

**City of Springfield,
Massachusetts**



**FY12
Quarterly Financial Report**

Quarter Ending: September 30, 2011

Presented: November 21, 2011



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SECTION 1: INTRODUCTION / SUMMARY

Honorable Members of the City Council:

The following pages represent the Quarterly Financial and Performance report for the City of Springfield examining the period of July 1, 2011 through September 30, 2011 or the first quarter of Fiscal Year 2012 (FY12). Similar to the report prepared and submitted during FY11, the following information is included:

- Balance Sheets
- Revenue Data
- Expenditure Data
- Grants Data
- FY End Forecast Data

Please note that performance data has been omitted from this report due to the elimination of Citistat.

The goal of the report is to be open and transparent about the City's finances and to educate as many people as possible as to the challenges that the City continues to face. This report is focused on the General Fund budget and does not include the Tornado fund. Please note, this report does not reflect the following:

- Tornado Costs - a separate fund and report has been prepared specifically regarding Tornado costs.
- Snow Storm Costs – estimates have been provided by departments and work is underway; FEMA is developing their preliminary damage assessment to determine if reimbursement will be available.
- Certified Free Cash – documents have been provided to DOR and are currently being reviewed.
- Additional State Aid Allocation – received by the City on 10/31.

If you have any questions about the information in these pages, our team will be available to discuss. Thank you for your attention to this important information.

Respectfully,

Handwritten signature of Domenic J. Sarno in black ink.

Domenic J. Sarno
Mayor

Handwritten signature of Lee C. Erdmann in black ink.

Lee C. Erdmann
CAFO



SECTION 2: BALANCE SHEETS

Section two of the Quarterly Financial and Performance Report is intended to serve as an introduction to the City of Springfield's balance sheets. These balance sheets are comprised of three components.

Governmental

Proprietary

Fiduciary

GOVERNMENTAL FUND TYPE

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

Stabilization Fund – A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)

Special Revenue Fund – Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

PROPRIETARY FUND TYPE

Enterprise Fund – An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. See DOR IGR 08-101

Internal Service Fund – A municipal accounting fund used to accumulate the cost of central services such as data processing, printing, postage, motor pool. Costs or charges to an internal service fund are then allocated to other departments or funds within the government unit.



FIDUCIARY FUND TYPE

Trust Fund – In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Private-Purpose Trust Funds – A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefits individuals, private organizations, or other governments. An example is a scholarship fund.

Agency Fund – This is one of four types of fiduciary funds. It is used to report resources in a purely custodial capacity by a governmental unit. Agency funds generally involve only the receipt, temporary investment, and periodic transfer of money to fulfill legal obligations to individuals, private organizations, or other governments. For example, certain employee payroll withholdings typically accumulate in an agency fund until due and forwarded to the federal government, health care provider, and so forth.

The following information is to define specific line items in the balance sheets to help the user have a clearer understanding of the information presented.

Encumbrance – A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Massachusetts General Laws Chapter 656 of the Acts of 1989 - This statute requires the City of Springfield to account for one percent of the prior year's gross amount to be raised on the tax re-cap as a reservation of fund balance in the general fund.

Net School Spending (NSS) – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993)

Undesignated Fund Balance – Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash. (See Designated Fund Balance)

Unreserved Fund Balance (Surplus Revenue Account) – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Source: DOR UMAS manual



City of Springfield, Massachusetts
 Quarterly Financial Report
 QE 09/30/2011

City of Springfield, Massachusetts
 All Funds
 Combined Balance Sheet
 September 30, 2011

	Governmental Fund Types				
	General	Stabilization Reserves	Special Revenue	Tomado Fund 1902	Capital Projects
ASSETS					
Cash and cash equivalents	\$ 42,017,172	\$ 45,101,830	\$ 36,520,539	\$ (10,835,613)	\$ 15,825,846
Investments	-	-	-	-	-
Receivables, net of uncollectible:					
Real estate and personal property taxes	48,358,131	-	-	-	-
Tax liens	5,306,758	-	-	-	-
Motor vehicle excise taxes	7,547,007	-	-	-	-
Departmental and other	1,409,911	-	782,797	-	-
Due from Commonwealth	-	-	-	-	38,961,259
Due from Teacher Overpayment	874,501	-	-	-	-
Due from other funds	-	-	-	-	-
Tax foreclosures	19,323,777	-	-	-	-
User Charges Receivable	-	-	-	-	-
User Trash Lien Receivable	-	-	-	-	-
Amt to be provided for LTD obligations	-	-	-	-	-
TOTAL ASSETS	\$ 124,837,257	\$ 45,101,830	\$ 37,303,336	\$ (10,835,613)	\$ 54,787,105
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Warrants payable	\$ 291,616	\$ -	\$ 350,144	\$ -	\$ 1,116
Accrued payroll	-	-	36,734	-	-
Tax refunds payable	13,713,635	-	-	-	-
Deputy Fees payable	-	-	-	-	-
Payroll withholdings	-	-	-	-	-
Abandoned property	1,275,762	-	-	-	-
Other liabilities	1,464,098	-	2,043,534	-	-
Revenues Collected in advance	-	-	-	-	-
General Obligation Long-term Debt	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenues-User Charges	-	-	-	-	-
Deferred revenues	81,945,585	-	782,797	-	-
TOTAL LIABILITIES	\$ 98,690,696	\$ -	\$ 3,213,209	\$ -	\$ 1,116
FUND BALANCES:					
Reserved for:					
Encumbrances	50,289,692	-	37,384,102	12,053,090	48,829,862
Chapter 656 Reserve	5,505,766	-	-	-	-
Petty Cash	54,689	-	-	-	-
Loans	-	-	-	-	-
Net School Spending Carry-over	1,292,632	-	-	-	-
Unreserved:					
Continued Appropriations	5,000,000	-	-	-	-
Undesignated, reported in:					
General fund	(35,996,217)	-	-	-	-
Special revenue funds	-	45,101,830	(3,293,975)	(22,868,704)	-
Capital projects funds	-	-	-	-	5,956,127
Retained Earnings	-	-	-	-	-
TOTAL FUND BALANCES	26,146,561	45,101,830	34,090,127	(10,835,613)	54,785,989
TOTAL LIABILITIES AND FUND BALANCES	\$ 124,837,257	\$ 45,101,830	\$ 37,303,336	\$ (10,835,613)	\$ 54,787,105



City of Springfield, Massachusetts
 Quarterly Financial Report
 QE 09/30/2011

City of Springfield, Massachusetts
 All Funds
 Combined Balance Sheet
 September 30, 2011

