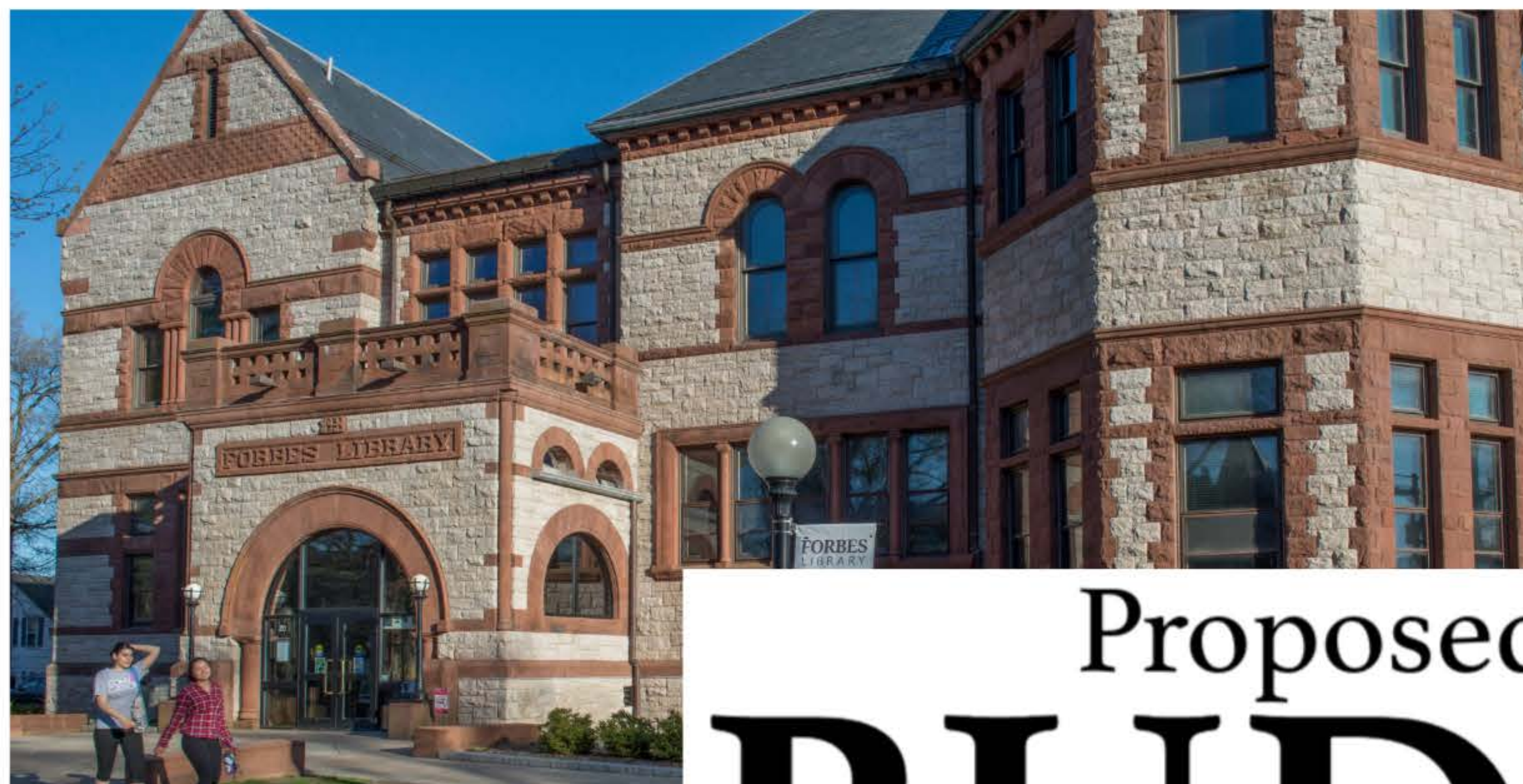


CITY OF NORTHAMPTON



Proposed FY2025 BUDGET



MAYOR GINA-LOUISE SCIARRA

May 16, 2024





MAYOR GINA-LOUISE SCIARRA

City of Northampton

Office of the Mayor

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Fiscal Year 2025 Budget Message

May 16, 2024

Northampton City Council
City Hall, Room 3
210 Main Street
Northampton, MA 01060

To the Honorable Members of the City Council,

I submit for your consideration and approval my proposed \$136,903,512 FY2025 budget for the City of Northampton in accordance with Article 7, Section 7-3 of our Charter.

The budget is comprised of a \$121,151,992 General Fund combined with four Enterprise Fund budgets for Water (\$6,945,000), Sewer (\$6,177,500), Solid Waste (\$632,534), and Stormwater and Flood Control (\$1,996,486). This budget proposal represents a 3.45% increase from the current FY2024 City of Northampton budget that ends with the fiscal year on June 30, 2024.

As we approach the discussion of our city's budget for FY2025, it's essential to acknowledge the global backdrop influencing our local decisions. The world has faced unprecedented challenges in recent years—pandemics, economic fluctuations, significant social changes, and climate emergencies. In Massachusetts, the escalating housing crisis, alarming rise in houselessness and lack of shelter space, the opioid crisis, and the devastating flooding of the last year underscores broader humanitarian crises and the urgency of mitigation for the climate crisis. These issues and the looming presidential election highlight the urgent need for unity and compassion. These challenges have not bypassed Northampton; they shape our current fiscal landscape.

Despite these challenges, Northampton has made significant strides to support those most in need over the past year. Nevertheless, local governments are being met with increasing

demands, often in the face of dwindling federal and state support. Our decisions will be crucial in shaping our ability to support our schools, maintain essential services, and ensure a resilient future.

Our community has demonstrated remarkable strength, yet the path ahead continues to test us. Fluctuating economic conditions and the end of temporary federal funding that supported our schools during the pandemic present new fiscal challenges. The upcoming budget, a pivotal moment in our community's journey, reflects a deep commitment to navigating these trying times effectively, prioritizing essential services and education while upholding our shared values of equity and sustainability.

As your mayor, I am fully committed to steering us through these challenges. This year's budget is crafted with a clear focus on addressing all of Northampton's essential services within the financial constraints we must operate. This will require difficult decisions, but they will be guided by dedication to our community's long-term well-being. Let us move forward with a spirit of collaboration, ensuring that Northampton not only endures but thrives. Together, we will work on a future reflecting our hopes and fulfilling our needs in these uncertain times.

The City of Northampton's General Fund consists of real estate and personal property taxes, as well as local taxes, state aid, and local receipts for services, reserves, and other fund transfers. Local taxes comprise 69.3% of the total General Fund revenues.

The 2.5% increase to the levy limit allowed under Proposition 2 ½ is \$1,874,734 and a new growth estimate of \$875,000 means the total amount available for new real estate and personal property revenue for FY2025 is \$78,307,301.

Our continued strong local economic recovery from the pandemic and the need to make available more revenue has led us to push our local tax receipt estimates higher this year while keeping within recent actuals to \$2,900,000 for motor vehicle excise, \$875,000 for hotel/motel, and \$725,000 for meals taxes.

Cannabis revenue has continued to fluctuate, though unlike the previous three fiscal years where there had been a significant drop from the prior year, in FY2024 we are seeing revenue overall track closer to what was received in FY2023. For FY2025, we estimate revenue to be \$736,951. We continue to get questions about where the "pot money" goes. Since FY2019, when the city first began collecting cannabis tax revenue, it has gone into the General Fund to benefit all city and school services.

This year, state aid sits at 14% of the General Fund and is estimated at \$16,874,752 based on the Cherry Sheet from the Governor's budget. When the assessments charged to the city from the state are calculated, the overall net increase from the state for FY2025 is 1.37% at \$151,121.

Local receipt charges for services are 11.89% of operating revenue and are estimated to increase by \$920,808 or 6.83%. This is primarily due to an increase in the largest portion of these receipts: the Smith Vocational and Agricultural High School (SVAHS) out-of-district tuition. The non-resident student tuition for regular and special education students, passed through to the school, is increasing by \$509,871 in FY2025. The per-student increase from \$20,076 in FY2024 to \$20,847 in FY2025 is set by the Department of Elementary and Secondary Education (DESE). It is estimated that Northampton students will make up 20.1% of the SVAHS student body next year.

The remaining two sources of local receipts are parking funds and ambulance revenues. The parking fund comes from meter and garage receipts, projected to increase this year to \$1.28 million but remain below pre-pandemic levels. These revenues are used to fully fund parking staff salaries, benefits, and the operating and capital costs related to parking enforcement and maintenance. Ambulance revenue estimates have also been pushed to \$3,100,000, a 10% increase from last year.

This year's budget season started quite early with our new Superintendent of the Northampton Public Schools (NPS), Dr. Portia Bonner, delivering her first view budget to the Northampton School Committee on December 14, 2023. She did so at my request in the FY2024 budget, as I wrote, "I have asked the new administration for a plan with additional spending reductions for FY2025 by December 2023, earlier in the annual budget process than usual. It will be challenging, but I look forward to working closely with Dr. Bonner and the School Committee on this plan to return to the consistent and reliable funding that the Fiscal Stability Plan has afforded schools and city operations." This request came when I proposed and the City Council approved the one-time use of \$1.2 million of Fiscal Stability Plan funds as part of a two fiscal year plan to balance the school budget and return NPS to fiscal stability. The one-time stabilization funds allowed for reductions for NPS' \$2.3 million deficit to be spread over FY2024 and FY2025.

In the previous fiscal year, FY2023, NPS continued to rely on a significant portion of reserve School Choice funds for recurring expenses, even though the incoming revenue varies year-to-year and has generally declined since 2016. The School Choice account receives incoming tuition for out-of-town students choosing to enter the district, and functions for NPS as it does for other districts as a reserve or stabilization account. Before 2019, tuition coming in would not be utilized until the following year to ensure that the fund was not overspent and a

reserve was maintained. However, 2019 began a trend of using more School Choice funds than were received for recurring expenses, spending down the reserve with FY2023 seeing more than twice as much going out as came in. The three School Business Managers and one interim Business Manager that the district has had since 2021 have all flagged this practice as headed for a cliff that would not only leave the account that had held as much as \$4 million empty but would also create a deficit for the district.

In FY2023 to balance these increased expenses and needs in the schools, an additional \$109,000 was cut from other city departments and allocated to NPS during the school budget process. The School Committee then voted an additional \$250,000 to the budget to cover the increased costs of the bargained contracts instead of making reductions to balance the budget. At that vote, I expressed to the School Committee my concern that approving a quarter of a million dollars beyond the identified recurring revenue would compound into a larger deficit and that “I can’t in good conscience support something that I don’t know is sustainable. It would be irresponsible and I have a responsibility to the students, the district, and the City of Northampton. And I cannot support something that I know will create a situation that undoes years of work to stabilize the school budget and to create security for the people who work for the schools and city and the needed services for the people and students of Northampton.”

These increases, without accompanying revenue growth, were combined with the use of one-time federal Elementary and Secondary School Emergency Relief (ESSER) funds for recurring and growing expenses. NPS received a total of \$5.8 million in federal pandemic relief funding, and the last round of ESSER funding ends on September 30, 2024. This has created the ESSER “fiscal cliff” this coming fiscal year that districts across the nation are experiencing.

NPS enrollment has declined by 7.5% since the 2019-2020 school year, a trend seen throughout western Massachusetts. Meanwhile, NPS has increased staffing by a net of 47 positions since FY2020. Additionally, the School Committee and the Northampton Association of School Employees (NASE) negotiated significant salary increases in contracts ratified in 2019 and 2022. Laudable reasons were behind all of these choices. Nevertheless, because of the excessive reliance on non-recurring revenues—on top of stagnant state aid despite rising costs—they have contributed to the \$4,777,531 deficit in NPS. This heartbreaking math is the reality, even after a promised 4% increase for FY2025 and having already received the highest consecutive percentage increases in two decades over the prior two years.

As mentioned, we had a \$2.3 million NPS deficit in FY2024, partially closed with a one-time transfer of \$1.2 million from the Fiscal Stability Stabilization Fund. One-time money cannot resolve a deficit caused by insufficient recurring revenue for recurring expenses, which is why the state’s Division of Local Services Financial Management Resource Bureau (FMRB)

recommends that “reserves should be used to fund unanticipated or one-time costs rather than to regularly fund operating expenses unless provisions are made to replenish the reserves.” If systemic deficits are not addressed, the deficits grow, and reserves get depleted, as has already happened with the NPS School Choice fund.

In turn, the announcement last year of my proposal to transfer stabilization fund money to NPS came with a call for a subsequent “plan with additional spending reductions.” NASE contributed to the press release, with the president stating, “We are eager to work with her (the mayor) to advocate for increased state funding for education and to make any necessary adjustments to the school budget without sacrificing the quality of education our students deserve.”

Our new Superintendent, Dr. Bonner, commendably rose to this challenge and produced a “first view” budget within just a few months of joining the district. Her presentation kicked off a challenging conversation in our city. However, the shock of how large the deficit has grown seems to have left little room for substantive discussion of the structural issues.

Despite the additional months to work on the budget and strategize ways to address the deficit, the School Committee passed a budget of \$42,805,908 that instead of reductions for the \$4.77 million deficit, contained increases. This amount is \$6,240,161 more than the FY2024 base appropriation or, in other words, a 17% increase over the budget last year without including the one-time \$1.2 million withdrawal from the Fiscal Stability Stabilization Fund. I believe it is the largest proposed percent increase for a public school district in the Commonwealth.

As mayor, in accordance with the Charter, I am “responsible for the efficient and effective coordination of the activities of all agencies of the city,” and it is my responsibility to submit to the City Council for approval a proposed operating budget for all city agencies which includes the two school districts. It is also my legal requirement to produce a balanced budget. This is an exceptionally challenging budget time. It is one in which the City Council has been asked to participate in ways and to make decisions on the NPS budget as never before, as the City Council is not the body elected to make those specific decisions on the operation of the schools, and does not have the benefit of information or the legally mandated training (MGL ch. 71, § 36A) that a School Committee does.

Once again, I will repeat my annual lament about the significant part that state funding plays in our school budget issues. Northampton’s Chapter 70 funding aid from the state has grown very little over the last 20 years. Meanwhile, required Net School Spending (NSS), which is the metric determined by DESE for the annual minimum including Chapter 70 that a district must spend on schools, has increased. Since the mid-1990s, Northampton has contributed more than the state-required amount, and that amount has steadily increased even as the portion of Chapter

70 aid has steadily decreased. In FY2004, the city spent \$3.5 million or 16.5% over the required NSS, with Chapter 70 representing 27% of the actual spending total. In FY2024, the city spent \$11,381,950, or 31.6% over the required NSS, and Chapter 70 made up only 17% of that actual spending.

This year, many other districts joined us in the status of a minimum aid community. All across the Commonwealth this year, communities are having similarly difficult conversations about the fiscal cliff impacting their school budgets. While I do not wish this hardship on any other district, I am hopeful that together we can raise our voices and move the Commonwealth to open Chapter 70 to address some of the structural issues we face in school funding.

I also call on the state to address another significant funding challenge for Northampton: the unfair funding formula for charter schools and its inadequate mitigation reimbursement from the state. The city covers the charter school sending tuition assessed by the state and holds the Northampton Public Schools' budget harmless for it. This amount is projected in the Governor's budget to be \$2,969,769 this year, while the charter mitigation reimbursement is \$499,659, leaving the net loss of tuition revenue that needs to be covered by the General Fund at \$2,470,110.

In School Choice, there is a net positive on out-of-district students who choose Northampton's public schools versus Northampton students who choose to attend another public school district. Revenue for students who choice into NPS goes into the NPS' School Choice revolving account, while school choice sending tuition is paid by the General Fund. In FY2025, the General Fund will lose a projected \$654,205 and the NPS School Choice revolving account will gain \$1.1 million.

While I would love to be able to fund every department to its aspirational levels, the reality is that municipalities are greatly restricted in the revenue they have available to fund all services needed by a community. Every district, department, or division could use more resources. It is a mathematical impossibility, and I have a sworn responsibility to support all the services of the city.

This FY2025 budget that I am recommending to the City Council has an 8.5% increase for the Northampton Public Schools over the base budget last year and is a 5.01% increase over the total appropriation last year when including the one-time \$1.2 million from the Fiscal Stability Stabilization Fund. This \$3,108,088 increase over the base 4% increase last year includes a second withdrawal of \$1.24 million from the Fiscal Stability Stabilization Fund, which is now recommended to be rolled permanently into the base of the NPS annual budget. To do so,

recurring revenues will need to be secured for the coming fiscal years or it will again create a deficit.

Additional funds that I am recommending be added to the NPS budget are realized by reductions made to other city department budgets and to some present and future financial liabilities and obligations.

As noted earlier, other funds being directed to NPS are being generated by using less conservative, while still informed, estimates for our revenue projections in FY2025. This will result in less undesignated funds at the end of the year, and therefore, less flexibility. By doing this, we are taking some risk that if these revenues come in lower than expected, we will need to make mid-year cuts or pull from general stabilization funds. We are doing it because we have heard, as we did last year, that the extent of the cuts needed to align with the fiscal reality of the converging deficits in NPS would be too challenging.

We are further supporting the Northampton Public Schools by decreasing the annual transfer from the General Fund to Capital Stabilization by \$175,000, decreasing the funds available for the Capital Improvement Program next year.

As I previewed in the presentation given at the joint meeting of the City Council and School Committees in January 2024, and as Finance Director Charlene Nardi and I have shared with the Northampton School Committee, such a \$1.24 million transfer would reduce the Fiscal Stability Stabilization Fund enough to necessitate moving up the timetable for our next override referendum to November 5, 2024. Furthermore, increasing the size of the base appropriation increases the need for recurring revenues in subsequent years. To maintain this level of spending will require increasing the size of the proposed override. Our last two overrides raised our total tax levy by \$2.5 million each. This one would total \$3 million. If passed, the levy and property taxes would increase in FY2026.

Scheduling an override to coincide with the November 5, 2024, presidential election will allow for the largest number of voters to exercise their opinion and will save the cost of having a special city-wide election. If the City Council votes to put an override on the ballot, and the voters of Northampton vote to renew the Fiscal Stability Plan with the additional taxes, then it is imperative that NPS reset and stay within a 4% increase for the foreseeable future so that a renewed Fiscal Stability Plan will last at least four years. This will also give NPS time to set into motion any cost-saving plans that may come out of the current strategic planning process the district is doing with the assistance of the Collaborative of Educational Services.

If the override vote were to fail, more cuts would be needed in FY2026.

Alternatively, if we were to not transfer \$1.24 million from the Fiscal Stability Stabilization Fund, and instead the NPS budget held to a 4% increase over the base FY2024 appropriation, with the proposed reductions to non-school departments made elsewhere in the budget and the adjustments we've made in revenue projections, an override could be delayed an additional year and it could be kept to \$2.5 million instead of \$3 million.

I have heard the suggestion that we should use other stabilization funds to fill the NPS deficit. There are two kinds of stabilization funds: general and special purpose, which have a designated purpose outlined when the City Council votes to create it. We have a General Stabilization Fund that helps with immediate emergencies; the Fiscal Stability Stabilization Fund; a Capital Stabilization Fund that supports capital projects such as repair and replacement of aging infrastructure; a new Climate Change Mitigation Stabilization Fund that supports the community's carbon-neutrality goals, addresses the city's resilience and regeneration plans, and provides the flexibility needed to pursue state and federal grants; and four Enterprise Stabilization Funds that support our Water, Sewer, Solid Waste, and Stormwater and Flood Control needs.

There are some critical points to understand about the suggestion that these stabilization funds should be used to address the deficit in the schools. Again, this is exactly what the Department of Revenue's Financial Management Resource Bureau strongly cautions against doing.

The two stabilization accounts that could be used for emergency operating expenses are the General Stabilization and the Fiscal Stability Stabilization Funds, the latter of which is funded by planned, periodic overrides to cover anticipated costs that rise faster than the 2.5% increase on the levy allowed under Proposition 2 ½. This fund is the basis of Northampton's Fiscal Stability Plan, initially funded with revenue from the voter-approved 2013 property tax override and renewed by the 2020 override.

There is no question that the Fiscal Stability Plan has proved its named objective. The average annual percent increase from the General Fund for the Northampton Public Schools has more than doubled in the last 10 years since the plan began in FY2014. The average annual increase from FY2014 to FY2022 was 3.8%, with the lowest year being 2.96%. During the 10 years prior to the plan (FY2004-FY2013), the average increase was 1.85% and it was a roller coaster that had years from -1% to 6.53%. Two years had negative increases and half the decade saw a less than 1% increase. The Fiscal Stability Plan brought continuity and room for growth in staff and absorbed reasonable annual increases for 10 years.

Twelve years ago, General Stabilization was down to \$249,000 and the Capital Stabilization Fund

held just \$4,000. Using recommended financial policies from the Government Finance Officers Association, the state's Department of Revenue, and the Financial Management Resource Bureau, the city created the Fiscal Stability Plan. The plan, aided by strong economic growth following the Great Recession, stabilized our budget, allowed for growth in the General Fund, and supported increased investment in our schools and city operations. We were also able to rebuild the stabilization funds. It took 12 years of careful use of the one-time funds for non-recurring costs to build the General Stabilization Fund to its current level of 4.8%, almost reaching the minimum 5-7% of the General Fund target balance recommended by the Department of Revenue. The Capital Stabilization Fund now facilitates a planned Capital Improvement Program to address aging infrastructure and equipment throughout the city and schools. If the stabilization funds are diminished anew, their replacement will again take years to rebuild.

Understandably, some members of our community have noticed that Northampton currently has abnormally large amounts of money in our Undesignated Fund Balance, which is sometimes called "free cash." Typically, these funds are generated when we either spend less or raise more revenue than expected in the budget, and any remaining undesignated funds remaining in the balance carry over to the next year. These undesignated funds are certified by the Department of Revenue after the close of the previous fiscal year's books and have helped build the reserves over 12 years. Our financial policy states that we shall not utilize the Undesignated Fund Balance to fund the annual operating budget, but that the city shall allocate approximately 33% of its Undesignated Fund Balance towards its reserves, 33% towards "pay-as-you-go" capital projects, and retain 33% in the Undesignated Fund Balance to address any unforeseen budget expenditures.

The Financial Management Resource Bureau recommends that a municipality generate an Undesignated Fund Balance of 3 to 5% of the annual budget. As the amount of undesignated funds for a given year can't be known in advance, and some may not materialize at all, these are unreliable recurring revenues, and—as with stabilization funds—the Financial Management Resource Bureau also does not recommend using them for recurring expenses. They state that "free cash should be restricted to paying one-time expenditures, funding capital projects, or replenishing other reserves."

As I explained during my joint presentation in January, we, like communities across the nation, experienced higher-than-usual undesignated fund balances due to federal COVID relief funds, other factors related to the pandemic, and other singular occurrences. The certification last year included one-time American Rescue Plan Act (ARPA) Loss Revenue funds, which were part of the city's ARPA allocation and accounted for revenue loss during the pandemic. These funds have carried over to this year, and they are allocated as ARPA-eligible use funds for covering the

\$500,000 of pandemic costs not covered by FEMA, infrastructure utility upgrades and the Northampton High School road safety upgrades. We will not see high levels of undesignated funds like this again, as federal pandemic relief funds have ended. We also risk lower undesignated funds in the next fiscal year since we have pushed revenue projections to allocate more funds.

Most importantly, using one-time funds, like stabilization funds, for recurring and compounding expenses will create a larger deficit the following year. We are living a devastating and divisive example of this right now and we must learn from it. We must learn from the experience of overusing the School Choice fund into a deficit. We must learn from the overspending in FY2023, compounding into a \$2.3 million NPS deficit in FY2024. We must learn from those deficits and the use of \$1.2 million in one-time stabilization and ESSER funds in FY2024, compounding into the FY2025 \$4.77 million deficit in NPS despite a guaranteed 4% increase to that budget.

One of the areas of concern we have heard centers around the ever-increasing needs and costs associated with special education. Some special education costs only become known after the budget is set or after the start of the school year and then may have a significant impact on other programmatic areas. There is also a desire to invest long-term in the schools and allow for multi-year planning, especially as NPS must build back the School Choice fund that had served as a stabilization fund.

To help address this, I am respectfully requesting the creation of a Northampton Public Schools Special Education Stabilization Fund under MGL Section 24 of Chapter 218 of the Acts of 2016 (MGL ch. 40, § 13E). Under this state provision, a majority vote of both the School Committee and the City Council is needed to create the special education stabilization fund. Once established, a majority vote of both bodies is also needed to appropriate funds from it for annual and unanticipated, out-of-district, and extraordinary costs associated with special education.

Under the statute, the balance in the reserve fund cannot exceed two percent of the annual actual net school spending of the school district. In FY2024, the actual net school spending for the Northampton Public Schools is budgeted for \$47,417,640. I will be requesting approval from the City Council to seed the stabilization fund with \$800,000 from the Undesignated Fund Balance. This will allow the possibility of growth from interest in the fund and for an annual appropriation into the fund beginning in FY2026 up to the amount of the prior year's Medicaid reimbursement, which has been around \$200,000 for the last two years, plus any turnbacks from NPS to the city.

I appreciate those on the School Committee and the City Council who, in the last term, suggested that a stabilization fund for schools could assist with the ever-increasing but also sudden and unpredictable nature of special education costs. This Special Education Stabilization Fund will provide investment over time in NPS with oversight instead of one-time infusions of funds that lead to larger deficits.

This FY2025 budget continues the city's support for Smith Vocational and Agricultural High School with a 4% increase for a total of \$1,711,626 including Chapter 70. SVAHS' overall increase is 5%, but as discussed earlier, that is primarily from out-of-district tuition.

Benefits and other fixed costs for insurance, which are spread across all departments, continue to be the second largest expenditure in the budget after education. This year, our Group Medical Insurance increased by 7.5% or an increase of almost a million dollars. Northampton continues to cover 80% of active employee and retiree HMO benefits, which is a significant benefit that comes at a high cost to the General Fund.

There were also increases of 59.7% for property and auto insurance and 9.8% for workers' compensation, as well as smaller increases for other benefits and insurance, all of which put pressure on the budget as fixed-rate increases must be met.

The Contributory Retirement System for employees is a benefit program governed by MGL ch. 32, and regulated by the state Public Employee Retirement Administration Commission (PERAC). In accordance with MGL, PERAC regulations, and government accounting standards, the city must fund this liability according to the funding schedule set by the Northampton Retirement Board. To meet our retirement system assessment, the city's appropriation for FY2025 is \$7,724,233.

Other Post-Employment Benefits (OPEB) are the costs associated with the future liability of providing health insurance for retirees and their spouses, which is regulated by the Government Accounting Standards Board (GASB). The city has worked to increase the contribution to this unfunded liability annually. This year, as one of the cuts to provide more funding to NPS, the contribution to the OPEB Trust Fund at \$200,000 is \$175,000 less than last year.

While creating their budgets for FY2025, city departments were instructed to stay as close as possible to a 2.5% or less increase and prioritize meeting contractual salary obligations. Personnel changes with some high-level retirements helped offset bargained Personnel Services (PS) increases. Finance Director Nardi and I also made multiple revisions to the Operations and Maintenance (OM) budgets in consultation with department heads to strip back expenses as much as possible.

The most significant increase for FY2025 is \$342,397 for Information Technology Services (ITS), which covers all IT, telecommunications, and information security for all other departments in the city, the Northampton Public Schools, and the Enterprise Fund divisions. The increases are due to the continued consolidation of all city software into ITS to ensure that the department oversees all compatibility, security, and licensing needed. There are also vendor and user increases and improvements needed to increase cybersecurity and the overall resiliency of the platform for the Northampton Public Schools, as well as efficiency upgrades to improve workflow, ultimately providing cost savings. The new Chief Information Officer, Luigi Ottaviani, is identifying system needs, redundancies, and efficiencies that he will work to address in the coming fiscal year.

For the rest of the General Government, by city code, an Elected Officials Compensation Advisory Board must convene, study, and make recommendations to the City Council on compensation periodically but not less frequently than every 10 years, and the previous Board's recommendations were in 2014. After the latest review by the Board, the previous City Council passed it by ordinance and the recommended increases went into effect in January 2024, and are incorporated for FY2025.

The Office of the City Clerk has a slightly larger 3.4% increase this year, which is \$12,718, to provide for expenses relating to the upcoming State Primary Election on September 3, 2024, and the General Presidential Election on November 5, 2024.

In its first year, the Climate Action and Project Administration Department (CAPA) has made notable strides in enhancing Northampton's sustainability measures. The department successfully optimized energy efficiency in building management systems and fully restored the city's solar PV installations. Additionally, CAPA has begun evaluating the potential for geothermal energy use in municipal buildings. With the leadership transition to Dr. Benjamin Weil as Interim Director and the appointment of Gabriella Fox as the new Energy and Sustainability Officer, CAPA is well-equipped to secure grants and advance the city towards its 2030 municipal and 2050 citywide sustainability goals.

The departments that comprise Public Safety have a total increase of only 2%. Northampton Fire/Rescue again topped its previous busiest year on record with 9,147 calls for service in 2023, which is an increase of 9% from the last year. In the same period, Northampton Police Department had 30,207 calls, which was a 6.8% increase. As these public safety calls were dispatched by the Public Safety Communications Center, that department also experienced and handled the same increase in call volume. While they all could use additional staff for the increased call volume, the General Fund cannot currently support the increases to PS. I am

continuing to watch this closely and discuss it in my monthly meetings with the Public Safety department heads.

The Department of Public Works has a 1% reduction across all divisions due to some temporary scaling back in capital maintenance lines. The Director will use prior-year resources that are available due to the many vacancies following the pandemic. There are also two positions not being funded in the budget in FY2025.

The four Enterprise Funds: Water, Sewer, Solid Waste, and Stormwater and Flood Control, are mostly level funded and self-sustaining. The reserves in the funds will be used to support the operational and capital project budgets for each utility. To address the reversal of recycling costs, whereby the city is now responsible for those costs (previously it was a revenue source), transfer station permits will be slightly increased, though they still remain below most neighboring communities. There are no Water and Sewer usage rates or base charge increases in FY2025. The delayed departure of Coca-Cola is now planned for this summer which is backed by the significant and steady decrease in their water usage and the wastewater being sent to our Waste Water Treatment Plant. The base rate fees that were increased last year have proven to have been a wise and necessary decision, as FY2024 saw a significant decrease in water and sewer usage revenue from Coca-Cola. We continue working closely with our federal and state legislators and the state executive offices to push for a sale of the building to another user that will support our enterprise funds.

Overall, the three city departments that fall under Health and Human Services also have a total percent decrease of 1%. Senior Services, which expanded programming and welcomed almost 400 new members in the first half of FY2024, has only a 2.44% increase of \$10,822 largely in PS.

The Department of Health and Human Services (DHHS) has a 3.3% increase, totaling \$42,560. DHHS continues to be exceptional at identifying outside funding sources and reducing its dependence on the General Fund, with 55% of its operations currently grant-funded. This year, all of DHHS and the Division of Community Care (DCC) in particular have significantly advanced public health and safety, closely aligning with community expectations. Since beginning response activities and opening the doors of the community space in September 2023, DCC Community Responders have had over 1,000 successful engagements with more than 360 individuals. These efforts highlight the departments' pivotal roles in enhancing community well-being and proactive public health responses. Responding to a recommendation from the Northampton Policing Review Commission report, the DCC has been effectively integrated within DHHS and is serving as a model to reimagine mental health and community safety services through public health.

Despite the addition of another community served by Veterans Services, bringing the total to 12 in the Central Hampshire Veterans Services District, there is an 11.26% decrease in the department budget. This decrease reflects the adjustment to the benefits and insurance lines as veterans have passed, leaving fewer veterans receiving benefits. The Commonwealth's Chapter 115 veterans benefits are reimbursed by the Commonwealth at 75%, and potentially 100% for houseless veterans. It is important to note that the level of service provided to veterans is in no way diminished by the benefits decrease, which continues the trend of the previous seven years. In fact, a part-time position in Veterans' Services is being increased to full-time to assist with demands and the additional community. The FY2025 Veterans Services District is estimated to cost \$338,996. Based on population, the community assessments are projected to bring in \$201,681 in revenue, which covers 59% of the program costs.

The Culture and Recreation departments actively enrich our community, through our public libraries, Parks and Recreation, and the Arts and Culture Department. Forbes Library and Lilly Library both saw increased attendance and circulation, continuing to serve as pivotal educational and community resources. Meanwhile, Parks and Recreation expanded its programming despite weather challenges, and the Arts and Culture Department effectively distributed significant funds to local artists and enhanced cultural events. These departments collectively demonstrate a 2.9% budget increase to sustain and grow their vital community services. The activities of the Arts and Culture Department in supporting programming in both of our downtowns directly contribute to the generation of local receipts revenue for the city by driving traffic to these areas. According to the recent Arts & Economic Prosperity 6 report, the typical arts and culture attendee spends \$31.85 beyond the cost of admission per event in the locality.

In closing, I want to express my gratitude to all participants in our city's budget discussions—our School Committee members and school community, especially the students, the City Council, and every resident of Northampton. Your engagement reflects our collective dedication to our city. I deeply appreciate the passion and commitment everyone has brought to this discussion.

Again, alongside this budget, which includes as part of the order the \$1.24 million from the Fiscal Stability Stabilization Fund to offset a portion of this year's school budget, there will be forthcoming two additional orders that form my proposed approach to solving our current financial crisis caused by school deficit spending. One will be an order for the City Council's approval to place a \$3 million override on the ballot this November. This approach is a compromise that I believe reflects our shared dedication to maintaining quality education and vital city services amidst these substantial fiscal challenges.

The second order will be the request to establish a Northampton Public Schools Special Education Stabilization Fund for annual budget appropriations and additional appropriations only at times when there are unanticipated or unbudgeted special education costs, which will require the approval of the School Committee and the City Council. This stabilization fund started with one-time funds from the Undesignated Fund Balance, will be maintained with an annual appropriation order up to the amount of the prior year's Medicaid reimbursement, which had previously remained in the General Fund.

As the elected chief executive of our city, I am beholden to the law to make fiscal decisions and required to work within available funds to submit a balanced budget. In this role, I cannot in good conscience cut other essential city services to the degree necessary to balance this budget at the School Committee's proposed funding level. As the NPS budget is more than five times the size of the next largest city budget, which is Fire/Rescue, to make up their deficit would decimate city services. Additionally, I will not deplete the city's stabilization funds. Doing so would leave us without those one-time funds merely to postpone the fiscal challenges to another year, creating a future deficit too large to manage—potentially jeopardizing the success of a necessary override. Today's \$4.78 million shortfall will swell to an overall city deficit of \$5.2 million next year if we defer responsibility to tomorrow by filling it with one-time funds today. The use of \$1.24 million in Fiscal Stability Stabilization Funds proposed in this budget is predicated on the replacement of that revenue in the Fiscal Stability Plan. The decisions made in this budget, if the people of Northampton approve a \$3 million General Fund override in November, will address the current deficit and set us back on a fiscally responsible and sustainable path.

Allow me to thank those who helped develop this budget - for this work and for all they do to support the city every day. Thanks go to Sydney Fahey, who in the months since she was hired has tackled many big projects with great organization, patience, and good humor, including compiling and completing this FY2025 budget. Thanks to Chief of Staff Alan Wolf, who manages all city issues while supporting the city departments, doing economic development, and working daily to support the values and priorities of our administration. Partnering with him on economic development is Annie Lesko, who in addition to handling licensing and being the chief copy editor, is, as anyone who understands the workings of the city can tell you, the glue that holds it together. Abbie Stone, our COVID-19 Economic Recovery Grants Administrator, manages the federal grants we have received and the ARPA Community Recovery grants we have awarded and is always ready to pitch in to help on all things and to research additional grant funding for the city. I want to give special thanks to Finance Director Charlene Nardi who oversees and guides the city's finances and financial departments with tireless attention, great skill, and expertise. This budget reflects months of her work and the City of Northampton is

extremely fortunate to benefit from Director Nardi's professionalism and extensive municipal finance experience.

I also want to thank the city's department heads who work closely with me and Finance Director Nardi to refine their departmental budgets to keep within financial constraints while still providing excellent services to the residents of Northampton. The dedication of these city leaders, as well as all other city staff, to the city and its residents is second to none. It is my great privilege to serve with them for the City of Northampton.

