

City of Easthampton  
FY2014 Budget - As Submitted to the City Council

**SECTION ONE - GENERAL GOVERNMENT**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
1110	CITY COUNCIL	\$ 30,817.35	\$ 31,435.00	\$ 31,735.00
1210	MAYOR	\$ 117,526.02	\$ 122,919.76	\$ 123,633.70
1220	LICENSING BOARD	\$ 2,694.09	\$ 2,795.00	\$ 3,305.00
1350	CITY AUDITOR	\$ 111,808.90	\$ 107,301.66	\$ 108,621.69
1351	AUDIT OF FINANCIAL REPORTS	\$ 21,500.00	\$ 22,000.00	\$ 22,500.00
1352	TELEPHONE EXPENSE ACCT.	\$ 13,795.12	\$ 15,500.00	\$ 16,000.00
1410	ASSESSORS	\$ 120,394.66	\$ 123,707.00	\$ 177,778.52
1450	FINANCE DIRECTOR / TREASURER	\$ 119,269.18	\$ 133,150.76	\$ 135,538.32
1451	COMPUTER	\$ 147,888.64	\$ 162,421.33	\$ 170,347.17
1458	COMPUTER CAPITAL PURCHASE	\$ -	\$ 27,000.00	\$ -
1460	COLLECTOR OF TAXES	\$ 132,676.81	\$ 141,365.48	\$ 145,023.57
1510	CITY ATTORNEY	\$ 27,924.65	\$ 29,500.00	\$ 29,500.00
1520	PERSONNEL DEPARTMENT	\$ 93,805.84	\$ 109,740.16	\$ 115,568.46
1532	NEGOTIATOR	\$ 5,926.00	\$ 21,000.00	\$ 10,000.00
1610	CITY CLERK	\$ 100,078.96	\$ 111,382.08	\$ 108,251.04
1620	ELECTION & REGISTRATION	\$ 26,167.10	\$ 32,625.00	\$ 27,925.00
1710	CONSERVATION COMMISSION	\$ 1,589.00	\$ 1,835.00	\$ 1,825.00
1712	CONSERVATION SERVICES	\$ -	\$ 2,000.00	\$ -
1720	CITY PLANNER	\$ 82,090.56	\$ 80,525.16	\$ 92,552.02
1722	EASTHAMPTON CITY ARTS PLUS	\$ 11,947.00	\$ 20,000.00	\$ 25,000.00
1723	HAZARDOUS WASTE COLLECTION	\$ 6,261.95	\$ -	\$ -
1724	RECYCLING COLLECTION	\$ 5,344.41	\$ 8,500.00	\$ 8,500.00
1725	DISABILITY AWARENESS COMMISSION	\$ -	\$ 75.00	\$ 75.00
1750	PLANNING BOARD	\$ 620.00	\$ 650.00	\$ 650.00
1751	MASTER PLANNING	\$ -	\$ 300.00	\$ -
1752	PIONEER VALLEY PLANNING COMMISSION	\$ 2,407.95	\$ 2,407.95	\$ 2,407.95
1760	ZONING BOARD OF APPEALS	\$ 790.12	\$ 1,325.00	\$ 1,325.00
1870	ECONOMIC DEVELOPMENT COMMISSION	\$ 668.01	\$ 2,620.00	\$ 400.00

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**SECTION ONE - GENERAL GOVERNMENT (CONTINUED)**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
1920	BUILDING OPERATIONS	\$ 271,278.22	\$ 297,353.40	\$ 306,569.72
1980	MANHAN RAIL TRAIL	<u>\$ -</u>	<u>\$ 1,800.00</u>	<u>\$ 2,700.00</u>
	TOTAL FOR GENERAL GOVERNMENT	<u>\$ 1,455,270.54</u>	<u>\$ 1,613,234.74</u>	<u>\$ 1,667,732.16</u>
	AMOUNT TO BE PAID FROM ENTERPRISE REVENUE:			\$ 79,637.15
	BALANCE OF APPROPRIATION FROM GENERAL TAXATION:			<u>\$ 1,588,095.01</u>
	TOTAL APPROPRIATION			<u>\$ 1,667,732.16</u>