	Proprietary Fund Types		Fiduciary		Totals
	Fund 6500 Enterprise	Fund 6900 Int Service	Promise Program	Trust & Agency	
ASSETS					
Cash and cash equivalents	\$ 495,258	\$ 493,979	\$ 8,086,524	\$ 8,663,601	\$ 146,369,336
Investments	-	-	-	-	-
Receivables, net of uncollectible:					
Real estate and personal property taxes	-	-	-	-	48,358,131
Tax liens	-	-	-	-	5,306,758
Motor vehicle excise taxes	-	-	-	-	7,547,007
Departmental and other	-	-	-	13,886	2,206,594
Due from Commonwealth	-	-	-	-	38,961,259
Due from Teacher Overpayment	-	-	-	-	874,501
Due from other funds	-	-	-	2,896	2,896
Tax foreclosures	-	-	-	-	19,323,777
User Charges Receivable	773,446	-	-	-	773,446
User Trash Lien Receivable	62,596	-	-	-	62,596
Amt to be provided for LTD obligations	-	-	-	-	-
TOTAL ASSETS	\$ 1,331,300	\$ 493,979	\$ 8,086,524	\$ 8,680,583	\$ 269,786,300
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Warrants payable	\$ -	\$ -	\$ -	\$ 7,118	\$ 649,994
Accrued payroll	-	-	-	-	36,734
Tax refunds payable	-	-	-	-	13,713,635
Deputy Fees payable	-	-	-	64,968	64,968
Payroll withholdings	-	-	-	(185,499)	(185,499)
Abandoned property	-	-	-	-	1,275,762
Other liabilities	-	-	-	196,776	3,704,409
Revenues Collected in advance	-	-	-	-	-
General Obligation Long-term Debt	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenues-User Charges	836,042	-	-	-	836,042
Deferred revenues	-	-	-	13,886	82,742,267
TOTAL LIABILITIES	\$ 836,042	\$ -	\$ -	\$ 97,249	\$ 102,838,312
FUND BALANCES:					
Reserved for:					
Encumbrances	3,193,212	253,278	-	199,950	152,203,187
Chapter 656 Reserve	-	-	-	-	5,505,766
Petty Cash	-	-	-	-	54,689
Loans	-	-	-	-	-
Net School Spending Carry-over	-	-	-	-	1,292,632
Unreserved:					
Continued Appropriations	-	-	-	-	5,000,000
Undesignated, reported in:					
General fund	-	-	-	-	(35,996,217)
Special revenue funds	-	-	8,086,524	8,383,385	35,389,059
Capital projects funds	-	-	-	-	5,956,127
Retained Earnings	(2,697,954)	240,700	-	-	(2,457,253)
TOTAL FUND BALANCES	495,258	493,979	8,086,524	8,583,334	166,947,989
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,331,300	\$ 493,979	\$ 8,086,524	\$ 8,680,583	\$ 269,786,300



City of Springfield, Massachusetts
 General Fund
 Comparative Balance Sheet

	General Fund		
	As of 30-Sep-11	As of 30-Sep-10	As of 30-Sep-09
ASSETS			
Cash and cash equivalents	\$ 42,017,172	\$ 84,852,334	\$ 80,834,543
Receivables, net of uncollectible:			
Real estate and personal property taxes	48,358,131	50,637,034	48,684,108
Tax liens	5,306,758	1,819,168	4,184,721
Motor vehicle excise taxes	7,547,007	7,296,374	7,226,690
Departmental and other	1,409,911	1,260,536	334,131
Due from Commonwealth	-	-	-
Due from Teacher Overpayment	874,501	-	-
Tax foreclosures	19,323,777	16,703,514	15,729,429
TOTAL ASSETS	\$ 124,837,257	\$ 162,568,961	\$ 156,993,623
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Warrants payable	\$ 291,616	\$ 1,907,316	\$ 790,124
Accrued payroll	-	-	857,932
Tax refunds payable	13,713,635	12,745,036	12,850,448
Payroll withholdings	-	-	-
Abandoned property	1,275,762	1,275,762	1,275,762
Other liabilities	1,464,098	243,439	13,280
Revenues Collected in advance	-	307,130	307,303
Deferred revenues	81,945,585	77,716,628	76,159,080
TOTAL LIABILITIES	\$ 98,690,696	\$ 94,195,310	\$ 92,253,927
FUND BALANCES:			
Reserved for:			
Encumbrances	50,289,692	50,194,103	38,593,087
Chapter 656 Reserve	5,505,766	5,794,053	6,042,256
Petty Cash	54,689	54,689	54,689
(A) Net School Spending Carry-over	1,292,632	12,486,961	4,240,600
Unreserved:			
Continued Appropriations	5,000,000	1,897,128	2,845,611
Undesignated, reported in:			
General fund	(35,996,217)	(2,053,283)	12,963,452
TOTAL FUND BALANCES	\$ 26,146,561	\$ 68,373,651	\$ 64,739,695
TOTAL LIABILITIES AND FUND BALANCES	\$ 124,837,257	\$ 162,568,961	\$ 156,993,623

(a.) The FY 2011 Net School Spending Requirement shortfall must be appropriated in the School Budget pursuant to the Education Reform Act of 1993.



City of Springfield, Massachusetts
 STABILIZATION RESERVE FUNDS
 Comparative Balance Sheet

	Governmental Fund Types		
	As of 30-Sep-11	As of 30-Sep-10	As of 30-Sep-09
ASSETS			
Cash and cash equivalents	\$ 45,101,830	\$ 17,348,008	\$ 26,533,200
Investments	-	-	-
Due from other funds	-	-	-
Other assets	-	-	-
TOTAL ASSETS	\$ 45,101,830	\$ 17,348,008	\$ 26,533,200
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Warrants payable	\$ -	\$ -	\$ -
Other liabilities	-	-	-
Due to other funds	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCES:			
Reserved for:			
Loans	-	-	-
Unreserved:			
Continued Appropriations	-	-	-
Undesignated, reported in:			
Special revenue funds	45,101,830	17,348,008	26,533,200
TOTAL FUND BALANCES	\$ 45,101,830	\$ 17,348,008	\$ 26,533,200
TOTAL LIABILITIES AND FUND BALANCES	\$ 45,101,830	\$ 17,348,008	\$ 26,533,200

Note: Promise Program Funds moved to State



CITY OF SPRINGFIELD, MASSACHUSETTS
 Statement of Revenues and Other Sources,
 and Expenditures and Other Uses
 Budget and Actual - General Fund
 For the period ended
 09/30/11