Lastly, thank you to the City Council for your thoughtful service to our city. This has been an exceptionally difficult budget season and one in which a great deal has been asked of the City Council. I look forward to working with you through the rest of the budget process to answer any questions about this budget proposal or provide additional information.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Gina-Louise Sciarra". The signature is fluid and cursive, with a long horizontal stroke at the end.

Gina-Louise Sciarra
Mayor

CITY OF NORTHAMPTON GENERAL FUND FISCAL STABILITY PLAN FY2025 - FY2029

REVENUES

	FY2024 Budget	FY2025 Budget	Estimated Change	FY2026 Budget	Estimated Change	FY2027 Budget	Estimated Change	FY2028 Budget	Estimated Change	FY2029 Budget	Estimated Change
PROPERTY TAX											
Base Levy From Prior Year	72,260,937	74,989,348		77,739,081		80,582,558		83,497,122		86,484,551	
Amended New Growth from Prior Year											
2 1/2% Increase	1,806,523	1,874,734		1,943,477		2,014,564		2,087,428		2,162,114	
Override											
New Growth	921,887	875,000		900,000		900,000		900,000		900,000	
Levy Limit	74,989,348	77,739,081	3.67%	80,582,558	3.66%	83,497,122	3.62%	86,484,551	3.58%	89,546,664	3.54%
Unused Levy Capacity (49,573)											
Debt Exclusions	575,932	568,220		556,334		544,073		536,807		518,401	
Sub-total PROPERTY TAX:	75,515,707	78,307,301	3.70%	81,138,892	3.62%	84,041,196	3.58%	87,021,358	3.55%	90,065,065	3.50%
LOCAL RECEIPTS											
Motor Vehicle Excise Tax	2,599,683	2,900,000	11.55%	2,987,000	3.00%	3,076,610	3.00%	3,168,908	3.00%	3,263,976	3.00%
Hotel and Motel and Short Term Rental Local Option Tax	780,000	875,000	12.18%	900,000	2.86%	931,500	3.50%	964,103	3.50%	997,846	3.50%
Meals Local Option Tax	650,000	725,000	11.54%	748,200	3.20%	772,142	3.20%	796,851	3.20%	822,350	3.20%
Adult Use Marijuana Local Option Tax	744,395	736,951	-1.00%	729,582	-1.00%	722,286	-1.00%	715,063	-1.00%	707,912	-1.00%
Boat Excise, Interest on Taxes, Payment in Lieu of Taxes	378,631	397,719	5.04%	409,651	3.00%	421,940	3.00%	434,598	3.00%	447,636	3.00%
Parking Meter Receipts	1,210,000	1,283,712	6.09%	1,296,549	1.00%	1,309,515	1.00%	1,322,610	1.00%	1,335,836	1.00%
Ambulance and Recreation Receipts	2,800,000	3,100,000	10.71%	3,255,000	5.00%	3,417,750	5.00%	3,588,638	5.00%	3,768,069	5.00%
Smith Vocational Tuition	9,078,820	9,588,691	5.62%	9,972,239	4.00%	10,371,128	4.00%	10,785,973	4.00%	11,217,412	4.00%
Municipal Service Fees	395,775	433,000	9.41%	441,660	2.00%	450,493	2.00%	459,503	2.00%	468,693	2.00%
Licenses and Permits	1,175,600	1,207,000	2.67%	1,237,175	2.50%	1,268,104	2.50%	1,299,807	2.50%	1,332,302	2.50%
Parking and Motor Vehicle Infraction Fines	520,000	533,000	2.50%	538,330	1.00%	543,713	1.00%	549,150	1.00%	554,642	1.00%
Medicare and Medicaid Reimbursements	161,000	180,000	11.80%	181,800	1.00%	183,618	1.00%	185,454	1.00%	187,309	1.00%
Miscellaneous - PVT A 5 College, Invest Income, Vet District	444,805	461,925	3.85%	466,544	1.00%	471,210	1.00%	475,922	1.00%	480,681	1.00%
Sub-total LOCAL RECEIPTS:	20,938,709	22,421,998	7.08%	23,163,729	3.31%	23,940,010	3.35%	24,746,580	3.37%	25,584,665	3.39%
STATE AID											
Chapter 70 School Aid	8,889,234	8,970,804	0.92%	9,060,512	1.00%	9,151,117	1.00%	9,242,628	1.00%	9,335,055	1.00%
Charter School Tuition Assessment Reimbursement	627,896	499,659	-20.42%	499,659	0.00%	499,659	0.00%	499,659	0.00%	499,659	0.00%
Unrestricted General Government Aid	5,254,395	5,412,027	3.00%	5,559,234	2.72%	5,710,445	2.72%	5,865,769	2.72%	6,025,318	2.72%
Veterans Benefits Reimbursement	223,550	218,045	-2.46%	218,045	0.00%	218,045	0.00%	218,045	0.00%	218,045	0.00%
Exemptions for Qualifying Elderly, Blind and Veterans	101,554	109,591	7.91%	109,591	0.00%	109,591	0.00%	109,591	0.00%	109,591	0.00%
State Owned Land - Payment in Lieu of Taxes	161,730	162,502	0.48%	164,127	1.00%	165,768	1.00%	167,426	1.00%	169,100	1.00%
Off-sets - School Choice and Library	1,238,393	1,208,697	-2.40%	1,208,697	0.00%	1,208,697	0.00%	1,208,697	0.00%	1,208,697	0.00%
Election Reimbursement, CPE Ambulance, other	425,000	378,000	-11.06%	378,000	0.00%	378,000	0.00%	378,000	0.00%	378,000	0.00%
Sub-total STATE AID:	16,921,752	16,959,325	0.22%	17,197,865	1.41%	17,441,323	1.42%	17,689,816	1.42%	17,943,465	1.43%
OTHER FINANCING SOURCES											
Interfund Operating Transfers - Water, Sewer, Solid Waste	1,989,901	2,193,037	10.21%	2,225,933	1.50%	2,259,322	1.50%	2,293,211	1.50%	2,327,610	1.50%
Police Station Bond Sale Premium	15,848	14,450	-8.82%	12,966	0.00%	11,187	0.00%	9,153	0.00%	7,119	0.00%
CPA Administration	12,680	12,680	0.00%	12,680	0.00%	12,680	0.00%	12,680	0.00%	12,680	0.00%
Fiscal Stability Stabilization Fund	1,284,954										
Sub-total OTHER FINANCING SOURCES:	3,303,383	2,220,167	-32.79%	2,251,579	1.41%	2,283,188	1.40%	2,315,044	1.40%	2,347,408	1.40%
TOTAL ALL REVENUE SOURCES:	116,679,550	119,908,791	2.77%	123,752,066	3.21%	127,705,716	3.19%	131,772,798	3.18%	135,940,604	3.16%

EXPENDITURES

	FY2024 Budget	FY2025 Budget	Estimated Change	FY2026 Budget	Estimated Change	FY2027 Budget	Estimated Change	FY2028 Budget	Estimated Change	FY2029 Budget	Estimated Change
DEPARTMENTAL BUDGETS											
General Government	7,049,968	7,561,723	7.26%	7,750,766	2.50%	7,944,535	2.50%	8,143,149	2.50%	8,346,727	2.50%
Public Safety	16,234,929	16,568,650	2.06%	16,982,866	2.50%	17,407,438	2.50%	17,842,624	2.50%	18,288,689	2.50%
Northampton Public Schools	36,565,747	39,673,835	8.50%	41,260,788.40	4.00%	42,911,220	4.00%	44,627,669	4.00%	46,412,775	4.00%
ONE TIME Emergency Appropriation to Stabilize NPS FY24 Budget	1,200,000	0		0	0.00%	0	0.00%	0	0.00%	0	0.00%
Smith Vocational	10,760,022	11,306,817	5.08%	11,759,090	4.00%	12,229,453	4.00%	12,718,631	4.00%	13,227,377	4.00%
Public Works	4,284,193	4,240,265	-1.03%	4,346,272	2.50%	4,454,928	2.50%	4,566,302	2.50%	4,680,459	2.50%
Health and Human Services	2,416,297	2,390,899	-1.05%	2,450,671	2.50%	2,511,938	2.50%	2,574,737	2.50%	2,639,105	2.50%
Culture and Recreation	2,394,582	2,464,632	2.93%	2,526,248	2.50%	2,589,404	2.50%	2,654,139	2.50%	2,720,493	2.50%
Sub-total OPERATING BUDGET:	80,905,738	84,206,821	4.08%	87,076,701	3.41%	90,048,917	3.41%	93,127,250	3.42%	96,315,626	3.42%
DEBT SERVICE AND CAPITAL											
Long/Short Term Debt	4,944,774	4,900,189	-0.90%	4,854,680	-0.93%	4,622,733	-5%	5,192,776	12.33%	5,446,845	4.89%
Cash Capital Projects	200,000	200,000	0.00%	300,000	50.00%	325,000	8.33%	350,000	7.69%	375,000	7.14%
Sub-total DEBT SERVICE AND CAPITAL:	5,144,774	5,100,189	-0.87%	5,154,680	1.07%	4,947,733	-4.01%	5,542,776	12.03%	5,821,845	5.03%
EMPLOYEE BENEFITS											
Retirement	7,480,027	7,724,233	3.26%	8,017,408	3.80%	8,321,518	3.79%	8,637,435	3.80%	8,965,658	3.80%
OPEB	375,000	200,000	-46.67%	225,000	12.50%	250,000	11.11%	275,000	10.00%	300,000.00	9.09%
Health Insurance (Active and Retired)	13,200,387	14,188,286	7.48%	15,249,570	7.48%	16,390,238	7.48%	17,616,227	7.48%	18,933,921	7.48%
Payroll Taxes	1,062,660	1,097,660	3.29%	1,125,102	2.50%	1,153,229	2.50%	1,182,060	2.50%	1,219,886	3.20%
Employee Benefits (Workers Comp, Unemp, Life Ins.)	1,161,045	1,216,670	4.79%	1,265,337	4.00%	1,315,950	4.00%	1,368,588	4.00%	1,423,332	4.00%
Sub-total EMPLOYEE BENEFITS:	23,279,119	24,426,849	4.93%	25,882,416	5.96%	27,430,935	5.98%	29,079,310	6.01%	30,842,796	6.06%
INSURANCE AND RESERVES											
Insurances - Liability, Property, Vehicle	851,827	1,151,997	35.24%	1,209,597	5.00%	1,270,077	5.00%	1,333,581	5.00%	1,400,260	5.00%
Capital Stabilization Fund	450,000	275,000	-38.89%	300,000	9.09%	325,000	8.33%	350,000	7.69%	375,000	7.14%
Fiscal Stability Stabilization Fund											
Personnel Reserve	100,000	100,000		100,000		100,000		100,000		100,000	
Sub-total INSURANCE AND RESERVES:	1,401,827	1,526,997	8.93%	1,609,597	5.41%	1,695,077	5.31%	1,783,581	5.22%	1,875,260	5.14%
NON-APPROPRIATED USES:											
Overlay for Abatements and Exemptions (mandated reserve)	503,015	515,590	2.50%	528,480	2.50%	541,692	2.50%	555,234	2.50%	569,115	2.50%
Off-sets - School Choice and Library	1,238,393	1,208,697	-2.40%	1,208,697	0.00%	1,208,697	0.00%	1,208,697	0.00%	1,208,697	0.00%
Sub-total NON-APPROPRIATED USES:	1,741,408	1,724,287	-0.98%	1,737,177	0.75%	1,750,389	0.76%	1,763,931	0.77%	1,777,812	0.79%
STATE ASSESSMENTS											
Charter School and School Choice Sending Tuition	3,661,341	3,623,974	-1.02%	3,696,453	2.00%	3,770,383	2.00%	3,845,790	2.00%	3,922,706	2.00%
PVTA , RMV Surcharges, DEP Air Pollution, DESE	545,343	542,874	-0.45%	548,303	1.00%	553,786	1.00%	559,324	1.00%	564,917	1.00%
Sub-total STATE ASSESSMENT:	4,206,684	4,166,848	-0.95%	4,244,756	1.87%	4,324,168	1.87%	4,405,114	1.87%	4,487,623	1.87%
TOTAL ALL EXPENDITURES:	116,679,550	121,151,992	3.83%	125,705,328	3.76%	130,197,218	3.57%	135,701,962	4.23%	141,120,961	3.99%
BUDGET SURPLUS/(SHORTFALL)	0	\$ (1,243,201)		\$ (1,953,262)		\$ (2,491,502)		\$ (3,929,165)		(5,180,357)	

**City of Northampton
Fiscal Year 2024
Proposed Budget
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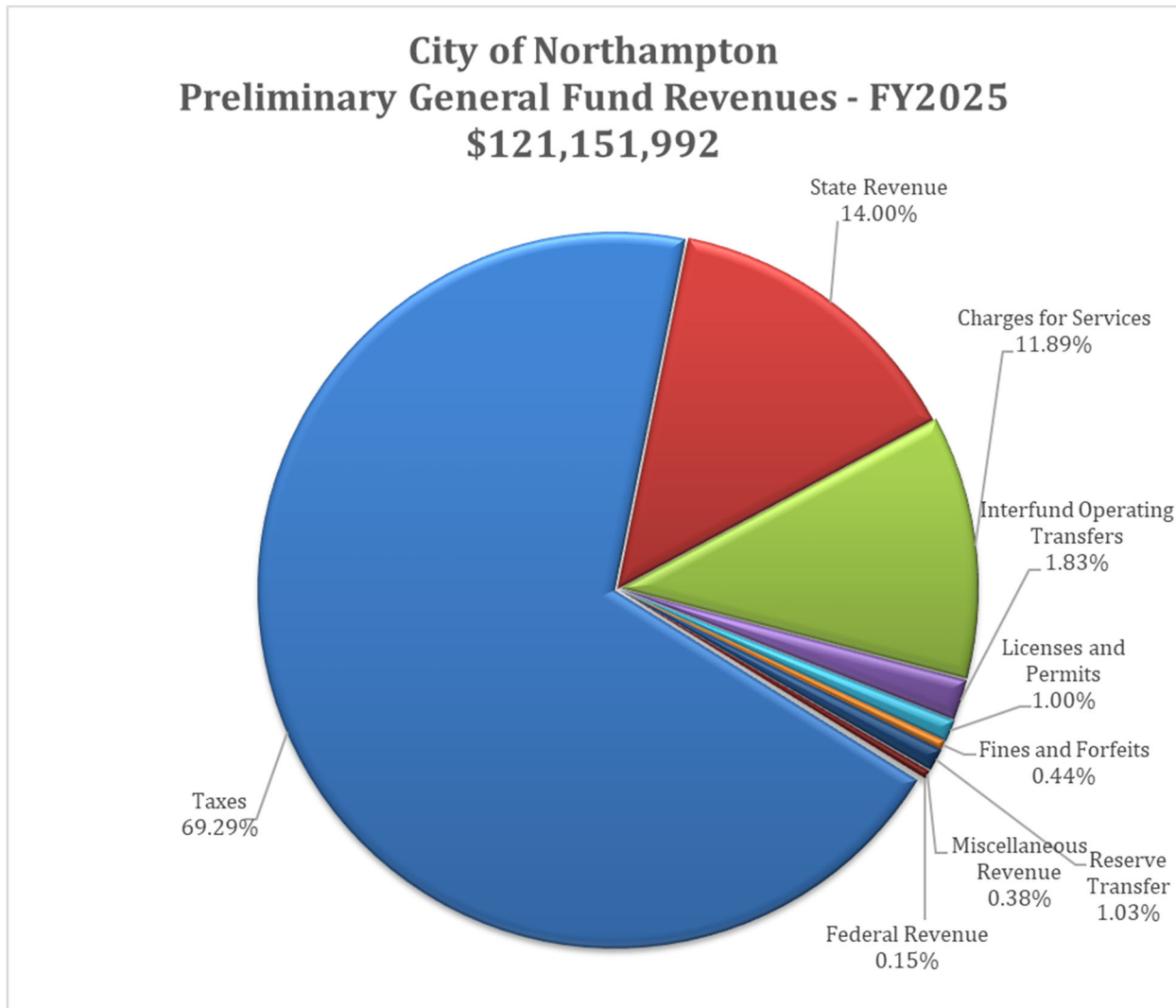
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REVENUES

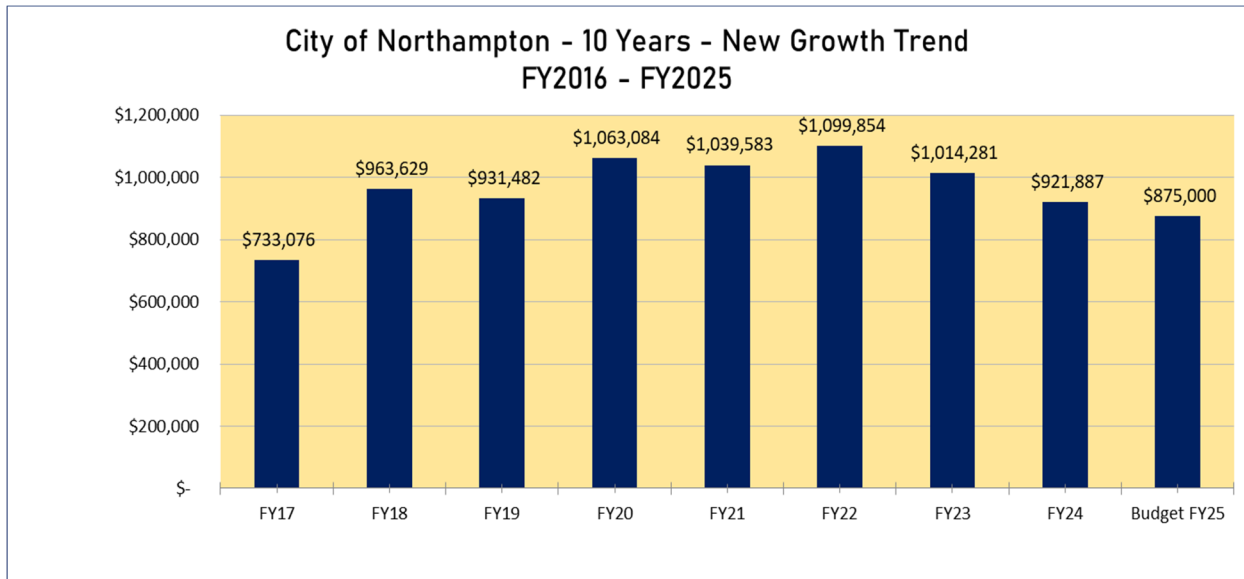
GENERAL FUND

The city's general fund is supported by five primary sources of revenue: taxes, state aid, local receipts, reserves, and other fund transfers. General fund FY2025 revenues, totaling \$121,151,992, are projected to increase by \$4,472,441, or 3.83%, over FY2024.



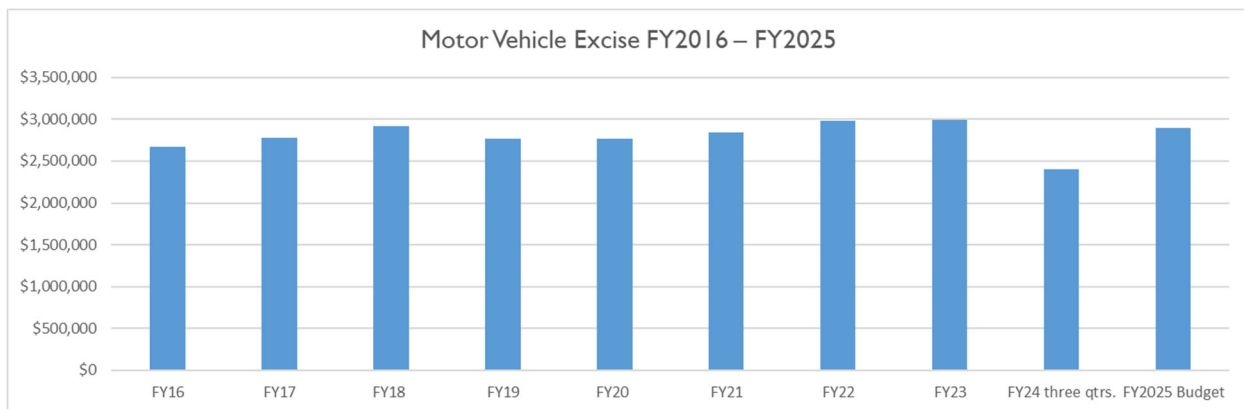
TAXES: Local taxes fund the largest share of the city's budget, \$83,941,971, or 69.29%, in FY2025. **Real estate and personal property taxes** are estimated to total \$78,307,301 in FY2025, which includes the allowable 2.5% increase of \$1,874,734 under Proposition 2½; and a higher but still conservative estimate of \$875,000 for new growth. As the economy continues to recover from the pandemic, the new growth estimate will continue to be adjusted. The city has been fortunate that new growth has exceeded \$900,000 in nine of the last ten years due to construction related to new businesses and housing generating significant new revenue. Supply chains and transportation issues due to COVID-19 are loosening up a bit; however, we continue to see a rise in building material costs due to inflation and rising interest rates, which may have an impact on the number of projects we see over the next few years.

Therefore, we continue to be conservative in our estimate for FY2025 new growth. The following chart illustrates 10 years of new growth.



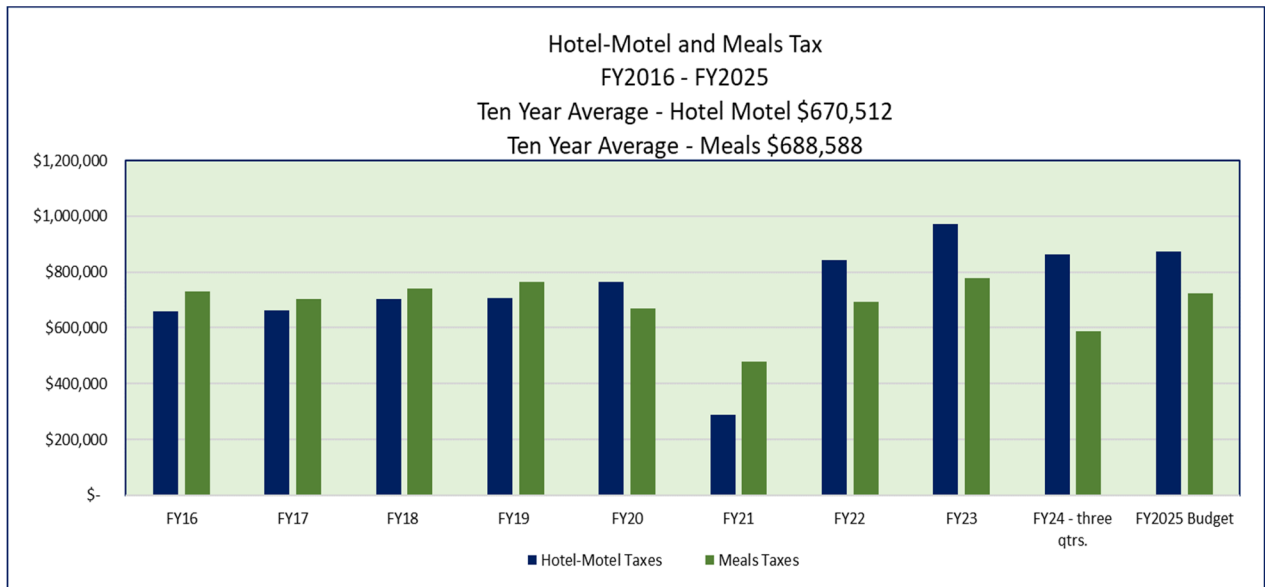
Real estate taxes also include debt service payments on bonds for building projects approved by the voters as property tax **debt exclusions**. These debt-excluded projects have included J.F.K. Middle School, Northampton High School, and the Fire Station. Currently, the only debt-excluded project is the Police Station which is scheduled for final payment in FY2032. As bonds financed by this debt exclusion are paid off over the scheduled life of the borrowing, the amount added to the tax levy declines. Once a debt-excluded project is paid off, taxpayers are no longer taxed above the levy limit for that project.

Motor vehicle excise tax collections are estimated at \$2,900,000 for FY2025. While there are still inventory shortages and supply chain disruptions we have continued to see a slight increase in this revenue source. It is uncertain what impact the increase in interest rates will have on car sales. However, we have aggressively increased the motor vehicle excise revenue estimate to reflect the three-year average for actuals.



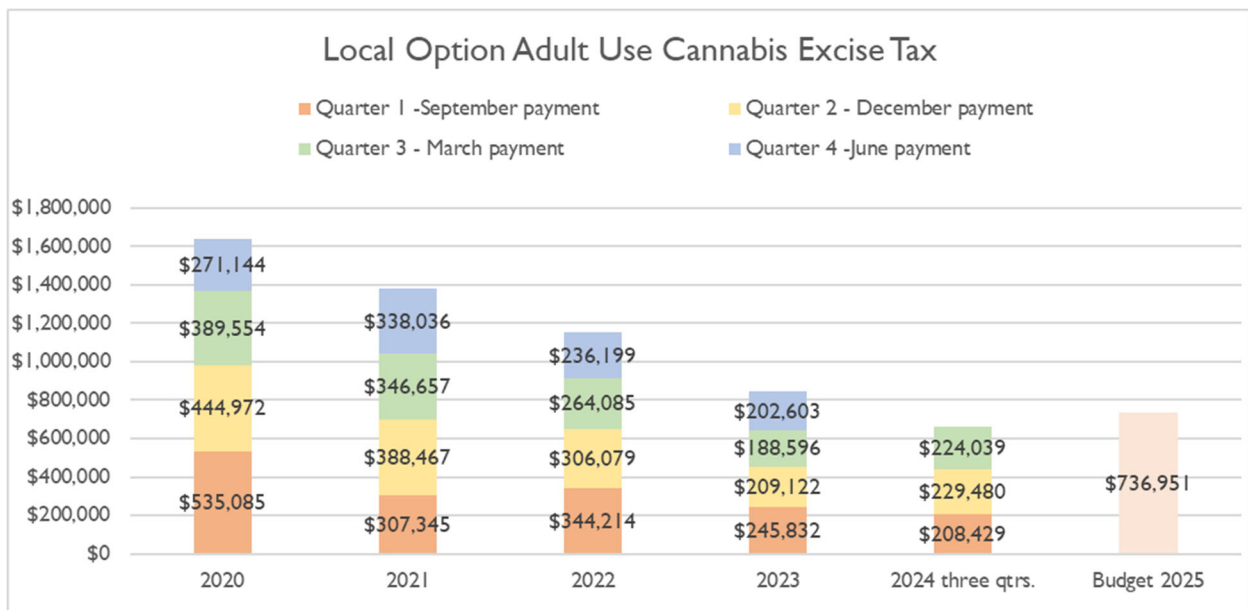
In FY2010, the city adopted two local option taxes, an additional 2% increase in the **hotel/motel room occupancy excise tax** (an increase from 4% to 6%) and a 0.75% increase in **meals tax**. Hotel/motel and

meals tax revenues were dramatically impacted due to the COVID-19 pandemic; however, due to the work of the Mayor’s Office Economic Development team in partnership with downtown businesses, the revenue streams began to recover. Projections for these two revenues have been aggressively estimated. For FY2025, the city estimates \$875,000 for hotel/motel and \$725,000 for meals taxes. The following chart illustrates the trend over the last 10 years.



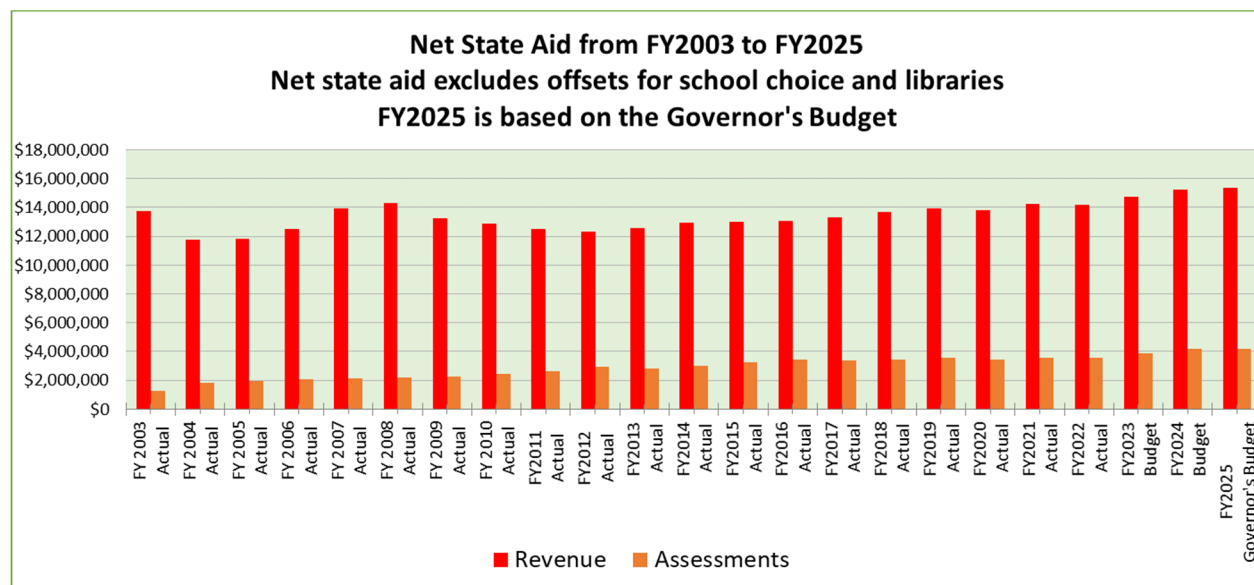
Adult-use cannabis excise tax was a new revenue source for the city beginning in FY2019. This is a 3% local option excise tax on adult-use cannabis sales in Northampton. The first retail sale of cannabis in the state took place in Northampton on November 20, 2018. The chart below illustrates revenue from cannabis sales since inception.

For FY2025 the city projects revenue of approximately \$736,951, which is less than in prior fiscal years, primarily due to a continuing loss in market share to other communities throughout the region. This may end up being the budget amount we use as a base going forward. It remains to be seen what will be a sustainable market share for Northampton as locations continue to open across the state.



STATE AID: The amount of state aid Northampton will receive in FY2025 is based on the Governor’s budget. Based on our current estimate, state aid would comprise 14% of the general fund operating budget revenues. Our current estimate includes a small increase in Chapter 70 (C.70) School Aid as Northampton is a minimum aid community and does not receive additional funding above minimum aid from the new Student Opportunity Act. In the Governor’s budget, Northampton receives \$81,570 more in C.70, or a .92% increase.

The chart below shows “net” state aid. This chart compares the “net” of revenue the city receives from the state (C.70 School Aid, Unrestricted General Government Aid, Charter School Tuition Reimbursement, Veterans Benefits, Payment in Lieu of Taxes for State Owned Land, and reimbursement for some types of property tax abatements), versus the charges the city pays to the state, (Outgoing School Choice, Outgoing Charter School Tuition, Regional Transit Assessment, RMV Non-Renewal Surcharges, and some smaller assessments). In FY2025, based on the Governor’s budget, net state aid for Northampton (revenue versus charges) will increase by \$151,121 over the prior year.



FEDERAL REVENUES: Federal revenues are slated to provide less than 0.15% of the city’s general fund operating budget and consist of Medicaid reimbursements for school services provided to eligible children, estimated at \$180,000 for FY2025.

It should be noted that, outside of the general fund operating revenues, the COVID-19 pandemic has brought unprecedented federal aid to the city. In FY2020 and FY2021 the city received funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act which provided \$2.5 million in relief for city and school expenses related to our pandemic response. The Northampton Public Schools received three rounds of Elementary and Secondary School Emergency Relief (ESSER) funds through the Coronavirus Relief Funding (CvRF) and the American Rescue Plan Act (ARPA) totaling \$5.9 million which supported remote learning and food service during the worst of the pandemic. ESSER III funding, the last of the federal pandemic funding, was used in the FY2024 budget. Under the Federal Emergency Management

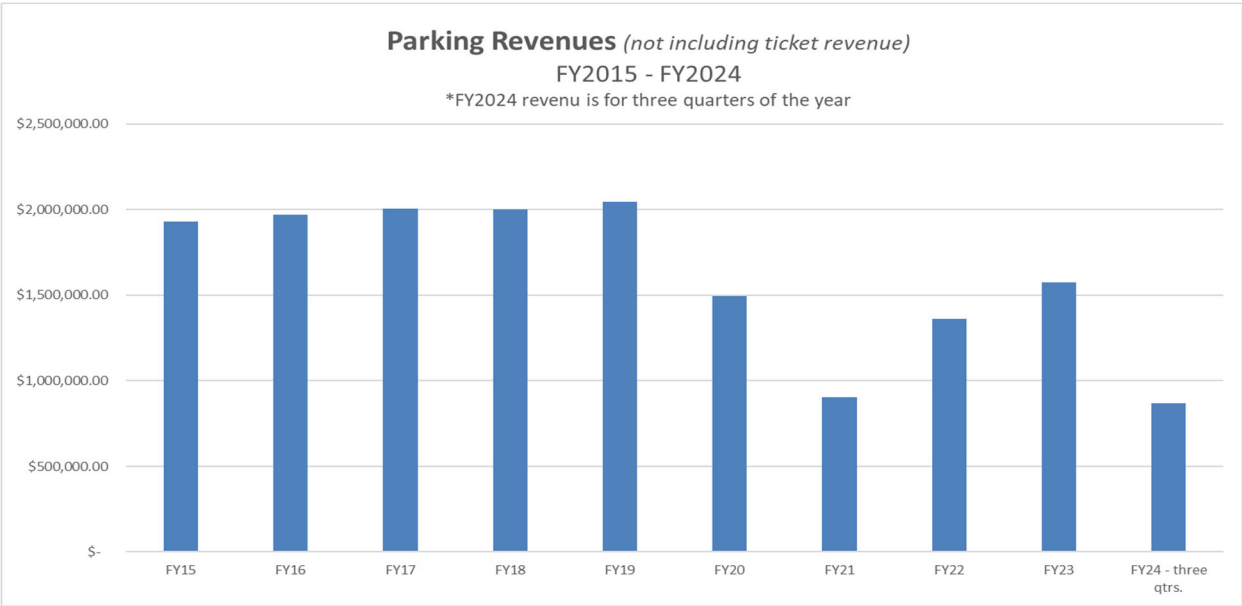
Agency (FEMA) COVID-19 Emergency Declaration the city spent \$1.1 million and submitted for full reimbursement of all eligible expenses related to fighting the pandemic. The FEMA program is providing a 100% reimbursement for all expenses deemed eligible under the declaration. The city submitted five applications in the amount of \$926,723 under the FEMA program and received \$925,443 or 99% of our submitted eligible expenses. The balance of funds spent and not covered by FEMA will have to be covered by the city reserves.

On March 11, 2021, President Biden signed into law the American Rescue Plan Act (ARPA) which provides \$350 billion in emergency funding to state, local, territorial, and tribal governments around the country to respond and recover from the COVID-19 crisis. Under ARPA, which represents the most sweeping and historic financial support ever provided to cities and towns across the country, the City of Northampton received \$21.7 million to spur local economic recovery. Funds were provided to support government services to the extent of the reduction in revenue to the city, to respond to public health and negative economic impacts, to provide pay for essential workers, and to make necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet. In FY2022, the city allocated \$10 million in loss revenue for general government services and \$6.1 million for water, sewer, and stormwater infrastructure projects. In FY2023, the Mayor awarded \$4 million for community projects and set aside \$1.6 million for continued COVID-19 mitigation and to support projects that promote economic growth.

CHARGES FOR SERVICES: Revenue from all **charges for services** comprise 11.89% of operating revenues and are projected to increase by \$920,808 or 6.83%, over what was estimated to be received in FY2024. The FY2025 revenue projection is \$14,405,403. Three revenue sources make up 97% of this category of revenue – tuition for Smith Vocational and Agricultural High School, parking receipts, and ambulance receipts.

Smith Vocational and Agricultural High School (SVAHS) out-of-district tuition receipts represent the largest local receipt of \$9,588,691. Total tuition for regular and special education students at SVAHS is increasing by \$509,871 in FY2025. SVAHS is estimating out-of-district enrollment of 453 students. Per student tuition from out-of-district enrollment is increasing from \$20,076 in FY2024 to \$20,847 per student in FY2025. The tuition amount is determined by the Department of Elementary and Secondary Education for non-resident students. Northampton's student population at SVAHS for the 2023-2024 school year is 120 out of 578 students or 20.1%.