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**SECTION TWO - PUBLIC SAFETY**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
2100	POLICE DEPARTMENT	\$ 2,177,023.90	\$ 2,322,992.87	\$ 2,256,384.57
2101	POLICE CRUISERS	\$ 39,385.00	\$ 78,000.00	\$ -
2103	CROSSING GUARDS	\$ 30,113.70	\$ 33,800.00	\$ 35,750.00
2150	LOCKUP	\$ 14,724.00	\$ 14,974.00	\$ 15,024.00
2170	PUBLIC SAFETY JOINT DISPATCH	\$ 222,823.52	\$ 246,014.59	\$ 233,947.92
2200	FIRE DEPARTMENT	\$ 1,794,371.49	\$ 1,896,057.86	\$ 1,802,117.10
2203	FIRE CAPITAL EXPENSE	\$ 8,970.60	\$ -	\$ -
2310	AMBULANCE	\$ 268,176.12	\$ 286,991.94	\$ 288,500.00
2410	BUILDING INSPECTOR	\$ 69,336.77	\$ 76,803.24	\$ 84,111.98
2420	GAS INSPECTOR	\$ 2,223.96	\$ 2,312.00	\$ 2,360.00
2430	PLUMBING INSPECTOR	\$ 3,995.92	\$ 4,150.00	\$ 4,210.00
2440	SEALER OF WEIGHTS & MEASURES	\$ 3,497.00	\$ 3,697.00	\$ 3,697.00
2470	WIRE INSPECTOR	\$ 5,845.49	\$ 6,700.00	\$ 8,823.56
2920	ANIMAL CONTROL	\$ 22,453.73	\$ 23,367.60	\$ 23,804.65
	<b>TOTAL FOR PUBLIC SAFETY</b>	<b>\$ 4,662,941.20</b>	<b>\$ 4,995,861.10</b>	<b>\$ 4,758,730.78</b>
	 BALANCE OF APPROPRIATION FROM GENERAL TAXATION:			<b>\$ 4,758,730.78</b>
			<b>TOTAL APPROPRIATION:</b>	<b>\$ 4,758,730.78</b>

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**SECTION THREE - SCHOOL**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
3000	SCHOOL DEPARTMENT - NET SPENDING	\$ 13,985,968.07	\$ 14,194,820.00	\$ 14,495,000.00
3001	SCHOOL DEPARTMENT - NON-NET SPENDING	\$ 803,146.98	\$ 810,580.00	\$ 810,580.00
3002	SCHOOL CAPITAL SPENDING	<u>\$ 155.71</u>	<u>\$ -</u>	<u>\$ 40,000.00</u>
	TOTAL FOR SCHOOLS	<u>\$ 14,789,270.76</u>	<u>\$ 15,005,400.00</u>	<u>\$ 15,345,580.00</u>

AMOUNT TO BE PAID FROM CERTIFIED FREE CASH	\$ 40,000.00
TOTAL APPROPRIATION FROM GENERAL TAXATION:	<u>\$ 15,305,580.00</u>

