Book 232, Page 92.

4. "Village Hill Northview Lot Village Hill ~ Northampton ~ MA Definitive & NOI Plans Last Revised August 18, 2016" By Fuss & O'Neill And Recorded In Plan Book 237, Page 78.

5. "Boundary Survey Of Land Of The Commonwealth Of Massachusetts Formerly The Northampton State Hospital Northampton, Massachusetts" 6 Sheets, Dated: December 17, 1996 By Roberge Associates Land Surveying And Recorded In Plan Book 183, Page 1.

6. "Approval Not Required Plan of Land Located in Northampton, Massachusett; (Hampshire County) Prepared for MassDevelopement" Dated October 5, 2018 By The Berkshire Design Group and Recorded in Plan Book 243, Page 3.

7. "Approval Not Required Plan of Land Located in Northampton, Massachusett; (Hampshire County) Prepared for MassDevelopement" Dated August 7, 2019 By The Berkshire Design Group and Recorded in Plan Book 245, Page 46.



LOCUS PLAN - Not To Scale

I Declare That This Survey And Plan Were Prepared In Accordance With The Procedural And Technical Standards For The Practice Of Land Surveying In The Commonwealth Of Massachusetts And That This Plan And Survey Have Been Prepared In Accordance With The Rules And Regulations Of The Registers Of Deeds.

Timothy D. Armstorng, PLS #51619 — Date: 7/22/2020

Graphic Scale

80 0 40 80 160 320

(in feet)
1 inch = 80 feet

Notes

1. The Approval Not Required Survey Depicted Hereon Was Obtained By A Field Survey in March & June 2020 By The Berkshire Design Group, Inc.

2. The Purpose Of This Plan Is To Provide A Plan Illustrating This Surveyors Interpretation Of Constructed Improvements, Natural Features, Observable Monuments, Obtainable Plans And Deeds Of Record, Witness Testimony, And Any Other Plans And Deeds Which May Affect The Locus Property At The Time And Date Of The Field Survey.

3. This Plan Does Not Show Any Unrecorded Or Unwritten Easements Which May Exist. A Reasonable And Diligent Attempt Has Been Made To Observe Any Apparent, Visible Uses Of The Land; However, This Does Not Constitute A Guarantee That No Such Easements Exist.

4. The Basis Of Bearings, Azimuths, And The North Arrow Shown Hereon Is The Massachusetts State Plane Coordinate System (NAD83).

5. Proposed Easement "Retaining Wall" is Located 5' Offset From the Center of the Proposed Wall. See Site Plan for Lot 13A From This Office for Wall Location.

City Of Northampton, Massachusetts
Planning Board Approval Not Required
Under Subdivision Control Laws.

Date: _____

Note: Planning Board's Endorsement Is Not A Determination That The Lots Shown Are Buildable Lots.

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REGISTRY USE ONLY

COMMONWEALTH OF MASSACHUSETTS
TIMOTHY D. ARMSTRONG
No. 51619
PROFESSIONAL LAND SURVEYOR
7/22/2020
20005

Approval Not Required Plan Of Land
Located In
Northampton, Massachusetts
(Hampshire County)

Prepared For
The Community Builders

Revisions
06/25/2020 1.0 - Client Comments
07/20/2020 2.0 - Added Proposed Easements

Date: June 23, 2020	Sheet Number
Scale: 1"=80"	1 of 1
Drawn By: TDA	
Checked By: TDA	

City of Northampton

MASSACHUSETTS

_____

In City Council, August 20, 2020

Upon the recommendation of Mayor David J. Narkewicz and Planning & Sustainability

20.101 An Order to Accept a Donation of an Easement for Olander Drive Extension

WHEREAS, The City obtained a MassWorks grant to fund the **Olander Drive extension** as a private road to serve the planned Village Hill North Commons affordable housing;

WHEREAS, An easement for **Olander Drive extension** and related infrastructure, utilities and retaining wall will provide the City with the rights, but none of the obligations, of a roadway and ensure city compliance with MassWorks requirements;

WHEREAS, The **Olander Drive extension** easement, and a new donation of 18.51 acres to the City for the **Mill River Greenway** (which was authorized by City Council on 12/3/2009), is shown at the Hampshire Registry, Plan Book 247, Page 66.