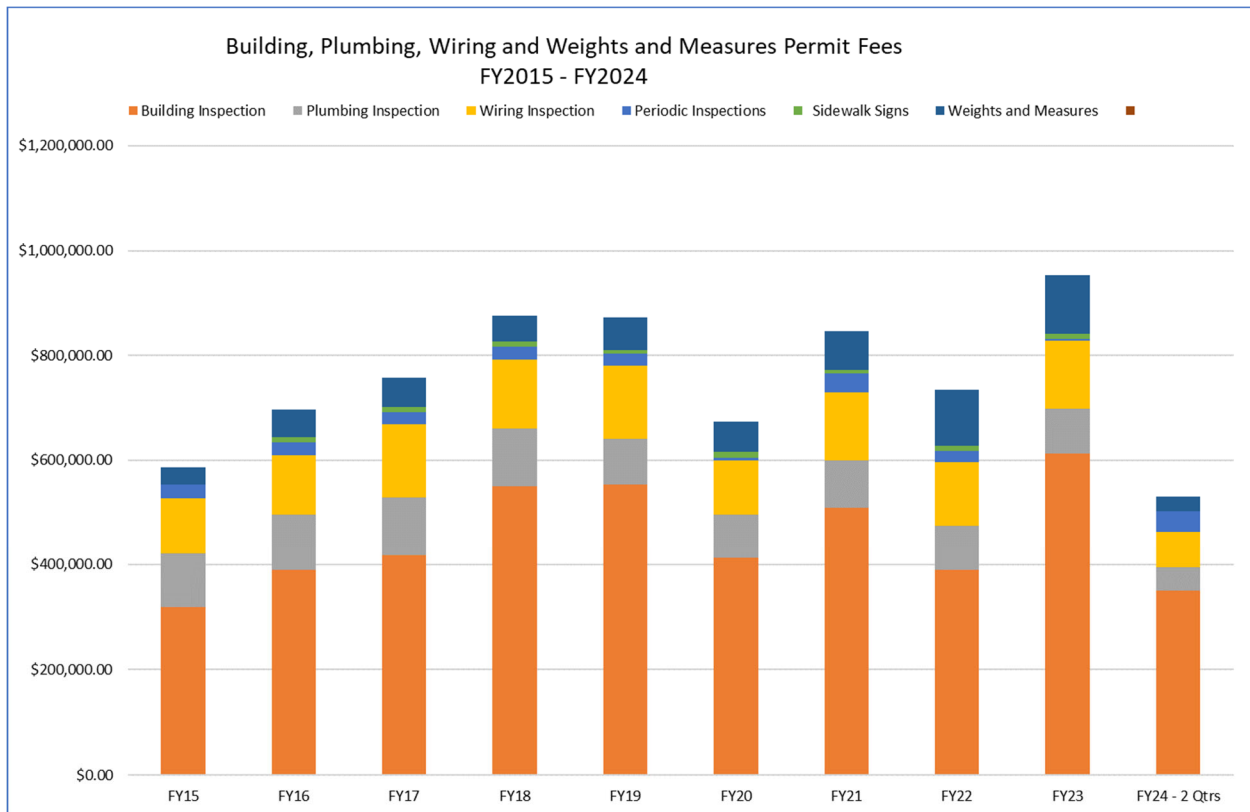
Parking fund revenues for FY2025 are projected at \$1.28 million which represents an increase of 6% over last year. This is in line with the calculated parking indirect for FY2025. The following chart shows the revenues received from parking (excluding ticket revenue) over the last 10 years.



Parking fund revenues are generated from meter receipts from the city’s on-street and off-street parking areas and the E. John Gare Parking Garage. These revenues are used to fund 100% of the staff salaries, benefits, and operating and capital costs related to parking enforcement and maintenance. Any revenue in excess of the budgeted amount is transferred to the Parking Receipts Reserved for Appropriation (RAA) account to fund parking capital improvements, which currently has a balance of \$1,570,280.

Ambulance revenues became a general fund receipt in FY2013. Prior to that they were kept in a separate fund and transferred to the general fund periodically throughout the year. The three-year average revenue is \$2,877,103, with FY2023 actual revenues at \$3,345,187. We have budgeted ambulance revenues for FY2025 at \$3.1 million, an increase of 10% over FY2024.

LICENSE AND PERMIT REVENUES: Estimated revenues from **licenses and permits** are projected at \$1,207,000, representing a slight increase of 3% over budgeted revenues in FY2024. License and permit fees comprise 1% of the operating budget revenues. The chart below illustrates six types of revenue-generating permit fees for construction projects – building permits, electrical permits, plumbing permits, periodic inspections, and sign permits as well as income from weights and measures inspectional services. For FY2025 we estimate a total of \$785,400 in permit revenue, which is slightly above, 2.5%, the FY2024 estimates. During the pandemic, construction was impacted by supply chain and transportation issues as well as the rising cost of building materials but there are indicators pointing to an ease in obtaining materials creating more permit applications. Other revenue sources in the category of licenses and permits include liquor licenses, health department permits, fire/rescue department permits, and permits issued by Planning and Sustainability and the Department of Public Works.



FINES AND FORFEITS: Revenues from **finer and forfeits** are projected at \$533,000, or 0.44% of total operating revenues. Fines include **parking violation fines** and **motor vehicle citations**. **Parking violation** revenues are estimated for FY2025 at \$492,000. **Criminal motor vehicle infractions (CMVI)** revenues are estimated at \$41,000.

INTERFUND TRANSFERS AND RESERVES: **Interfund operating transfers** are budgeted at \$2,220,167, an increase of \$201,739, or 10%, over FY2024. The largest interfund transfer is from the **water, sewer, solid waste, and stormwater and flood control enterprise funds** as reimbursement to the general fund for support services and fringe benefits for employees paid out of the enterprise funds. This is called **indirect revenue** and it totals \$2,193,037 for FY2025. The sewer enterprise fund will be assessed indirect charges of \$1,050,260 which is an increase of \$81,249 over FY2024. The water enterprise fund will be assessed indirect charges of \$707,471 which is an increase of \$81,136 over FY2024. The solid waste enterprise fund will be assessed indirect charges of \$94,181 which is an increase of \$19,106 over FY2024. The stormwater and flood control enterprise fund will be assessed indirect charges of \$341,125 which is an increase of \$21,645 over FY2024. The enterprise fund indirect calculations are included in the Enterprise Fund section of the budget.

In addition to the enterprise fund indirects, there are two other interfund transfers. The city also receives \$12,680 in support from the **Community Preservation Act (CPA)** funds which are appropriated to support CPA committee activities. Lastly, the city must apply the bond premium attributable to the police station debt exclusion to the debt service to reduce the debt exclusion amount charged to taxpayers. In FY2025, that amount is \$14,450.

MISCELLANEOUS INCOME: The city’s efforts to regionalize **Veterans’ Services** in Hampshire County have been very successful and the district continues to serve 11 towns in addition to Northampton. The district brings in \$201,681 in income from the member towns which helps fund four full-time staff that serve our veterans. Investment income is estimated at \$178,300. Other **miscellaneous revenues** include allocations from Smith Charities in the amount of \$6,500 to support the Smith Vocational and Agricultural High School budget, \$8,400 from member towns that participate in the Laserfiche Regional Program, and \$67,044 from Five Colleges, Inc., for partial reimbursement of the Pioneer Valley Transit Authority assessment.

ENTERPRISE FUNDS

Revenue for the enterprise funds comes from various sources, primarily user fees in the form of water and sewer rates, stormwater and flood control fees and the purchase of trash bags and transfer station permits. The city currently has four enterprise funds – water, sewer, solid waste, and stormwater and flood control. The process of setting water and sewer rates requires the Mayor to make a recommendation based on water and sewer operating and capital needs and ultimately a vote by the City Council to adopt rates for the coming fiscal year. Water and sewer rates were last raised in FY2020 as there has been no increase for the last three years. For FY2025, the Mayor again recommended no increase in water or sewer rates. However, water meter base charges were increased significantly and a new sewer base charge was established to offset the revenue loss expected from Coca-Cola closing its Northampton plant. City Council approved the increased water base charges and new sewer base charges on April 13, 2023, which took effect in FY2024. In FY2025, there are no changes in the rates.

WATER RATES for FY2025

Customer with 1" meter or smaller

Tier 1 consumption: 0 - 16 CCF \$4.51 per CCF
 Tier 2 consumption: >16 CCF \$6.09 per CCF

Customers with meter larger than 1"

All consumption \$5.99 per CCF

WATER BASE RATE CHARGES for FY2025

Quarterly Base Rate Charge FY25	
Water	
Meter Size	FY25
5/8 Inch	\$47.45
3/4 Inch	\$71.25
1 Inch	\$118.65
1.25 Inch	\$177.95
1.5 Inch	\$237.25
2 Inch	\$379.55
2.5Inch	\$545.60
3 Inch	\$711.65
4 Inch	\$1,186.05
6 Inch	\$2,372.05
8 Inch	\$3,795.25

SEWER RATES for FY2025

Non-metered \$7.86 per CCF based on 80% of metered water consumption

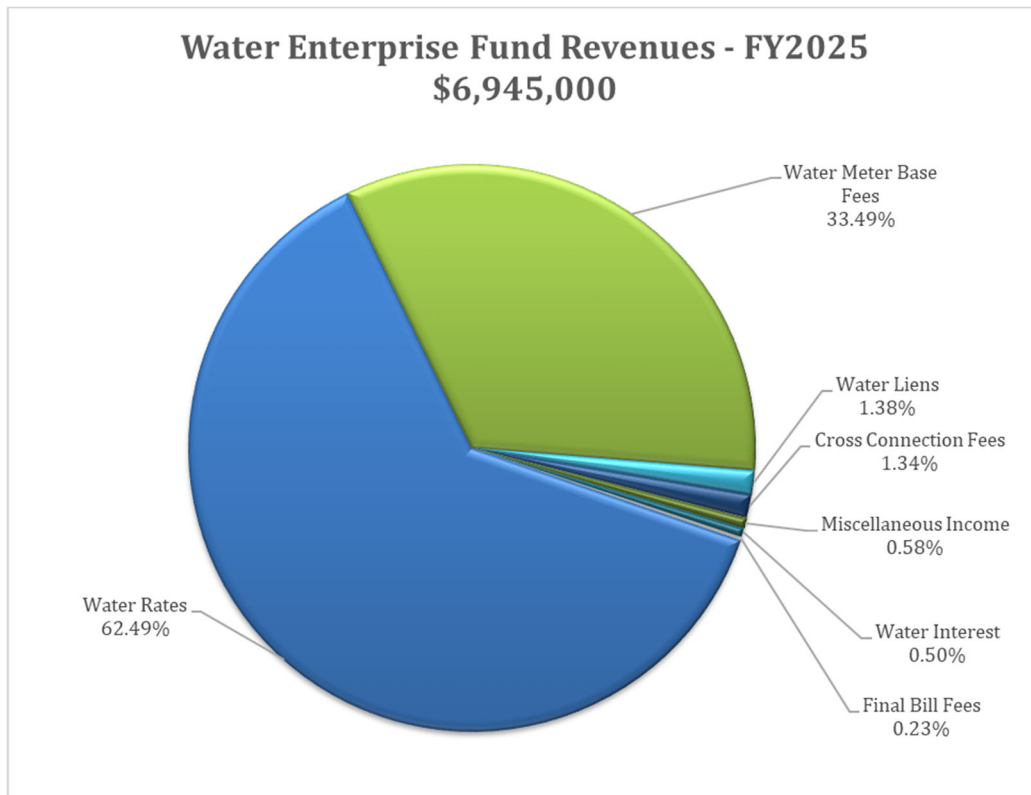
Metered \$7.86 per CCF

SEWER BASE RATE CHARGES for FY2025

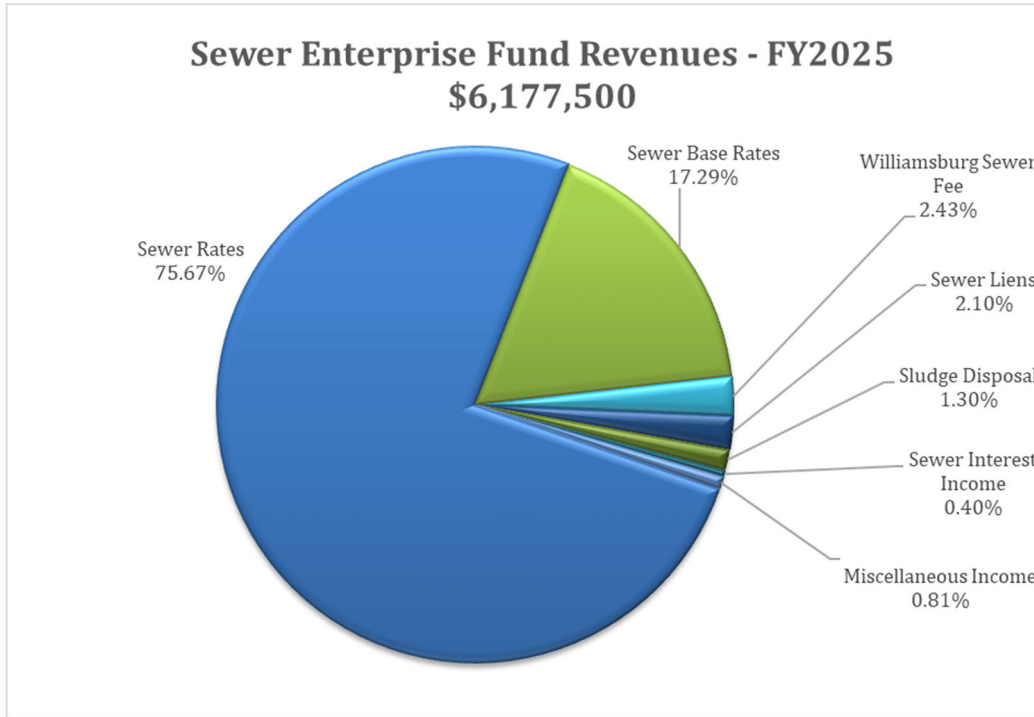
Quarterly Base Rate Charge FY25	
Sewer	
Meter Size	FY25
5/8 Inch	\$28.85
3/4 Inch	\$36.06
1 Inch	\$50.49
1.25 Inch	\$86.55
1.5 Inch	\$86.55
2 Inch	\$129.83
2.5Inch	\$230.80
3 Inch	\$230.80
4 Inch	\$375.05
6 Inch	\$735.68
8 Inch	\$1,168.43

INCOME-BASED DISCOUNT: Customers who currently qualify for a low-income exemption on real estate or CPA can receive an exemption on water, sewer, and stormwater and flood control bills equivalent to the fixed meter charge.

WATER ENTERPRISE FUND: Water enterprise fund revenues come from the users of the city’s water system. Water rates and meter fees account for 96% of the income of the water enterprise fund. Other income is generated when water bills are paid late in the form of liens and interest on late payments.



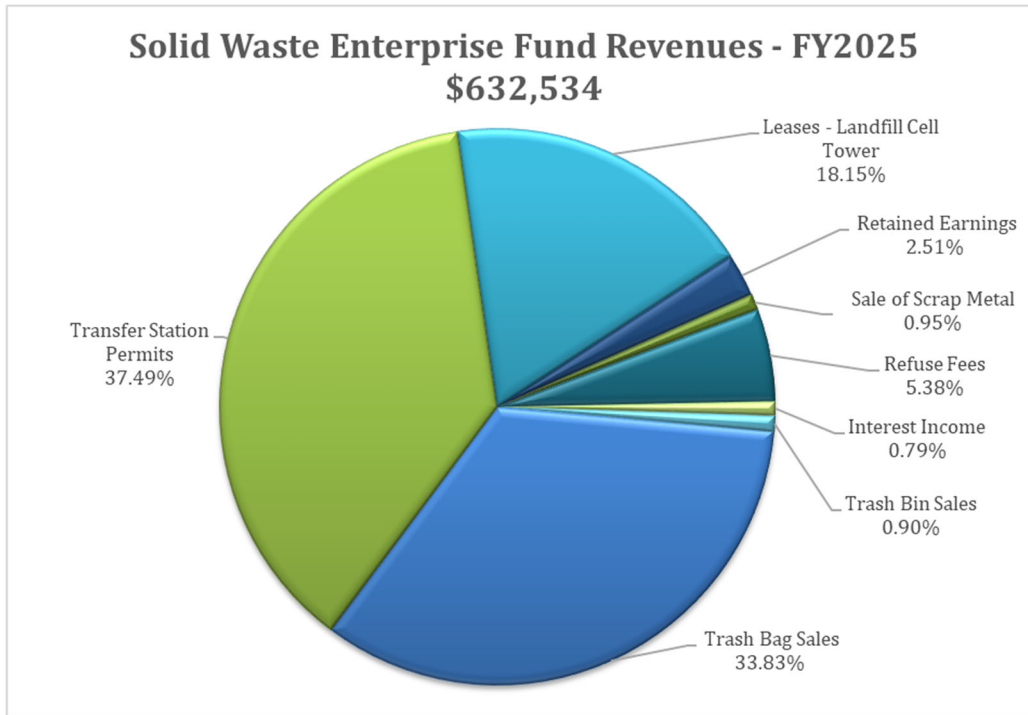
SEWER ENTERPRISE FUND: Sewer enterprise fund revenues come from the users of the city’s sewer system. Income from sewer rates and new base charges will account for 93% of the income to the sewer enterprise fund. Other income is generated when sewer bills are paid late in the form of liens and interest on late payments. The new sewer base charge will help stabilize the revenues from the loss of revenue from Coca-Cola closing its operations in Northampton.



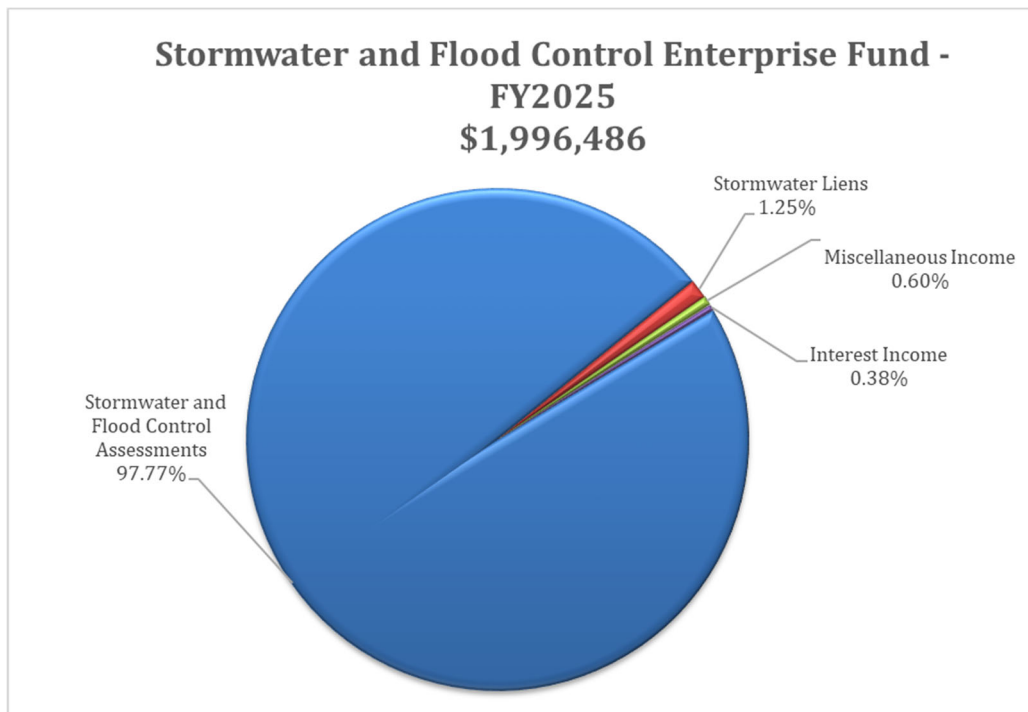
SOLID WASTE ENTERPRISE FUND: Solid waste enterprise fund revenues come from the users of the city’s transfer station and other related solid waste activities. There is also income generated by leasing land for a cell tower. The largest portion of revenue in FY2025 is generated by the sale of transfer station permits. This generates 37% of the revenue. Trash bags which are purchased by residents who use the transfer station for their home trash disposal are the second highest and generates 33.8% of the revenue. The price of transfer station permits will increase to \$75 effective July 1, 2024. These permits allows residents to use the city’s transfer station located at the Department of Public Works facility on Locust Street. The hours of operation for the transfer station will be adjusted to 7:00 a.m. to 2:00 p.m. on Tuesday, Wednesday, Thursday, and Saturday. With these adjustments, we are able to balance the solid waste budget which no longer receives revenue to offset recycling costs.

Services available at the transfer station include trash disposal, recyclable disposal, and disposal of compost and scrap metal. The lease of landfill land for a cell tower provides 20.8% of the revenues and additional revenues are generated through recycling program participation. Leaf and yard waste is collected at the city’s transfer station at Glendale Road. See the website for hours of operation for the Glendale Road station. Currently, solid waste services are not generating enough revenue to fully cover the costs of the program, and therefore, 3.5%, or \$18,795, of the revenue needed to provide the service

is coming from the solid waste enterprise fund retained earnings. Over the next several fiscal years, the continued viability of the solid waste enterprise fund will be evaluated.



STORMWATER AND FLOOD CONTROL ENTERPRISE FUND: Revenue generated through stormwater fees is used to maintain the city’s flood control and stormwater drainage systems. Fees are based on the amount of stormwater runoff produced by a parcel of land. A billing rate per square foot of hydraulic acreage is calculated by the DPW each year by dividing the approved annual budget by the total hydraulic acreage that will be billed by the city. Based on the proposed annual budget of \$1,996,486, the FY2025 annual billing rate will be \$0.0258 per square foot of hydraulic area which may cause minor fluctuations in tier rates.



REVENUE SUMMARY

**CITY OF NORTHAMPTON, MASSACHUSETTS
FY2025 REVENUE SUMMARY**

DESCRIPTION	Actual	Actual	Actual	Budget	Budget	Dollar	%
	FY2021	FY2022	FY2023	FY2024	FY2025	Change FY2024-FY2025	Change FY24-FY25
GENERAL FUND							
TAXES							
Real Estate Taxes	63,384,246	67,624,881.77	69,756,291.72	73,583,048	76,302,635	2,719,587	3.70%
Personal Property	1,548,255	1,927,194.29	1,798,339.44	1,932,659	2,004,666	72,007	3.73%
Tax Title Revenues	236,993	377,064.89	135,592.04	0	0	0	0.00%
Clause 41A R/E Payback	21,382	49,613.14	0.00	0	0	0	0.00%
Motor Vehicle Excise	2,837,792	2,983,325.77	2,992,469.21	2,599,683	2,900,000	300,317	11.55%
Boat Excise	3,108	4,520.39	3,280.81	3,281	3,281	0	0.00%
Hotel / Motel Tax (Ch 145)	286,762	843,069.92	970,975.04	780,000	875,000	95,000	12.18%
Meals Tax (Ch 64L, s.2A)	477,432	692,008.42	779,699.98	650,000	725,000	75,000	11.54%
Adult Use Cannabis Excise (Ch 145A)	1,380,505	1,150,577.19	846,153.69	744,395	736,951	(7,444)	-1.00%
Interest on Taxes	217,744	175,346.86	155,012.75	150,000	155,000	5,000	3.33%
Interest on Tax Titles	45,459	57,386.00	25,985.80	36,000	36,000	0	0.00%
Tax Title Attorney Fees	8,024	3,806.67	9,412.87	0	0	0	0.00%
Tax Title Releases	3,045	5,430.00	1,493.22	1,000	1,000	0	0.00%
Int/Releases - Clause 41A R/E	3,178	24,308.69	0.00	0	0	0	0.00%
PILOT - Housing Authority	27,419	27,028.09	29,929.76	27,000	28,691	1,691	6.26%
PILOT - Smith College	117,488	127,898.81	136,127.76	125,000	133,000	8,000	6.40%
PILOT - B'Nai Israel Synagogue	3,333	4,691.65	4,359.96	4,300	4,408	108	2.50%
PILOT - Easthampton	905	975.01	910.80	900	923	22	2.50%
PILOT - Fairgrounds	0	11,313.82	37,980.05	7,000	11,000	4,000	57.14%
PILOT - Nonotuck Community S	763	799.24	736.16	700	717	17	2.43%
PILOT - Soldier On	11,650	11,997.14	10,740.27	10,000	10,250	250	2.50%
PILOT - Landfill Solar	10,000	10,000.00	10,000.00	10,000	10,000	0	0.00%
PILOT - South Street School	3,517	3,622.75	3,207.60	3,200	3,200	0	0.00%
PILOT - U.S. Fish & Wildlife	307	304.00	341.00	250	250	0	0.00%
TOTAL TAXES	70,629,308	76,117,164.51	77,709,039.93	80,668,416	83,941,971	3,273,555	4.06%
CHARGES FOR SERVICES							
Parking Meter Receipts	350,000	225,000.00	230,000.00	230,000	240,000	10,000	4.35%
Parking Lot Revenue	100,000	125,000.00	80,000.00	80,000	66,000	(14,000)	-17.50%
Parking Garage Revenue	300,000	275,000.00	400,000.00	400,000	415,000	15,000	3.75%
Parking Pass Revenue	87,500	90,000.00	125,000.00	125,000	130,000	5,000	4.00%
Parking Kiosk by Credit Card	100,000	235,000.00	175,000.00	175,000	185,000	10,000	5.71%
Mobile App Revenue	105,373	250,000.00	200,000.00	200,000	247,712	47,712	23.86%
Ambulance Revenues	2,454,826	2,831,296.64	3,345,187	2,800,000	3,100,000	300,000	10.71%
Fees - Collector	158,313	125,232.92	106,732	95,000	100,000	5,000	5.26%
Fees - Municipal Liens	59,000	45,350.00	27,100	30,000	30,000	0	0.00%
Fees - MVE Surcharges	13,020	17,120.00	18,120	12,000	15,000	3,000	25.00%
Fees - Cemetery Interments	15,925	24,595.00	23,325	21,200	22,000	800	3.77%
Fees - Police Outside Detail Ad	81,567	71,812.62	59,252	60,000	65,000	5,000	8.33%
Fees - Fire Outside Detail Admi	34	2,548.00	3,299	1,000	1,000	0	0.00%
Fees - License Comm Appl Fee	575	605.00	585	0	0	0	0.00%
Fees - City Clerk Misc	29,355	38,235.50	33,792	25,000	27,000	2,000	8.00%
Fees - City Clerk Copies	87,181	95,445.00	98,835	80,000	93,000	13,000	16.25%
Fees Tree Warden	19,453	0.00	1,495	0	0	0	0.00%
Tuition - SVAHS	7,500,000	7,761,032.00	8,518,594	9,078,820	9,588,691	509,871	5.62%
Dept Rev - Treasurer	125	75.00	125	0	0	0	0.00%
Dept Rev - Registrar of Voters	1,095	930.00	1,400	675	750	75	11.11%
Dept Rev - Police Dept	10,743	20,527.50	19,379	10,000	15,000	5,000	50.00%
Dept Rev - Cemeteries	5,396	2,533.00	4,320	1,000	1,250	250	25.00%
Dept Rev - Police Auctions	0	7,730.55	0	0	0	0	0.00%
Dept Rev - Health	20,075	21,900.00	21,508	15,000	18,000	3,000	20.00%
Dept Rev - Building Inspections	42,500	44,056.63	42,800	42,500	42,500	0	0.00%
Dept Rev - Hearing Officer	2,438	3,250.00	4,063	2,400	2,500	100	4.17%
Dept Rev - Fire	301	413.36	538	0	0	0	0.00%
TOTAL CHARGES FOR SERVICES	11,544,796	12,314,688.72	13,540,449	13,484,595	14,405,403	920,808	6.83%

DESCRIPTION	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY24-FY25
LICENSES AND PERMITS							
Liquor Licenses	144,693	177,504.00	180,098	160,000	160,000	0	0%
License Comm - Other Licenses	61	3,526.00	3,099	0	0	0	0%
City Clerk Licenses	32,163	26,390.00	26,799	20,000	22,000	2,000	10%
Firearm Licenses	5,213	3,837.50	4,125	3,000	3,000	0	0%
Permits - Health Dept	68,045	86,295.00	89,645	70,000	75,000	5,000	7%
Permits - Burials	12,325	11,475.00	12,850	9,000	10,000	1,000	11%
Permits - Police Dept	652	660.00	680	600	600	0	0%
Permits - Building Inspector	509,038	390,077.63	613,503	465,000	486,400	21,400	5%
Permits - Plumbing Inspector	90,295	84,510.00	85,590	85,000	85,000	0	0%
Permits - Wire Inspector	129,661	122,848.46	129,370	115,000	115,000	0	0%
Permits - Weights & Measures	73,100	108,142.00	112,567	75,000	75,000	0	0%
Permits - Periodic Inspections	37,305	21,300.00	3,700	20,000	18,000	(2,000)	-10%
Permits - Sidewalk Signs	6,300	8,512.50	8,525	6,000	6,000	0	0%
Permits - General Highway	31,160	33,152.25	26,134	25,000	27,000	2,000	8%
Permits - Planning Dept	22,033	25,433.50	30,059	22,000	24,000	2,000	9%
Permits - Fire Dept	124,457	110,606.89	109,728	100,000	100,000	0	0%
TOTAL LICENSES AND PERMITS	1,286,500	1,214,270.73	1,436,471	1,175,600	1,207,000	31,400	3%
FINES AND FORFEITS							
CMVI Reimbursements RMV	43,731	39,537.67	54,670	40,000	41,000	1,000	2.50%
Parking Tickets	460,001	651,890.86	588,471	480,000	492,000	12,000	2.50%
TOTAL FINES AND FORFEITS	503,732	691,428.53	643,140	520,000	533,000	13,000	2.50%
INTERGOVT - STATE - CHERRY SHEET							
Chapter 70 School Aid	8,471,394	8,554,554.00	8,722,254	8,889,234	8,970,804	81,570	0.92%
Charter Tuition Reimbursemen	375,896	819,425.00	423,378	627,896	499,659	(128,237)	-20.42%
Unrestricted General Governm	4,667,261	4,830,615.00	5,091,468	5,254,395	5,412,027	157,632	3.00%
Lieu of Taxes - State Owned La	98,093	113,729.00	145,984	161,730	162,502	772	0.48%
Veterans Benefits	362,997	289,282.00	218,860	223,550	218,045	(5,505)	-2.46%
Abatements to Elderly	135,159	219,479.00	140,628	101,554	106,607	5,053	4.98%
Offset: Incoming School Choice	1,241,420	1,319,206	1,315,115	1,150,009	1,118,354	(31,655)	-2.75%
Offset: Public Libraries	67,591	61,059	74,970	88,384	90,343	1,959	2.22%
TOTAL INTERGOVT - CHERRY SHE	15,419,811	16,207,349.41	16,132,657	16,496,752	16,578,341	81,589	0.49%
INTERGOVT - STATE - OTHER							
Other State Revenue	50,306	66,230.00	168,497	25,000	25,000	0	0.00%
MA Ambulance CPE	288,056	417,994.00	387,428	400,000	355,984	(44,016)	-11.00%
Retirement COLA Reimburseme	4,706	1,370.13	2,470	0	0	0	0.00%
TOTAL INTERGOVT - STATE - OTH	343,068	485,594.13	558,395	425,000	380,984	(44,016)	-10.36%
INTERGOVT - FEDERAL							
Medicaid Reimbursements - Sc	151,180	199,202.14	200,529	161,000	180,000	19,000	11.80%
Federal CARES Relief Ambulanc	4,643	0	0	0	0	0	0.00%
TOTAL INTERGOVT - FEDERAL	155,822	199,202.14	200,529	161,000	180,000	19,000	11.80%
INTERFUND OPERATING TRANSFERS							
Interfund Transfers - Enterpris	2,044,967	2,089,139.00	2,046,164	1,989,900	2,193,037	203,137	10.21%
Community Preservation Act Fi	15,776	15,776.00	11,032	12,680	12,680	0	0.00%
Police Station Reserve for Debt	20,932	18,898.84	17,204	15,848	14,450	(1,398)	-8.82%
TOTAL INTERFUND OPERATING	2,081,675	2,123,813.84	2,074,400	2,018,428	2,220,167	201,739	9.99%
FREE CASH/CAPITAL RESERVES							
Free Cash	0	0.00	599,606	0	0	0	0.00%
Fiscal Stability Stabilization Fun	411,367	0.00	0	1,284,954	1,243,201	(41,753)	-3.25%
TOTAL FREE CASH/CAPITAL RESE	411,367	0.00	599,606	1,284,954	1,243,201	(41,753)	-3.25%
MISCELLANEOUS REVENUE							
PVTA - 5 College Reimburseme	91,439	67,044.00	91,669	67,044	67,044	0	0.00%
Vet Services Regional Assessm	180,844	187,388.00	179,606	195,760	201,681	5,921	3.02%

DESCRIPTION	Actual	Actual	Actual	Budget	Budget	Dollar	%
	FY2021	FY2022	FY2023	FY2024	FY2025	Change	Change
						FY2024-FY2025	FY24-FY25
Interest on Investments	150,139	205,383.05	1,057,650	165,002	178,300	13,298	8.06%
Smith Charities Income	7,076	6,407.43	5,919	6,500	6,500	0	0.00%
IT Laserfiche Service Regional A	12,600	11,280.00	8,400	10,500	8,400	(2,100)	-20.00%
Court Judgements	0	0.00	1,190,000	0	0	0	0.00%
Miscellaneous Receipts	143,113	272,554.98	237,458	0	0	0	0.00%
TOTAL MISCELLANEOUS REVENUE	585,211	750,057.46	2,770,702	444,806	461,925	17,119	3.85%
GENERAL FUND TOTAL	102,961,290	110,103,569	115,665,389	116,679,550	121,151,992	4,472,441	3.83%
ENTERPRISE FUNDS							
WATER ENTERPRISE RECEIPTS							
Tax Title Revenue	12,810	16,480	9,544	0	0	0	0.00%
Interest on Tax Titles	2,735	3,581	2,102	0	0	0	0.00%
Water Rates	5,911,816	5,879,143	5,825,104	4,379,418	4,339,928	(39,490)	-0.90%
Water Liens	120,697	99,382	92,308	100,000	95,800	(4,200)	-4.20%
Water Interest Earned	29,988	23,444	25,087	15,000	20,000	5,000	33.33%
Water Miscellaneous Income	148,220	111,718	113,977	40,000	40,000	0	0.00%
Water Meter Base Rate	773,532	755,782	755,089	2,325,582	2,325,582	0	0.00%
Water Cross Connection Fees	65,428	102,772	110,694	60,000	93,000	33,000	55.00%
Water Interest on Fund Balance	47,757	7,272	26,158	15,000	15,000	0	0.00%
Final Bill Fees	16,815	17,800	12,450	10,000	15,690	5,690	56.90%
Water Enterprise Stabilization I	600,000	0	0	0	0	0	0.00%
TOTAL WATER ENTERPRISE REVENUE	7,729,797	7,017,373	6,972,512	6,945,000	6,945,000	0	0.00%
SEWER ENTERPRISE RECEIPTS							
Tax Title Revenue	5,179	11,386	8,083	0	0	0	0.00%
Interest on Tax Titles	1,790	2,595	2,159	0	0	0	0.00%
Sludge Disposal	127,200	173,500	141,000	65,000	80,000	15,000	23.08%
Sewer Rates	5,668,788	5,748,312	5,744,814	4,705,115	4,674,500	(30,615)	-0.65%
Sewer Liens	117,581	125,582	152,603	130,000	130,000	0	0.00%
Sewer Interest Earned	25,217	25,385	33,115	25,000	25,000	0	0.00%
Sewer Miscellaneous Income	86,985	66,345	164,955	20,000	50,000	30,000	150.00%
Sewer Base Rate	0	0	0	1,064,780	1,068,000	3,220	0.30%
Sewer Interest on Fund Balance	12,733	5,896	42,107	0	0	0	0.00%
Williamsburg Sewer	225,770	195,946	180,076	167,605	150,000	(17,605)	-10.50%
TOTAL SEWER ENTERPRISE REVENUE	6,271,241	6,354,946	6,468,912	6,177,500	6,177,500	0	0.00%
SOLID WASTE ENTERPRISE RECEIPTS							
Refuse Fees	12,764	13,557	34,594	0	34,000	34,000	100%
Landfill Stickers	128,774	152,814	156,832	155,001	237,150	82,149	53%
Recycling Program Revenues	5,168	0	4,009	0	0	0	0%
Sale of Scrap Metal	6,153	14,945	5,491	0	6,000	6,000	0%
Compost Membership	4,581	7,314	0	0	0	0	0%
Trash Bag Sales	258,453	198,537	222,453	240,000	214,000	(26,000)	-11%
Trash Bin Sales	5,699	4,199	7,520	4,500	5,700	1,200	27%
Interest Income	7,378	1,332	7,144	5,000	5,000	0	0%
Gas Revenue	28,452	0	0	0	0	0	0%
Leases - Landfill Cell Tower	139,793	148,113	145,106	111,458	114,802	3,344	3%
Retained Earnings	272,326	155,485	166,378	18,795	15,882	(2,913)	-15%
TOTAL SOLID WASTE ENT. REVENUE	869,541	696,295	749,528	534,754	632,534	97,780	18%
STORMWATER AND FLOOD CONTROL							
Tax Title Revenue	5,815	7,199	4,098	0	0	0	0.00%
Interest on Tax Titles	1,152	1,516	960	0	0	0	0.00%
Stormwater and Flood Control	1,937,243	2,182,061	1,771,587	1,931,986	1,951,986	20,000	1.04%
Stormwater and Flood Control	63,601	68,101	73,362	45,000	25,000	(20,000)	-44.44%
Interest Income	11,359	11,051	10,306	7,500	7,500	0	0.00%
Miscellaneous Income	21,146	18,574	28,325	12,000	12,000	0	0.00%
Interest Income on Fund Balance	6,007	949	2,385	0	0	0	0.00%
TOTAL STORMWATER AND FLOOD CONTROL	2,046,323	2,289,451	1,891,023	1,996,486	1,996,486	0	0.00%

DESCRIPTION	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY24-FY25
TOTAL ENTERPRISE REVENUES	16,916,901	16,358,066	16,081,975	15,653,740	15,751,520	97,780	0.62%
						0	
GRAND TOTAL ALL FUNDS	119,878,191	126,461,635	131,747,364	132,333,290	136,903,512	4,570,222	3.45%

PROPERTY TAX LEVY CALCULATION EXPLAINED

Prior to the passage of Proposition 2½, municipalities created their budgets by determining how much it would cost to provide the city's programs and services, and then raising the necessary funds through the tax levy. Under Proposition 2½, municipalities in Massachusetts are limited to increasing the local tax levy by no more than 2½% above the current tax levy, plus new growth, in any one year. The shift means that instead of beginning with a budget based on the programs and services the city wants to provide, the city now begins with a set amount of tax levy funding and determines what programs and services it can provide based on that amount. For example, if the tax levy in year one was \$1,000, and there was \$100 in new growth (new construction or additions to homes or businesses), then in year two, the city's tax levy could grow to no more than \$1,125.

$$(\text{Levy} \times 2.5\%) + \text{new growth} \quad (\$1,000 \times 1.025\%) + \$100 = \$1,125$$

Debt exclusions, those Proposition 2½ overrides, which allow the city to increase property taxes for the purpose of paying for a particular project, such as the Northampton Police Station, decrease every year until they are fully paid off. This portion of residential property taxes goes down each year.