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**SECTION FOUR - PUBLIC WORKS**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
4010	DPW ADMINISTRATION	\$ 183,428.90	\$ 195,004.92	\$ 198,661.24
4100	MOTOR FUEL (CITYWIDE)	\$ 176,694.60	\$ 221,500.00	\$ 187,000.00
4105	DPW ADM. & ENG. CAPITAL ACQUISITION	\$ 17,000.00	\$ -	\$ -
4110	DPW - ENGINEERING	\$ 73,491.02	\$ 99,953.90	\$ 73,868.36
4210	DPW - HIGHWAY	\$ 526,690.74	\$ 560,872.38	\$ 506,044.32
4211	DPW - STREET IMPROVEMENT	\$ 54,737.61	\$ 55,000.00	\$ 55,000.00
4215	DPW - HIGHWAY CAPITAL PURCHASE	\$ -	\$ 9,225.00	\$ -
4230	DPW - SNOW & ICE CONTROL	\$ 164,700.24	\$ 115,000.00	\$ 115,000.00
4240	STREET LIGHTS	\$ 77,570.08	\$ 90,250.00	\$ 79,000.00
4250	DPW - MOTOR REPAIR	\$ 95,367.36	\$ 95,173.80	\$ 101,705.96
4260	DPW - TRAFFIC	\$ 23,714.17	\$ 22,000.00	\$ 22,000.00
4330	MUNICIPAL TRASH REMOVAL	\$ 15,139.34	\$ 18,000.00	\$ 20,000.00
4380	DPW - LANDFILL MAINTENANCE	\$ 78,566.60	\$ 81,300.00	\$ 44,000.00
4910	BROOKSIDE/EAST ST CEMETERY	\$ 52,734.80	\$ 53,109.40	\$ 50,831.01
4920	MAIN ST. CEMETERY	\$ 4,500.00	\$ 4,500.00	\$ 4,800.00
4951	PARK & REC/TREE WARDEN	\$ 25,367.95	\$ 19,600.00	\$ 19,200.00
	<b>TOTAL FOR PUBLIC WORKS</b>	<b>\$ 1,569,703.41</b>	<b>\$ 1,640,489.40</b>	<b>\$ 1,477,110.89</b>

AMOUNT TO BE PAID FROM ENTERPRISE REVENUE:	\$ 412,108.46
AMOUNT TO BE PAID FROM THE BROOKSIDE CEMETERY SALE OF LOTS FUND #2701:	\$ 2,500.00
AMOUNT TO BE PAID FROM THE TREASURERS PARKING TICKET FUND #2816:	\$ 4,000.00
BALANCE OF APPROPRIATION FROM GENERAL TAXATION:	\$ 1,058,502.43

TOTAL APPROPRIATION: \$ 1,477,110.89

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**SECTION FIVE - ENTERPRISES**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
4410	DPW - SEWER DEPARTMENT	\$ 382,685.19	\$ 378,271.65	\$ 383,786.98
4411	DPW - SEWER LINE IMPROVEMENT	\$ 167,394.68	\$ -	\$ -
4420	DPW - SEWER CAPITAL PURCHASES	\$ 525.00	\$ 70,000.00	\$ -
4460	DPW - WASTE WATER TREATMENT PLANT	\$ 967,334.62	\$ 994,175.40	\$ 996,216.06
4461	DPW - WWTP CAPITAL PURCHASES	\$ 100,285.19	\$ 80,000.00	\$ -
4462	DPW - SEWER / WWTP RESERVE FUND	\$ 9,000.00	\$ 7,570.91	\$ 10,000.00
4500	DPW - WATER DEPARTMENT	\$ 631,239.83	\$ 655,563.81	\$ 671,822.98
4506	DPW - WATER RESERVE FUND	\$ 5,000.00	\$ 3,870.91	\$ 10,000.00
4510	DPW - WATER CAPITAL PURCHASES	<u>\$ 86,724.64</u>	<u>\$ 79,250.00</u>	<u>\$ -</u>
	 TOTAL FOR ENTERPRISES	 <u>\$ 2,350,189.15</u>	 <u>\$ 2,268,702.68</u>	 <u>\$ 2,071,826.02</u>
	 AMOUNT OF ABOVE TO BE PAID FROM ENTERPRISE REVENUE:			 \$ 2,026,826.02
	AMOUNT OF ABOVE TO BE PAID FROM ENTERPRISE RETAINED EARNINGS			\$ 45,000.00
	 TOTAL APPROPRIATION:			 <u>\$ 2,071,826.02</u>