Ordered, that

The Mayor is authorized to accept said easement for the Olander Drive extension and associated facilities.

City of Northampton

MASSACHUSETTS

In City Council August 20, 2020

Upon the recommendation of the Finance Committee

20.103 An Order
To Award Contract for FY2021 ~~– FY2023~~ Audit to Scanlon and Associates

Ordered, that

Whereas, Section 7-6 of the Northampton City Charter requires that the City Council annually award a contract for an outside audit of the books and accounts of the city to be conducted by a certified public accountant or by a firm of certified public accountants, which has no personal interest, direct or indirect, in the fiscal affairs of the city or any of its officers.

Now therefore be it ordered,

That the City Council hereby awards ~~a three-year~~the contract for auditing services for FY2021 ~~to FY2023~~ to Scanlon and Associates, LLC at the prices and rates quoted in the proposal dated August 11, 2020 attached hereto.

Scanlon & Associates
CERTIFIED PUBLIC ACCOUNTANTS

SCANLON & ASSOCIATES, LLC, 8 Tina Drive, S. Deerfield, MA 01373
413.665.4001 (t) 413.665.0593 (f) www.scanlonhaynes.com

August 11, 2020

To the Honorable City Council
City of Northampton
210 Main Street
Northampton, MA 01060

Dear Council Members:

Thank you for the opportunity to submit a proposal for audit services for the City of Northampton, Massachusetts. Scanlon and Associates, LLC is independent of the City of Northampton, Massachusetts as defined by professional standards (AICPA) and government auditing standards (yellow book). Scanlon and Associates, LLC has met peer review standards as defined by the American Institute of Certified Public Accountants (AICPA). All partners and staff to be assigned to the City's engagement have extensive knowledge and experience of auditing municipalities and have met the continuing education requirements as defined by auditing standards.

We are excited about the opportunity to continue working with the City. We believe our firm provides timely, quality work and excellent service at a reasonable fee and would be of great value to the City. Some of the reasons to select our firm include our experience, our personnel, our process and our commitment to ensure quality work.

A summary of audit fees for fiscal years 2021, and optional years for 2022 and 2023 is as follows:

Fiscal Year	Financial Statement Audit	Single Audits (a)	School End of Year Reports (2) - AUP	Retirement GASB 67/68
2021	$ 46,000	$850/per day	$ 10,000	$ 6,000
(Optional)				
2022	$ 48,000	$850/per day	$ 10,000	$ 6,500
2023	$ 48,000	$850/per day	$ 10,000	$ 6,500

(a) The fee amount is based on a billing amount of $850 per day for days spent on auditing major programs. Historically Northampton has averaged between 8 – 12 days related to major programs for the single audit. Covid-19 may have an impact on increasing the number of days related to single audit.

The increase from fiscal year 2020 fees are mainly due to new GASB's, increased reporting requirements, increased programs/activities within the City and increased audit requirements.

We appreciate this opportunity to continue to be service to you. If you have any questions, please contact us immediately.

Sincerely,

Scanlon and Associates, LLC

Thomas J. Scanlon Jr., CPA
Scanlon and Associates, LLC

MASSACHUSETTS

In City Council August 20, 2020

Upon recommendation of the Mayor

20.104 An Order to Reprogram Surplus from CS Security Upgrade to CS Elevator Roof Project

Ordered, that

$25,000 of surplus funds remaining in the Central Services Security Upgrade Collector's Office Project (19303-586212), be reprogrammed to the Central Services Municipal Building Elevator Roof Project (193030-585501) to be added to the original appropriation of $40,000 to the provide additional funds necessary meet the recent lowest bid received for the repairs.