Common Misunderstandings

Proposition 2½ is a complex finance law, but its simple name has led to some frequent misunderstandings. Often, residents might think that the law means that their individual property taxes should only rise by 2½% each year. In reality, it is the **city's total tax levy** that will rise by that amount each year. How that levy is apportioned among all the residential and commercial properties is through a different process, and the result is that the tax burden on some properties will increase, and on others will decrease, and by varying amounts.

The city is required to revalue all property every five years; however, essentially assessments are updated annually. When the five-year revaluation occurs, an independent company assesses the values of homes and businesses relative to each other and to the current market. It looks at sales of comparable properties in the last two years to arrive at fair market values. When the assessment is done, we have the total value of all of the properties in Northampton.

Once we have those two figures - the total value of real estate property in Northampton, and the amount of tax levy we can raise under Proposition 2½ - the city assessors calculate what the city's tax rate will be in the coming year. In the current fiscal year, FY24, the tax rate is \$15.19 per \$1,000 of your property value.

Now that we have the tax rate, we go back to the valuations of each property in the city and calculate the tax bill for individual property owners. If your property were valued at \$100,000, your property tax bill would be $100 \times \$15.19$ or \$1,519.

If you believe your property assessment is significantly higher than its actual value on the fair market, you can apply for a tax abatement. Remember, however, that while market forces change daily, your home's value for the purposes of the tax levy is calculated on comparable sales in the past two years.

If a home is found to have been valued incorrectly and receives an abatement, those tax dollars that are abated for that one property owner are reassessed over the rest of the taxable properties in Northampton. The total of the city's property tax levy remains the same, only the distribution changes.

PROPERTY TAX LEVY CALCULATION
PROPERTY TAX LEVY CALCULATION

	FY2021 Budget	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Budget	\$ Change FY2024-FY2025	% Change FY2024-FY2025
Base Levy From Prior Year	61,649,762	66,740,564	69,508,933	72,260,937	74,989,348	2,728,410	3.93%
2 1/2% Increase	1,541,244	1,668,514	1,737,723	1,806,523	1,874,734	68,210	3.93%
Override	2,500,000	0	0	0	0	0	
New Growth	1,039,583	1,099,854	1,014,281	921,887	875,000	(46,887)	-4.62%
Levy Limit	66,730,589	69,508,932	72,260,937	74,989,348	77,739,081	2,749,734	3.67%
JFK Middle School	0	0	0	0	0	0	
Fire Station	0	0	0	0	0	0	
High School	0	0	0	0	0	0	
Police Station	633,442	620,476	585,396	575,932	568,220	(7,712)	
Subtotal Debt Exclusions	633,442	620,476	585,396	575,932	568,220	(17,176)	-3.0%
Max Allowable Levy (Levy Limit + Debt Excl)	67,364,032	70,129,409	72,846,333	75,565,280	78,307,301	2,732,559	3.6%
LESS: Actual Tax Levy	64,854,760	70,106,847	72,342,855	75,515,707			
Excess (Unused) Levy Capacity	2,509,272	22,562	503,478	49,573			
Actual Tax Levy	64,854,760	70,106,847	72,342,855	75,515,707			
Levy Ceiling (2.5% of Total Valuation)	93,343,062	97,969,322	114,177,485	124,285,232			

Valuations By Class	FY21 Valuations	FY22 Valuations	FY23 Valuations	FY24 Valuations
Residential Property Valuations	3,012,838,182	3,177,695,139	3,765,181,941	4,155,185,924
Commercial Property Valuations	521,105,367	517,692,188	562,526,846	557,004,818
Industrial Property Valuations	109,641,049	113,346,767	123,771,498	131,986,198
Personal Property Valuations	90,137,890	110,038,800	115,619,100	127,232,346
Total Property Valuations	3,733,722,488	3,918,772,894	4,567,099,385	4,971,409,286
Total Assessed Valuation	3,733,722,488	3,918,772,894	4,567,099,385	4,971,409,286
\$ Change Valuation From Prior Year	52,927,000	185,050,406	648,326,491	404,309,901
% Change Valuation From Prior Year	1.4%	5.0%	16.5%	8.9%
Tax Rate (per \$1000 of Valuation)	\$17.37	\$17.89	\$15.84	\$15.19

EXPENDITURE SUMMARY

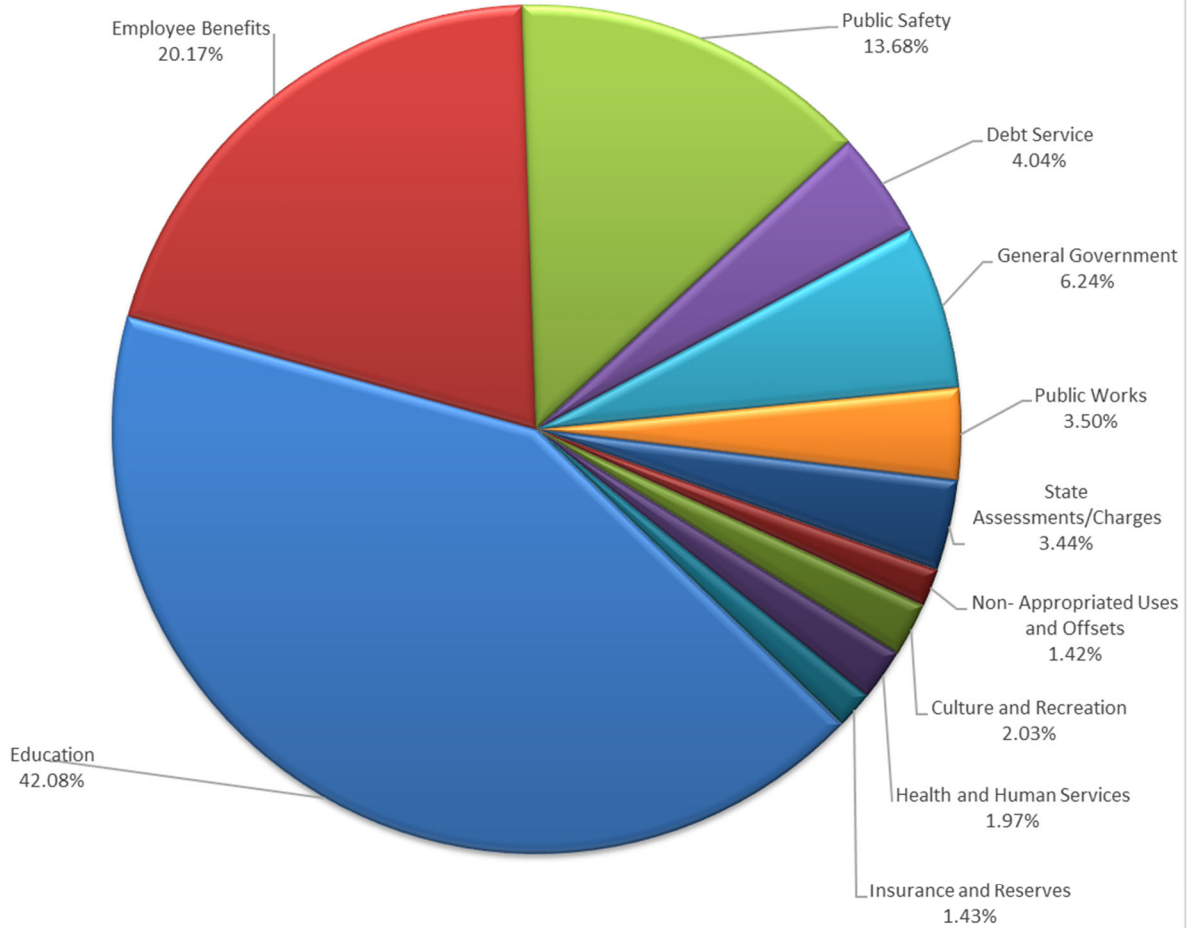
**CITY OF NORTHAMPTON, MASSACHUSETTS
FY2025 EXPENDITURE SUMMARY**

	Actual FY2021	Actual FY2022	Actual FY2023	RECAP FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY2024-FY2025
GENERAL GOVERNMENT							
City Council	212,240	203,005	209,891	213,560	296,308	82,748	38.75%
Office of the Mayor	412,561	431,082	437,978	504,677	518,445	13,768	2.73%
Office of the Auditor	354,195	360,650	349,909	348,684	288,356	(60,328)	-17.30%
Office of the Assessor	212,321	226,425	256,143	318,198	307,361	(10,837)	-3.41%
Office of the Treasurer Collector	526,538	593,880	601,761	697,244	717,825	20,581	2.95%
City Solicitor	361,564	250,899	264,240	275,000	275,000	0	0.00%
Human Resources Department	280,692	307,592	360,838	340,380	340,484	104	0.03%
Information Technology Services Department	1,026,243	1,080,421	1,225,284	1,365,510	1,707,907	342,397	25.07%
Office of the City Clerk	368,638	320,082	344,344	369,660	382,378	12,718	3.44%
Office of Planning & Sustainability	445,266	445,429	402,376	470,367	482,485	12,118	2.58%
Central Services Department	1,485,623	1,820,758	1,721,537	1,949,782	1,987,958	38,176	1.96%
Climate Action and Project Administration	0	0	0	245,656	250,217	4,560	1.86%
TOTAL GENERAL GOVERNMENT	5,685,882	6,040,223	6,174,300	7,049,968	7,554,723	504,755	7.16%
PUBLIC SAFETY							
Police Department	5,722,650	5,989,527	6,299,273	6,835,289	6,996,182	160,893	2.35%
Parking - Enforcement	140,788	129,720	135,042	206,782	214,858	8,076	3.91%
Public Safety Communications Center	645,965	630,077	750,953	724,433	747,621	23,188	3.20%
Fire Rescue Department	6,011,434	6,172,091	6,860,515	7,277,889	7,398,083	120,195	1.65%
Building Department	473,633	486,491	552,941	554,780	565,219	10,439	1.88%
Parking - Maintenance	405,723	480,241	556,552	635,756	646,687	10,931	1.72%
TOTAL PUBLIC SAFETY	13,400,192	13,888,147	15,155,277	16,234,929	16,568,650	333,721	2.06%
EDUCATION							
Smith Vocational & Agricultural High School Tuition	9,006,705	9,329,014	10,115,945	10,760,022	11,306,817	546,795	5.08%
Northampton Public School Department	32,162,012	33,461,896	35,159,372	36,565,747	39,673,835	3,108,088	8.50%
One-time Funds to stabilize the NPS FY24 budget	0	0	0	1,200,000	0	0	
TOTAL EDUCATION	41,168,717	42,790,910	45,275,317	48,525,769	50,980,652	2,454,883	5.06%
PUBLIC WORKS							
Administration and Engineering Division	261,243	262,594	253,544	303,260	295,708	(7,552)	-2.49%
Streets / General Highway Division	1,505,102	1,267,828	1,488,840	1,929,800	1,811,276	(118,524)	-6.14%
Streets / Snow & Ice Division	659,504	601,427	606,360	500,000	500,000	0	0.00%
Forestry, Parks and Cemeteries Division	1,121,327	1,288,803	1,230,593	1,551,133	1,633,281	82,148	5.30%
TOTAL PUBLIC WORKS	3,547,176	3,420,652	3,579,336	4,284,193	4,240,265	(43,928)	-1.03%
HEALTH AND HUMAN SERVICES							
Health and Human Services Department	325,490	562,422	871,992	1,273,186	1,315,747	42,560	3.34%
Department of Community Care	0	107,803	198,379	0	0	0	0.00%
Senior Services Department	225,889	359,918	374,047	443,483	454,305	10,822	2.44%
Veterans' Services Department	610,500	558,329	534,187	699,627	620,847	(78,780)	-11.26%
TOTAL HUMAN SERVICES	1,161,879	1,588,472	1,978,606	2,416,297	2,390,899	(25,398)	-1.05%
CULTURE & RECREATION							
Forbes Library	1,391,244	1,432,981	1,477,724	1,529,442	1,571,340	41,898	2.74%
Lilly Library	351,437	361,981	372,841	385,889	396,501	10,612	2.75%
Parks and Recreation Department	344,166	412,423	387,567	381,783	395,497	13,714	3.59%
Arts and Culture Department	81,023	88,935	91,928	97,468	101,294	3,826	3.93%
TOTAL CULTURE & RECREATION	2,167,870	2,296,319	2,330,060	2,394,582	2,464,632	70,050	2.93%
DEBT SERVICE							
Long-Term Bonds Principal	3,591,700	3,905,300	3,451,201	3,774,900	3,868,650	93,750	2.48%
Long-Term Bonds Interest	810,833	1,007,376	994,001	1,124,874	986,540	138,335	12.30%
Temporary Bonds Principal / Paydowns	0	0	0	45,000	45,000	0	0.00%
TOTAL DEBT SERVICE	4,402,533	4,912,676	4,445,202	4,944,774	4,900,190	44,585	0.90%

	Actual FY2021	Actual FY2022	Actual FY2023	RECAP FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY2024-FY2025
EMPLOYEE BENEFITS							
Contributory Retirement System	6,559,443	6,803,018	7,060,854	7,480,027	7,724,233	244,206	3.26%
Pensions Non-Contributory & Actuarial OPEB	26,128	19,164	29,764	35,000	35,000	0	0.00%
OPEB Trust Fund	300,000	350,000	375,000	375,000	200,000	(175,000)	-46.67%
Workers' Compensation	380,660	462,623	545,582	495,220	544,114	48,894	9.87%
Workers' Compensation - Police & Fire	221,773	239,952	255,271	274,625	288,357	13,731	5.00%
Unemployment Compensation	97,502	36,015	38,989	110,000	110,000	0	0.00%
Group Medical Insurance	11,149,313	11,925,675	11,685,594	13,200,387	14,188,286	987,899	7.48%
Life Insurance	65,652	65,660	62,890	66,200	66,200	0	0.00%
Payroll Taxes	867,265	913,637	973,156	1,062,660	1,097,660	35,000	3.29%
Other Benefits	116,351	173,407	327,334	180,000	180,000	0	0.00%
TOTAL EMPLOYEE BENEFITS	19,784,087	20,989,151	21,354,434	23,279,119	24,433,849	1,154,730	4.96%
INSURANCE AND RESERVES							
Capital Projects	0	407,500	446,057	200,000	200,000	0	0.00%
General Liability Insurance	70,893	89,407	89,258	107,484	112,858	5,374	5.00%
Property & Auto Insurance	324,800	375,428	418,735	467,297	746,574	279,277	59.76%
Public Employees Liability Insurance	143,324	182,057	197,054	277,046	292,565	15,519	5.60%
Reserve for Personnel	125,984	100,000	444,788	100,000	100,000	0	0.00%
Transfer to Fiscal Stability Stabilization Fund	0	0	0	0	0	0	0.00%
Transfer to Capital Stabilization Fund	0	425,000	450,000	450,000	275,000	(175,000)	-38.89%
TOTAL CAPITAL PROJECTS & MISCELLANEOUS	665,001	1,579,392	2,045,893	1,601,827	1,726,997	125,170	7.81%
GENERAL FUND APPROPRIATIONS	91,983,338	97,505,943	102,338,425	110,731,458	115,260,857	4,529,399	4.09%
NON-APPROPRIATED USES:							
Overlay Reserve for Abatements	531,779	552,438	534,841	503,015	515,590	12,575	2.50%
County Lock-Up Assessment	27,122	0	0	0	0	0	0.00%
Offset Receipts - Cherry Sheet	1,309,011	1,318,649	1,390,085	1,238,393	1,208,697	(29,696)	-2.40%
STATE ASSESSMENTS-CHERRY SHEET							
Air Pollution Districts	8,494	8,520	8,832	8,932	9,155	223	2.50%
RMV Non-Renewal Surcharge	78,860	39,880	52,500	52,500	35,580	(16,920)	-32.23%
Regional Transit Assessment (PVTA)	437,349	419,094	443,732	458,345	479,712	21,367	4.66%
Special Education (Ch. 71B, ss. 10, 12)	5,841	48,286	24,583	25,566	18,427	(7,139)	-27.92%
Charter School Sending Tuition	2,529,311	2,820,655	2,636,660	2,935,007	2,969,769	34,762	1.18%
School Choice Sending Tuition	570,575	687,354	700,216	726,334	654,205	(72,129)	-9.93%
SUB-TOTAL STATE ASSESSMENTS	3,630,430	4,023,789	3,866,523	4,206,684	4,166,848	(39,836)	-0.95%
TOTAL NON-APPROPRIATED USES	5,498,342	5,894,876	5,791,449	5,948,092	5,891,135	(56,957)	-0.96%
TOTAL BUDGET PLAN - GENERAL FUND	97,481,680	103,400,819	108,129,875	116,679,550.43	121,151,992	4,472,442	3.83%

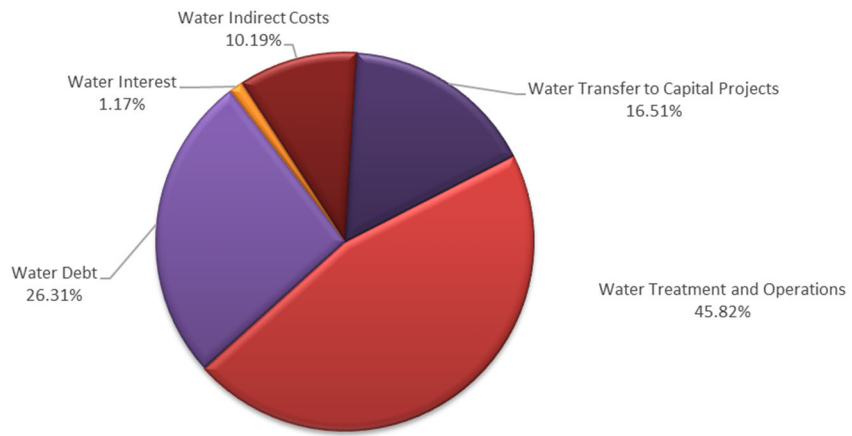
	Actual FY2021	Actual FY2022	Actual FY2023	RECAP FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY2024-FY2025
ENTERPRISE FUNDS							
WATER ENTERPRISE FUND							
Water General	2,792,140	2,640,866	2,752,883	2,959,328	3,182,299	222,971	7.53%
Water Debt	1,684,863	1,706,761	1,739,790	1,775,625	1,826,994	51,369	2.89%
Water Interest	262,189	223,066	170,916	125,184	81,555	(43,629)	-34.85%
Water Indirect Costs	577,268	614,707	602,981	626,335	707,471	81,136	12.95%
Water Reserve	1,471,113	1,574,680	1,530,474	1,458,528	1,146,680	(311,848)	-21.38%
TOTAL WATER ENTERPRISE FUND	6,787,573	6,760,079	6,797,044	6,945,000	6,945,000	(0)	0.00%
SEWER ENTERPRISE FUND							
Sewer General Sanitary	911,981	754,752	720,758	1,102,780	946,582	(156,198)	-14.16%
Sewer Treatment	1,882,091	1,897,150	2,195,979	2,569,230	2,599,124	29,894	1.16%
Sewer Debt	209,235	209,008	202,747	205,502	614,001	408,499	198.78%
Sewer Interest	41,706	35,537	37,415	124,352	205,483	81,131	65.24%
Sewer Indirect Costs	1,042,826	1,042,931	1,001,975	969,011	1,050,260	81,249	8.38%
Sewer Transfer to Capital Projects	1,594,651	1,626,164	-	1,206,625	762,050	(444,575)	-36.84%
TOTAL SEWER ENTERPRISE FUND	5,682,490	5,565,543	4,158,875	6,177,500	6,177,500	(0)	0.00%
SOLID WASTE ENTERPRISE FUND							
Solid Waste Other Waste Mgt	484,577	435,186	387,839	459,679	518,353	58,674	12.76%
Solid Waste Indirect Costs	83,466	85,720	89,913	75,075	114,181	39,106	52.09%
TOTAL SOLID WASTE ENTERPRISE FUND	568,043	520,906	477,752	534,754	632,534	97,780	18.29%
STORMWATER AND FLOOD CONTROL ENTERPRISE FUND							
Stormwater and Flood Control Drain Operations	412,387	412,695	387,839	857,382	695,470	(161,912)	-18.88%
Stormwater and Flood Control Flood Control Oper.	64,827	73,457	116,326	143,673	208,756	65,083	45.30%
Stormwater and Flood Control Debt	35,000	35,000	35,000	35,000	35,000	-	0.00%
Stormwater and Flood Control Interest	3,850	3,150	2,450	1,663	875	(788)	-47.38%
Stormwater and Flood Control Indirect Costs	341,407	345,781	351,296	319,479	341,125	21,646	6.78%
Stormwater and Flood Control Stabilization Fund	919,566	881,742	719,966	639,289	715,259	75,970	11.88%
TOTAL STORMWATER ENTERPRISE FUND	1,777,038	1,751,825	1,612,878	1,996,486	1,996,486	(0)	0.00%
TOTAL ENTERPRISE FUNDS	14,815,143	14,598,353	13,046,550	15,653,740	15,751,520	97,780	0.62%
TOTAL ALL FUNDS	112,296,822	117,999,171	121,176,424	132,333,290	136,903,512	4,570,221	3.45%

**City of Northampton
General Fund Expenditures - FY2025
\$121,151,992**



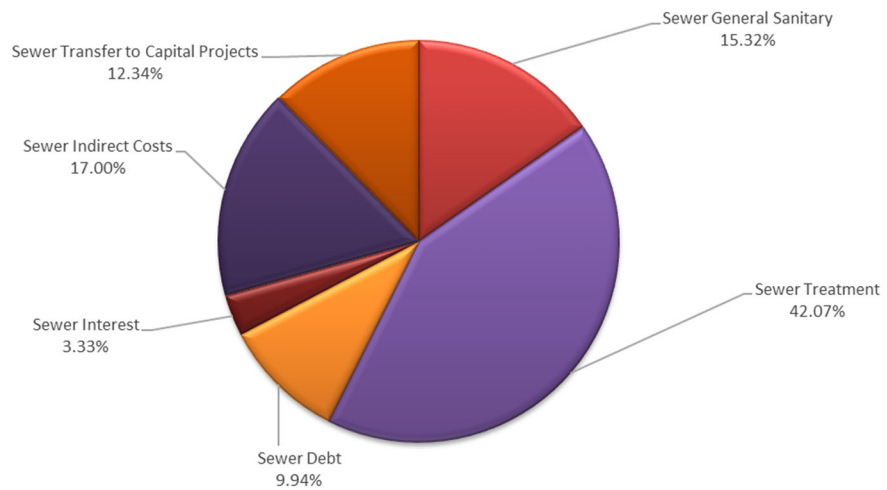
Water Enterprise Fund Expenditures - FY2025

\$6,945,000



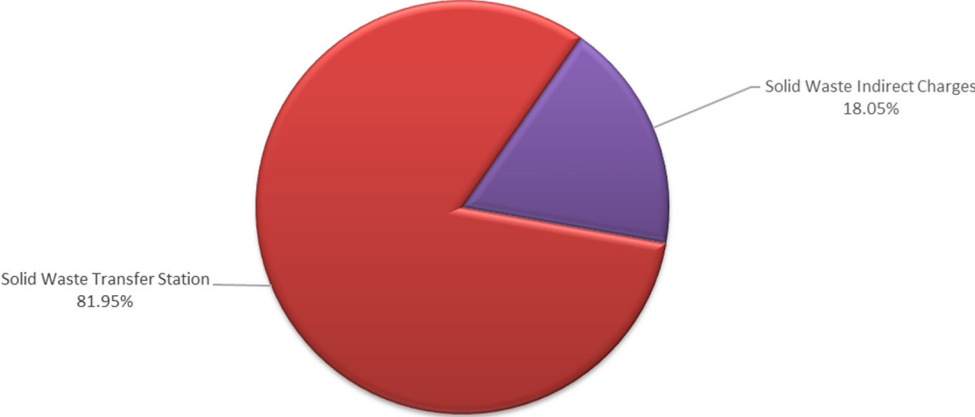
Sewer Enterprise Fund Expenditures - FY2025

\$6,177,500

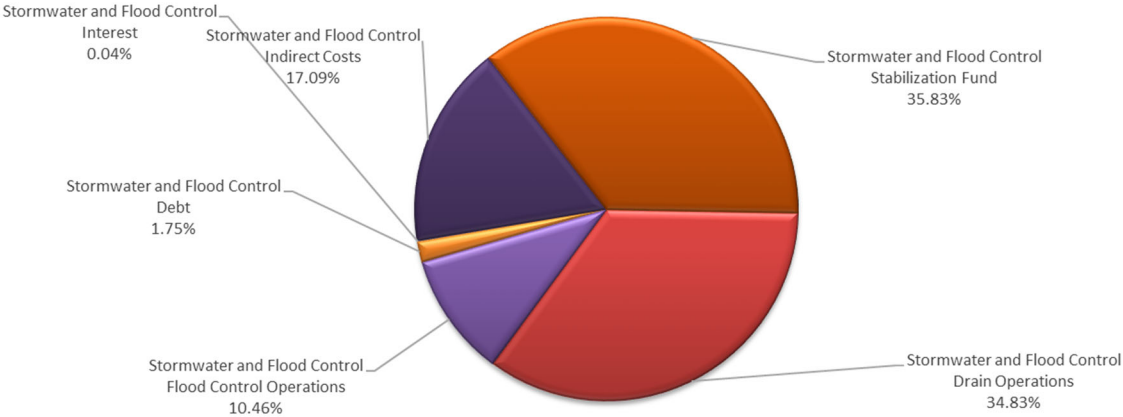


Solid Waste Enterprise Fund Expenditures - FY2025

\$632,534



Stormwater & Flood Control Enterprise Fund Expenditures - FY2025 - \$1,996,486



ELECTED OFFICIALS ANNUAL COMPENSATION – Fiscal Year 2025

Mayor	\$132,600
City Council President	\$21,420
City Council – At-Large	\$17,238
City Council – Ward Representative	\$17,238
School Committee – At-Large	\$9,498.40
School Committee – Ward Representative	\$9,498.40
Superintendents of Smith’s Agricultural School	\$9,498.40
Elector under the Oliver Smith Will	\$10
Trustees under the Will of Charles E. Forbes	\$0
Community Preservation at Large	\$0

The Mayor, City Council, School Committee and Trustees of Smith’s Vocational and Agricultural School shall be eligible to enroll in the municipal health insurance and retirement plans.

On June 15, 2023, the City Council voted to increase the compensation for elected officials by amending the Code of Ordinances section 5-5(A), and amending section 5-5 which authorizes a 2% increase every year effective 7/1/24.

Elected officials are also eligible for the following benefits:

- Life Insurance - Basic Plan – City share 60%, \$61.56 annually, \$5.13 city share per month
- Dental - 100% employee paid
- Health Insurance through Group Insurance Commission (GIC) - City share FY2025, monthly cost to city per employee

GIC RATES 2025	Type	Employer Share	Monthly City Contribution
Harvard Pilgrim Access America - Individual	PPO	50%	\$629.70
Harvard Pilgrim Access America - Family	PPO	50%	\$1,404.63
Wellpoint Total Choice - Individual	Indemnity	50%	\$750.68
Wellpoint Total Choice - Family	Indemnity	50%	\$1,665.86
Wellpoint PLUS - Individual	PPO-type	50%	\$479.31
Wellpoint PLUS - Family	PPO-type	50%	\$1,142.03
Harvard Pilgrim Explorer - Individual	POS	50%	\$533.94
Harvard Pilgrim Explorer - Family	POS	50%	\$1,322.95
Mass General Brigham Health Plan Complete - Individual	HMO	80%	\$782.13
Mass General Brigham Health Plan Complete - Family	HMO	80%	\$2,068.34
Health New England - Individual	HMO	80%	\$622.60
Health New England - Family	HMO	80%	\$1,493.57
Wellpoint Community Choice - Individual	PPO-type	50%	\$372.49
Wellpoint Community Choice - Family	PPO-type	50%	\$924.55
Harvard Pilgrim Quality - Individual	HMO	80%	\$630.43
Harvard Pilgrim Quality - Family	HMO	80%	\$1,604.65
Tufts Health Plan Medicare Preferred	HMO	80%	\$225.76
Wellpoint Medicare Extension	Indemnity	50%	\$222.34
Harvard Pilgrim Medicare Enhance	Indemnity	50%	\$218.07
Health New England Medicare Supplement Plus	Indemnity	50%	\$219.40

GENERAL FUND BUDGETS

GENERAL GOVERNMENT

City Council

Ward 5 Councilor Alex Jarrett, President
Ward 7 Councilor Rachel Maiore, 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 of 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. 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 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. 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.

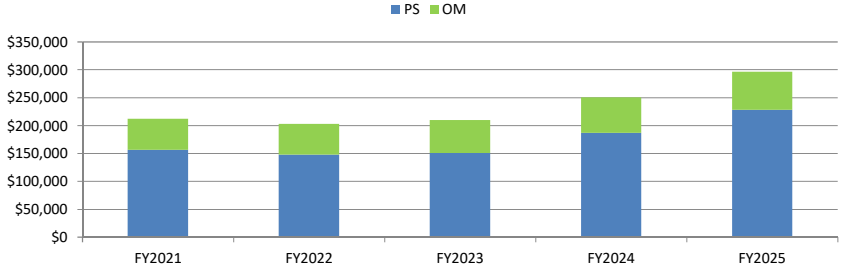
FY2024 Highlights

During 2023, the City Council took the following actions: considered 210 separate items of business, including 112 general and financial orders, 37 ordinances, and six resolutions; granted 35 assorted licenses and permits; convened in full City Council 27 times and in City Council committees 35 times; held 19 public hearings on matters such as the budget, zoning, water and sewer rates, administrative orders, the FY2024-FY2028 Capital Improvement Program and pole petitions and adopted a \$132,312,990 FY2024 operating budget for the City of Northampton.

FY2025 Budget Information

The City Council's budget has increased following the adoption of the recommendation of the Elected Officials Compensation Advisory Board, which meets every 10 years. On the personnel side, City Councilors' compensation is set by ordinance and has increased this year with a 2% COLA to \$17,238 per year (the Council President receives \$21,420), along with a step increase and 2.5% 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 2023. The cost for the Examination of Basic Financial Statements and the audit of the city's retirement system in FY2025 will be \$59,000.

City Council Five Year Comparison



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	156,366	147,595	150,507	186,466	227,908	41,442
OM	55,875	55,409	59,384	63,900	68,400	4,500
Total	212,240	203,005	209,891	213,560	296,308	82,748

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
Elected	9.00	9.00	9.00	9.00	9.00	-
NR	1.00	1.00	1.00	1.00	1.00	-
	10.00	10.00	10.00	10.00	10.00	-

111 - CITY COUNCIL

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Council President	Alex Jarrett	Elected		1.00	21,420	21,420		
Councilor Vice-President	Rachel Maiore	Elected		1.00	17,238	17,238		
Councilor-at-Large	Marissa Elkins	Elected		1.00	17,238	17,238		
Councilor-at-Large	Garrick Perry	Elected		1.00	17,238	17,238		
Councilor	Stanley W. Moulton, III	Elected		1.00	17,238	17,238		
Councilor	Deborah L. Pastrick-Klemer	Elected		1.00	17,238	17,238		
Councilor	Quaverly H. Rothenberg	Elected		1.00	17,238	17,238		
Councilor	Jeremy Dubs	Elected		1.00	17,238	17,238		
Councilor	Marianne L. LaBarge	Elected		1.00	17,238	17,238		
Administrative Assistant	Laura Krutzler	NR	40.00	1.00	68,484	68,484		
Longevity					100	100		
Total Personnel Services:				10.00	227,908	227,908		
Annual Audit					59,000	59,000		
Training and Seminars					2,500	2,500		
Printing & Mailing					300	300		
Advertising					2,100	2,100		
Office Supplies					500	500		
Travel					4,000	4,000		
Total Operations and Maintenance:					68,400	68,400		
111-CITY COUNCIL TOTAL:				10.00	296,308	296,308		

Office of the Mayor

Gina-Louise Sciarra, Mayor
210 Main Street, Northampton, MA 01060
(413) 587-1249
mayor@northamptonma.gov

Department Responsibilities

The Mayor is the chief executive officer of the City of Northampton elected by voters at large and in accordance with Article 3 of the City Charter and the Massachusetts general laws and is responsible for the administration of all city departments. The Mayor also serves as chair and a full-voting member of the Northampton School Committee and as a full-voting trustee of Smith Vocational and Agricultural High School. Additionally, the Mayor serves Ex Officio as a member of the Board of Trustees of the Academy of Music Theatre and Look Memorial Park. She sits on the board of other regional partners. It is the Mayor's responsibility to appoint residents to the city's many boards and commissions, subject to the approval of the City Council, and to present the City Council with a balanced budget for all city agencies and school districts in May of each year. The Mayor's Office is responsible for implementing economic development and community development initiatives and is a gateway for residents, businesses, organizations, and visitors wishing to access information and city services. The city's Finance Director is part of the Mayor's Office, as is the COVID-19 Economic Recovery Grants Administrator, and the License Commission is staffed by the office.