Revenues and Other Sources:	Revised Budget	Actual	Variance Over/(Under)	%
Real Estate & Personal Property Taxes	\$ 164,232,988	\$ 40,578,888	\$ (123,654,100)	24.71%
Real Estate & Personal Property Taxes - Tax Liens	-	774,603	774,603	0.00%
Motor Vehicle Excise	7,650,000	1,170,244	(6,479,756)	15.30%
Penalties, interest and other taxes	7,347,615	973,864	(6,373,751)	13.25%
Charges for Services	12,072,870	1,843,467	(10,229,403)	15.27%
Intergovernmental	312,815,124	77,472,378	(235,342,746)	24.77%
MSBA Payments	15,991,611	-	(15,991,611)	0.00%
Licenses and Permits	4,107,430	947,495	(3,159,935)	23.07%
Fines and Forfeits	525,600	108,718	(416,882)	20.68%
Interest earned on Investments	1,502,623	51,252	(1,451,371)	3.41%
Miscellaneous	2,388,711	43,607	(2,345,104)	1.83%
NSS Carryover (a.)	11,000,000	11,000,000	-	100.00%
Stabilization Reserves	-	-	-	0.00%
Other Financing Sources	5,000,000	5,000,000	-	100.00%
Total Revenues and Other Sources	\$ 544,634,572	\$ 139,964,516	\$ (404,670,056)	25.70%
Expenditures and Other Uses:				
General government	\$ 25,656,148	\$ 10,734,538	\$ 14,921,610	41.84%
Public safety				
Police	37,083,691	8,394,618	28,689,073	22.64%
Fire	18,066,786	4,986,655	13,080,131	27.60%
Centralized Dispatch	1,422,349	380,071	1,042,278	26.72%
Other	3,140,696	1,000,331	2,140,365	31.85%
Health and Welfare	3,937,959	1,152,116	2,785,843	29.26%
Public works	10,144,935	5,507,009	4,637,926	54.28%
Education	341,834,328	94,949,962	246,884,366	27.78%
Culture and recreation	11,229,316	3,945,708	7,283,608	35.14%
Pension and fringe	49,343,141	30,863,329	18,479,812	62.55%
State and district assessments	2,997,635	714,879	2,282,756	23.85%
Debt Service	40,778,830	28,662,704	12,116,126	70.29%
Pay as you go Capital	3,018,418	51,000	2,967,418	1.69%
Other Financing Use - Trash Enterprise Supplement	4,548,790	4,548,790	-	100.00%
Total Expenditures and Other Uses	\$ 553,203,022	\$ 195,891,710	\$ 357,311,311	35.41%
Excess (deficiency) of revenues and other sources over expenditures and other uses (b.)	<u>\$ (8,568,450)</u>	<u>\$ (55,927,195)</u>	<u>\$ (47,358,745)</u>	

(a.) The FY 2011 Net School Spending Requirement shortfall must be appropriated in the School Budget pursuant to the Education Reform Act of 1993.

(b.) The FY 2012 Budget is currently out of balance pending a transfer from the Stabilization Reserve Fund.



SECTION 3: REVENUES HIGHLIGHTS

The City of Springfield receives intergovernmental aid from the state on a quarterly basis

Real Estate and Personnel Property taxes are due on a quarterly basis. Payments are due in August, November, February, and May

The City issues the major Motor Vehicle Excise bills in the month of March. Bills are issued throughout the fiscal year for those citizens who purchase vehicles.

The FY 2011 Net School Spending Requirement shortfall must be appropriated in the School Budget pursuant to the Education Reform Act of 1993.

MSBA payments are reimbursements received from the state for approved school construction projects.

Below is a detailed listing of items added to the FY 2012 Adopted Budget:

<u>Description</u>	<u>Budget Activity</u>
FY 12 Adopted	533,634,572
FY 2011 Net School Spending Shortfall	<u>11,000,000</u>
Total	<u>544,634,572</u>



CITY OF SPRINGFIELD, MASSACHUSETTS
Statement of Revenues and Other Sources
Budget and Actual - General Fund
For the period ended
09/30/11

Revenues and Other Sources:	Revised Budget	Actual	Variance Over/(Under)	%
Real Estate & Personal Property Taxes	\$ 164,232,988	\$ 40,578,888	\$ (123,654,100)	24.71%
Real Estate & Personal Property Taxes - Tax Liens	-	774,603	774,603	0.00%
Motor Vehicle Excise	7,650,000	1,170,244	(6,479,756)	15.30%
Penalties, interest and other taxes	7,347,615	973,864	(6,373,751)	13.25%
Charges for Services	12,072,870	1,843,467	(10,229,403)	15.27%
Intergovernmental	312,815,124	77,472,378	(235,342,746)	24.77%
MSBA Payments	15,991,611	-	(15,991,611)	0.00%
Licenses and Permits	4,107,430	947,495	(3,159,935)	23.07%
Fines and Forfeits	525,600	108,718	(416,882)	20.68%
Interest earned on Investments	1,502,623	51,252	(1,451,371)	3.41%
Miscellaneous	2,388,711	-43,607	(2,345,104)	1.83%
NSS Carryover (a.)	11,000,000	11,000,000	-	100.00%
Other Financing Sources	5,000,000	5,000,000	-	100.00%
Total Revenues and Other Sources	\$ 544,634,572	\$ 139,964,516	\$ (404,670,056)	25.70%

(a.) The FY 2011 Net School Spending Requirement shortfall must be appropriated in the School Budget pursuant to the Education Reform Act of 1993.

Note: These statements are unaudited
 Numbers may not total due to rounding



City of Springfield, Massachusetts
 Quarterly Financial Report
 QE 09/30/2011

CITY OF SPRINGFIELD, MASSACHUSETTS
 Revenues by Department
 Budget and Actual - General Fund
 For the period ended
 09/30/11

DEPARTMENT	ORIGINAL EST REVENUE	REVISED EST REVENUE	ACTUAL YTD REVENUE	VARIANCE OVER/(UNDER)	PCT COLLECTED
STABILIZATION FUNDS	\$ -	\$ -	\$ -	\$ -	0.00%
COMPTROLLERS OFFICE	1,602,711	1,602,711	197,342	(1,405,369)	12.31%
OFFICE OF PROCUREMENT	-	-	100	100	100.00%
BOARD OF ASSESSORS	4,757,615	4,757,615	284,569	(4,473,046)	5.98%
CITY TREASURER	333,131,637	333,131,637	78,931,134	(254,200,503)	23.69%
CITY COLLECTOR	173,612,988	173,612,988	42,132,428	(131,480,560)	24.27%
PARKING CLERK	2,288,060	2,268,060	308,796	(1,959,264)	13.61%
LAW	804,132	804,132	117,996	(686,136)	14.67%
PERSONNEL	1,200,000	1,200,000	-	(1,200,000)	0.00%
ITD	-	-	45	45	100.00%
CITY CLERK	900,000	900,000	191,942	(708,058)	21.33%
ELECTIONS COMMISSION	80,000	80,000	250	(79,750)	0.31%
PLANNING & ECONOMIC DEVELOPMENT	5,600	5,600	998	(4,602)	17.82%
COMMUNITY DEVELOPMENT	45,000	45,000	-	(45,000)	0.00%
FACILITIES MANAGEMENT	161,000	161,000	8,541	(152,459)	5.30%
POLICE	440,000	440,000	94,455	(345,545)	21.47%
FIRE	326,060	326,060	84,174	(241,886)	25.82%
BUILDING - CODE ENFORCEMENT	1,700,000	1,700,000	572,157	(1,127,843)	33.66%
HOUSING - CODE ENFORCEMENT	139,000	139,000	40,121	(98,879)	100.00%
TJO ANIMAL CONTROL	950,000	950,000	155,920	(794,080)	16.41%
SCHOOLS	3,237,399	3,237,399	22,928	(3,214,471)	0.71%
STREETS AND ENGINEERING	223,370	223,370	22,565	(200,805)	10.10%
HEALTH DEPARTMENT	208,000	208,000	48,541	(159,459)	23.34%
ELDER AFFAIRS	-	-	-	-	100.00%
VETERANS	-	-	-	-	100.00%
SPRINGFIELD CITY LIBRARY	178,000	178,000	18,026	(159,974)	10.13%
PARK	2,664,000	2,664,000	731,488	(1,932,512)	27.46%
NSS CARRYOVER	-	11,000,000	11,000,000	-	100.00%
OTHER FINANCING SOURCES	-	5,000,000	5,000,000	-	100.00%
GRAND TOTAL	\$ 528,634,572	\$ 544,634,572	\$ 139,984,516	\$ (404,670,056)	25.70%