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**SECTION SIX - HUMAN SERVICES**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
5120	BOARD OF HEALTH	\$ 76,477.05	\$ 78,975.36	\$ 79,041.62
5410	COUNCIL ON AGING	\$ 153,658.01	\$ 157,350.60	\$ 161,879.19
5415	COA CAPITAL EXPENDITURE	\$ 2,961.00	\$ -	\$ -
5430	VETERANS SERVICES	\$ 26,556.21	\$ 29,137.69	\$ 29,618.13
5440	VETERAN'S BENEFITS	\$ 218,751.03	\$ 270,000.00	\$ 265,000.00
5445	NORTHAMPTON SURVIVAL CENTER	\$ 4,200.00	\$ 4,500.00	\$ 4,500.00
	TOTAL FOR HUMAN SERVICES	<u>\$ 482,603.30</u>	<u>\$ 539,963.65</u>	<u>\$ 540,038.94</u>
	AMOUNT TO BE PAID FROM CERTIFIED FREE CASH			\$ 20,100.00
	TOTAL APPROPRIATION FROM GENERAL TAXATION:			<u>\$ 519,938.94</u>
	TOTAL APPROPRIATION:			\$ 540,038.94

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**SECTION SEVEN - CULTURAL & RECREATION**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
6100	EASTHAMPTON PUBLIC LIBRARY	\$ 193,539.00	\$ 195,577.00	\$ 198,244.00
6310	RECREATION DEPARTMENT	\$ 90,889.26	\$ 100,303.10	\$ 103,441.51
6320	EASTHAMPTON COMM CENTER	\$ 23,000.00	\$ 24,000.00	\$ 24,000.00
6500	PARK DEPARTMENT	\$ 195,154.83	\$ 200,490.00	\$ 204,650.92
6510	PARK DEPARTMENT CAPITAL IMPROVEMENT	\$ 10,923.13	\$ 17,100.00	\$ -
6920	MEMORIAL AND VETERANS DAY	<u>\$ 300.00</u>	<u>\$ 300.00</u>	<u>\$ 300.00</u>
	 TOTAL FOR CULTURAL & RECREATION	 <u>\$ 513,806.22</u>	 <u>\$ 537,770.10</u>	 <u>\$ 530,636.43</u>
	 AMOUNT TO BE PAID FROM WILLISTON SCHOOL DONATION FUNDS #001.0001.3920:			 \$ 10,000.00
	BALANCE OF APPROPRIATION FROM GENERAL TAXATION:			<u>\$ 520,636.43</u>
	 TOTAL APPROPRIATION			 <u>\$ 530,636.43</u>



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**SECTION EIGHT - DEBT & INTEREST**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
7100	MATURING DEBT	\$ 1,282,032.67	\$ 1,656,349.73	\$ 1,642,680.67
7500	INTEREST	<u>\$ 567,305.55</u>	<u>\$ 691,095.09</u>	<u>\$ 758,140.59</u>
	TOTAL FOR DEBT & INTEREST	<u>\$ 1,849,338.22</u>	<u>\$ 2,347,444.82</u>	<u>\$ 2,400,821.26</u>
	AMOUNT OF ABOVE TO BE PAID FROM ENTERPRISE REVENUE:			\$ 481,334.46
	AMOUNT OF ABOVE TO BE PAID FROM ENTERPRISE RETAINED EARNINGS:			\$ 72,006.80
	AMOUNT SUBJECT TO DEBT EXCLUSION TAXATION			\$ 1,682,637.50
	BALANCE OF APPROPRIATION FROM GENERAL TAXATION:			<u>\$ 164,842.50</u>
	TOTAL APPROPRIATION			<u>\$ 2,400,821.26</u>

Note: The amount of debt & interest subject to exclusion taxation is to be reduced by a \$5,479 offset from prior excluded debt.