FY2024 Highlights

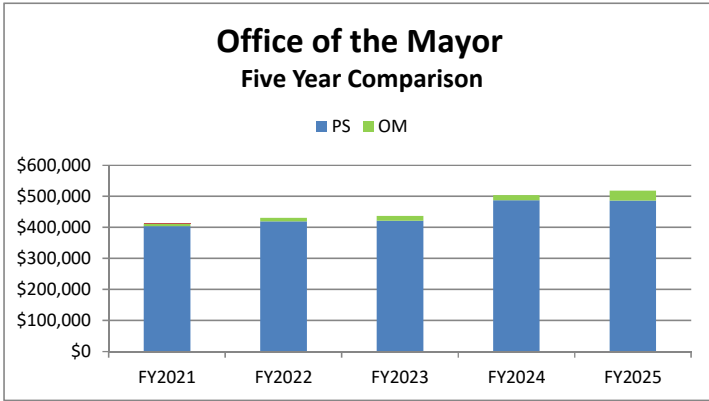
- In FY2024, the Division of Community Care (DCC) made significant strides in enhancing Northampton's public safety and mental health services, closely aligned with community desires outlined in the NPRC report. With Mayor Sciarra's steadfast support, since beginning operations in September 2023, the DCC has had over 1,000 successful engagements involving 362 unique individuals, focusing on those in precarious living conditions. The DCC's community space has become a vital hub for residents to access services and support. The Mayor continues to support the DCC's pursuit of grants for expansion plans, which include extended service hours and broadened outreach efforts to provide crucial non-emergency assistance and to reduce unnecessary hospitalizations and legal interventions.
- Mayor Sciarra has actively supported the progression of the Community Resilience Hub, a cornerstone project for enhancing Northampton's public health, climate resilience, economic development, and community equity. This year, key milestones have included engaging architects to plan the space, hosting public meetings to gather community input, and exploring innovative sustainability options such as geothermal heating and cooling. The Mayor's Office facilitated site tours at 298 Main Street and met with residents and abutters to address their concerns and gather feedback. These efforts underscore the city's commitment to building a versatile facility that serves the community's needs while focusing on sustainable, long-term infrastructure that serves our most vulnerable residents and supports our downtown economy.
- In preparation for the Picture Main Street project, the Mayor's Office, in partnership with the Downtown Northampton Association and the Greater Northampton Chamber of Commerce, has proactively launched the 'Pardon Our Progress' (POP) initiative. This collaborative effort is dedicated to minimizing construction disruptions and actively supporting Main Street businesses before and during the upcoming renovations.
- In its inaugural year under the Mayor's Office, Climate Action and Project Administration (CAPA) significantly advanced Northampton's sustainability efforts, optimizing building management systems for energy efficiency and fully restoring the city's solar PV installations to peak performance. The department also explored the potential of geothermal energy for municipal

buildings. With Dr. Benjamin Weil stepping in as Interim Director and Gabriella Fox joining as the new Energy and Sustainability Officer, CAPA is strategically positioned to pursue grants and to drive the city towards its ambitious 2030 municipal and 2050 citywide sustainability targets.

- In FY2024, the Mayor's Office successfully navigated several key personnel changes, responding to anticipated retirements and other departures. Since July 1st, Northampton has welcomed Kala Fisher as the new City Auditor, Chad Dunham as the new Human Resources Director, Andy Pelis as the new Fire/Rescue Chief, and Luigi Ottaviani as the new Chief Information Officer. Kevin Ross has been nominated as the new Building Commissioner, and the city is currently conducting a national search for a new Police Chief.
- The Mayor's Office, under the stewardship of the Finance Director, successfully upheld Northampton's AAA bond rating — the highest rating possible from Standard and Poor's. This hard-earned rating, first achieved in 2016, enables the city to secure the best possible terms for borrowing, directly translating into substantial savings for Northampton taxpayers. These savings amount to hundreds of thousands of dollars that can be reinvested into vital city services and initiatives, enhancing the quality of life for all residents.

Economic Development

Northampton's economic development initiatives are designed to enrich community ties and bolster businesses downtown and across the city. This fiscal year, the city has enhanced public spaces by providing planters, soil, and barriers for outdoor dining, supported live music and events such as Summer on Strong, the Florence Summer Concert Series, and expanding the Bands on Brewster program. The Economic Development Department also backed the sold-out Back Porch Festival and the widely attended Taste of Northampton. It will continue to fund festive holiday lighting and sponsor the First Night fireworks. Beyond events, the Mayor and her economic development team bolstered the local economy by providing information to those interested in starting a business in Northampton, supporting new businesses through the Vacant Storefront Program, and participating in economic strategy meetings with regional partners. The department plays a crucial role in the 'Pardon Our Progress' (POP) campaign, ensuring that our development efforts minimize disruptions and maximize benefits for Northampton's businesses and residents.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	404,065	419,718	421,536	487,735	486,503	(1,232)
OM	8,496	11,364	16,442	16,942	31,942	15,000
Total	412,561	431,082	437,978	504,677	518,445	13,768

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
Elected	1.00	1.00	1.00	1.00	1.00	0.00
NR	4.00	4.00	5.00	5.00	5.00	0.00
NAPEA	0.00	0.00	0.00	0.00	0.00	0.00
	5.00	5.00	6.00	6.00	6.00	0.00

121 - MAYOR'S OFFICE

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Mayor	Gina-Louise Sciarra	Elected		1.00	132,600	132,600		
Finance Director	Charlene Nardi	NR	40.00	1.00	130,189	130,189		
Chief of Staff	Alan Wolf	NR	40.00	1.00	105,803	105,803		
Admin, Licensing and Eco Dev Coordinator	Annie Lesko	NR	40.00	1.00	75,356	75,356		
Mayoral Assistant	Sydney Fahey	NR	35.00	1.00	40,735	40,735		
Grant Manager	Abbie Stone	NR	40.00	1.00	61,850	-	61,850	ARPA Funding
Longevity					200	200		
Cell Phone Allowance					1,620	1,620		
Total Personnel Services:				6.00	548,353	486,503	61,850	
Training and Seminars					1,642	1,642		
GIS/WEB Services					1,100	1,100		
Contractual Services					16,800	16,800		
Printing and Mailing					2,600	2,600		
Advertising					750	750		
Office Supplies					625	625		
Subscriptions					600	600		
Travel					2,025	2,025		
Dues & Memberships					5,800	5,800		
Total Operations and Maintenance:					31,942	31,942	-	
121-MAYOR'S OFFICE TOTAL:				6.00	580,295	518,445	61,850	

Office of the Auditor

Kala Fisher, Auditor
210 Main Street, Northampton, MA 01060
(413) 587-1205
kfisher@northamptonma.gov

Department Responsibilities

The Office of the Auditor maintains the city's financial records and ensures that proper procedures are followed in accordance with Massachusetts General Laws and Northampton's financial policies and procedures. The financial records include the statement of expenditures and revenues, as well as a balance sheet of assets, liabilities, and fund balances.

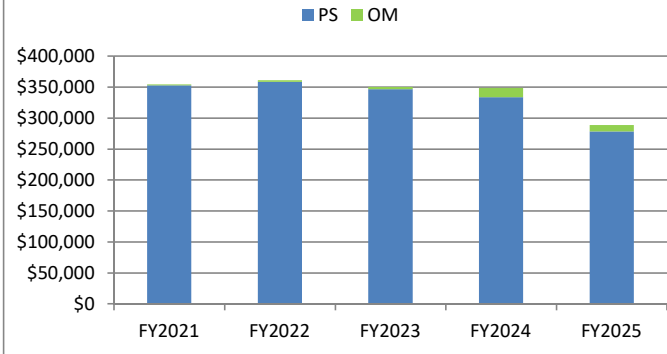
FY2024 Highlights

The Office of the Auditor provides accounting services for city departments and monitors all financial activity for accountability and legal compliance. The Auditor's office processes bi-weekly (26) payrolls for over 1200 employees. Accounts payable warrants are processed weekly with up to 400 invoices per warrant. The office also processes income tax documentation such as 1099s and W-2s. All personnel in the Auditor's office attend annual conferences and training to keep up with all new finance laws. The office also reviews and implements any changes to finance laws as directed by the Massachusetts Department of Revenue's Division of Local Services. The Auditor staff is in the process of cross training personnel to make the office more efficient across all aspects of our duties.

FY2025 Budget Information

The Office of the Auditor will continue to maintain and monitor the city's financial activity for accountability and legal compliance, including procurement, payroll and accounts payable.

Office of the Auditor Five Year Comparison



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	352,627	358,224	346,621	333,402	278,074	(55,328)
OM	1,567	2,427	3,288	15,282	10,282	(5,000)
Total	354,195	360,650	349,909	348,684	288,356	(60,328)

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NR	2.00	2.00	2.00	2.00	2.00	0.00
NAPEA	1.00	1.00	1.00	0.00	0.00	0.00
AFSCME	2.00	2.00	2.00	2.00	2.00	0.00
	5.00	5.00	5.00	4.00	4.00	0.00

135 - AUDITOR

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Auditor	Kala Fisher	NR	40.00	1.00	103,227	103,227		
Assistant Auditor	Leah Terrell	NR	40.00	1.00	69,700	69,700		
Payroll and AP Coordinator	Juan Perez	AFSCME	40.00	1.00	53,595	53,595		
Payroll and AP Coordinator	Sally Bastians	AFSCME	40.00	1.00	51,052	51,052		
Overtime					500	500		
Longevity					-	-		
Total Personnel Services:				4.00	278,074	278,074		
Technology Services					5,000	5,000		
Microfiche Data Storage					167	167		
Office Supplies					1,500	1,500		
Travel					650	650		
Conferences/Registrations					2,300	2,300		
Dues & Memberships					665	665		
Total Operations and Maintenance:					10,282	10,282		
135-AUDITOR TOTAL:				4.00	288,356	288,356		

Office of the Assessor

Marc Dautreuil II, Principal Assessor
210 Main Street, Northampton, MA 01060
(413) 587-1203
mdautreuil@northamptonma.gov

Department Responsibilities

The Assessors' office is responsible for administering Massachusetts property tax laws effectively and equitably and for producing accurate and fair appraisals of all taxable property. Taxable property includes not only real estate but business personal property as well. Each year the assessors are required by law to assess property at its fair cash value. In determining market value, the assessors must evaluate several factors that impact the amount a willing buyer and seller would agree to, including:

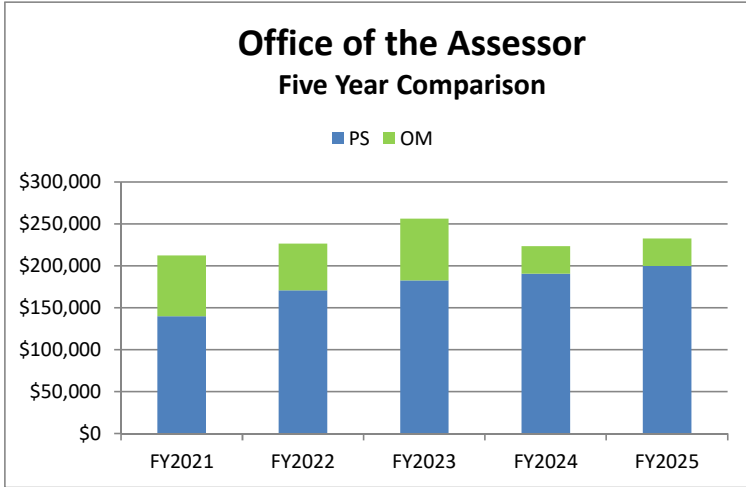
- sales for the same type of property,
- location, and
- supply and demand.

FY2024 Highlights

The Assessor's office valued and prepared 11,537 real estate and personal property tax bills, bringing in \$75,515,707 in revenue for FY2024. Building permits were reviewed for purposes of adding them to property values as appropriate and calculating for new growth. New growth, including new construction, came in at a value of \$58,199,964 which increased the city's levy limit by \$921,887. The Assessors' office also prepared 26,344 motor vehicle and boat excise bills, which brought in \$3,337,524.45, and was responsible for the motor vehicle and boat abatement process for those taxpayers that have sold, traded, gifted, etc., vehicles and vessels. The Assessors' office administered statutory exemptions for the city's older adults, disabled veterans, blind, and widow/widowed taxpayers and administered the Community Preservation Act exemption for low-income taxpayers. 371 exemptions worth \$140,751.48 were granted to seniors and 119 exemptions totaling \$112,856.22 were granted to veterans. Chapter land and charitable property applications are managed and administered in the Assessors' office as well. In the past fiscal year, the Assessor's office navigated one of the most unstable real estate markets in recent memory, seeing home values rise by more than 13% on average. Despite the challenges that this has presented, the department was still able to achieve its goal of equitable home values and easing the concerns of the average taxpayer, as shown by the fact that less than 40 people have applied for real estate tax abatements for the FY24 billing cycle out of the 11,000 non-exempt tax parcels.

FY2025 Budget Information

The Office of the Assessor continues in its endeavor to provide professional and friendly customer service over the phone and at its counter with each of the various types of inquiries that are presented every day. FY2025 is also a revaluation year. Every five years, property values must be reviewed by the Department of Revenue (DOR) and certified by meeting state-appointed legal standards. The department will be working with the DOR and Tyler Technologies valuation service team through the fall to review all of its FY2025 property values.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	139,781	170,672	182,687	190,498	199,661	9,163
OM	72,540	55,753	73,456	32,700	32,700	-
OOM				95,000	75,000	(20,000)
Total	212,321	226,425	256,143	318,198	307,361	(10,837)

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	2.00	2.00	2.00	2.00	2.00	0.00
AFSCME	1.00	1.00	1.00	1.00	1.00	0.00
	3.00	3.00	3.00	3.00	3.00	0.00

141 - ASSESSOR

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Principal Assessor	Marc Dautreuil	NAPEA	35.00	1.00	88,110	88,110		
Assistant Assessor	Benjamin Moore	NAPEA	35.00	1.00	62,512	62,512		
Principal Clerk Secretary	Beth Kaplowitt	AFSCME	35.00	1.00	48,139	48,139		
Longevity					900	900		
Total Personnel Services:				3.00	199,661	199,661		
R & M Office Equipment					100	100		
Professional Services					15,000	15,000		
Legal					10,000	10,000		
Training and Seminars					3,000	3,000		
Printing					750	750		
Office Supplies					1,000	1,000		
Travel					2,500	2,500		
Dues & Memberships					350	350		
Total Operations and Maintenance:					32,700	32,700		
Property Revaluation Services					75,000	75,000		
Total Other than Ordinary Maintenance:					75,000	75,000		
141-ASSESSOR TOTAL:				3.00	307,361	307,361		

Office of the Treasurer Collector

Kristine Bissell, Treasurer/Collector
212 Main Street, Northampton, MA 01060
(413) 587-1293
kbissell@northamptonma.gov

Department Responsibilities

The Office of the Treasurer/Collector strives to serve its residents and visitors in a professional and respectful manner that promotes timely collections of revenue. The revenues are recorded, disbursed, and invested at various financial institutions to ensure safety, liquidity needs, and maximum yield. The office handles borrowing functions, management of tax title accounts, federal and state reporting, and servicing of all financial and enforcement aspects of parking.

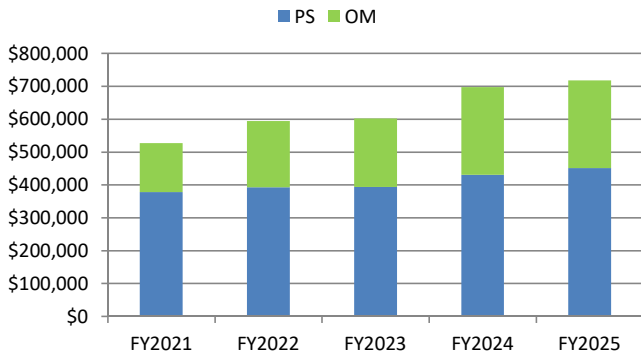
FY2024 Highlights

The Pay-by-Plate parking system and the Parkmobile app provide greater flexibility in payment options and improved customer service. Transactions via the Parkmobile App have become the most commonly used option due to its convenience and accessibility. Lockbox services for tax and parking collections support efficient workflow resulting in quicker payment processing and timelier deposits. The office continues to identify ways to increase efficiency and enhance services for the community. The office offers a self-service online portal for residents for real estate, personal property, excise, and water/sewer utilities including auto-pay, email or text notifications, and copies of bills. Parking tickets and permits also have online payment services. The office continues to work with departments to enhance and improve payment capabilities including support of the installation of the new online permitting system, OpenGov.

FY2025 Budget Information

The Office of the Treasurer/Collector coordinates with the Tax Title Attorney in addition to working directly with individual homeowners to resolve delinquent real estate taxes. The Deputy Tax Collector assists with delinquent excise collections. The Treasurer/Collector and both assistants are required to attend annual training sponsored by the Massachusetts Collector Treasurer Association in order to retain and obtain certification status.

Office of Treasurer/Collector Five Year Comparison



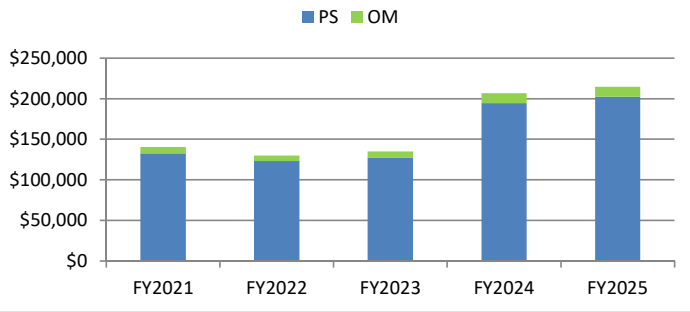
General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	378,325	392,842	393,717	430,809	451,390	20,581
OM	148,213	201,039	208,043	266,435	266,435	-
Total	526,538	593,880	601,761	697,244	717,825	20,581

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	2.00	2.00	2.00	2.00	2.00	0.00
NR	1.00	1.00	1.00	1.00	1.00	0.00
AFSCME	4.00	4.00	4.00	4.00	4.00	0.00
Total	7.00	7.00	7.00	7.00	7.00	0.00

146-TREASURER/COLLECTOR

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Treasurer/Collector	Kristine Bissell	NR	40.00	1.00	116,780	116,780		
Assistant Collector/Parking Enforce	Nanci Forrestall	NAPEA	40.00	1.00	76,955	76,955		
Assistant Treasurer	Kristen Yeziarski	NAPEA	40.00	1.00	78,887	78,887		
Principal Clerk	Kate Vassallo	AFSCME	35.00	1.00	41,783	41,783		
Principal Clerk	Vacancy	AFSCME	35.00	1.00	40,805	40,805		
Parking Clerk	Kit Pedraza	AFSCME	35.00	1.00	41,783	41,783		
Hearing Officer	Chapin Gilmore	AFSCME	35.00	1.00	49,177	49,177		
Overtime					1,000	1,000		
Longevity					3,500	3,500		
Cell Phone Allowance					720	720		
Total Personnel Services:				7.00	451,390	451,390		
R & M Office Equipment					5,000	5,000		
Legal - Tax Title					22,000	22,000		
Parking System Credit Card Fees					90,000	90,000		
Tax Collection Services					4,000	4,000		
Contractual Services					1,500	1,500		
Printing					15,000	15,000		
Postage					50,000	50,000		
Advertising					3,000	3,000		
Parking Enforcement Software and Financial Services					70,000	70,000		
Office Supplies - General					600	600		
Travel					750	750		
Conferences/Training					1,400	1,400		
Dues and Memberships					610	610		
General Liability					2,575	2,575		
Total Operations and Maintenance:					266,435	266,435		
146-TREASURER/COLLECTOR TOTAL:				7.00	717,825	717,825		

Office of the Treasurer/Collector Parking Enforcement Five Year Comparison



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	132,778	123,322	127,676	194,582	202,658	8,076
OM	8,010	6,397	7,367	12,200	12,200	-
Total	140,788	129,720	135,042	206,782	214,858	8,076

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
AFSCME	4.50	4.50	4.00	4.00	4.00	0.00
	4.50	4.50	4.00	4.00	4.00	0.00

211 - TREASURER COLLECTOR'S OFFICE - PARKING ENFORCEMENT

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Parking Enforcement Officer	Robyn Aubrey	AFSCME	40.00	1.00	47,753	47,753		
Parking Enforcement Officer	Donna Delisle-Mitchell	AFSCME	40.00	1.00	43,469	43,469		
Parking Enforcement Officer	Andrea Mackiewicz	AFSCME	40.00	1.00	42,468	42,468		
Parking Enforcement Officer	Vacancy	AFSCME	40.00	1.00	42,468	42,468		
Part-time PEO's					20,000	20,000		
Overtime					5,000	5,000		
Longevity					700	700		
Weekend Differential					800	800		
Total Personnel Services:				4.00	202,658	202,658		
R & M Vehicles					4,000	4,000		
R & M Office Equipment					2,500	2,500		
R & M Communication Equipment					2,000	2,000		
Uniform Allowance					3,700	3,700		
Total Operations and Maintenance:					12,200	12,200		
211 - PARKING ENFORCEMENT					4.00	214,858	214,858	

City Solicitor

Attorney Alan Seewald

210 Main Street, Northampton, MA 01060

(413) 587-1249

aseewald@northamptonma.gov

One Roundhouse Plaza, Suite 304, Northampton, MA 01060, (413) 584-4455

Attorney Layla Taylor, Labor Counsel, at Sullivan, Hayes, and Quinn, Springfield, MA

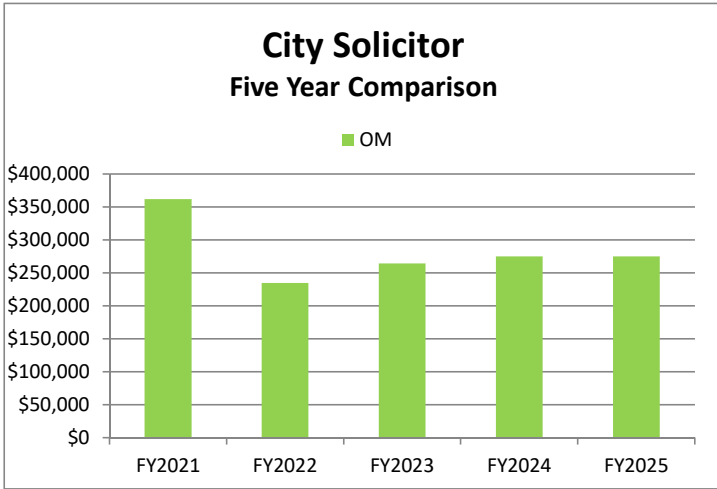
Attorney Louis Moore, Environmental Counsel, Northampton, MA

Department Responsibilities

The City Solicitor is appointed by the Mayor subject to confirmation by the City Council, and serves as the general legal counsel to the Mayor, the City Council, department heads and employees, and multiple member bodies of the City of Northampton. The City Solicitor provides the city with general legal services and advises any officer or employee of the city on any question of the law connected with the discharge of their official duties. The City Solicitor is admitted to practice as an attorney in the courts of the Commonwealth of Massachusetts, the U.S. District Court for the District of Massachusetts, and the U.S. First Circuit Court of Appeals. The Mayor may hire additional outside legal counsel to assist work with the City Solicitor on matters requiring special legal expertise.

FY2024 Highlights

In FY2024, the City Solicitor advised nearly every city department with interpretations of federal and state law, the city charter, and city ordinances and regulations, and counseled multiple member bodies on legal issues involving the Open Meeting Law, the Public Records Law, and the Conflict of Interests Law. The Solicitor oversaw the work of all special counsel to the city, including labor, environmental, and litigation counsel.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
OM	361,565	234,570	264,240	275,000	275,000	-
Total	361,565	234,570	264,240	275,000	275,000	-

151-LEGAL

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2024 Budget	Funding Sources		
						General Fund	Other	Source
Legal					270,000	270,000		
Judgements					5,000	5,000		
Total Operations and Maintenance:					275,000	275,000		
151-LEGAL TOTAL:					275,000	275,000		

Human Resources Department

Chad Dunham, Director

240 Main Street, Northampton, MA 01060

(413) 584-1258

cdunham@northamptonma.gov

Department Responsibilities

The Human Resources Department implements and maintains consistent employment practices and policies, and administers employee benefits that are both reasonable and fiscally responsible. The department also manages the risk of possible future liabilities including group health insurance, unemployment benefits, workers compensation/IOD claims, and labor negotiations. Additionally, the department is tasked with recruitment and onboarding, school payroll functions, several functions of city payroll, employee wages, and off-boarding. The department helps assure consistent contract administration across city and school departments.

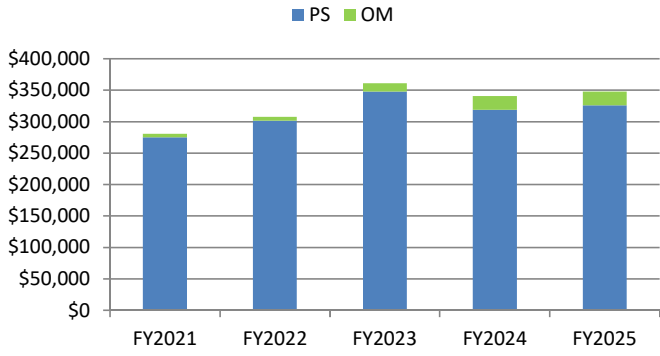
FY2024 Highlights

The former Human Resources Director retired after leading the department for over two decades. Her thorough succession planning has ensured a smooth transition for the department. Recruitment efforts across all departments remained a priority; over the course of FY2024, the department experienced a steady improvement in the number of qualified candidates applying for open positions. Many of the department's workflow processes have become digitized, with the hopes of increasing efficiencies while simultaneously decreasing waste.

FY2025 Budget Information

The department's focus will include contract negotiations due to the City's collective bargaining agreements expiring at the end of FY2025 with negotiations commencing early in FY2025; monitoring the city's compensation practices to ensure compliance with the pay equity law and ensuring that the city attracts/retains highly effective employees while staying true to the existing compensation system and remaining regionally competitive; continuing to work with stakeholders to implement workflow processes to increase effectiveness and reduce the paper flow, particularly with payroll processes; reviewing and updating policies and procedures that reflect "Best Practice" and put the city in a place where benefits are competitive for employees and sustainable for retirees, while also remaining compliant with State and Federal law; continuing to work towards a more representative employee base through broad recruitment efforts; maintaining, and where necessary, improving safety training and procedures across the organization; continuing to operate from a place of factual fairness relying on data to make objective decisions and improve practices, and establishing a military leave pay continuance fund, to ensure the city has funds available to support its employed service members who are called to serve in an active duty capacity, per its Military Leave-Long-Term policy.

Human Resources Department Five Year Comparison



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	274,842	301,156	347,770	318,830	325,934	7,104
OM	5,850	6,435	13,068	21,550	21,550	-
Total	280,692	307,592	360,838	340,380	347,484	7,104

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NR	5.00	4.50	4.50	4.50	4.50	0.00
	5.00	4.50	4.50	4.50	4.50	0.00

152-HUMAN RESOURCES

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Human Resources Director	Charles Dunham	NR	40.00	1.00	112,222	112,222		
Employment Specialist	Tracy Harrity	NR	40.00	1.00	77,002	77,002		
Benefits Specialist	Janet Testori	NR	40.00	1.00	71,490	71,490		
HR Generalist	Mary Jane Carter	NR	25.00	0.50	41,520	41,520		
Payroll Coordinator	Laurie O'Shepa	NR	40.00	1.00	65,190		65,190	NPS Budget
Overtime					6,000	2,000	4,000	NPS Budget
Longevity					1,700	1,700		
Military Leave Continuance Pay					20,000	20,000		
Total Personnel Services:				4.50	395,124	325,934	69,190	
Training and Seminars					14,000	14,000		
Medical/Testing Services					5,000	5,000		
Printing					500	500		
Microfiche Data Storage					200	200		
Offices Supplies - General					350	350		
Travel					500	500		
Dues & Memberships					1,000	1,000		
Total Operations and Maintenance:					21,550	21,550		
152-HUMAN RESOURCES TOTAL:					4.50	416,674	347,484	69,190

Information Technology Services

Luigi Ottaviani, Chief Information Officer
42 Gothic Street, Northampton, MA 01060
(413) 587-1238
lottaviani@northamptonma.gov

Department Responsibilities

Information Technology (IT) Services Department provides computer hardware and software acquisition, telecommunications infrastructure, information security, maintenance, and support to all city departments. It is further responsible for technology supplies management, desktop and web publishing, social media management, and voice and data communications. The department is responsible for systems development and planning, systems modification and enhancement, operations, and administration of the hardware and software for the geographic information system. IT Services is also responsible for coordinating recovery plans within the Business Continuity Plan for the entire municipal government administration and dependencies. The department supports IT systems for all municipal departments, public safety, and the city's school districts.

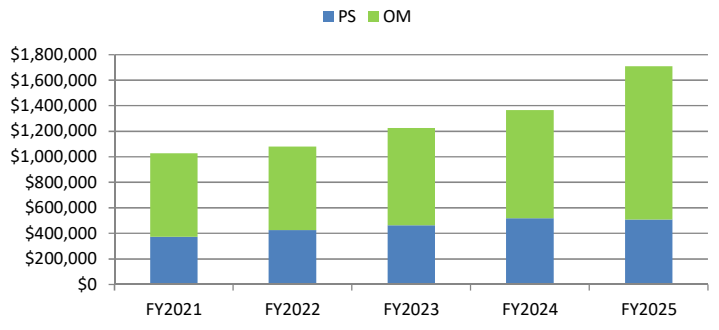
FY2024 Highlights

IT Services focused on the standardization of existing systems and processes across all city departments, continuing the emphasis on stabilizing all infrastructure and support services with a focus on business continuity and sustainability. IT Services continues to modernize Northampton Public School servers' infrastructure to streamline IT support services at all school buildings and remote users. Improvements in the network security systems are being achieved citywide by implementing infrastructure monitoring services which prevent cyber-attacks from external actors or internal users. IT Services is extending the Municipal Fiber Loop to include two communications towers as part of the Radio System Replacement project and the water facility in Williamsburg. IT Services is also working on upgrading and acquiring audio-visual equipment within several buildings to support the need for hybrid meetings and interactions with city constituents.

FY2025 Budget Information

IT Services will concentrate efforts on a few key themes while continuing to support all users and ongoing projects. The goal will be to create a solid technological structure that will sustain and facilitate future growth and management. **Systems Resiliency:** Redundancy is needed in several areas, such as Internet connectivity, electric power redundancy, and high-availability firewalls and networks. **Systems Consolidation:** ITS will start consolidating the city's and school's core virtual infrastructure, Active Directory, applications, Internet connectivity, and voice services to simplify their maintenance and support and reduce unnecessary costs. **Cybersecurity/Security:** Enhance the security and monitoring of all IT systems, centralize the antivirus platform, develop monitoring and alerting tools, and finalize e911 for the phone system. **Devices Refresh:** ITS will start replacing the aging fleet of workstations, laptops, and Chromebooks across all city departments and school systems. It will also introduce device standardization, improved asset management, and extended warranties. **Applications and projects:** The IT team will support the customization and adoption of key platforms (e.g., OpenGov and Munis) and introduce new solutions like Dispatch CAD. ITS will also address older projects and tasks that have been stalled for some time. **Budget and Contracts:** Along with consolidating systems, we plan to introduce the consolidation of the IT Services budget, financial control, and contract management.

Information Technology Services Five Year Comparison



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	374,256	424,407	463,841	519,460	509,025	(10,435)
OM	651,987	656,014	761,443	846,050	1,198,882	352,832
Total	1,026,243	1,080,421	1,225,284	1,365,510	1,707,907	342,397

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NR	8.00	9.00	9.00	9.00	9.00	0.00
NAPEA	0.00	0.00	0.00	0.00	0.00	0.00
AFSCME	1.00	1.00	1.00	1.00	1.00	0.00
	9.00	10.00	10.00	10.00	10.00	0.00

155-INFORMATION TECHNOLOGY SERVICES

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Chief Information Officer	Luigi Ottaviani	NR	40.00	1.00	139,651	139,651		
Digital Literacy & Computer Science Coord.	Vacancy	NR	40.00	1.00	100,000	-	100,000	NPS 100%
IT Project Manager	Vacancy	NR	40.00	1.00	74,488	52,142	22,346	NPS 30%
Applications Administrator	Mark Hendricks	NR	40.00	1.00	69,748	69,748		
Systems Administrator	Eric Gagne	NR	40.00	1.00	75,355	11,303	64,052	NPS 85%
IT System Specialist	Russell Sanon	NR	40.00	1.00	62,041	49,633	12,408	NPS 20%
IT Systems Analyst	Sam Lev	NR	40.00	1.00	64,727	55,018	9,709	NPS 15%
IT Technology Assistant	Nancy Sise	AFSCME	40.00	1.00	60,347	60,347		
IT Systems Specialist	Gillian Doucette	NR	40.00	1.00	59,058	8,859	50,199	NPS 85%
IT Network Specialist	Vacancy	NR	40.00	1.00	66,000	52,800	13,200	NPS 20%
Overtime					2,500	2,500		
On Call					5,000	5,000		
Longevity					2,025	2,025		
Total Personnel Services:				10.00	780,940	509,025	271,915	
R&M Vehicle					1,486	1,486		
R & M Equipment					50,000	50,000		
Software License Fees					525,939	525,939		
Professional/Technical					495,162	495,162		
Training and Seminars					5,000	5,000		
Web Services					24,200	24,200		
Telecommunications					96,095	96,095		
Dues & Memberships					1,000	1,000		
Total Operations and Maintenance:					1,198,882	1,198,882		
155-INFORMATION TECHNOLOGY SERVICES TOTAL:				10.00	1,979,822	1,707,907	271,915	

Office of the City Clerk

Pamela L. Powers, City Clerk
210 Main Street, Northampton, MA 01060
(413) 587-1223
cclerk@northamptonma.gov

Department Responsibilities

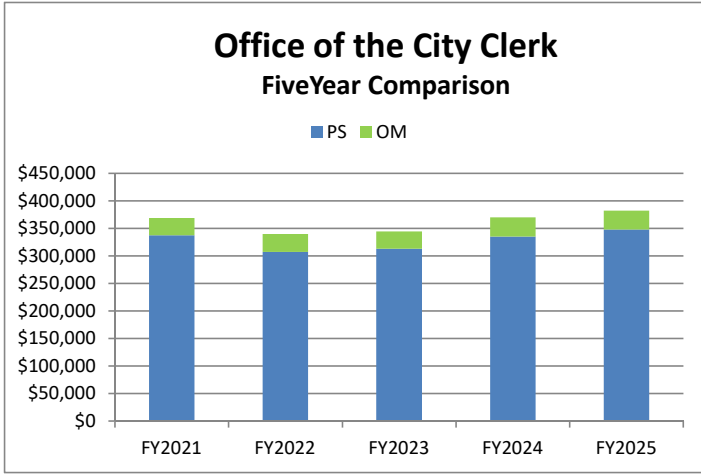
The responsibilities of the Office of the City Clerk are defined by state law, city charter, and city ordinance. General duties include maintaining, preserving, amending, and indexing all historical city records pertaining to birth, marriage, and death; city licenses; legislative filings including orders, ordinances, street acceptances and discontinuances; City Council minutes; burial agent; administering oaths of office to various city officials and board, committee and commission members; chief election official; member of the Board of Registrars; overseer of voter registration records, street listings, and city census; compliance officer for Open Meeting Law; city-wide Records Access Officer (RAO); keeper of the city seal; Notary Public; and providing for the filing of other notices.

FY2024 Highlights

Two elections were held in FY2024, the Biennial Municipal Election and the Presidential Primary. Voters can mail, email, submit on the State's App, or bring their application into the office to request a ballot. They can choose in-person on Election Day, in-person early, Vote-By-Mail early, absentee in-person, and accessible electronic voting. The City Clerk's office has reached the age of "no-excuse" voting in Massachusetts. Of the 6,725 voters who cast ballots in the Presidential Primary, 2,597 were unenrolled or were affiliated with another party designation. Of the unenrolled, 32 selected Libertarian ballots, 910 selected Republican ballots, and 1,655 selected Democrat ballots. In 2023, 292 resident births were recorded, 272 resident deaths were registered, and 125 marriage licenses were issued. Dog licenses have been declining in recent years with only 1,768 tags issued in 2023. Of the tags issued, 32 tags were for service dogs, and 423 tags were given to senior pet owners 70 years and above. Two kennel licenses were issued for personal kennels housing over four dogs, but fewer than 10.