Note: These statements are unaudited
 Numbers may not total due to rounding



SECTION 4: EXPENDITURES HIGHLIGHTS

The City of Springfield makes a one-time payment to the Retirement System in July of the fiscal year. The FY 12 payment was \$24M

All School Teachers' salaries are expended between the months of September-June.

The Park Department runs many seasonal programs occurring in the warmer months of the fiscal year. The Park Department also operates two Municipal Golf Courses, Veterans and Franconia.

The Department of Public Works (DPW) experiences higher expenditures in the winter months due to the need for Snow and Ice Removal.

The City of Springfield offers Police Officers a yearly career incentive (Quinn Bill). The City will make this payment in November.

The City of Springfield has established a Utility Revolving Fund. Department's telephone and electric budgets are expended in the General Fund and moved to the Revolving Fund. This fund allows the City to pay telephone and electric bills in a central location.

The City of Springfield builds a lost time projection into the General Fund operating budget. The projected lost time in the FY 11 operating budget is \$800K and this is found in the City Comptroller's budget.

The City of Springfield supplements the Trash Enterprise fund with a payment from the General Fund operating budget. This supplement is necessary to fully fund the City's solid waste operation. In FY 12 this supplement will be made in October.

\$45.5M has been encumbered in the current budget by the City to cover obligations arising from purchase orders and contracts; that are chargeable to a department's budget but not yet paid from a specific appropriation account.

The City expended \$28.6M of the Long Term Debt budget in the month of September.



City of Springfield, Massachusetts
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CITY OF SPRINGFIELD, MASSACHUSETTS
Statement of Expenditures and Other Uses
Budget and Actual - General Fund
For the period ended
09/30/11

Expenditures and Other Uses:	Revised <u>Budget</u>	<u>Actual</u>	Variance <u>(Over)/Under</u>	<u>%</u>
General government	\$ 25,656,148	\$ 10,734,538	\$ 14,921,610	41.84%
Public safety				
Police	37,083,691	8,394,618	28,689,073	22.64%
Fire	18,066,786	4,986,655	13,080,131	27.60%
Centralized Dispatch	1,422,349	380,071	1,042,278	26.72%
Other	3,140,696	1,000,331	2,140,365	31.85%
Health and Welfare	3,937,959	1,152,116	2,785,843	29.26%
Public works	10,144,935	5,507,009	4,637,926	54.28%
Education	341,834,328	94,949,962	246,884,366	27.78%
Culture and recreation	11,229,316	3,945,708	7,283,608	35.14%
Pension and fringe	49,343,141	30,863,329	18,479,812	62.55%
State and district assessments	2,997,635	714,879	2,282,756	23.85%
Debt Service	40,778,830	28,662,704	12,116,126	70.29%
Pay as you go Capital	3,018,418	51,000	2,967,418	1.69%
Other Financing Use - Trash Enterprise Supplement	4,548,790	4,548,790	-	100.00%
Total Expenditures and Other Uses	<u>\$ 553,203,022</u>	<u>\$ 195,891,710</u>	<u>\$ 357,311,311</u>	35.41%

Note: These statements are unaudited
Numbers may not total due to rounding



City of Springfield, Massachusetts
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CITY OF SPRINGFIELD, MASSACHUSETTS
 Expenditures by Department
 Budget and Actual - General Fund
 For the period ended
 09/30/11

DEPARTMENT	ORIGINAL APPROPRIATION	REVISED BUDGET	EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% Used
GENERAL GOVERNMENT:						
CITY COUNCIL	\$ 340,410	\$ 340,410	\$ 81,203	\$ 150	\$ 259,052	23.90%
MAYOR	420,607	420,607	95,330	1,551	323,726	23.03%
CHIEF ADMINISTRATIVE OFFICER	277,185	277,185	73,650	2,667	200,869	27.53%
311 CALL CENTER	400,884	400,884	93,665	794	306,425	23.56%
FINANCE	475,471	475,471	121,422	9,581	344,468	27.55%
COMPTROLLERS OFFICE	766,283	766,283	303,203	470,852	(7,776)	101.01%
DIVISION OF INTERNAL AUDIT	346,654	346,654	82,847	126,597	137,211	60.42%
OFFICE OF PROCUREMENT	425,881	425,881	79,833	26,099	319,944	24.87%
BOARD OF ASSESSORS	718,822	718,822	146,023	30,000	542,799	24.49%
CITY TREASURER	2,996,477	2,996,477	462,148	1,433,249	1,101,079	63.25%
CITY COLLECTOR	459,564	459,564	86,567	1,248	371,749	19.11%
PARKING CLERK	1,369,617	1,369,617	158,940	1,201,677	-	100.00%
LAW	1,766,733	1,766,733	340,313	28,176	1,398,244	20.85%
PERSONNEL	3,713,779	3,713,779	687,116	274,879	2,751,784	25.90%
PAYROLL DEPT	312,802	312,802	58,105	1,493	253,204	19.05%
ITD	2,772,701	2,772,701	1,177,505	129,808	1,465,387	47.15%
CITY CLERK	499,664	499,664	99,723	3,671	396,264	20.69%
ELECTIONS COMMISSION	507,138	507,138	117,433	6,716	382,989	24.43%
PLANNING & ECONOMIC DEVELOPMENT	1,079,194	1,079,194	249,045	108,720	723,429	32.97%
FACILITIES MANAGEMENT	5,577,820	5,577,820	1,274,300	1,030,209	3,273,311	41.32%
CAPITAL ASSET MANAGEMENT	437,162	437,162	57,138	2,917	377,406	13.73%
TOTAL GENERAL GOVERNMENT	\$ 25,656,148	\$ 25,656,148	\$ 5,845,535	\$ 4,889,054	\$ 14,921,559	41.84%
PUBLIC SAFETY:						
POLICE	\$ 37,083,691	\$ 37,083,691	\$ 8,038,107	\$ 366,512	\$ 28,689,073	22.64%
FIRE	18,066,786	18,066,786	4,625,202	361,453	13,080,131	27.60%
BUILDING - CODE ENFORCEMENT	1,254,675	1,254,675	293,799	764	955,123	23.87%
HOUSING - CODE ENFORCEMENT	637,777	637,777	116,866	149	520,742	18.35%
CENTRALIZED DISPATCH	1,422,349	1,422,349	379,307	764	1,042,278	26.72%
TJO ANIMAL CONTROL	1,218,211	1,218,211	291,791	291,952	684,501	46.77%
TOTAL PUBLIC SAFETY	\$ 59,713,522	\$ 59,713,522	\$ 13,750,092	\$ 1,011,583	\$ 44,951,847	24.72%
EDUCATION:						
SCHOOLS	\$ 330,834,328	\$ 341,834,328	\$ 57,825,427	\$ 37,124,535	\$ 246,884,366	27.76%
TOTAL EDUCATION	\$ 330,834,328	\$ 341,834,328	\$ 57,825,427	\$ 37,124,535	\$ 246,884,366	27.78%
HEALTH & WELFARE:						
HEALTH DEPARTMENT	\$ 1,371,200	\$ 1,371,200	\$ 336,524	\$ 63,711	\$ 970,965	29.19%
ELDER AFFAIRS	295,644	295,644	64,993	858	229,794	22.27%
VETERANS	2,271,115	2,271,115	684,596	1,434	1,585,084	30.21%
TOTAL HEALTH & WELFARE	\$ 3,937,959	\$ 3,937,959	\$ 1,086,113	\$ 66,002	\$ 2,785,843	29.26%
PUBLIC WORKS:						
STREETS AND ENGINEERING	\$ 10,144,935	\$ 10,144,935	\$ 4,938,590	\$ 568,419	\$ 4,637,926	54.28%
TOTAL PUBLIC WORKS:	\$ 10,144,935	\$ 10,144,935	\$ 4,938,590	\$ 568,419	\$ 4,637,926	54.28%