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**SECTION NINE - EMPLOYEE BENEFITS**

Dept#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
9111	CONTRIBUTORY RETIREMENT	\$ 2,100,254.00	\$ 2,189,767.00	\$ 2,303,101.00
9120	WORKER'S COMPENSATION	\$ 156,669.55	\$ 182,500.00	\$ 193,300.00
9121	MEDICARE PAYROLL TAX - EMPLOYER SHARE	\$ 240,762.21	\$ 255,000.00	\$ 255,000.00
9140	CHAPTER 32B INSURANCE	\$ 3,868,466.40	\$ 3,922,500.00	\$ 4,023,000.00
9450	LIABILITY INSURANCE	\$ 196,516.70	\$ 208,000.00	\$ 228,000.00
9510	RESERVE FUND	\$ 8,800.00	\$ 15,574.66	\$ 100,000.00
9511	UNEMPLOYMENT COMP APPROP.	\$ 50,000.00	\$ 37,500.00	\$ 35,000.00
9520	STABILIZATION FUND	\$ -	\$ -	\$ -
	<b>TOTAL FOR EMPLOYEE BENEFITS</b>	<u>\$ 6,621,468.86</u>	<u>\$ 6,810,841.66</u>	<u>\$ 7,137,401.00</u>

AMOUNT OF ABOVE TO BE PAID FROM ENTERPRISE REVENUE: \$ 535,368.72  
 BALANCE OF APPROPRIATION FROM GENERAL TAXATION: \$ 6,602,032.28

TOTAL APPROPRIATION \$ 7,137,401.00

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**SECTION TEN - COMMUNITY PRESERVATION**

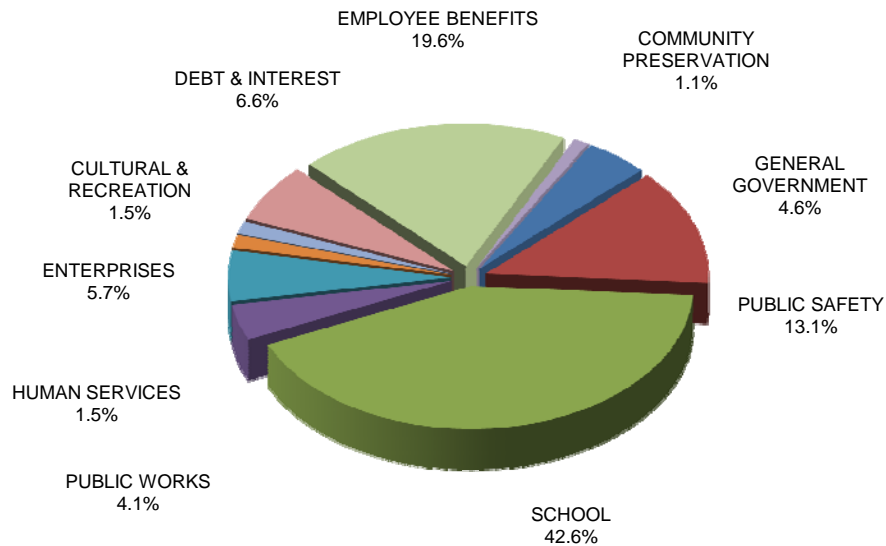
Fund#	Description	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
24	COMMUNITY PRESERVATION SET-ASIDE	\$ 144,000.00	\$ 153,000.00	\$ 388,365.00
24	COMMUNITY PRESERVATION	<u>\$ 145,383.43</u>	<u>\$ 564,750.00</u>	<u>\$ 7,500.00</u>
	 TOTAL FOR COMMUNITY PRESERVATION	 <u>\$ 289,383.43</u>	 <u>\$ 717,750.00</u>	 <u>\$ 395,865.00</u>
AMOUNT OF ABOVE TO BE APPROPRIATED FROM THE COMMUNITY PRESERVATION FUND:				\$ 395,865.00
TOTAL APPROPRIATION:				<u>\$ 395,865.00</u>