FY2024 Budget Information

The upcoming State Primary Election is taking place on September 3, 2024, with one week of in-person early voting the week before. The General Election is November 5, 2024, and there will be 10 days of in-person early voting in the preceding two weeks. There are nearly 5,000 requests already received for early Vote-By-Mail ballots for the State Primary. A new Vital Records program for death registration is scheduled to be rolled out in April 2024 by the Registry of Vital Records and Statistics. The new system, MAVRIC (Massachusetts Vital Records Information Collaborative), is intended to streamline the reporting process for deaths. A new marriage recording process was put in place effective March 1, 2024. The revised process requires applicants to show proof of age but no longer requires individuals to declare gender.



General Fund Operating Budget						
	Actual	Actual	Actual	Budget	Budget	\$ Change
	FY2021	FY2022	FY2023	FY2024	FY2025	FY24-FY25
PS	337,564	306,893	312,841	335,095	347,813	12,718
OM	31,074	32,525	31,503	34,565	34,565	-
Total	368,638	339,418	344,344	369,660	382,378	12,718

FTE's by Unit						
Unit	Budget	Budget	Budget	Budget	Budget	Change
	FY2021	FY2022	FY2023	FY2024	FY2025	FY24-FY25
Elected	1.00	1.00	1.00	1.00	1.00	0.00
NAPEA	1.00	1.00	1.00	1.00	1.00	0.00
AFSCME	2.00	2.00	2.00	2.00	2.00	0.00
Total	4.00	4.00	4.00	4.00	4.00	0.00

161-CITY CLERK

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget
City Clerk	Pamela L. Powers	NR	40.00	1.00	100,697
Assistant City Clerk	Amy Zielenski	NAPEA	35.00	1.00	59,735
Principal Clerk	Jennifer Cote	AFSCME	35.00	1.00	43,800
Principal Clerk	Christine Shaw	AFSCME	35.00	1.00	42,781
Election Workers					90,000
Overtime					10,000
Longevity					800
Total Personnel Services:				4.00	347,813
R & M Office Equipment					7,290
Printing					2,200
Ballot Printing/Processing					10,300
General Code					6,300
Office Supplies Forms					6,650
Election Supplies					1,500
Dues and Memberships					200
General Liability					125
Total Operations and Maintenance:					34,565
161-CITY CLERK TOTAL:				4.00	382,378

Funding Sources		
General Fund	Other	Source
100,697		
59,735		
43,800		
42,781		
90,000		
10,000		
800		
347,813.00		
7,290		
2,200		
10,300		
6,300		
6,650		
1,500		
200		
125		
34,565		
382,378		

Office of Planning and Sustainability

Carolyn Misch, AICP, Director
210 Main Street, Northampton, MA 01060
(413) 587-1287
cmisch@northamptonma.gov

Department Responsibilities

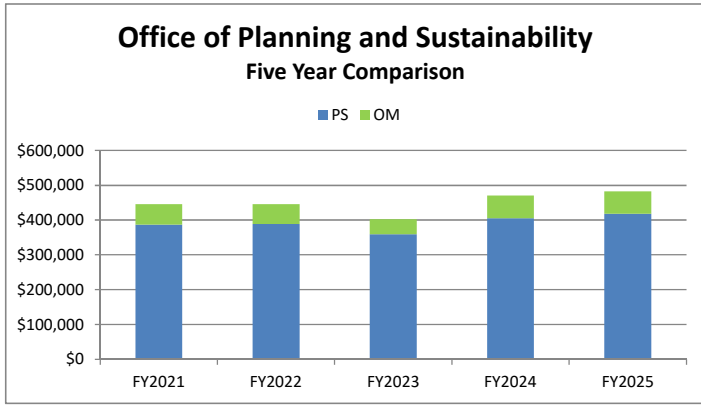
The mission of the Office of Planning and Sustainability is to identify and implement the community vision for a sustainable and resilient future with a healthy and equitable economy and environment. This is accomplished through planning (resilience, sustainability, visioning, comprehensive, and strategic), placemaking (design, built environment, history, and community preservation), conservation (environment, design with nature, open space, and agriculture), mobility planning (creating car-less options of bicycle, pedestrian, and transit linkages), equity (housing, community development, and economic prosperity), and climate action (resilience/adaptation and regeneration/mitigation).

FY2024 Highlights

Planning and sustainability: continued implementation of the *Sustainable Northampton Comprehensive Plan* through regulatory changes, in the process of finalizing the Historic Preservation element of the plan for adoption by the Planning Board. The department developed public information videos and story boards and maps to better illustrate the plan to the public. **Community development** included funding new support services and affordable housing, developing designs for new sites, and assisting in designer selection for the redesign of the Resilience Hub. **Sustainable transportation** projects included developing a plan for restarting the regional bike share program to be forthcoming in 2024 and continuing to develop plans for Picture Main Street designs for MassDOT approval of the 75% plans. **Recreation and conservation** projects included a design process in full swing for the ecological restoration of Pine Grove Conservation Area, design work to make multiple locations accessible with soft surface trails, and baseline survey work to acquire additional properties in Leeds and Northampton. **Affordable and market-rate housing** includes developing sites for Habitat for Humanity's future build and reviewing private housing projects in centers and urban neighborhoods. **Economic development** includes completing environmental analysis to allow issuance of the RFP for the sale of the former Probate Court at 33 King Street. The RFP was issued in spring 2024.

FY2025 Budget Information

For FY2025, planned activities include advancing more shared-use path design projects, rolling out a refreshed e-assist bike share system for the region, finalizing the Main Street redesign plans and associated streetscape components with the consultant, developing accessible trail designs with consultants at two conservation areas, provide community development support through CDBG for the most vulnerable residents of the community, market and enter a contract to sell 33 King Street for economic development supporting downtown and the city at large.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	386,164	388,591	359,156	404,632	418,250	13,618
OM	59,102	56,838	43,220	65,735	64,235	(1,500)
Total	445,266	445,429	402,376	470,367	482,485	12,118

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	6.00	6.00	7.00	8.00	8.00	0.00
AFSCME	1.00	1.00	0.00	0.00	0.00	0.00
NR	1.00	1.00	1.00	0.00	0.00	0.00
	8.00	8.00	8.00	8.00	8.00	0.00

175-PLANNING AND SUSTAINABILITY

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget
Director of Planning and Sustainability	Carolyn Misch	NAPEA	40.00	1.00	108,452
Asst Director of Planning & Sustainability	Sarah LaValley	NAPEA	40.00	1.00	88,861
Land Use Planner	Nathan Chung	NAPEA	40.00	1.00	66,383
GIS/Database Coordinator	James Thompson	NAPEA	35.00	1.00	76,209
Sustainability Project Manager	Teresa Brockriede	NAPEA	40.00	1.00	64,976
Land and Projects Planner	Thomas Annese	NAPEA	40.00	1.00	55,359
Community Development Planner	Keith Benoit	NAPEA	40.00	1.00	76,594
Grants Administrator	Court Cline	NAPEA	40.00	1.00	64,976
Cell Phone Allowance					1,260
Longevity					4,300
Total Personnel Services:				8.00	607,370
R & M Office Equipment					1,000
Architecture and Engineering					10,000
GIS/WEB Services					3,500
Printing and Mailing					5,000
Advertising					6,000
Office Supplies - General					2,000
Groundskeeping Supplies					24,000
Pioneer Valley Planning Commission					5,000
Travel					3,200
Dues & Memberships					4,535
Total Operations and Maintenance:					64,235
175-PLANNING AND SUSTAINABILITY TOTAL:				8.00	671,605

Funding Sources		
General Fund	Other	Source
100,860	7,592	Valley Bike (7%)
57,760	31,101	CPA Funds (35%)
66,383		
76,209		
64,976		
46,502	8,857	Grants and Valley Bike
	76,594	CDBG (92%) & Bike Share (8%)
	64,976	CPA (5%) & CDBG (95%)
1,260		
4,300		
418,250	189,120	
1,000		
10,000		
3,500		
5,000		
6,000		
2,000		
24,000		
5,000		
3,200		
4,535		
64,235		
482,485	189,120	

Department of Climate Action and Project Administration

Ben Weil, Interim Director
212 Main Street, Northampton, MA 01060
(413) 587-1018

Department Responsibilities

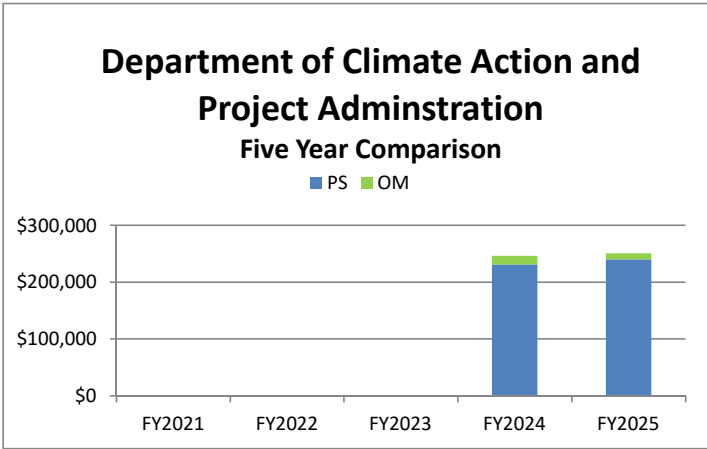
The Department of Climate Action and Project Administration (CAPA) is responsible for setting strategic goals for climate response and to procure for and manage projects with a focus on energy and sustainability. The department will work to achieve goals laid out in the city's 2021 Sustainable Northampton Comprehensive Plan - Resilience and Regeneration Plan to meet a 2030 target for carbon neutrality for city operations and a 2050 target for net zero carbon emissions citywide. The department brings project management principles with a sustainability lens to all city projects to improve municipal efficiency and climate outcomes. CAPA consolidates existing efforts in the Office of Planning and Sustainability to set strategic goals for climate response, in the Central Services Department to manage projects with an environmental focus through the Energy and Sustainability Officer and insert and prioritize sustainability in the city's procurement activities by the Chief Procurement Officer.

FY2024 Highlights

The CAPA Department set to work implementing low-cost, fast-action measures to improve upon the City's 28.25% reduction in greenhouse gas emissions. A retro-commissioning effort in collaboration with Central Services has been refining building management system settings across the city and in the next year we hope to see a reduction in heating costs. All three of the city-owned solar PV installations are now operating at 100%, generating over 170,000 kWh of clean electricity annually. In addition to a close working relationship with Central Services, CAPA is working in partnership with the Office of Planning and Sustainability to implement clean energy strategies, most notably with the Resilience Hub. CAPA worked closely with the Mayor's Office and other departments to strategize around current and future resiliency for the climate-related events experienced in the last year, including multiple flooding events. CAPA is also working on a Pilot Project with Easthampton to bring enhanced home energy upgrades to income-eligible residents with an emphasis on installing air source heat pumps.

FY2025 Budget Information

CAPA is gathering comprehensive building and related data to develop a prioritized work plan that will make use of available funding and have the greatest impact on getting the city closer to its climate goals. Valley Green Energy, the city's community choice aggregation, is expected to launch in FY25 and will offer a clean electricity option to all electricity customers. CAPA will continue to collaborate with city departments to ensure procurement is in alignment with sustainability goals and will increase EV charging infrastructure, the purchase of electric fleet vehicles, and the integration and implementation of cost-effective energy and equipment upgrades that make wise use of limited city resources.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	-	-	-	230,506	239,817	9,310
OM	-	-	-	15,150	10,400	(4,750)
Total	-	-	-	245,656	250,217	4,560

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA					2.00	2.00
NR	0.00	0.00	0.00	3.00	1.00	(2.00)
	0.00	0.00	0.00	3.00	3.00	0.00

182 - Climate Action and Project Administration

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Interim Director	Ben Weil	NAPEA	40.00	1.00	97,865	97,865		
Energy and Sustainability Officer	Gabriella Fox	NAPEA	40.00	1.00	69,742	69,742		
Chief Procurement Officer	William Coffey	NR	40.00	1.00	71,490	71,490		
Cell Phone Allowance					720	720		
Total Personnel Services:				3.00	239,817	239,817		
Training and Seminars					3,000	3,000		
Contractual Services					2,500	2,500		
Printing and Mailing					400	400		
Advertising					600	600		
Office Supplies					500	500		
Subscriptions					400	400		
Travel					2,000	2,000		
Dues & Memberships					1,000	1,000		
Total Operations and Maintenance:					10,400	10,400		
182-CLIMATE ACTION AND PROJECT ADMIN TOTAL:					3.00	250,217	250,217	

Central Services Department

Patrick McCarthy, Director

240 Main Street, Northampton, MA 01060

(413) 587-1306

pmccarthy@northamptonma.gov

Department Responsibilities

The Central Services department oversees grounds, maintenance, heating/cooling/ventilation, plumbing, electrical, security, fire detection/protection, custodial, renovations and construction operations, and capital programs for all city and school buildings. Central Services maintains approximately 792,000 square feet of facilities including City Hall, the Puchalski Municipal Building, Memorial Hall, the Police Station, the Main and Florence Fire Stations, the Senior Center, James House, the Academy of Music, six schools in the Northampton Public School District, and Department of Public Works facilities. Central Services operates the municipal mail delivery program, manages the city and school facilities, office and custodial supplies program, and solicits and secures natural gas and electricity supply contracts for municipal and school facility operations. Central Services also oversees maintenance and capital programs for the E.J Gare Parking Garage (168,000 sq. ft.), the Gothic Street parking structure (52,000 sq. ft.), and multiple city parking lots and coordinates maintenance and upgrades for the city streetlight system.

FY2024 Highlights

FY2024 included completion of the final phase of energy management system upgrades at JFK Middle School; the feasibility study for the expansion of the Florence Fire Station; Senior Center window repairs; the Forbes Library, James House, Leeds Elementary, and Academy of Music attic insulation projects; the Memorial Hall exterior envelope study; the plans and specifications for building envelope upgrades for the Academy of Music and City Hall; the installation of high-efficiency hot water pumps at Ryan Road School; and the installation of a new boiler at Forbes Library.

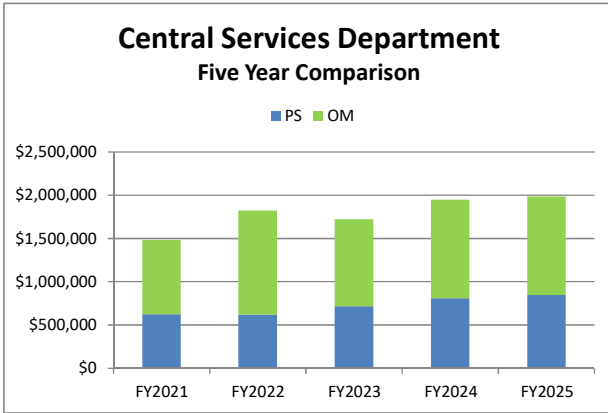
FY2025 Budget Information

Along with ongoing maintenance, potential Central Services projects include:

Schools: Leeds Elementary window replacement; replace auditorium curtain/screen rigging at Northampton High School; design and rebuilding of JFK tennis courts; and district-wide exterior door ADA upgrades

City Buildings: Replace Memorial Hall rear roof; exterior envelope repairs at City Hall and Memorial Hall; potential solar installation at Memorial Hall; Academy of Music roof repairs; upgrades at Forbes Library bathrooms; and City Hall attic asbestos abatement

Parking Facilities: Purchase of a new Bobcat Toolcat; painting stairwells; and the design installation for Gare Garage 5th floor guardrails over stairwells



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY23
PS	624,267	621,624	717,028	809,493	847,669	38,176
OM	861,356	1,199,134	1,004,508	1,140,289	1,140,289	-
Total	1,485,623	1,820,758	1,721,537	1,949,782	1,987,958	38,176

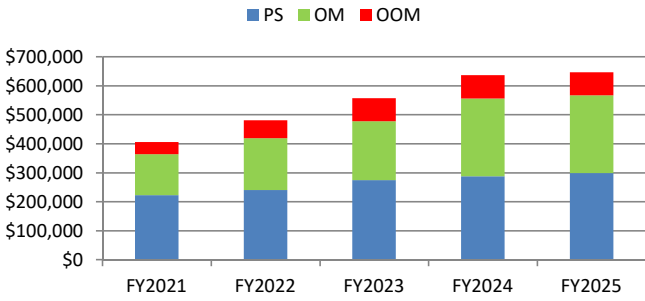
FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY23
NAPEA	2.00	2.00	2.00	3.00	3.00	0.00
AFSCME	1.00	1.00	1.00	1.00	1.00	0.00
LOCAL 98	9.00	8.60	8.60	8.60	8.00	-0.60
NR	4.10	4.10	4.03	3.03	3.03	0.00
	16.10	15.70	15.63	15.63	15.03	-0.60

192-CENTRAL SERVICES

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Director	Pat McCarthy	NR	40.00	1.00	103,226	103,226		
Principal Clerk	Gayle Kolodziej	AFSCME	40.00	1.00	60,347	52,804	7,543	NPS - 12.5%
Facilities Project Coord 1	Katie Deppen	NAPEA	40.00	1.00	76,954	38,477	38,477	NPS - 50%
Facilities Project Coord.	David Molnar	NAPEA	40.00	1.00	66,598	66,598		
Maint. Supervisor	Warren Jones	LOCAL 98	40.00	1.00	73,199	73,199		
Maint. Custodian	Terry Corbett	LOCAL 98	40.00	1.00	54,480	54,480		
Electrician	Jim Mailloux	NAPEA	40.00	1.00	82,944	38,984	43,960	NPS - 33%, DPW - 20%
Custodian (PD)	Sam Santiago	LOCAL 98	40.00	1.00	49,708	49,708		
Custodian (PD)	Jack Moynihan	LOCAL 98	40.00	1.00	40,256	40,256		
Custodian (City)	Claudia Cook	LOCAL 98	40.00	1.00	45,236	45,236		
Custodian (SC & City)	Mirek Kos	LOCAL 98	40.00	1.00	44,175	44,175		
Custodian (DPW)	Ivan Kravets	LOCAL 98	40.00	1.00	47,426	47,426		
Custodian (City PT)	Ivan Giroux	NR	19.50	0.48	21,747	21,747		
Custodian	Dan Stone	LOCAL 98	40.00	1.00	43,161	43,161		
Summer Rec Custodians	C. Cook / I. Kravitz/ M. Kos	LOCAL 98			14,790	14,790		
Mail Courier	Brenda Curtis	NR	22.00	0.55	24,686	9,134	15,552	NPS - 50%, SVAHS - 13%
HVAC Technician	Viachaslau Kurdun	NR	40.00	1.00	69,986	32,893	37,093	DPW - 20%, NPS - 33%
Fill in Mail Courier					7,000	7,000		
Out of Class					2,870	2,870		
Standby Pay					16,900	16,900		
Overtime					25,650	25,650		
Longevity					9,075	9,075		
Weekend Differential					3,120	3,120		
Cell Phone Allowance					1,860	1,860		
Uniform Allowance					4,900	4,900		
Total Personnel Services:				15.03	990,294	847,669	142,625	
Electricity					235,467	235,467		
Signal and Street Lights					125,192	125,192		
Natural Gas					79,819	79,819		
Propane					3,000	3,000		
Water					20,145	20,145		
Sewer					5,986	5,986		
Stormwater					58,054	58,054		
Repairs & Maintenance					60,000	60,000		
R & M - Buildings					100,000	100,000		
R & M - Grounds					10,000	10,000		
R & M -HVAC Equip					20,000	20,000		
R & M -Vehicles					7,500	7,500		
Trash Removal					35,000	35,000		
Architecture and Engineering					30,000	30,000		
Medical/Testing					1,000	1,000		
Contracted Inspection Services					90,000	90,000		
Telephone					6,500	6,500		
Postage					75,000	75,000		

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	General Fund	Other	Source
Advertising					1,222	1,222		
Office Supplies - General					40,000	40,000		
Office Supplies - Photocopying					57,000	57,000		
R & M Supplies - Buildings and Equip					15,000	15,000		
R & M Supplies - HVAC Items					5,500	5,500		
R & M Supplies - Plumbing					3,000	3,000		
R & M Supplies - Electrical					11,000	11,000		
R & M Supplies - Paint					750	750		
R & M Supplies - Custodial					20,000	20,000		
Groundskeeping Supplies					2,500	2,500		
Gasoline/Diesel					7,254	7,254		
Trade Subscriptions					100	100		
Uniforms					8,000	8,000		
Travel					1,800	1,800		
Dues and Memberships					4,500	4,500		
Total Operations and Maintenance:					1,140,289	1,140,289	-	
192-CENTRAL SERVICES TOTAL:					15.03	2,130,583	1,987,958	142,625

Central Services Department Parking Maintenance Five Year Comparison



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	222,000	240,455	273,974	287,180	298,111	10,931
OM	141,294	178,090	202,952	268,576	268,576	-
OOM	42,429	61,696	79,626	80,000	80,000	-
Total	405,723	480,241	556,552	635,756	646,687	10,931

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
AFSCME	0.50	0.50	1.00	1.00	1.00	0.00
NR	4.00	4.00	4.00	4.00	4.00	0.00
Total	4.50	4.50	5.00	5.00	5.00	0.00

481 - CENTRAL SERVICES - PARKING MAINTENANCE

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Maintenance Supervisor	Brian Baceski	NR	40.00	1.00	75,355	75,355		
Maintenance Assistant	Michael Diemand	NR	40.00	1.00	54,142	54,142		
Maintenance Assistant	Samuel Garstka-Osley	NR	40.00	1.00	52,830	52,830		
Maintenance Assistant	Reggie Lynde	NR	40.00	1.00	44,609	44,609		
Maintenance Assistant	George Beaupre	NR	35.00	1.00	47,375	47,375		
Overtime					20,000	20,000		
Longevity					3,800	3,800		
Total Personnel Services:				5.00	298,111	298,111		
Electricity					39,958	39,958		
Natural Gas					2,640	2,640		
Water					750	750		
Sewer					750	750		
Stormwater					12,000	12,000		
Repairs and Maintenance					40,000	40,000		
R & M Grounds					5,500	5,500		
Trash Removal					45,000	45,000		
Professional and Technical					12,000	12,000		
Architecture and Engineering					6,500	6,500		
Medical/Testing Services					500	500		
Telephone - Code Red					20,000	20,000		
Office Supplies - General					1,800	1,800		
R & M Supplies - Bldgs & Equip					12,000	12,000		
Groundskeeping Supplies					8,000	8,000		
Vehicular Supplies					12,000	12,000		
Gasoline/Diesel					10,178	10,178		
Uniform Allowance					3,000	3,000		
Compliance and Accomodation					6,000	6,000		
Holiday Lights					30,000	30,000		
Total Operations and Maintenance:					268,576	268,576		
Site Improvements					15,000	15,000		
Equipment Parking					65,000	65,000		
Total Other than Ordinary Maintenance:					80,000	80,000		
481 - PARKING MAINTENANCE TOTAL:				5.00	646,687	646,687		

PUBLIC SAFETY

Police Department

John D. Cartledge, Interim Police Chief
29 Center St, Northampton, MA 01060
(413) 587-1176

Department Responsibilities

The Northampton Police Department (NPD) is a progressive and professional police agency. It prides itself on the exceptional level of service provided to the residents and visitors of Northampton. As an accredited police agency, it adheres to the very best police practices in the field and is focused on crime prevention, reducing the fear of crime, and improving the quality of life of Northampton's residents.

Calendar Year 2023 Highlights

Northampton Police officers remained focused on providing quality public safety services in what continues to be a challenging climate. Officers handled 30,207 calls in 2023; arrested 589 people; charged 98 people with operating under the influence (OUI) of alcohol or drugs; investigated 564 motor vehicle collisions, including 483 involving over \$1,000 in damages or with personal injury; investigated 2,504 offense reports; issued 3,424 motor vehicle citations; and processed 236 License to Carry applications.

The Detective Bureau investigated 265 cases and cleared 83.4%. The department responded to 1,260 calls that involved a mental health component. Co-responders assisted with 387 of these calls and responded to 62 on their own. Eleven cases were referred to our Restorative Justice partners and four cases were accepted.

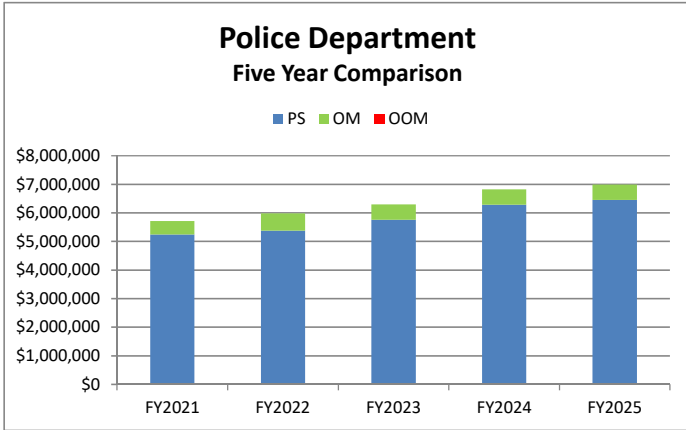
In 2023, NPD continued to voluntarily contribute to the FBI National Use of Force Data Collection initiative, participated in a restorative justice program, released information as part of the Police Data Initiative, used grant funding to support the department's mental health co-responder program, and updated policies to reflect best practices and police reform laws.

The most concerning issue in 2024 is staffing. The combination of the police defunding movement, COVID, and the Great Resignation, has critically impacted the department's ability to have enough professional, experienced, officers to handle the demanding call volume. In 2023, seven officers left NPD, and three retired. Those who left took with them about \$222,000 in hiring and training costs. With an average of 7.5 officers per month who are unavailable, due to IOD, FMLA, other leave, and vacancies, intense pressure is put on officers who are working, resulting in fatigue, burnout, and low morale.

The department had four student officers graduate from the police academy in March of 2024, who will fill vacant positions in the fall. Additional student officers will begin the academy in May, graduate in October, and be ready to fill vacant positions in early 2025. Until then, the department anticipates that overtime costs will continue to be high.

FY2025 Budget Information

The Personnel Services budget increased due to contractually agreed upon pay raises. The Ordinary Maintenance (OM) budget remains unchanged.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	5,254,202	5,381,237	5,768,422	6,295,758	6,456,651	160,893
OM	468,448	603,816	530,851	539,531	539,531	-
OOM	-	-	-	-	-	-
Total	5,722,650	5,985,053	6,299,273	6,835,289	6,996,182	160,893

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
ADMIN	7.00	7.00	7.00	7.00	7.00	-
PSGT	7.00	7.00	7.00	7.00	7.00	-
POFF	46.00	46.00	46.00	46.00	44.00	(2.00)
NAPEA	1.00	1.00	1.00	1.00	1.00	-
AFSCME	2.00	2.00	2.00	2.00	2.00	-
NR	4.32	4.50	4.50	7.50	9.50	2.00
	67.32	67.50	67.50	70.50	70.50	-

210 - POLICE

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Chief of Police	John Cartledge	ADMIN	40.00	1.00	170,542	170,542		
Captain	Vacancy	ADMIN	40.00	1.00	133,794	133,794		
Captain	Victor Caputo	ADMIN	40.00	1.00	133,794	133,794		
Lieutenant	Alan Borowski	ADMIN	40.00	1.00	111,140	111,140		
Lieutenant	Grzegorz Korepta	ADMIN	40.00	1.00	111,140	111,140		
Det. Lieutenant	Timothy Satkowski	ADMIN	40.00	1.00	111,140	111,140		
Lieutenant	Brian Letzeisen	ADMIN	40.00	1.00	111,140	111,140		
Staff Sergeant	Josef Barszcz	PSGT	40.00	1.00	91,098	91,098		
Staff Sergeant	Joseph Golec	PSGT	40.00	1.00	91,098	91,098		
Staff Sergeant	Patrick Moody	PSGT	40.00	1.00	91,098	91,098		
Det. Staff Sergeant	Corey Robinson	PSGT	40.00	1.00	91,098	91,098		
Staff Sergeant	Dennis Liptak	PSGT	40.00	1.00	91,098	91,098		
Sergeant	Brendan McKinney	PSGT	40.00	1.00	91,098	91,098		
Sergeant	Honora Sullivan-Chin	PSGT	40.00	1.00	91,098	91,098		
Patrol	David Netto	POFF	40.00	1.00	75,965	75,965		
Patrol	Christian Edler	POFF	40.00	1.00	75,965	75,965		
Patrol	Peter Sharac	POFF	40.00	1.00	75,965	75,965		
Patrol	Steven DiGiammo	POFF	40.00	1.00	75,965	75,965		
Patrol	Brent Dzialo	POFF	40.00	1.00	75,965	75,965		
Patrol	Michael McLaughlin	POFF	40.00	1.00	75,965	75,965		
Patrol	Justin Hooten	POFF	40.00	1.00	75,965	75,965		
Patrol	Andrew Kohl	POFF	40.00	1.00	75,965	75,965		
Patrol	Kenneth Kirchner	POFF	40.00	1.00	75,965	75,965		
Patrol	Joshua Wallace	POFF	40.00	1.00	75,965	75,965		
Detective	Adam Van Buskirk	POFF	40.00	1.00	75,965	75,965		
Patrol	Thomas Briotta	POFF	40.00	1.00	75,965	75,965		
Patrol	Ryan Tellier	POFF	40.00	1.00	73,469	73,469		
Patrol	Jeffrey Staples	POFF	40.00	1.00	73,469	73,469		
Patrol	Elijah Pack	POFF	40.00	1.00	70,984	70,984		
Patrol	Matthew Montini	POFF	40.00	1.00	70,984	70,984		
Patrol	Michael Cronin	POFF	40.00	1.00	70,984	70,984		
Detective	Benjamin Beaver	POFF	40.00	1.00	68,584	68,584		
Patrol	Timothy Zantroski	POFF	40.00	1.00	68,584	68,584		
Detective	Clay Delano	POFF	40.00	1.00	68,584	68,584		
Patrol	Rebecca Mazuch	POFF	40.00	1.00	68,584	68,584		
Patrol	Steven Rattelsdorfer	POFF	40.00	1.00	66,265	66,265		
Patrol	Heather Longley	POFF	40.00	1.00	64,024	64,024		
Patrol	Jessica Sullivan	POFF	40.00	1.00	64,024	64,024		
Patrol	Garrett Wojcicki	POFF	40.00	1.00	64,024	64,024		
Detective	Lauren Bolduc	POFF	40.00	1.00	64,024	64,024		
Detective	Kevin Cook	POFF	40.00	1.00	64,024	64,024		
Patrol	Matthew Knowlton	POFF	40.00	1.00	61,859	61,859		
Patrol	Ariangna Gonzalez	POFF	40.00	1.00	59,767	59,767		

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Patrol	Timothee' Jacques	POFF	40.00	1.00	59,767	59,767		
Patrol	John Sellew	POFF	40.00	1.00	59,767	59,767		
Patrol	Madison Eline	POFF	40.00	1.00	57,746	57,746		
Patrol	Jonathan Bartlett	POFF	40.00	1.00	57,746	57,746		
Patrol	Adam Gutierrez	POFF	40.00	1.00	57,746	57,746		
Patrol	Samantha James	POFF	40.00	1.00	57,746	57,746		
Patrol	Thomas McCabe	POFF	40.00	1.00	57,746	57,746		
Patrol	Megan Szawlowski	POFF	40.00	1.00	55,793	55,793		
Patrol	Dawn Rice	POFF	40.00	1.00	55,793	55,793		
Patrol	Matthew Perkins	POFF	40.00	1.00	55,793	55,793		
Patrol	Adam Russo	POFF	40.00	1.00	55,793	55,793		
Patrol	Dominic Carme	POFF	40.00	1.00	55,793	55,793		
Patrol	Hayden France	POFF	40.00	1.00	55,793	55,793		
Patrol	Adam Chatman	POFF	40.00	1.00	55,793	55,793		
Patrol	Jonathan Ely	POFF	40.00	1.00	55,793	55,793		
Patrol	Vacancy	NR	40.00	1.00	55,793	55,793		
Patrol	Vacancy	NR	40.00	1.00	55,793	55,793		
Student Officer	Simone Sandoval	NR	40.00	1.00	53,914	53,914		
Student Officer	Nicholas Spath	NR	40.00	1.00	53,914	53,914		
Student Officer	Zachery Brea	NR	40.00	1.00	53,914	53,914		
Court Administrator	Lori Speer	NR	35.00	1.00	59,693	59,693		
Records Supervisor	Julie Gaudreau	NAPEA	40.00	1.00	66,343	66,343		
Admin Asst.	Tammy Suprenant	NR	40.00	1.00	58,832	58,832		
Training and Accreditation Coordinator	Jennifer Delaney	NR	40.00	1.00	63,357	63,357		
Records Assistant	Jennifer DiCarlo	AFSCME	40.00	1.00	50,909	50,909		
Principal Clerk	Bridget Allen	AFSCME	40.00	1.00	48,705	48,705		
Animal Control Officer/Animal Inspector	Dawn Ubelaker	NR	35.00	1.00	60,796	60,796		
Assistant ACO	Tayshana Rodriguez-Logan	NR	20.00	0.50	32,258	32,258		
One Extra Days of Payroll		POFF			-	16,557		
Special Police Officers						64,044		
Overtime						233,750		
Court Time						15,592		
Training						39,190		
Holiday Pay						262,137		
Longevity						39,300		
Shift Differential						31,350		
Working Out of Class						25,035		
Crime Scene Service Stipends						9,900		
Detective Stipends						17,160		
Career Incentive						559,614		
Total Personnel Services:				70.50	6,456,651	6,456,651		
R & M Vehicles					65,270	65,270		
R & M Office Equipment					12,500	12,500		
R & L Communication Equipment					60,377	60,377		
Technology Services					55,737	55,737		
Training and Seminars					56,928	56,928		
Medical/Testing Services					27,100	27,100		
Telephone					10,030	10,030		
Advertising					1,000	1,000		
Animal Control Expenses					25,000	25,000		
Office Supplies - General					5,500	5,500		
Gasoline/Diesel					74,152	74,152		
Police Supplies					62,537	62,537		
Uniforms and Other Clothing					57,350	57,350		
Photography Supplies					14,000	14,000		
Dues & Memberships					12,050	12,050		
Total Operations and Maintenance:					539,531	539,531		
210 - POLICE TOTAL:				70.50	6,996,182	6,996,182		-

Public Safety Communications

Kelly Schuetze, Director

26 Carlon Drive, Northampton, MA 01060

(413) 587-1100

kschuetze@northamptonma.gov

Department Responsibilities

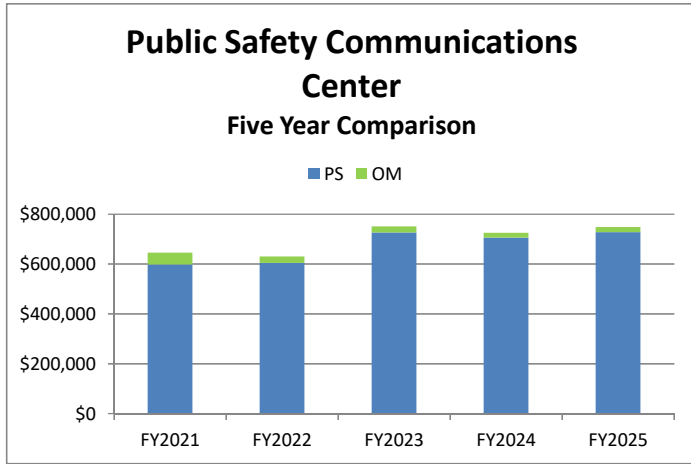
The Public Safety Communications Center (Dispatch) provides efficient, courteous, and helpful assistance to the public and first responders. Dispatch serves as the communication hub, facilitating requests for service with the appropriate agencies providing support to the Police, Fire, and Emergency Medical Services, and after-hours support to Animal Control, the Parking Garage, and the Department of Public Works. Through the CodeRED system, community outreach and emergency messages are sent to the public. Dispatch provides a point of contact to maintain first responder safety while coordinating timely and proper responses to all calls for service. To ensure that the needs of the public are met, Dispatch collaborates with all city ancillary services.