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CITY OF SPRINGFIELD, MASSACHUSETTS
 Expenditures by Department
 Budget and Actual - General Fund
 For the period ended
 09/30/11

DEPARTMENT	ORIGINAL APPROPRIATION	REVISED BUDGET	EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% Used
CULTURE & RECREATION:						
SPRINGFIELD CITY LIBRARY	\$ 3,669,638	\$ 3,669,638	\$ 968,734	\$ 257,024	\$ 2,443,879	33.40%
PARK	7,559,678	7,559,678	2,130,784	589,166	4,839,729	35.98%
TOTAL CULTURE & RECREATION	\$ 11,229,316	\$ 11,229,316	\$ 3,099,518	\$ 846,190	\$ 7,283,608	35.14%
PENSION & FRINGE:						
FRINGE BENEFITS	\$ 24,020,039	\$ 24,020,039	\$ 5,718,665	\$ -	\$ 18,301,373	23.81%
CITY RETIREMENT CONTRIBUTION	24,003,102	24,003,102	23,824,663	-	178,439	99.28%
MUSEUM	1,320,000	1,320,000	330,000	990,000	-	100.00%
TOTAL PENSION & FRINGE	\$ 49,343,141	\$ 49,343,141	\$ 29,873,329	\$ 990,000	\$ 18,479,812	62.55%
STATE & DISTRICT ASSESSMENTS:						
STATE & DISTRICT ASSESSMENTS	\$ 2,997,635	\$ 2,997,635	\$ 714,879	\$ -	\$ 2,282,756	23.85%
TOTAL STATE & DISTRICT ASSESSMENTS	\$ 2,997,635	\$ 2,997,635	\$ 714,879	\$ -	\$ 2,282,756	23.85%
DEBT SERVICE:						
DEBT SERVICE	\$ 40,778,830	\$ 40,778,830	\$ 28,662,704	\$ -	\$ 12,116,126	70.29%
TOTAL DEBT SERVICE	\$ 40,778,830	\$ 40,778,830	\$ 28,662,704	\$ -	\$ 12,116,126	70.29%
PAY AS YOU GO CAPITAL:						
PAY AS YOU GO CAPITAL	\$ 3,018,418	\$ 3,018,418	\$ -	\$ 51,000	\$ 2,967,418	1.69%
TOTAL PAY AS YOU GO CAPITAL	\$ 3,018,418	\$ 3,018,418	\$ -	\$ 51,000	\$ 2,967,418	1.69%
OTHER FINANCING USES						
TRASH SUPPLEMENT	\$ 4,548,790	\$ 4,548,790	\$ 4,548,790	\$ -	\$ -	100.00%
TOTAL OTHER FINANCING USES	\$ 4,548,790	\$ 4,548,790	\$ 4,548,790	\$ -	\$ -	100.00%
GRAND TOTAL	\$ 542,203,022	\$ 553,203,022	\$ 150,344,978	\$ 45,546,783	\$ 357,311,261	35.41%

Notes: These statements are unaudited
 Numbers may not total due to rounding



SECTION 5: GRANTS / GIFTS

The City of Springfield receives roughly \$16.9 million in grant funding each year.¹ This funding enhances programming and services throughout the City. Through the use of grants, Springfield is able to hire personnel, as well as procure professional services, supplies, and equipment that the general fund or taxpayers would otherwise be required to pay for or do without.

Grant Funds Accepted for this Financial Reporting Period: \$3,126,354

City Department: Animal Control

Grant Award: \$12,000

Source: Massachusetts Animal Coalition

Purpose: To spay and neuter animals.

City Department: Elder Affairs

Grant Award: \$56,057

Source: Massachusetts Executive Office of Elder Affairs

Purpose: Provide information, screening, and application assistance to low-income seniors with regards to medications, Medicare Drug Plans, and other medical assistance programs.

City Department: Health

Grant Award: \$25,000

Source: Pioneer Valley Area Health Education Center

Purpose: To provide an academic summer enrichment program focusing on preparation for careers in oral and public health.

City Department: Library

Grant Award: \$31,335

From: Regional Employment Board

Purpose: To teach staff for the Read/Write Now Adult Learning Center.

City Department: Library

Grant Award: \$134,413

Source: Springfield Library Foundation

Purpose: To assist with the operating expenses for the Mason Square Library Branch.

City Department: Health

Grant Award: \$32,038

Source: Pioneer Valley Area Health Education Center

Purpose: To provide an academic summer enrichment program focusing on preparation for careers in oral and public health.

City Department: Elder Affairs

Grant Award: \$677,148

Source: Senior Service America

Purpose: Enroll eligible persons into the Senior AIDES Program during the program period, assigning them to part-time community service positions, and transitioning a portion of such persons to unsubsidized employment during the program year.

