



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**
- 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

Contact: Rachel Maiore at 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
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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

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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

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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

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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
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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

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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%
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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%
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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%
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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%
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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%
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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%
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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%
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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%
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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%
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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%
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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%
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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%
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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%
<u>919 OTHER EMPLOYEE BENEFITS</u>							
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%
<u>920 CHERRY SHEET ASSESSMENTS</u>							
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%
<u>930 CAPITAL IMPROVEMENTS</u>							
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%
<u>943 RESERVE FOR PERSONNEL</u>							
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%
<u>945 GENERAL LIABILITY INS.</u>							
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
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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).