FY2024 Highlights

Dispatch, Police, Fire, DPW, Parking, Schools, and other departments utilizing radios are working to implement the new radio system in the city. This new system will leverage the most up-to-date technology and will have new infrastructure creating stability in the system. Dispatch collaborated with the Police Department and IT Services to find a replacement for the aging Computer Aided Communications and Records Management programs. Multiple vendors were assessed and ranked to identify the most robust program to meet all involved department's needs. Program replacement is anticipated to happen in FY25. Dispatch has successfully implemented an electronic version of the Emergency Fire Communications Protocols, transitioning away from the outdated card sets. This update has allowed dispatchers to have the most up-to-date protocols and instructions to better assist callers experiencing fire-related emergencies. Dispatch staff has worked with and supported the Department of Health and Human Services to assist in the creation of the Division of Community Care and to determine their role in the department's processing and response model.

FY2025 Budget Information

In the upcoming year, the new radio system will be well into the implementation phase with completion in FY25. With updated technology in the radio system, Dispatch will continue to ensure that maintenance and upkeep of the system continue to extend the life of the city's investment and the vital role that communications play in serving the city and protecting responders. Dispatch will continue to collaborate with the Division of Community Care to provide new services to the city and its residents and visitors. Although the Commonwealth has yet to release the Grant Amounts for FY25, it is known that one grant will assist with the funding of salaries for two dispatchers, and the other will cover the training costs associated with the state-mandated certification and training requirements.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	597,369	603,866	725,955	706,210	727,768	21,558
OM	48,595	26,211	24,998	18,223	19,853	1,630
Total	645,965	630,077	750,953	724,433	747,621	23,188

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	1.00	1.00	1.00	1.00	1.00	0.00
NR	11.00	11.00	11.00	11.00	11.00	0.00
	12.00	12.00	12.00	12.00	12.00	0.00

212 - PUBLIC SAFETY COMMUNICATIONS CENTER

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Director	Kelly Schuetze	NAPEA	40.00	1.00	93,347	93,347		
Lead Dispatcher	Bartholomew Casey	NR	40.00	1.00	64,979	-	64,979	PSAP Grant
Dispatcher	Lisa Day	NR	40.00	1.00	68,483	68,483		
Dispatcher	Susan Gilbert	NR	40.00	1.00	63,592	63,592		
Dispatcher	Julia Thibodo	NR	40.00	1.00	63,592	63,592		
Dispatcher	Anthony Bosworth	NR	40.00	1.00	60,537	-	60,537	PSAP Grant
Dispatcher	Mary Kandrotas	NR	40.00	1.00	60,537	60,537		
Dispatcher	Jeronimo Fernandez	NR	40.00	1.00	57,626	57,626		
Dispatcher	Stephanie Gleason	NR	40.00	1.00	54,858	54,858		
Dispatcher	Jocelyn DeJesus	NR	40.00	1.00	54,858	54,858		
Dispatcher	Emily Claire	NR	40.00	1.00	53,522	53,522		
Dispatcher	Vacancy	NR	40.00	1.00	52,210	52,210		
Training Incentive					10,000	10,000		
Per Diem Dispatchers					1,500	1,500		
Overtime					42,000	42,000		
Holiday Pay					37,800	37,800		
Longevity					5,300	5,300		
Weekend Differential					7,463	7,463		
Cell Phone Allowance					1,080	1,080		
Total Personnel Services:				12.00	853,284	727,768	125,516	
R & M Equipment					4,600	2,400	2,200	Training Grant
Software and Licensing Fee					4,084	4,084		
Medical/Testing Services					250	250		
Telephone					798	798		
Advertising					300	300		
Office Supplies - General					500	500		
Subscriptions					312	312		
Uniform Allowance					2,475	2,475		
Travel					2,500	2,500		
Dues & Memberships					2,034	1,734	300	Training Grant
Staff Development					25,540	3,000	22,540	Training / EMD Grants
Capital Equipment					750	750		
Replacement Equipment					750	750		
Total Operations and Maintenance:					44,893	19,853	25,040	
212 - PUBLIC COMMUNICATIONS CENTER TOTAL:				12.00	898,177	747,621	150,556	

Fire/Rescue Department

Andrew Pelis, Fire Chief

26 Carlon Drive, Northampton, MA 01060

(413) 587-1039

apelis@northamptonma.gov

Department Responsibilities

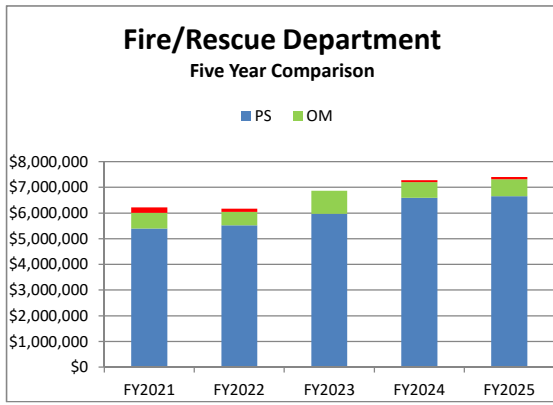
Northampton Fire/Rescue safeguards lives and property and enhances the quality of life of the people of Northampton by providing a wide range of fire, rescue, and emergency medical services (EMS), fire prevention, and a high level of life safety education to its community. The department endeavors to protect and preserve the health of its membership by providing high-quality training and continuous staff development.

FY2024 Highlights

Fire/Rescue had its busiest calendar year on record with 9,147 calls for service which is an increase of 9% from the previous year. Of those calls, 6,971 were EMS, 52 were fires which resulted in approximately \$230,000 in property loss and the remaining calls were a mix of various call types. As the nation deals with a shortage of paramedics, private EMS providers in the region are struggling to answer their calls, which in turn increased Fire/Rescue's EMS mutual aid to surrounding communities. Northampton's ambulances responded to other communities 391 times last year. Fire/Rescue took delivery of a new ladder truck, and ambulance and are awaiting delivery of a new command vehicle. The ladder is in service and responding both to calls in Northampton as well as requests for mutual aid. The department is very thankful to have a safe and reliable ladder that will serve the city for many years to come. The department was very successful with grants this past year and was able to replace outdated and broken equipment with new reliable tools and appliances.

FY2025 Budget Information

With the current staffing, the Fire/Rescue department is focused on making the office more efficient and able to handle the increased inspection requirements for solar installations and energy storage systems. As of this writing, the city-wide radio project is ongoing, and the department looks forward to its completion. Training is a major focus of the department and its members will have the opportunity to attend regional and out-of-state training. The SAFE program and Senior Education Program have been extremely successful, providing much-needed fire safety education to children and older adults.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	5,402,246	5,520,095	5,975,258	6,587,559	6,660,616	73,058
OM	609,188	529,803	885,257	621,330	654,330	33,000
OOM	210,000	122,193		69,000	83,137	14,137
Total	6,221,434	6,172,091	6,860,515	7,277,889	7,398,083	120,195

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
FADMIN	3.00	3	3.00	3.00	3.00	0.00
DFC	4.00	4	4.00	4.00	4.00	0.00
FF	61.00	61	61.00	62.00	62.00	0.00
AFSCME	1.00	1	1.00	1.00	1.00	0.00
NR	1.00	1	1.00	1.00	1.00	0.00
	70.00	70	70.00	71.00	71.00	0.00

220 - FIRE RESCUE

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources	
						General Fund	Other
Fire Chief	Andrew Pelis	FADMIN	40.00	1.00	150,675	150,675	
Assistant Fire Chief	Matt Lemberg	FADMIN	40.00	1.00	143,401	143,401	
Division Chief of EMS	William Millin	FADMIN	40.00	1.00	141,255	141,255	
Deputy Chief	Andrew Breen	DFC	42.00	1.00	116,697	116,697	
Deputy Chief	Shawn Denkiewicz	DFC	42.00	1.00	116,697	116,697	
Deputy Chief	Michael Hatch	DFC	42.00	1.00	116,697	116,697	
Deputy Chief	David Murrett	DFC	42.00	1.00	110,494	110,494	
Administrative Asst.	Melissa Betsold	AFSCME	35.00	1.00	52,601	52,601	
Mechanic	Michael Pawloski	NR	40.00	1.00	80,621	80,621	
Captain	Larry Therrien	FF	42.00	1.00	88,190	88,190	
Captain	William Schuetze	FF	42.00	1.00	88,190	88,190	
Captain	Steve Hall	FF	42.00	1.00	88,190	88,190	
Captain	Caleb Langer	FF	42.00	1.00	85,660	85,660	
Captain	Matthew Marchand	FF	42.00	1.00	85,660	85,660	
Captain	Jesse Sobek-Rosnick	FF	42.00	1.00	83,203	83,203	
Captain	Ian Bigda	FF	42.00	1.00	83,203	83,203	
Captain	Natalie Stollmeyer	FF	42.00	1.00	76,254	76,254	
Captain	Eric Toia	FF	42.00	1.00	76,254	76,254	
Captain	Timothy Putnam	FF	42.00	1.00	76,254	76,254	
Captain	Patrick Davis	FF	42.00	1.00	76,254	76,254	
Firefighter	Vacancy	FF	42.00	1.00	71,814	71,814	
Firefighter	William Dawkins	FF	42.00	1.00	70,717	70,717	
Firefighter	Matthew Superba	FF	42.00	1.00	70,717	70,717	
Firefighter	John Moriarty	FF	42.00	1.00	70,717	70,717	
Firefighter	Brett Gauger	FF	42.00	1.00	70,717	70,717	
Firefighter	Wendy Bryant	FF	42.00	1.00	70,717	70,717	
Firefighter	Jared Kajka	FF	42.00	1.00	70,717	70,717	
Firefighter	Daryl Springman	FF	42.00	1.00	70,717	70,717	
Firefighter	Dan Galica	FF	42.00	1.00	70,717	70,717	
Firefighter	Dennis Nazzaro	FF	42.00	1.00	70,717	70,717	
Firefighter	Dustin Culver	FF	42.00	1.00	69,629	69,629	
Firefighter	James Mulkerin	FF	42.00	1.00	69,629	69,629	
Firefighter	Shawn Crimmins	FF	42.00	1.00	69,629	69,629	
Firefighter	Colleen Routhier	FF	42.00	1.00	69,629	69,629	
Firefighter	Kara Ledoux	FF	42.00	1.00	69,629	69,629	
Firefighter	Matt Tudryn	FF	42.00	1.00	69,629	69,629	
Firefighter	Adam Martin	FF	42.00	1.00	69,629	69,629	
Firefighter	Bryan Davis	FF	42.00	1.00	69,629	69,629	
Firefighter	Jeff Jasinski	FF	42.00	1.00	69,629	69,629	
Firefighter	Keith Darnold	FF	42.00	1.00	69,629	69,629	
Firefighter	Jonathan Schwaiger	FF	42.00	1.00	69,629	69,629	
Firefighter	Hannah Eisenstein	FF	42.00	1.00	69,629	69,629	

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	General Fund	Other
Firefighter	Daniel Martin	FF	42.00	1.00	67,510	67,510	
Firefighter	Meagan Pike	FF	42.00	1.00	67,510	67,510	
Firefighter	Ehan Sicard	FF	42.00	1.00	67,510	67,510	
Firefighter	Deith Cotnoir	FF	42.00	1.00	67,510	67,510	
Firefighter	Joseph Mancino	FF	42.00	1.00	63,467	63,467	
Firefighter	Matthew Wiklund	FF	42.00	1.00	63,467	63,467	
Firefighter	Matthew Burrell	FF	42.00	1.00	61,539	61,539	
Firefighter	Daniel Schott	FF	42.00	1.00	61,539	61,539	
Firefighter	Hugh Parker	FF	42.00	1.00	61,539	61,539	
Firefighter	Daniel Nickerson	FF	42.00	1.00	59,671	59,671	
Firefighter	Benjamin Miller	FF	42.00	1.00	59,671	59,671	
Firefighter	Matthew Drennen	FF	42.00	1.00	59,671	59,671	
Firefighter	Robert Hayes	FF	42.00	1.00	59,671	59,671	
Firefighter	Jonathan Bousquet	FF	42.00	1.00	59,671	59,671	
Firefighter	Tristan Krause	FF	42.00	1.00	57,861	57,861	
Firefighter	John Miller	FF	42.00	1.00	57,861	57,861	
Firefighter	Justin Brush	FF	42.00	1.00	57,861	57,861	
Firefighter	Ryan Cyr	FF	42.00	1.00	57,861	57,861	
Firefighter	Brian keefe	FF	42.00	1.00	57,861	57,861	
Firefighter	Collin Stevenson	FF	42.00	1.00	57,861	57,861	
Firefighter	Hector Figarella	FF	42.00	1.00	56,107	56,107	
Firefighter	Joanna Jaracz	FF	42.00	1.00	56,107	56,107	
Firefighter	Brandon Blais	FF	42.00	1.00	56,107	56,107	
Firefighter	Miles Orlando	FF	42.00	1.00	56,107	56,107	
Firefighter	Alec Zukowski	FF	42.00	1.00	56,107	56,107	
Firefighter	Charles Merrick	FF	42.00	1.00	56,107	56,107	
Firefighter	Morgan Whidden	FF	42.00	1.00	56,107	56,107	
Firefighter	Vacancy	FF	42.00	1.00	46,786	46,786	
Firefighter	Vacancy	FF	42.00	1.00	46,786	46,786	
One Extra Day of Payroll					14,450	14,450	
Municipal Hearing Officer	Duane Nichols	NR			2,500	2,500	
Overtime					561,192	561,192	
Holiday Pay					311,954	311,954	
Longevity					39,300	39,300	
Working Out Of Grade					15,000	15,000	
Phone Allowance					4,020	4,020	
Career Incentives					173,500	173,500	
EMS Stipends					345,000	345,000	
Total Personnel Services:				71.00	6,660,616.24	6,660,616	-
Building Maintenance					15,000	15,000	
Vehicle Repair/Maint.					100,000	100,000	
R&M Communication Equip.					25,000	25,000	
Machine Tools					1,000	1,000	
Training & Seminars					60,000	60,000	
Medical/Testing Services					25,000	25,000	
EMS third party billing					90,000	90,000	
Communications					7,500	7,500	
Telephone					12,000	12,000	
Technology Communication					7,500	7,500	
Printing and Mailings					950	950	
Advertising					2,000	2,000	
Laundry Services					5,000	5,000	
Office Supplies-General					7,500	7,500	
Materials and Supplies					25,000	25,000	
Gasoline/Diesel Fuel					65,000	65,000	
EMS Supplies					85,000	85,000	
Firefighting Supplies					25,000	25,000	
Turnout Gear					20,000	20,000	
Magazine Subscriptions					280	280	
Uniform Allowance					58,000	58,000	
Travel					10,000	10,000	
Dues & Membership					7,600	7,600	
Total Operations and Maintenance:					654,330	654,330	
EMS Equipment					83,137	83,137	
Total Other than Ordinary Maintenance:					83,137	83,137	
220 - FIRE/RESCUE TOTAL:				71.00	7,398,083	7,398,083	

Building Department

Kevin Ross, Interim Building Commissioner
212 Main Street, Northampton, MA 01060
(413) 587-1240
kross@northamptonma.gov

Department Responsibilities

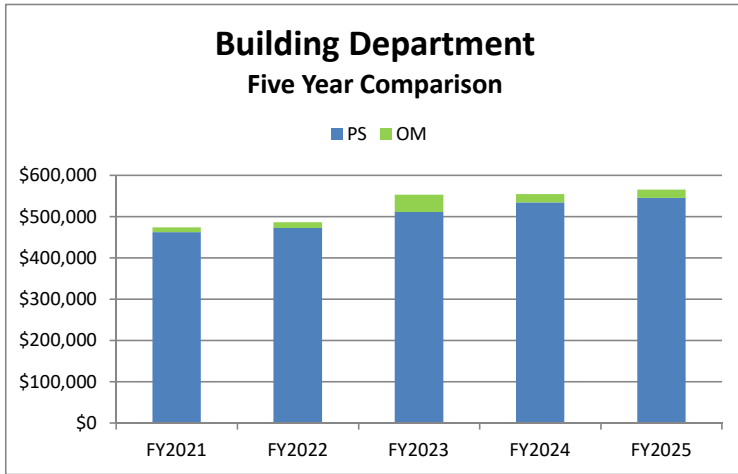
The Building Department's mission is to protect public safety, property, and land use through the administration and enforcement of the Commonwealth's building codes, plumbing and gas codes, electrical codes, architectural access regulations, and Massachusetts General Laws as they apply to building safety, land use and Northampton Zoning Ordinances. The department reviews applications and plans for all construction projects in the city, and the initial reviews for all zoning applications. It inspects schools, nursing homes, hospitals, assembly halls, theaters, restaurants, bars, and multifamily dwellings. The department responds to complaints related to zoning ordinances and the building code. As part of the city's public safety team, an inspector is available around the clock to respond to disaster events such as structure fires, structure damage, flooding, storms, and other climatic damage.

FY2024 Highlights

FY2024 has mostly returned to normal with the construction business continuing at a steady pace. Smith College continues to renovate many of its facilities with Geothermal projects. The nursing home that is being converted to housing on Bridge Road has been making great strides with the abatement and renovation process. The new apartment building/office building on Chapel Street is progressing at a steady pace. The Gazette building has been demolished and the proposed hotel project is nearing the end of the planning stage and should be starting construction soon. The city using state grants has upgraded the sidewalks, curbs and sanitary sewer on Laurel Street in preparation of the redevelopment of the city site for affordable housing. Working with Valley CDC, land clearing has begun and the groundbreaking on 20 affordable one, two, and three bedroom units is anticipated in late Spring 2024.

FY2025 Budget Information

FY2025 looks to be a promising year. The hotel at the former Daily Hampshire Gazette building on Conz Street should be well underway, as well as the Bridge Street former nursing home project. The building material shortage continues to be problematic but is getting better every year, and the workforce seems to be coming back as well. The Building Department will be hiring a building inspector to fill the vacancy of the retired Building Commissioner, and staff are continuing to do their best to accommodate all those that need assistance from the department.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	461,963	472,124	511,006	534,380	545,219	10,839
OM	11,670	14,367	41,935	20,400	20,000	(400)
Total	473,633	486,491	552,941	554,780	565,219	10,439

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	5.00	5.00	5.00	5.00	5.00	0.00
NR	0.25	0.50	0.50	0.50	0.50	0.00
AFSCME	2.00	2.00	2.00	2.00	2.00	0.00
	7.25	7.50	7.50	7.50	7.50	0.00

241 - BUILDING DEPARTMENT

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Interim Building Commissioner	Kevin Ross	NAPEA	40.00	1.00	93,156	93,156		
Building Inspector	Vacancy	NAPEA	40.00	1.00	73,279	73,279		
Inspector of Wires	Roger Malo	NAPEA	40.00	1.00	82,944	82,944		
Plumbing Inspector	Lawrence Eldridge	NAPEA	40.00	1.00	78,935	78,935		
Sealer of Weights & Measures	John Frey	NAPEA	40.00	1.00	68,483	68,483		
Department Assistant	Kim Carson	AFSCME	35.00	1.00	52,803	52,803		
Principal Clerk	Beth Willard	AFSCME	35.00	1.00	47,019	47,019		
Intermittent Inspectors		NR	12.00	0.50	10,000	10,000		
Overtime					15,000	15,000		
On Call Pay					16,900	16,900		
Longevity					3,700	3,700		
Phone Allowance					3,000	3,000		
Total Personnel Services:				7.50	545,219	545,219		
R & M Vehicles					4,000	4,000		
R & M Office Equipment					500	500		
Training and Seminars					2,500	2,500		
Contracted Inspection Services					2,500	2,500		
Printing					600	600		
Office Supplies - General					400	400		
Gasoline/Diesel					2,500	2,500		
Code and Code Subscriptions					1,000	1,000		
Uniform Allowances					2,000	2,000		
Travel					2,500	2,500		
Dues & Memberships					1,000	1,000		
Equipment Technology					500	500		
Total Operations and Maintenance:					20,000	20,000		
241 - BUILDING DEPARTMENT TOTAL:				7.50	565,219	565,219		

HEALTH AND HUMAN SERVICES

Department of Health and Human Services

Merridith O’Leary, Commissioner

212 Main Street, Northampton, MA 01060

(413) 587-1214

moleary@northamptonma.gov

Department Responsibilities

The City of Northampton Department of Health and Human Services (DHHS), under the guidance of the Board of Health, assesses and addresses the diverse needs of individuals and the community to enhance and protect community well-being by preventing disease, illness, and injury, and impacting social, economic and environmental factors fundamental to excellent health. DHHS is responsible for overseeing various aspects of public health, social services, and health-related research and continues to refine service delivery in the city in recognition of the increased role of public health due to the COVID era, the opioid epidemic, racism, and increasing mental health needs. DHHS incorporates six divisions each with its specific focus and responsibilities (Division of Inspectional Service, Public Health Nursing, Substance Use Prevention, Emergency Preparedness, Public Health Excellence, and Community Care (DCC)). While these divisions within DHHS have their specific focuses and responsibilities, they often intersect and collaborate on various initiatives to address complex health and human services challenges comprehensively. Interagency collaboration and coordination are essential for effectively delivering services, advancing equity, and promoting the health and well-being of the population.

FY2024 Highlights

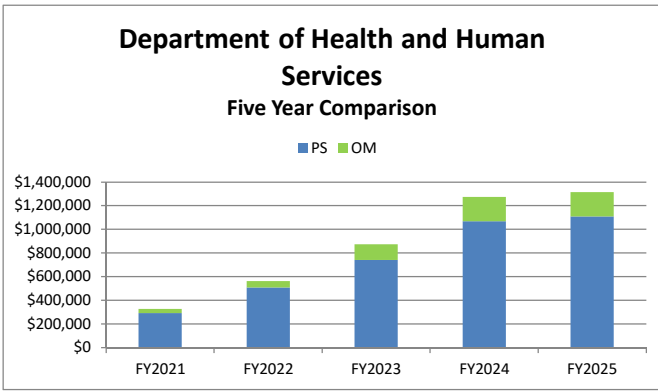
- DHHS was awarded a three-year Office of Justice Programs (OJP) Comprehensive Opioid, Stimulant, and Substance Use Program grant for \$1,281,206; an Equitable Approaches to Public Safety grant for \$575,000; an MDPH Shared Service grant to expand professional, equitable inspectional services to 14 Hampshire County communities for \$492,000; an MDPH Bureau of Infectious Disease and Laboratory Sciences grant to continue and expand vaccine efforts for \$283,000; a Healthy Foundations grant for \$30,000; an Emergency Preparedness Health Equity grant for \$7,550; created a Healthy Indoor Air Task Force and received \$50,000 in ARPA grant funding to distribute to priority establishments to improve indoor ventilation; the Northampton Youth Health Coalition (NYHC) helped secure a Nellie Mae Foundation Planning grant to grow restorative practices in Northampton Public Schools (NPS); and the DHHS Public Health Car Seat Safety Program received a grant to purchase more car seats and train three DHHS staff to become Certified Passenger Safety Technicians who in turn provided 47 inspections to new/expecting parents, caregivers, new immigrant arrivals, and referrals from doctors.
- NYHC youth group was featured in the Public Health Institute of Western Massachusetts’, [Youth Mental Health Roadmap of Western Massachusetts.](#)
- DCC Community Responder received the “2023 Latino Excellence Award” from the Massachusetts Black and Latino Legislative Caucus.
- The vaccine program was extended to cover childhood immunizations, aiming to bridge a gap by providing vaccines such as polio and MMR to children who are not currently covered by health insurance and have not been linked with a Primary Care Provider. This initiative particularly targets new immigrants and those from underprivileged backgrounds. Ensuring timely vaccination facilitates their swift integration into the school system and provides essential

support to their families.

- Distributed approximately 1,050 Narcan kits to community members in Hampshire and Hampden counties, 86 Naloxboxes including installation of the first outdoor Naloxboxes.
- Launched a map of Northampton Naloxbox locations, available on the Hampshire HOPE website.
- DHHS has become known as the gold standard in comprehensive public health services in western Massachusetts and has hosted interns from high school, college, graduate programs, and doctorate programs.
 - We've established partnerships with Baystate Health, collaborating on the Population-based Urban and Rural Community Health (PURCH) program. This initiative aligns closely with the core curriculum of the T.H. Chan School of Medicine, with an additional emphasis on population health, healthcare disparities, and health concerns unique to urban and rural areas. The program accommodates four students.
 - The partnership with the UMass Nursing Program has been expanded to foster greater collaboration, facilitate the exchange of training resources, and maximize the involvement of nursing students.
- Started data collection for a Community Health Assessment (CHA) to examine the health status, health needs, assets, and gaps of the community. The primary goal of a CHA is to identify health priorities, and populations in need and inform the development of strategies and interventions to improve the health and well-being of the community.
- The DCC trained its first cohort of community responders and since doors opened on September 5, 2023, community responders have had 1,247 engagements with 362 unique individuals. A second cohort was trained in winter 2023-2024 to expand services and hours of operation.
- The DCC community space opened on September 5, 2023, to have a walk-in option for folks interested in engaging DCC services. This has become the primary place of initial engagement of individuals. On arrival, many need to build trust with responders before sharing their situation and connecting to resources. The majority are unhoused individuals, many are seeking to live indoors, and some are looking for permanent housing.
- Food Inspections are now electronic and are available to the public on the DHHS website.
- NYHC/Youth for Equity group provided two Photo Voice Exhibitions; *Nothing About Us Without Us*. The exhibit tells the story of young people's health through their eyes.

FY2025 Budget Information

DHHS seeks to increase access to public health information and services to improve public health outcomes in the area; implement a local regulation for private wells and water quality testing to help protect groundwater quality and provide safe and dependable drinking water from wells; develop a robust vaccine program with increased equity, messaging, education and being more visible in the community; expand DCC hours to Sunday-Friday 8:30 a.m. to 10 p.m. by hiring a third cohort of responders; integrate and collaborate with NPS by hiring School Community Responders who have expertise in school settings and provide an additional emotional support outlet and harm reduction model within the schools; integrate dispatch into DCC community response; and based on CHNA data, DHHS will create a strategic plan with short-term and long-term actionable steps and policy geared to create a healthier and more resilient community where all residents and visitors can thrive. This plan will aim to address the root causes of health disparities and create lasting positive change in our community.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	292,266	506,947	739,254	1,066,956	1,109,517	42,560
OM	33,224	55,475	132,738	206,230	206,230	-
Total	325,490	562,422	871,992	1,273,186	1,315,747	42,560

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	4.00	6.00	6.00	7.00	19.80	12.80
AFSCME	1.00	1.00	1.00	1.00	1.00	-
NR	4.85	7.00	18.00	15.00	16.00	1.00
Total	9.85	14.00	25.00	23.00	36.80	13.80

511 - HEALTH AND HUMAN SERVICES

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Commissioner	Merridith O'Leary	NAPEA	40.00	1.00	143,696	143,696		
Division Director of Environmental Health	Amy Hutchins	NAPEA	40.00	1.00	82,514	82,514		
Public Health Nurse	Kelly Hughes	NAPEA	40.00	1.00	69,700	-	69,700	PHE
Public Health Nurse	Jennifer Brown	NAPEA	32.00	0.80	66,317	-	66,317	PHE
Public Health Nurse	Emily Moulton	NAPEA	40.00	1.00	78,887	78,887		
Public Health Nurse	Jennifer D	NAPEA	40.00	1.00	64,694	64,694		
Health Inspector	Angelica Sanchez	NAPEA	40.00	1.00	66,598	-	66,598	PHE
Health Inspector	Kristen Hargrave-Amodio	NAPEA	40.00	1.00	71,728	71,728		
Health Inspector	Jaclin Prusak	NAPEA	40.00	1.00	60,110	-	60,110	PHE
Health Inspector	Donna Bowman	NAPEA	40.00	1.00	71,728	60,968	10,760	PHE
Department Assistant	Kelly Constantine	AFSCME	40.00	1.00	57,533	57,533		
Dierctor of Substance Use Prevention	Daniel O'Donoghue	NAPEA	40.00	1.00	82,514	-	82,514	Sam/Cossup
Shared Service Coordinator	Vacancy	NR	40.00	1.00	65,000	-	65,000	PHE
Assistant Deputy Director	Michele Farry	NPAEA	40.00	1.00	116,779	29,195	87,584	Sam/Cossup/Didls/EAPS
Northampton Prevention Coalition Coordinator	Kara McLaughlin	NAPEA	35.00	1.00	67,377	67,377		
DART Pogram Coordinator	Kate Shapiro	NAPEA	40.00	1.00	73,279	-	73,279	COSSAP/SAMHSA
Hamden / Hampshire Dart Coordinator	Kathi Cotugno	NAPEA	40.00	1.00	68,054	-	68,054	COSSAP/SAMHSA
Regional Database Manager	Vacancy	NR	40.00	1.00	69,430	-	69,430	Cossup/SAM
Public Health Technology Manager	Melissa Aloisi	NAPEA	40.00	1.00	82,896	29,014	53,882	PHE/SAM/COSSAP/BIDLS
Executive Assistant / Grant Manager	Cara Iacoponi	NAPEA	40.00	1.00	63,401	9,510	53,891	
Hampshire Hope Coordinator	Taylor McAndrew	NAPEA	40.00	1.00	73,279	-	73,279	Resettlement Fund/SAM/Cossup
DCC Coordinator	Shaquana Burch	NAPEA	40.00	1.00	75,117	75,117		
DCC Director	Kristen Rhodes	NAPEA	40.00	1.00	95,686	95,686		
Community Care Responder	Donaven Gibbs	NR	40.00	1.00	53,999	53,999		
Community Care Responder	Carlos McBride	NR	40.00	1.00	51,398	51,398		
Community Care Responder	Anna Ganote	NR	40.00	1.00	48,917	-	48,917	EAPS
Community Care Responder	Vacancy	NR	40.00	1.00	51,205	-	51,205	COSSUP
Community Care Responder	Dylan Caçador	NR	40.00	1.00	48,917	48,917		
Community Care Responder	Melody Cryderman	NR	20.00	0.50	24,458	-	24,458	EAPS
Community Care Responder	Eman Sarhan	NR	40.00	1.00	48,917	-	48,917	EAPS
Community Care Responder	Henry Ayala	NR	40.00	1.00	46,554	-	46,554	COSSUP
Community Care Responder	AllexAndrya Dawn	NR	40.00	1.00	47,724	47,724		
Community Care Responder	Gabriel Gonzalez	NR	40.00	1.00	47,724	-	47,724	Eaps
Community Care Responder	Erika Hensel	NR	40.00	1.00	51,398	-	51,398	COSSUP
Community Care Responder	Jessica Lincoln	NR	40.00	1.00	47,724	-	47,724	COSSUP
Community Care Responder	Brandon Williams	NR	40.00	1.00	47,724	-	47,724	Eaps
Community Care Responder	LJ Johannaber	NR	20.00	0.50	25,699	-	25,699	Eaps
Community Care Responder	Vacancy	NR	40.00	1.00	48,917	-	48,917	Eaps
Cell Phone Allowance					10,260	10,260		
Lead Stipends					20,000	-	20,000	Cossup/PHE
Overtime					30,000	30,000		
Longevity					1,300	1,300		
Total Personnel Services:					36.80	2,519,152	1,109,517	1,409,635
City Cell Phone Allowance					6,500	6,500		
Vehicles					10,000	10,000		
Training and Seminars					22,000	22,000		
Medical Testing Services					550	550		
Contractual Services					96,500	96,500		
Contractual Services - Mosquito Control					25,000	25,000		

Printing and Mailing	5,500
Advertising	6,500
Office Supplies	8,500
Gas	8,500
Medical Supplies	2,700
Educational Supplies	4,500
Travel	5,280
Dues and Memberships	4,200
Total Operations and Maintenance:	206,230

5,500
6,500
8,500
8,500
2,700
4,500
5,280
4,200
206,230

511-HEALTH AND HUMAN SERVICES TOTAL: 36.80 2,725,382

1,315,747 1,409,635

Senior Services

Kimberly Park, Director

67 Conz Street, Northampton, MA 01060

(413) 587-1228

kpark@northamptonma.gov

Department Responsibilities

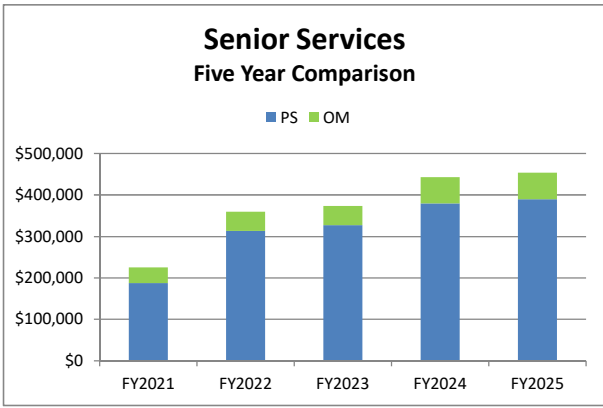
Senior Services is dedicated to enhancing the quality of life for the city's older adults, ages 60 and over, with some programs and activities available to those 55-59 years of age. To meet this goal, Northampton Senior Services identifies needs and provides a range of programs, activities, and services to address those needs. Northampton Senior Services serves as a community focal point around issues of aging and is a liaison to local, state, and federal resources for older adults and their families. The department's director is the administrator of the Senior Tax Work Off Program.

FY2024 Highlights

From June 2023 through February 2024, Senior Services welcomed 392 new members to the Senior Center and 159 returning members. In addition to welcoming an average of over 150 people a day to the center, FY2024 brought the goal of continued expansion of programs and services to meet the interests and needs of the city's older adults. Featured classes included several language classes including multiple levels of French, Spanish and Italian. Ukulele and drumming classes could be heard practicing and performing at the center. HRYMCA instructors led a variety of well attended fitness offerings including a fall prevention clinic. A free Healthy Bones and Balance class was held twice a week and was often at maximum capacity. In February, we celebrated with our Tai Chi instructor as she taught her 900th class at the center. We honored Veterans with our annual luncheon and held a diverse range of popular art classes. In the first eight months of FY2024, 3,363 total lunches were served both in the Bistro and curbside. Our vital Brown Bag and Nutritional Outreach programs continued and grant funding allowed for the expansion of the transportation program. Collaboration with the Department of Health and Human Services, Fire Rescue, Police Department, Pioneer Valley Memory Care Initiative, AARP, and Northampton High School brought engaging programs focusing on health, safety and technology, tax prep assistance, and grief support. Many changes were made during the fiscal year to improve email communications and the Conz Street Chronicle, the monthly publication containing comprehensive information about programs and services.