¹ Does not include the Springfield Public Schools (SPS) which receives an estimated \$68.6M in grant funding annually. The City's Grants Director has written/submitted three grants for the SPS and continues to work with its staff when asked.



City Department: Housing Department

Grant Award: \$1,165,330

Source: U.S. Housing and Urban Development

Purpose: To provide homeless assistance in an effort to prevent and end homelessness.

City Department: Library

Grant Award: \$12,500

Source: Massachusetts Board of Library Commissioners

Purpose: For the Library's Conversation Circles Program, which provides adults speech practice and library resource orientation, developing their early literacy skills.

City Department: Library

Grant Award: \$7,000

Source: Massachusetts Department of Early Education

Purpose: Provide outreach, child/family programming, professional development, materials and hold family-oriented literacy events.

City Department: Library

Grant Award: \$10,492

Source: Irene and George Davis Foundation

Purpose: To provide space; curriculum design; select and order children's books; reproduce materials; implement training; and prepare handouts.

City Department: Library

Grant Award: \$181,571

Source: Massachusetts Department of Elementary and Secondary Education

Purpose: Provide staffing, training, supplies, equipment, as well as workshops to assist learners and their families meet their literacy goals.

City Department: Health

Grant Award: \$5,000

Source: Irene E & George A Davis Foundation

Purpose: To fund open gym programming.

City Department: Health

Grant Award: \$30,000

Source: Health Resources in Action

Purpose: To continue the change work the Department has been engaged in to support healthier eating and active living.

City Department: Health

Grant Award: \$90,000

Source: Massachusetts Department of Public Health, Bureau of Substance Abuse Services

Purpose: To pay for prevention programming related to opioid.

City Department: Police

Grant Award: \$207,195

Source: U.S. Department of Justice

Purpose: For equipment and technology upgrades and replacement for priority areas in the delivery of modern police services.



City Department: Elder Affairs

Grant Award: \$149,275

Source: Massachusetts Executive Office of Elder Affairs

Purpose: To support Council on Aging activities within the City.

City Department: Parks

Grant Award: \$300,000

From: Massachusetts Department of Elementary and Secondary Education

Purpose: To fund the City's afterschool programming.

Quarter	FY11	FY12
Q1	3,026,944	3,126,354
Q2	2,488,853	
Q3	2,614,439	
Q4	8,561,336	
TOTAL	16,691,572	3,126,354



SECTION 6: FORECAST

The forecast looks at the two major aspects of the annual operating budget:

- Revenue – The revenue forecast shows the FY09, FY10 and FY11 actual collections along with what was budgeted for FY12. In addition, it shows a projection for the FY12 year-end based on year to date collections and known collection cycles for the remainder of the fiscal year.
- Spending – The spending forecast shows the FY09, FY10 and FY11 actual spending by department along with what was budgeted for spending for FY12. In addition, it shows a projection for the FY12 year-end based on year to date spending and knowledge and trends of the department.
- *The forecast is subject to change throughout the fiscal year and does not represent a definite surplus or deficiency.*

FY12 Adopted Budget	
FY12 Adopted Spending	542,203,022
FY12 Adopted Revenue	533,634,572
Surplus / (Deficiency)	(8,568,450)
FY12 Revised Spending	553,203,022
FY12 Revised Revenue	544,634,572
Surplus / (Deficiency)	(8,568,450)
FY12 Projected Budget (as of 9/30/11)	
FY12 Projected Spending	554,264,927
FY12 Projected Revenue	554,264,927
Surplus / (Deficiency)	0

Revenue Projection:

For the first quarter of FY12 (July 2011 through September 2011) revenue collections appear to be on track with budgeted amounts. All revenue collections will be monitored monthly during the remainder of the fiscal year. Specific items will be carefully monitored to ensure they are meeting budgeted amounts including:

- Stabilization Transfer – The budget as adopted by the City Council on June 22, 2011 requires additional revenue to be balanced. The revenue needed is \$8.9 million based on the following calculation:

Original Stabilization Recommendation	10,500,000
Council Cuts	(2,681,549)
Council Cuts - Schedule 19 Impacts	373,646
Hotel Motel / Demand Revenue (not acted upon)	750,000
Stabilization to Balance the FY12 Budget	8,942,097

The year-end forecast assumes that a resolution to balance the budget will be agreed upon by the Mayor and Council and adopted before the FY12 tax rate is set.



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- **Unrestricted General Government Aid** – As part of the State's FY11 year-end surplus, they have committed to restoring State Aid to FY11 levels. This totals a restoration of \$2.3 million to Springfield that will be paid in October of 2011. This additional State Aid is not currently accounted for in the year-end projection. It may be considered to offset the transfer needed from Stabilization to balance the FY12 budget, to address some of the "watch" items reflected in this report, or transferred to Stabilization to add to the fund's balance.
- **Tax Collections** – The tax revenue assumed for the FY12 budget was based on a projection pre-DOR certification and pre-tornado. It is expected that final valuations will vary from the budgeted amount. At this time, the Assessors have not provided a value to this change and will do so once DOR certifies values.
- **Departmental Revenue** – Although some departmental revenue projections are adjusted to reflect the seasonality of collections, others may have exposures that will need to be watched and addressed if collections do not increase. Specifically, On-Street Parking revenue collections to date do not appear as though they will reach the projected collections at year end.