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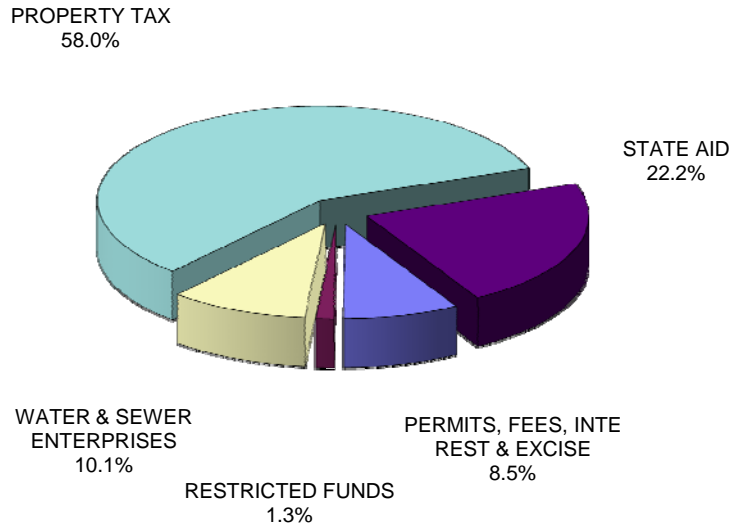
**SECTION ELEVEN - BUDGET SUMMARY**

	FY'12 Actual Expense	FY'13 Amended Budget	FY'14 Mayor Recommended
SECTION ONE - GENERAL GOVERNMENT	\$ 1,455,270.54	\$ 1,613,234.74	\$ 1,667,732.16
SECTION TWO - PUBLIC SAFETY	\$ 4,662,941.20	\$ 4,995,861.10	\$ 4,758,730.78
SECTION THREE - SCHOOL	\$ 14,789,270.76	\$ 15,005,400.00	\$ 15,345,580.00
SECTION FOUR - PUBLIC WORKS	\$ 1,569,703.41	\$ 1,640,489.40	\$ 1,477,110.89
SECTION FIVE - ENTERPRISES	\$ 2,350,189.15	\$ 2,268,702.68	\$ 2,071,826.02
SECTION SIX - HUMAN SERVICES	\$ 482,603.30	\$ 539,963.65	\$ 540,038.94
SECTION SEVEN - CULTURAL & RECREATION	\$ 513,806.22	\$ 537,770.10	\$ 530,636.43
SECTION EIGHT - DEBT & INTEREST	\$ 1,849,338.22	\$ 2,347,444.82	\$ 2,400,821.26
SECTION NINE - EMPLOYEE BENEFITS	\$ 6,621,468.86	\$ 6,810,841.66	\$ 7,137,401.00
SECTION TEN - COMMUNITY PRESERVATION	\$ 289,383.43	\$ 717,750.00	\$ 395,865.00
<b>BUDGET TOTALS</b>	<b><u>\$ 34,583,975.09</u></b>	<b><u>\$ 36,477,458.15</u></b>	<b><u>\$ 36,325,742.48</u></b>