City Revenues	ACTUAL FY2009	ACTUAL FY2010	ACTUAL FY2011	ADOPTED FY2012	REVISED FY2012	PROJECTED FY2012	PROJECTED FY2011	Notes
	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	Surplus / (Deficiency)	
CITY RECEIPTS								
Retail & Personal Property Taxes, net of refunds	158,790,800	165,100,169	160,748,761	164,232,988	164,232,988	164,232,988	-	Watch - Assessment changes for Tornado
Local Receipts	47,973,995	42,537,995	34,431,505	36,244,649	36,244,649	36,933,107	-	
Tax Users	3,329,149	3,768,128	3,448,477	-	-	-	-	Watch - Some offset to current year tax collections
Motor Vehicle and other excise taxes	8,250,450	7,430,671	7,691,115	7,650,000	7,650,000	7,650,000	-	
Hotel/Motel tax	675,507	727,755	767,571	900,000	900,000	900,000	-	
Charges for services	228,532	277,430	242,743	163,000	163,000	163,000	-	
Penalties and interest on taxes	2,274,187	1,569,609	1,677,741	1,630,000	1,630,000	1,900,258	-	*Increased Demand Fee Passed 10/3/11
Payments in lieu of taxes	5,820,090	6,513,169	5,082,089	4,757,615	4,757,615	4,757,615	-	
Licenses and permits	4,106,114	2,973,866	3,583,060	2,225,370	2,225,370	2,225,370	-	Watch - Permit revenue for tornado rebuilding efforts
Fines and forfeitures	356,049	353,135	385,262	401,600	401,600	401,600	-	
Departmental and other	19,975,432	16,338,058	12,843,357	16,618,181	16,618,181	17,085,181	-	Watch - Dept fees, Parking revenue
Investment Income	2,502,586	724,942	1,397,809	435,640	435,640	435,640	-	*Increased Snow & Ice Revenue Passed 10/3/11
Not Classified	264,919	2,207,172	1,312,390	1,312,390	1,353,983	1,353,983	-	
Subtotal City Receipts	206,764,815	207,638,164	199,180,286	200,477,837	200,477,837	201,166,095	-	
STATE RECEIPTS								
School Aid	258,525,872	283,776,073	283,689,229	295,176,588	295,176,588	295,176,588	-	
School Building Assistance	16,579,543	16,635,921	16,708,943	15,991,611	15,991,611	15,991,611	-	
Chapter 70	235,104,589	257,430,215	262,704,774	275,403,995	275,403,995	275,403,995	-	
Charter Tuition Assessment	-	-	-	-	-	-	-	
Reimbursement	6,841,740	6,660,597	4,230,571	3,780,922	3,780,922	3,780,922	-	
Prior Year State Aid	-	-	-	-	-	-	-	
School Construction	-	-	-	-	-	-	-	
Charter School Capital Reimbursement	-	-	-	-	-	-	-	
General Government Aid	45,564,480	35,347,683	35,925,147	32,580,147	32,580,147	32,580,147	-	**\$2.3M in State Aid Received 10/3/11; Not budgeted to date
Unrestricted Gen. Gov't Aid	40,673,943	33,354,581	32,020,338	29,705,191	29,705,191	29,705,191	-	
Mau's Tax	1,651,219	848,765	1,513,257	1,200,000	1,200,000	1,200,000	-	
Highway Revenue (Other State Revenue)	719	-	670,806	-	-	-	-	
Police Career Incentive	1,858,777	343,696	175,070	-	-	-	-	
Urban Renewal Projects	102,458	41,826	5,556	-	-	-	-	
Veterans Benefits	934,070	735,372	1,213,403	1,566,830	1,566,830	1,566,830	-	
Exempt Vets, Blind Persons & Surv Spouses	123,994	-	347,856	479,510	479,510	479,510	-	
Exempt Elderly	-	-	-	-	-	-	-	
State Owned Land	18,340	17,423	28,671	28,566	28,566	28,566	-	
Subtotal State Aid	304,000,352	316,123,756	319,614,410	328,156,735	328,156,735	328,156,735	-	
RESERVES	11,304,220	10,000,000	13,500,000	-	-	-	8,942,097	
Use of Reserves for Adopted Budget	11,304,220	10,000,000	13,500,000	-	-	-	8,942,097	
Total Revenue	522,159,387	533,761,920	522,804,726	528,634,572	528,634,572	533,264,927		
Other Sources								
Continuing Appropriations	-	2,845,611	1,897,128	-	-	-	-	
NSF Shortfall	-	4,240,600	10,881,300	-	11,000,000	11,000,000	-	
Certified Free Cash	-	776,830	-	-	-	-	-	**Free Cash Certification expected in 11/2011
Other Financing Sources	-	776,753	3,043,226	5,000,000	5,000,000	5,000,000	-	
Subtotal Other Sources	-	8,589,794	15,821,654	5,000,000	16,000,000	16,000,000	-	
TOTAL SOURCES	522,159,387	542,351,709	548,131,350	533,634,572	544,634,572	549,264,927		

*Increased revenues support increased spending as footnoted on spending sheet
 **Revenue not budgeted



Spending Projection:

For the first quarter of FY12 (July 2011 through September 2011) it is premature to project specific programmatic surpluses and deficiencies, however the exercise of completing a projection does help to identify certain budgeted areas to watch for exposures. Spending by department and category will continue to be monitored monthly and the year-end projection will be refined for the next quarter report.

Specific items will be carefully monitored to identify potential exposures and solutions for addressing the needs. If exposures result in an actual deficiency, City Council action will be needed to address them. Spending to be watched for exposures include:

- Law – Settlements – In the last 2 years, around \$435K has been spent on settlements. FY12 budgeted \$195,500 which could result in an exposure of \$240K.
- Treasurer – Professional Services – In the last 2 years, an average of \$1.47 million has been budgeted for the tax title program which generates revenue for the City. The FY 12 budget appropriates \$1.1 million which could result in an exposure.
- Fire – Overtime and OTPS – For the FY12 budget, a significant reduction to overtime was taken along with a vacancy savings amount. To date, overtime is tracking high (to accommodate the summer seasonality of their spending) and the department has no vacant positions. The Fire department is considering options that will impact current operations. In addition, OTPS reductions are difficult to sustain due to contracted replacements of turnout gear for firefighters.
- Veterans' – Caseload – During FY11, the Veterans benefits caseload significantly increased in comparison to prior years. The FY12 budget reflects that caseload will remain at increased levels, however only time will tell if the appropriation will be sufficient to cover the mandated costs.
- Public Works – Snow & Ice – The FY12 budget appropriates \$1.5 million for snow and ice operations. In FY11, deficit spending authorization and supplemental funding was needed. In FY10, however, this account experienced a surplus. The exposure to this funding will only be known as the winter season progresses.



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Classification	ACTUAL	ACTUAL	ACTUAL	ADOPTED	REVISED	PROJECTED	PROJECTED
	FISCAL 2009 GENERAL FUND	FISCAL 2010 GENERAL FUND	FY2011 GENERAL FUND	FY2012 GENERAL FUND	FY2012 GENERAL FUND	FY2012 GENERAL FUND	FY2011 Surplus / (Deficiency)
NON-MAYORAL							
CITY COUNCIL	259,597	294,564	324,079	350,409	340,409	343,519	*
INTERNAL AUDIT	-	419,488	404,648	345,653	346,654	347,478	*
CITY CLERK	547,571	548,939	556,566	499,664	499,664	500,804	*
TOTAL NON-MAYORAL	807,558	1,262,991	1,285,313	1,186,726	1,186,727	1,191,801	
GENERAL GOVERNMENT							
MAYOR	422,555	423,982	431,283	420,607	420,607	426,520	*
BOARD OF ELECTION COMMISSION	378,462	530,690	497,709	507,138	507,137	508,002	*
LAW	2,124,878	1,847,046	1,948,959	1,766,733	1,766,733	1,782,888	Watch - Settlements
TOTAL GENERAL GOVERNMENT	2,925,895	2,801,918	2,877,951	2,694,478	2,694,477	2,717,410	
ADMINISTRATION & FINANCE							
FINANCE	581,734	596,286	835,260	475,471	475,471	482,214	*
DEPARTMENT OF ADMINISTRATION AND FINANCE	-	491,302	512,742	277,155	277,155	284,068	*
CITISTAT	521,838	637,664	198,605	-	-	-	*
311	-	-	417,662	400,833	400,834	401,904	*
COMPTROLLER	2,696,149	673,357	671,408	641,283	641,283	650,054	*
OFFICE OF PROCUREMENT	553,559	545,741	532,082	425,881	425,881	428,738	*
BOARD OF ASSESSORS	904,589	838,693	925,673	718,822	718,822	720,996	*
TREASURER	3,187,507	3,585,880	3,392,915	2,995,477	2,996,477	3,000,455	Watch - Medicare / Prof Services
COLLECTOR	496,060	418,603	422,437	459,564	459,564	462,790	*
PERSONNEL	6,035,365	681,976	-	-	-	-	*
DEPARTMENT OF HUMAN RESOURCES & LABOR RELA	-	-	1,277,859	1,631,779	1,631,779	1,644,390	*
PAYROLL DEPARTMENT	-	1,383,824	590,032	312,803	312,802	314,851	*
INFORMATION TECHNOLOGY DEPARTMENT	3,121,851	2,657,462	2,644,940	2,772,701	2,772,701	2,783,411	*
CAPITAL ASSET CONSTRUCTION	480,472	526,232	531,501	437,462	437,462	439,396	*
LABOR RELATIONS	-	474,534	-	-	-	-	*
TOTAL ADMINISTRATION & FINANCE	18,536,154	13,731,554	12,953,155	11,550,310	11,550,311	11,613,307	
ECONOMIC DEVELOPMENT							
PLANNING DEPARTMENT	944,582	974,724	1,202,671	1,079,193	1,079,194	1,087,970	*
BUILDING - CODE ENFORCEMENT	1,213,269	1,246,539	1,271,751	1,254,674	1,254,675	1,257,633	*
HOUSING - CODE ENFORCEMENT	734,372	649,615	631,531	637,777	637,777	640,648	*
TOTAL ECONOMIC DEVELOPMENT	2,892,223	2,870,878	3,105,953	2,971,644	2,971,646	2,986,251	
PUBLIC SAFETY							
POLICE	36,845,656	35,646,360	36,429,746	37,083,693	37,083,691	37,214,928	*
FIRE	19,524,246	18,436,749	18,781,108	18,066,785	18,066,785	18,069,818	Watch - OT, OTFS
CENTRALIZED DISPATCH	-	957,012	1,314,685	1,422,349	1,422,349	1,423,247	*
TOTAL PUBLIC SAFETY	56,369,902	55,040,121	56,525,539	56,572,828	56,572,825	56,707,993	
HEALTH & HUMAN SERVICES							
TOWN HONOR ANIMAL CONTROL	1,298,492	1,047,540	1,057,323	1,248,244	1,248,244	1,292,726	*
HEALTH & HUMAN SERVICES	1,476,621	1,410,444	1,466,112	1,371,200	1,371,200	1,380,792	*
DEPARTMENT OF ELDER AFFAIRS	316,521	299,472	300,349	295,645	295,645	300,020	*
VETERANS SERVICES	1,595,315	1,667,167	2,484,399	2,271,116	2,271,115	2,274,125	Watch - Caseload
LIBRARY	3,841,857	3,623,092	3,960,154	3,669,638	3,669,638	3,678,181	*
TOTAL HEALTH & HUMAN SERVICES	8,528,806	8,047,715	9,278,337	8,855,842	8,855,842	8,925,844	
PARKS & FACILITIES							
PARKS DEPARTMENT	8,691,723	8,683,706	8,487,302	7,559,678	7,559,678	7,656,434	*
FACILITIES MANAGEMENT	10,464,777	12,518,919	12,953,293	5,577,821	5,577,820	5,670,461	*
TOTAL PARKS & FACILITIES	19,156,500	21,202,624	21,440,595	13,137,499	13,137,498	13,326,895	
PUBLIC WORKS	12,945,373	9,169,509	11,259,913	10,144,936	10,144,935	10,153,018	Watch - Snow & Ice
SCHOOL DEPARTMENT	282,212,288	310,099,714	320,382,659	330,834,330	341,834,330	342,207,977	
OTHER							
MUSEUM	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	-
DEBT SERVICE	33,231,614	38,250,684	39,047,540	38,189,091	38,189,092	38,189,092	-
STATE ASSESSMENTS	3,216,792	3,284,465	3,068,177	2,997,635	2,997,635	2,997,635	-
CONTRIBUTION RETIREMENT PENSION	20,844,904	22,050,947	23,926,635	23,703,102	23,703,102	23,703,102	-
UNEMPLOYMENT	-	527,421	306,900	475,087	475,087	475,087	-
WORKERS COMPENSATION	-	962,702	995,783	1,082,000	1,082,000	1,082,000	-
MEDICAL & DENTAL	-	1,095,830	1,456,848	1,000,000	1,000,000	1,000,000	-
HEALTH INSURANCE - CITY	23,119,014	22,782,865	21,788,782	23,544,952	23,544,952	23,544,952	Watch - Health Insurance
NON-CONTRIB. PENSIONS	-	321,734	327,259	300,000	300,000	300,000	-
PROVISION FOR UNCOMPENSATED ABSENCES	-	-	-	(800,000)	(800,000)	(800,000)	-
CAPITAL RESERVE FUND	-	2,545,124	2,901,411	2,459,738	2,459,738	2,459,738	-
M.C.D.I. CONTRACT	-	1,025,000	825,000	625,000	625,000	625,000	-
RESERVE FOR CONTINGENCIES	-	-	-	300,000	300,000	300,000	-
ENTERPRISE FUND SUPPLEMENT	2,754,000	3,260,789	4,654,583	4,548,790	4,548,790	4,693,790	*
PARKING CONTRACT	1,045,291	1,397,072	1,279,521	1,350,617	1,350,617	1,350,617	Watch - Parking Contract
CHAPTER 169 LOAN REPAYMENT	-	-	-	-	-	-	-
PAY-AS-YOU-GO CAPITAL	1,285,337	3,312,791	2,121,882	3,018,418	3,018,418	3,018,418	-
HOMELESS INITIATIVE	-	150,000	-	-	-	-	-
STATE EXPENDABLE TRUST	-	660,165	-	-	-	-	-
DIF Debt Service Payment	-	-	125,735	130,000	130,000	130,000	-
Other Financing Use - Pay Go	-	-	1,631,782	-	-	-	-
Other Financing Use - Retirement Incentive	-	-	300,000	-	-	-	-
TOTAL OTHER	92,816,952	102,947,669	106,078,108	104,254,430	104,254,431	104,404,431	
GRAND TOTAL	497,191,651	527,184,669	545,187,723	542,203,022	553,203,022	554,264,927	
REVENUE BUDGET	522,159,387	542,351,709	548,131,380	533,634,572	544,634,572	554,264,927	
SURPLUS (DEFICIT)	24,967,736	15,167,016	2,943,657	(8,568,450)	(8,568,450)	0	

*Funds added on 10/3/2011 supplemental budget.