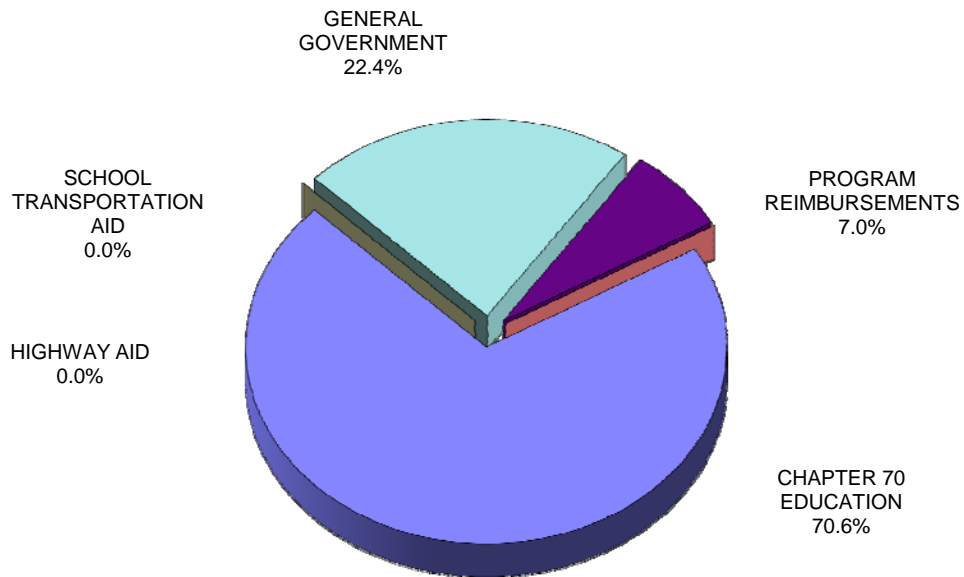
**DIRECT APPROPRIATION BY PERCENTAGE**



**REVENUE SOURCE BY PERCENTAGE**



**STATE AID PERCENTAGE BY CLASS**



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**BUDGET RECAP FY'14**

4/26/2013

**INCOME:**

**LOCAL FUNDS**

AUTOMOBILE EXCISE TAX	\$ 1,430,000.00
LOCAL MEALS TAX	\$ 125,000.00
PENALTIES & INTEREST ON TAXES	\$ 112,000.00
FEES AND PAYMENTS	\$ 823,075.00
LEASE OF BUILDINGS	\$ 21,000.00
DEPARTMENTAL REVENUE	\$ 497,821.50
COURT FINES	\$ 32,000.00
INVESTMENT INCOME	\$ 30,000.00
WATER ENTERPRISE REVENUE	\$ 1,261,785.80
SEWER ENTERPRISES REVENUE	\$ 2,273,489.01
ENTERPRISE RETAINED EARNINGS	\$ 117,006.80
REAL ESTATE & PROPERTY TAXES	\$ 19,380,357.00
DEBT EXCLUSION ADDITIONS	\$ 1,677,158.50
WILLISTON NORTHAMPTON SCHOOL	\$ 10,000.00
CONSERVATION REVOLVING FUND	\$ -
SALE OF LOTS FUND	\$ 2,500.00
COMMUNITY PRESERVATION FUND	\$ 395,865.00
PARKING TICKET FUND	\$ 4,000.00
FREE CASH AND EXCLUSION OFFSET FUNDS	\$ 65,579.00
	<b>\$ 28,258,637.61</b>

**STATE FUNDS**

EDUCATION AID	\$ 7,687,117.00	
CHARTER TUITION REIMBURSEMENT	\$ 92,431.00	
ADDITIONAL ASSISTANCE		Eliminated by the Massachusetts Legislature in fiscal 2010
SCHOOL TRANSPORTATION		Eliminated by the Massachusetts Legislature in fiscal 2004
HIGHWAY ASSISTANCE		Eliminated by the Massachusetts Legislature in fiscal 2003
GENERAL AID ( formerly called Lottery Revenue)	\$ 2,433,607.00	
POLICE CAREER INCENTIVE		Eliminated by the Massachusetts Legislature in fiscal 2011
VETERANS BENEFITS	\$ 201,190.00	
EXEMPTIONS & STATE LAND	\$ 92,904.00	
OFFSETS	\$ 373,619.00	
		<b>\$ 10,880,868.00</b>

**ASSESSMENTS:**

RETIREMENT ADMINISTRATION	\$ -	
AIR POLLUTION CONTROL	\$ 4,128.00	
REGISTRY OF MOTOR VEHICLES	\$ 16,600.00	
REGIONAL TRANSIT SERVICE	\$ 69,701.00	
CHARTER SCHOOL & CHOICE SCHOOL TUITION	\$ 1,818,487.00	
SPECIAL EDUCATION	\$ 694.00	
SNOW EMERGENCY (net)	\$ 295,534.13	
MEDICARE DEFICIT (2008)	\$ -	
RESERVE FOR ABATEMENT	\$ 235,000.00	
OFFSETS	\$ 373,619.00	
		<b>\$ (2,813,763.13)</b>

**TOTAL AVAILABLE FOR APPROPRIATION** **\$ 36,325,742.48**

**MAYORS RECOMMENDED FY'14 BUDGET** **\$ 36,325,742.48**

**NET** **\$ -**