FY2025 Budget Information

Senior Services will continue to expand the scope of programs and services offered throughout the upcoming year.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	187,582	313,687	327,783	380,046	390,106	10,060
OM	38,307	46,231	46,264	63,437	64,199	762
Total	225,889	359,918	374,047	443,483	454,305	10,822

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	4.00	4.00	4.00	6.00	6.00	-
AFSCME	1.00	3.00	3.00	2.00	2.00	-
NR	0.00	3.00	3.00	2.00	2.00	-
Total	5.00	10.00	10.00	10.00	10.00	-

541 - SENIOR SERVICES

Account Number	Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget
15411 511000	Director	Kim Park	NAPEA	35.0	1.00	79,696
15411 511000	Assistant Director	Nancy Yesu	NAPEA	35.0	1.00	64,078
15411 511000	Program Coordinator	Olivia Bonebo	NAPEA	35.0	1.00	40,742
15411 511000	Senior Social Worker	Michele Dihlmann	NAPEA	35.0	1.00	70,760
15411 511000	Department Assistant	Laura Scott	AFSCME	35.0	1.00	46,896
15411 511000	Nutrition Coordinator	Kevin Martin	NAPEA	35.0	1.00	52,156
15411 511000	Principal Clerk/Transportation	Jodi Page	AFSCME	35.0	1.00	44,839
15411 511000	Media & Marketing Coordinator	Megan Knight	NAPEA	35.0	1.00	38,877
15411 511000	Senior Services Staff Assistant	Vacancy	NR	35.0	1.00	37,123
15411 511000	Senior Services Staff Assistant	Vacancy	NR	35.0	1.00	37,123
15411 514002	Longevity					800
Total Personnel Services:					10.00	513,090
15412 524010	R&M office equip					500
15412 530000	Prof/Tech					4,817
15412 531000	Contr. Services					3,060
15412 534000	Communications (Interpretors)					1,000
15412 534600	Advertising					61,158
15412 538000	Other Purchased Services					32,100
15412 542000	Office Supplies					2,000
15412 558006	Recreational Suppls					2,500
15412 571001	Travel					600
15412 578001	Staff Development					564
Total Operations and Maintenance:						108,299
541-SENIOR SERVICES TOTAL:					10.00	621,389

Funding Sources

General Fund	Other	Source
79,696		
64,078		
6,414	34,328	EOEA Grant
36,432	34,328	EOEA Grant
46,896		
17,828	34,328	EOEA Grant
44,839		
38,877		
17,123	20,000	Activities Revolving Fund
37,123		
800		
390,106	122,984	
500		
4,817		
3,060		
1,000		
49,158	12,000	Advertising Revenue
-	16,100	EOEA
	16,000	Trans. Revolving Fund
2,000		
2,500		
600		
564		
64,199	44,100	
454,305	167,084	

Department of Veterans' Services

Steven J. Connor, Director

240 Main Street, Northampton, MA 01060

(413) 587-1299

sconnor@northamptonma.gov

Department Responsibilities

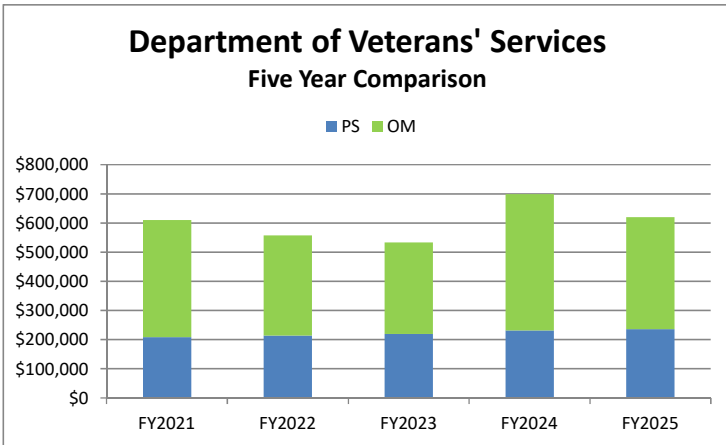
The mission of the Department of Veterans' Services is to aid, support, and advocate for veterans and/or their dependents. The department now serves 12 communities: Northampton, Amherst, Pelham, Hadley, Williamsburg, Chesterfield, Goshen, Cummington, Worthington, Chester, Huntington, and Middlefield, and is called the Central Hampshire Veterans Services District.

FY2024 Highlights

Central Hampshire Veterans Services has produced nine episodes of a television show, which is being aired district-wide on both city and town websites and local access television, namely Northampton Open Media. It can also be found on YouTube under Central Hampshire Veteran Services. The department continues working with CSO's shelter program, VA homeless program, SOLDIER ON SSVF program, and the Division of Community Care team dealing with veterans struggling with mental health issues causing evictions and homelessness or risk of homelessness. The department has assisted many veterans to get into permanent housing and will continue, especially with the assistance of community partners who are helping identify these veterans and working to support them along with us. The department has also reestablished a strong connection with Western Mass Housing Court since the pandemic identifying veterans and family members at risk of homelessness. The collaboration has been significant and successful. The Western Massachusetts Veterans Outreach Project, which the department is a significant contributor to, received a grant from the Executive Office of Veterans Services to support the initiative with Cooley Dickinson Hospital (CDH) to provide better intake and referral services for veterans. CDH has identified this initiative as a major strategic priority, known as the "Just Ask Campaign", in which CDH asks patients if they, or a family member, have a history of military service. This question is now part of the CDH electronic medical records system. The department is working as part of a collaborative that includes CDH, ServiceNet, Smith College, and others to improve referral services for veterans and their families when accessing health care outside the federal Department of Veterans Affairs. The current effort is to work with three other significant medical and mental health care providers in western Massachusetts to replicate what is being done at Cooley Dickinson Hospital. Lastly, the department is proud to announce that the art exhibit "A Stone's Throw" was a great success. Over 4,000 people viewed the exhibit at A.P.E. Gallery on Main Street, as well as artwork created by veterans displayed in City Hall, Memorial Hall, and Forbes library.

FY2025 Budget Information

The department will be transitioning to a new office structure of four full-time positions. The part-time veteran service office position will become a full 35 hour position and job descriptions will be updated beginning fiscal year 2025. These changes are necessary as demands on the office have changed and the addition of a new community that came on board in fiscal year 2024.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	208,661	214,446	220,297	232,442	236,932	4,490
OM	401,839	343,883	313,890	467,185	383,915	(83,270)
Total	610,500	558,329	534,187	699,627	620,847	(78,780)

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	2.00	2.00	2.00	2.00	2.00	0.00
AFSCME	1.00	1.00	1.00	1.00	1.00	0.00
NR	0.48	0.63	0.63	0.63	0.88	0.25
	3.48	3.63	3.63	3.63	3.88	0.25

543 - VETERANS

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Central Hampshire Veterans District Budget:								
Director	Steven Connor	NAPEA	35.00	1.00	83,404		83,404	
Department Secretary	Jessica Barry	AFSCME	35.00	1.00	43,800		43,800	
Investigative Veterans Service Agent	Rebecca Twining	NAPEA	40.00	1.00	59,607		59,607	
Deputy Veterans Service Agent/Hilltown VSO	Daniel Nye	NR	35.00	0.88	46,101		46,101	
Overtime					1,200		1,200	
Longevity					1,200		1,200	
Phone Allowance					1,620		1,620	
Total Personnel Services:				3.88	236,932		236,932	
R & M Office Equipment					2,000		2,000	
Training and Seminars					3,200		3,200	
Office Supplies - General					1,000		1,000	
Travel					8,900		8,900	
Dues & Memberships					815		815	
Ceremonial Expenses					2,700		2,700	
Total Operations and Maintenance:					18,615		18,615	
543- VETERANS DISTRICT BUDGET:					255,547		255,547	
Specific Expenses for Northampton Veterans Not Included in District Budget:								
Northampton Veterans Benefits:								
Medical and Dental Insurance					18,000		18,000	
Veterans Benefits					287,000		287,000	
Burial Expenses					19,900		19,900	
Ceremonial Expenses					16,400		16,400	
Veterans Benefits - Food					1,000		1,000	
Veterans Benefits - Medical					18,000		18,000	
Veterans Benefits - Other					5,000		5,000	
Total Operations and Maintenance:					365,300		365,300	
543-VETERANS TOTAL:					3.88	620,847		620,847

CULTURAL AND RECREATIONAL SERVICES

Forbes Library

Lisa Downing, Director

20 West Street, Northampton, MA 01060

(413) 587-1016

ldowning@forbeslibrary.org

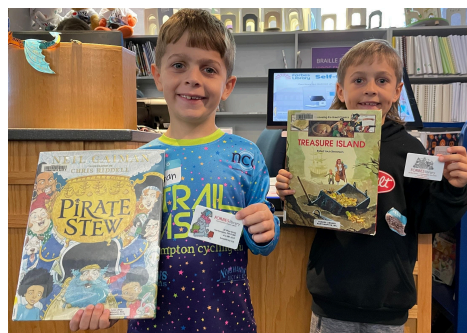


Department Responsibilities

Forbes Library exists to provide a wide range of information and materials to all of the people of Northampton and to encourage and support the civic, intellectual, and cultural pursuits of the community. Forbes Library encourages curiosity, free inquiry, and lifelong learning and provides a friendly physical environment as a community meeting place.

FY2024 Highlights

Attendance in the library increased 25% over the year before and is nearing pre-pandemic levels. The library circulated 427,000 items, a quarter of which were e-books and e-audiobooks. The library completed a multi-year strategic plan that focuses on the well-being of the community, supporting the dreams and aspirations of the community, and a push to increase awareness of the wide array of services and collections the library has to



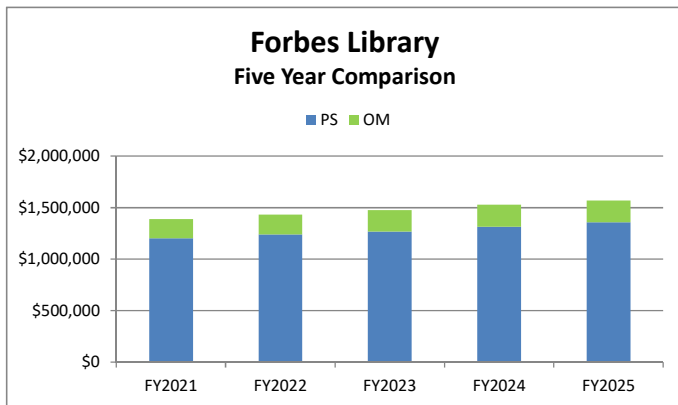
offer to new audiences. Forbes Library launched new branding inspired by the stone archway over its front door that symbolizes the library's openness and welcoming of everyone. The library continued its focus on collaborative partnerships including expanded initiatives with the Northampton Public Schools, Smith College, Lilly Library, Northampton Neighbors, Center for New Americans, and the Department of Health and Human Services. The Calvin Coolidge Presidential Library and Museum launched its

centennial celebration of Coolidge becoming our 30th president with the release of a short documentary. Centennial programming will continue for the next several years.

FY2025 Budget Information

Increases in utility and other fixed costs continue to squeeze the library's operating budget. This budget allows for level staffing and services while continuing to rely on support from our endowment, grants, fundraising, and the Friends of Forbes Library to provide for the cost of circulating materials, library technology, staff development, special collections, and public programming. We are very proud to serve the City of Northampton alongside Lilly Library and we are very appreciative of the support we receive.

Images: Right - Second graders on a class trip from Jackson Street School. Left - Smith College first-year card registration event.



General Fund Operating Budget

	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	1,202,214	1,239,873	1,267,095	1,314,310	1,359,794	45,484
OM	189,030	193,108	210,629	215,132	211,546	(3,586)
Total	1,391,244	1,432,981	1,477,724	1,529,442	1,571,340	41,898

FTE's by Unit

Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
FLEA	19.86	19.85	19.93	19.93	19.93	-
NR	6.17	6.20	6.37	6.41	6.40	(0.01)
Total	25.92	26.03	26.31	26.34	26.33	(0.01)

610 - FORBES

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
ADMINISTRATION								
Director	Lisa Downing	NR	37.50	1.00	93,531	21,531	72,000	Library State Grant
Assistant Director	Molly Moss	NR	37.50	1.00	77,514	56,514	21,000	Clarke & Earle Trust Funds
Administrative Assistant	Jennie Lamour	NR	37.50	1.00	56,665	56,665		
Intermittent Part Time Admin Assistant		NR	1.00	0.03	500	500		
Treasurer	Kyle Hamilton	NR	8.00	0.21	14,975	14,975		
Secretary	Eilizabeth Sheirer	NR	1.50	0.04	3,650	3,650		
INFORMATION SERVICES								
Head of Arts & Music	Faith Kaufmann	FLEA	37.50	1.00	66,041	66,041		
Head of Adult Services	Priya Charry	FLEA	37.50	1.00	61,039	61,039		
Part Time IS Librarian	Heather Diaz	FLEA	30.00	0.80	45,301	45,301		
IS Associate for Local History & Special Collections	Dylan Gaffney	FLEA	37.50	1.00	52,668	52,668		
IS Senior Library Assistant/ ILL Specialist	Jill Emmons	FLEA	37.50	1.00	45,951	45,951		
Part Time Library Assistant	Joshua Vrysen	FLEA	30.00	0.80	30,706	30,706		
Part Time Archivist/Local History Librarian	Elise Bernier-Feeley	NR	5.00	0.13	5,658	5,658		
Intermittent Part Time IS Librarians		NR	9.00	0.24	9,126	9,126		
Intermittent Part Time Library Assistants		NR	62.50	1.67	56,953	56,953		
CCPL&M /Hampshire Room								
Part Time Head of Calvin Coolidge Presidential Libr	Julie Bartlett Nelson	FLEA	30.00	0.80	52,827	52,827		
BORROWER SERVICES								
Borrower Services Supervisor	Mary Biddle	FLEA	37.50	1.00	51,318	51,318		
Library Associate	Chris Teghtsoonian	FLEA	37.50	1.00	46,058	46,058		
Library Assistant	Brian Marchese	FLEA	37.50	1.00	42,673	42,673		
Part Time Library Assistant	Pamela Acosta	FLEA	25.00	0.67	25,588	25,588		
Outreach Delivery Service Coordinator	Maria Sperduti	NR	8.00	0.21	9,199	6,949	2,250	Lilly Library
CHILDREN'S & YOUNG ADULT DEPARTMENT								
Children's Librarian/Children's Depart. Head	Sarah Johnson	FLEA	37.50	1.00	66,041	66,041		
Children's Assistant Librarian	Madison Socha-Bishop	FLEA	37.50	1.00	50,878	50,878		
Library Associate	Julia Cornick	FLEA	37.50	1.00	39,985	39,985		
Intermittent Part Time Library Assistants		NR	25.00	0.67	21,905	21,905		
TECHNICAL SERVICES DEPARTMENT								
Technical Services Head	Alene Moroni	FLEA	37.50	1.00	66,041	66,041		
Cataloger/Technology Librarian	Benjamin Kalish	FLEA	37.50	1.00	60,834	60,834		
Cataloging Assistant	Kathy Mizula	FLEA	37.50	1.00	46,058	46,058		
Tech Services Assistant	Steven Stover	FLEA	37.50	1.00	39,648	39,648		
MAINTENANCE DEPARTMENT								
Facilities Manager	Jason Petcen	FLEA	37.50	1.00	62,772	62,772		
Custodian	Frank Gessing	FLEA	37.50	1.00	46,058	46,058		
Part Time Custodian	Mark Toczydlowski	FLEA	32.50	0.87	34,368	34,368		
Intermittent Part Time Custodian		NR	7.50	0.20	6,981	6,981		
Additional Substitute Staffing		NR			500	500		
Longevity					11,947	11,947		
Stipends - Work Study					12,000	9,000	3,000	Trustees of Forbes Trust Fund
Medicare					20,155	20,155		
Workers Compensation					6,200	6,200		
Unemployment					5,500	5,500		
PFML					12,232	12,232		

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	General Fund	Other	Source	
Total Personnel Services					26.33	1,458,044	1,359,794	98,250	
Audit					11,800	11,800			
Contracted Services					5,600	5,600			
CW/Mars Fee					58,097	38,456	19,641		
Electricity					81,100	77,000	4,100	Forbes Aid Fund	
Housekeeping Supplies					12,500	12,500			
Internet					2,650	2,650			
Library Supplies					7,500	7,500			
Natural Gas					15,000	15,000			
Postage					700	700			
Printing					3,000	3,000			
Property Contents Insurance					10,000	10,000			
R & M Buildings					10,000	10,000			
Reserve Fund					500	500			
Tax Filing Fee					530	530			
Technology Services - Payroll					5,775	5,775			
Telephone					975	975			
Trash Removal					2,560	2,560			
Water/Sewer					7,000	7,000			
Books & Media					204,274	-	204,274	Trustees of Forbes Trust Funds, Fees, Donations	
Programming					9,000	-	9,000	Friends of Forbes Library Grant	
Staff Development					7,500	-	7,500	Friends of Forbes Library Grant, Trustees of Forbes Trust Funds	
Technology					13,000	-	13,000	Trustees of Forbes Trust Funds	
Total Operations and Maintenance:					469,061	211,546	257,515		
610 - FORBES LIBRARY TOTAL:					26.33	1,927,105	1,571,340	355,765	

Lilly Library

Adam Novitt, Director

19 Meadow Street, Florence, MA 01062

(413) 587-1500 x5

lillylibrary@gmail.com

Department Responsibilities

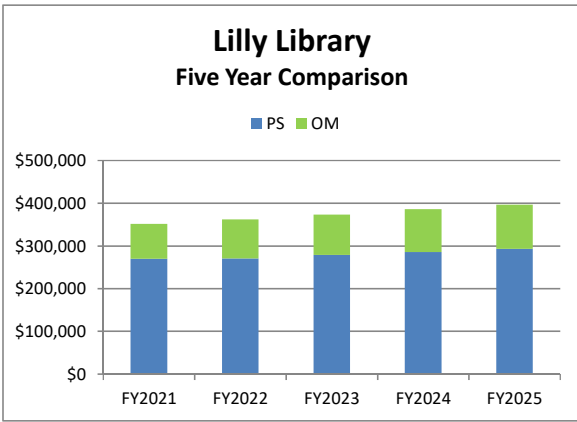
The mission of Lilly Library is to provide opportunities for life-long learning for people of all ages and backgrounds in the villages of Florence, Bay State, and the City of Northampton, as well as the surrounding area. The library is an integral part of the educational process for youth and a venue for continuing education. As a 21st-century library without walls, Lilly Library provides free and open access to a broad range of high-quality print materials, media, electronic resources, programs, and services. In support of this mission, Lilly Library maintains a welcoming and safe library environment in which members of its community can pursue their cultural, intellectual, and recreational information needs. Lilly Library provides full library services six days per week, 52 weeks per year, including Sundays. For all of the library's patrons from the youngest child to the oldest adult, the library provides services that include public computers for use in the library; circulation of fiction, nonfiction, magazines, DVDs, and CDs; ready reference services; reader's advisory; and interlibrary loan access to materials throughout the state. Throughout the year activities are held to celebrate reading and include weekly programming for children and young adults during the school year and seasonal programs for adults. Annually, the library offers a summer reading program for children and young adults. Programs are made possible through the support of the City of Northampton, the Friends of Lilly Library, the Florence Savings Bank Customers' Choice Community Grants, and gifts and memorials provided by library supporters.

FY2024 Highlights

Lilly Library's circulation continues to climb closer to pre-pandemic levels and is now within 4% of 2019 circulation levels. There is confidence that Lilly Library will continue to grow both in circulation and in number of visitors. The library expanded its programming and now offers a second book group and another gaming group for young adults. It revamped its collection development to meet the changing needs of its patrons. The library also saw an increase in people using the library for remote work and aim to support them however it can. During 2023 the library began its long-range planning process in which statistics were viewed, patrons were polled and stakeholders were interviewed. The library will be rolling out a plan to take on the next five years soon. The stakeholder interviews brought to light what a great community the library is in and revealed potential partners.

FY2025 Budget Information

The FY2025 budget reflects the library's needs for providing staffing, services, and operation even as we intend to expand services in FY2025. The long-range plan has shown great opportunities to serve the community's needs. Lilly Library is adding an outdoor Wi-Fi point, expanding its wildflower walkway, and adding exciting new programming for all ages. The library looks forward to using the information gathered in the long-range plan to meet the changing needs of the community.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	269,630	270,581	278,902	285,572	292,711	7,139
OM	81,807	91,400	93,939	100,317	103,790	3,473
Total	351,437	361,981	372,841	385,889	396,501	10,612

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NR	6.94	7.19	6.81	6.59	6.59	-
	6.94	7.19	6.81	6.59	6.59	-

611 - LILLY

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Library Director	Adam Novitt		35.00	1.00	64,637	64,637		
Assistant Director	Miranda Smith		24.00	0.69	28,218	28,218		
Admin Assistant	Aaron Hulsey		32.00	0.91	35,059	35,059		
Children's Librarian	Kimberly Evans-Perez		27.50	0.79	29,482	29,482		
Library Assistant II	Anne Heston		16.00	0.46	17,615	17,615		
Library Assistant III	Kelly Daniels Baker		10.25	0.29	10,069	10,069		
Library Assistant III	Alexandra Brown		27.75	0.79	26,621	26,621		
Library Assistant II	Mara Toone		17.25	0.49	16,548	16,548		
Library Assistant III	Circulation Staff		29.00	0.83	27,014	27,014		
Custodian	Charles		12.00	0.34	11,179	11,179		
Longevity					2,561	2,561		
Coverage Vacation/Sick					7,354	7,354		
Stipends - Work Study					2,101	2,101		
Medicare/Soc Security					11,629	11,629		
Workers Compensation/Unemployment					2,624	2,624		
Total Personnel Services			230.75	6.59	\$292,711	292,711	-	
Building Operations								
Energy					35,875	33,344	2,531	Library Funds
Other Utilities					2,050	2,050		
Repairs and Maintenance					30,750	24,321	6,429	Library Funds
Library Operations								
Professional development					2,050		2,050	Library Funds
Insurance					11,839	7,175	4,664	
Technology					10,250	5,125	5,125	Library Funds
Library Expenses					12,300		12,300	Library Funds
Patron Services								
Circulating materials					58,906	31,775	27,131	Library Funds
Programs					10,250		10,250	Library Funds
Total Operations and Maintenance:					174,270	103,790	70,480	
611 - LILLY LIBRARY TOTAL:				6.59	466,981	396,501	70,480	

Parks and Recreation Department

Ann-Marie Moggio, Director
100A Bridge Road, Florence, MA 01062
(413) 587-1040
amoggio@northamptonma.gov

Department Responsibilities

The mission of the Parks and Recreation Department is to promote the general well-being of the individual and the community by providing a wide range of high-quality and healthy recreational opportunities to meet the leisure needs and interests of people of all ages from Northampton and the surrounding area. Parks and Recreation presents programs that are relevant and promote a spirit of cooperation, build self-esteem, encourage healthy competition, and develop lifelong recreation pursuits among participants. Parks and Recreation manages the usage of city parks and fields and pursues grant opportunities and funding to oversee improvements and renovations. Maintenance work is collaborated with the DPW Parks, Cemetery, and Forestry Division as well as Central Services and the School Department.

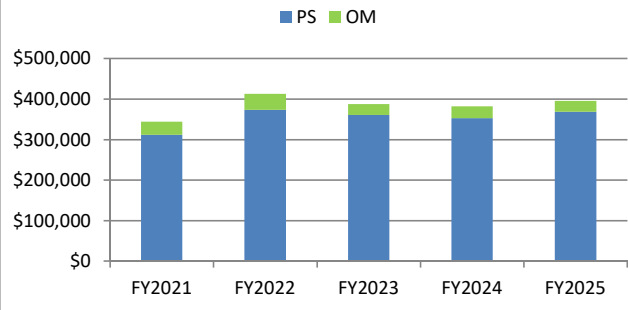
FY2024 Highlights

Over 1,600 children enjoyed summer camps and after-school programs throughout the year. Tennis lesson programs rose in popularity with over 255 youth and 170 adults taking part. Since March of 2023, there have been more than 950 participants in youth swim lessons. The department coordinated and accepted the generous donation of three storage sheds now located at Sheldon and Ellerbrook fields, and the Park and Recreation office, from the Ray Ellerbrook Field Fund and employed approximately 70 youth/young adults part-time throughout the year in various jobs/programs. The department added new programs including Fall Festival, HoopFest 3v3, Pizza, Bingo Win and Swim, and Craft Night, and added the benefit of the “MOJO youth sports” app for approximately 120 amazing volunteer coaches to be better able to communicate with players, as well as plan practices and learn/teach skills. The flooding in July caused some damage at Musante Beach but despite the 10 days of closing due to high water and high bacteria counts, the summer was successful seeing over 5,000 guests, including summer camps. It was a very rainy summer, with over 25 days of closing due to rain or flooding. Despite the flooding of Maines Field and the very wet weather throughout the year, staff modified and continued to find ways to offer the popular adult softball programs. In coordination with the Community Gardens Volunteer Committee, the approximately 400 plots were rented and enjoyed by hundreds. Many free educational programs and workshops were offered to gardeners. The department received \$350,000 from Community Preservation Act funds to build six pickleball courts at Ray Ellerbrook Fields and there is a fundraising group working to raise an additional \$50,000. The department collaborated with Central Services to replace the broken scoreboards in the gym at JFK Middle School and purchased and coordinated the installation of another component of the playground at Florence Recreation Fields. The department continues to work with the DPW Parks, Cemetery, and Forestry Division to collaborate on the usage of city parks and fields. While the change in school start times is still presenting a challenge for programming, the department worked cooperatively with the High School Athletic Director to ensure most youth teams had access to fields when needed in the evening and sorted out the swim team schedule to allow for community access to the pool facility.

FY2025 Budget Information

Despite staffing and other challenges, the Parks and Recreation team will continue to sustain current programs and create new ones, offer special events, search and secure grants and sponsorships, as well as continue to pursue new collaborations while managing current ones.

Parks and Recreation Department Five Year Comparison



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	311,681	373,423	360,067	352,283	367,997	15,714
OM	32,485	39,000	27,500	29,500	27,500	(2,000)
Total	344,166	412,423	387,567	381,783	395,497	13,714

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	4.50	4.50	4.50	4.50	4.50	0.00
AFSCME	2.00	2.00	2.00	2.00	2.00	0.00
Total	6.50	6.50	6.50	6.50	6.50	0.00

630 - PARKS AND RECREATION

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Director	Ann-Marie Moggio	NAPEA	35.00	1.00	102,182	102,182		
Assistant Director	Shelby Michna	NAPEA	35.00	1.00	76,209	76,209		
Department Assistant	Micaela Montorfano	AFSCME	35.00	1.00	44,508	44,508		
Recreation Supervisor	Brooke Fairman	NAPEA	35.00	1.00	55,476	31,326	24,150	Rec Rev Funds
Recreation Supervisor	Heidi Gutekenst	NAPEA	35.00	1.00	58,274	58,274		
Recreation Supervisor	James Miller	NAPEA	20.00	0.50	33,299	11,831	21,468	Rec Rev Funds
Principal Clerk	Sandra Gross	AFSCME	35.00	1.00	47,018	33,368	13,650	Rec Rev Funds
Salaries Operations Staff					5,000	5,000		
Phone Allowance					1,800	1,800		
Longevity					3,500	3,500		
Total Personnel Services				6.50	427,265	367,997	59,268	
R & M Vehicles					2,000	2,000		
Contractual Services - Sani Can's for Recreation Facilities					9,000	9,000		
Advertising					4,000	4,000		
Gasoline/Diesel					1,000	1,000		
Recreational Supplies					6,500	6,500		
Travel					1,000	1,000		
Conference/Registrations					3,000	3,000		
Dues & Memberships					1,000	1,000		
Total Operations and Maintenance:					27,500	27,500	-	
630- RECREATION TOTAL:					454,765	395,497	59,268	

Arts and Culture Department

Brian Foote, Director

240 Main Street, Northampton, MA 01060

(413) 587-1069

bfoote@northamptonma.gov

Department Responsibilities

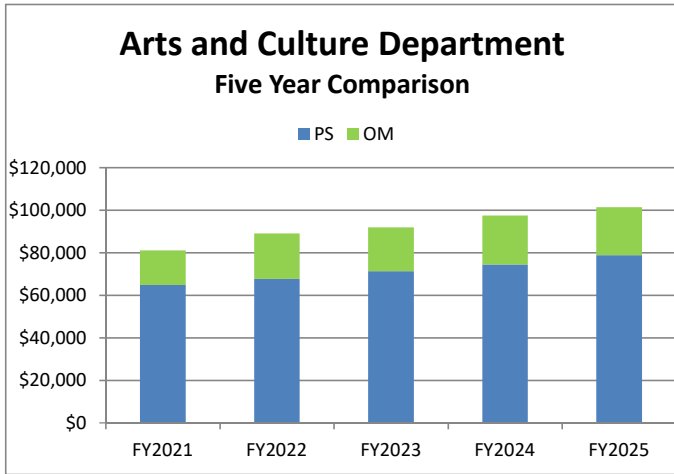
The Arts and Culture Department works to fund, promote, and present high-quality, community-based arts programming for the benefit of artists, residents, and visitors to the City of Northampton. The department works with the Northampton Arts Council to perform tasks assigned to local cultural councils under MGL c.10 § 58, or successor statutes. The department coordinates the Paradise City Cultural District under MGL c.10 § 58A and serves as the city's liaison to local, regional, and statewide arts and culture organizations. The department also provides administrative, clerical, and technical support to the Arts Council and Northampton Arts, Inc.

FY24 Highlights

The Arts Council distributed \$22,705 of local Cultural Council Funds in January 2024 to 32 artists; awarded \$12,500 of locally raised funds in May 2024 for arts activities in Northampton, Florence, and Leeds; and raised \$12,000 at Performance and donated \$8,400 to the PTOs of the Northampton Public Schools earmarked for arts enrichment activities. The Arts Council awarded multiple scholarships to Northampton High School students through the [J. Scott Brandon Fund](#); coordinated the execution of a community input large-scale mural on the E.J. Gare Parking Garage with grant funds from the Massachusetts Cultural Council; presented the Northampton Summer Concert Series, which included Salsa in the Park and Performance at Look Park; produced Masonic Street Live, Bands on Brewster, and music for the Taste of Northampton; supported Summer on Strong's efforts with marketing support; presented First Night Northampton with a great crowd; and produced the Four Sundays Event Series in February, March, and April, which includes supporting the Back Porch Festival and the Power of Truths Festival, the Silver Chord Bowl, Arts Cabaret, Brew & Forge, KidsBestFest, Northampton Youth Cinema Festival, and the History of Salsa Live. The Arts Council will present the Fifth Annual Northampton Public Arts Festival during Mother's Day weekend; and will continue to maintain the Paradise City Cultural District online event calendar, the Northampton Arts Council website, the First Night Northampton website, corresponding social media platforms, Facebook, Instagram, and Twitter, and the extensive Mailchimp email list. The director provides grant application support, consulting, and advice to local artists, arts organizations, and community members, provides administrative, clerical, and technical support to the Arts Council, and coordinates and administers all activities with the Massachusetts Cultural Council, including budgeting, advocacy, and marketing requirements.

FY25 Budget Information

The department plans to keep the legacy of past activities intact while also looking to create and sustain new events, programs, grants, and collaborations within the city.



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	64,773	67,685	71,178	74,468	78,794	4,326
OM	16,250	21,250	20,750	23,000	22,500	(500)
Total	81,023	88,935	91,928	97,468	101,294	3,826

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	0.00	0.00	0.00	2.00	2.00	
NR	2.50	2.50	2.50	0.50	0.50	0.00
	2.50	2.50	2.50	2.50	2.50	0.00

699 - ARTS AND CULTURE

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget
Director	Brian Foote	NAPEA	35.00	1.00	77,754
Arts Administrator	Steve Sanderson	NAPEA	35.00	1.00	59,923
Production Assistant	Peter McQuillan	NR	20.00	0.50	27,000
Phone Allowance					540
Longevity					500
Total Personnel Services				2.50	165,717
Arts Night Out					-
First Night Expenses					5,000
First Night Fireworks					7,500
Community Arts Programming					10,000
Total Operations and Maintenance:					22,500

Funding Sources

General Fund	Other	Source
77,754		
-	59,923	Northampton Arts, Inc.
-	27,000	Northampton Arts, Inc.
540		
500	-	
78,794	86,923	
-		
5,000		
7,500		
10,000		
22,500	-	
101,294	86,923	

699 - ARTS COUNCIL TOTAL: **2.50** **188,217**

PUBLIC WORKS & ENTERPRISE FUNDS

Department of Public Works

Donna LaScaleia, Director
125 Locust Street, Northampton, MA 01060
(413) 587-1570
dpwinfo@northamptonma.gov

Department Responsibilities

The Department of Public Works (DPW) General Fund divisions maintain and improve 150+ miles of paved streets and unpaved (gravel) public ways, 85+ miles of sidewalks, 10,000+ public shade trees, 245+ acres of athletic fields, recreational parks, facilities, street parks and cemetery grounds, 11+ miles of bicycle paths and bicycle path greenspaces, 38 bridges, Musante Beach, the Connecticut River Greenway, operations of four cemeteries and more than 150 vehicles and pieces of specialized construction equipment. The DPW provides rapid response for snow and ice events and other inclement weather conditions and ongoing maintenance including road safety signage, traffic signals, and all pavement and pedestrian crosswalk markings. Through the Enterprise Funds, the DPW manages operations and maintains and upgrades assets in the Water, Sewer, Stormwater/Flood Control, and Solid Waste Divisions. This includes maintenance, oversight, and long-term capital planning for facilities in excess of 120 miles of stormwater drain pipes, 4,000 catch basins and intakes, 5,000 sewer and drain manhole structures, 350 outfalls, 150 culverts, six miles of drainage channels and ditches, 150 miles of water mains, 5,000 water valves, 1,400 hydrants, 110 miles of sanitary sewer pipes, and 3,200 acres of watershed land surrounding the city's drinking water reservoirs. In addition, the DPW operates and maintains a flood control pump station, two levee systems, a water treatment plant, five dams, three active surface water reservoirs, two active wells, two water pump stations, a wastewater treatment plant, seven sewer pump stations, two transfer stations, and a capped landfill. The DPW also oversees third-party operations of a 3.17-megawatt photovoltaic solar array.

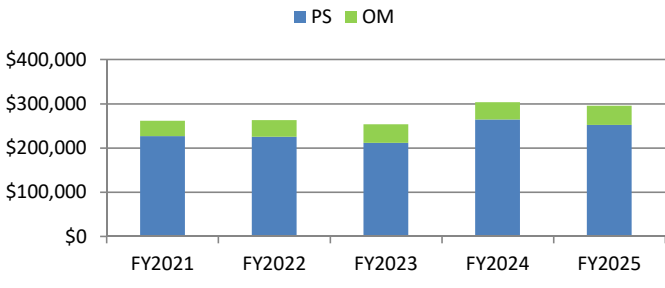
FY2024 Highlights

In FY2024, many upgrades were made to the City's infrastructure, including water system improvements to the Leeds High-Pressure System and the construction of a new pressure-reducing valve station along Route 9, improvements to electrical and fuel storage infrastructure at the Flood Control Station on Hockanum Road, Winter Street utility and roadway improvements, and construction of a new flare at the capped landfill on Glendale Road. Design for future improvements was undertaken for paving work on portions of Spring Street, Loudville Road, Chestnut Street, North Maple Street, Burts Pit Road, Dana Street, and the approaches to the Look Park Roundabout; improvements to about one mile of city sidewalk, including the section from Look Park to Florence Center along North Main Street; drainage upgrades to Adare Place at the shared use path in conjunction with the repaving of that path from Stop and Shop to the Look Park roundabout; improvements to the Ryan and West Whately reservoirs dam spillways and embankments; phase II upgrades to the Wastewater Treatment Plant, the next stage of a multi-year, multi-million dollar reconstruction effort; and replacement and relocation of a portion of the city's water transmission main from cross-country to Mountain Street in Williamsburg as part of the Commonwealth's 2026 proposed roadway reconstruction project.

FY2025 Budget Information

The FY2025 budget will continue to provide important funding for planned improvements to city infrastructure, most notably, continued extensive paving efforts and an ongoing and substantial project to upgrade the Wastewater Treatment Plant.

DPW Administration and Engineering Division Five Year Comparison

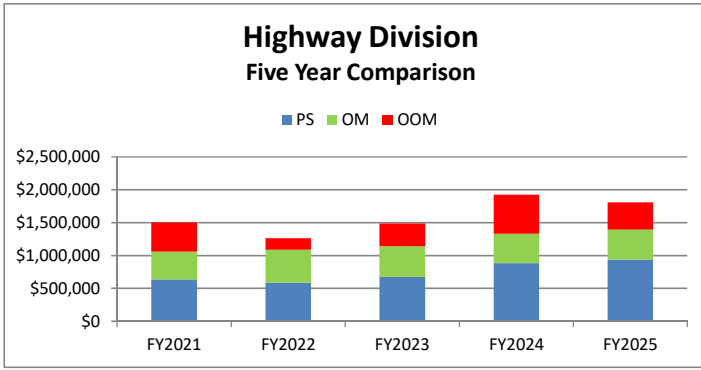


General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	226,757	224,849	211,219	263,935	251,858	(12,077)
OM	34,486	37,746	42,325	39,325	43,850	4,525
Total	261,243	262,594	253,544	303,260	295,708	(7,552)

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	2.40	2.40	2.40	2.40	2.15	(0.25)
AFSCME	0.23	0.23	0.20	0.20	0.20	0.00
NR	0.30	0.30	0.30	0.30	0.30	0.00
Total	2.93	2.93	2.90	2.90	2.65	(0.25)

421 - DPW ADMINISTRATION AND ENGINEERING

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Director	Donna LaScaleia	NR	12.00	0.30	46,527	46,527		
Administration Manager	Cynthia Quinn	NAPEA	8.00	0.20	15,787	15,787		
Principal Account Clerk	Ann Furciniti	AFSCME	4.00	0.10	5,502	5,502		
Principal Account Clerk	Linda Landers Schranz	AFSCME	4.00	0.10	5,502	5,502		
Civil Engineer	Elizabeth Lotter	NAPEA	6.00	0.15	10,985	10,985		
Civil Engineer	Maggie Chan	NAPEA	40.00	1.00	78,887	78,887		
Civil Engineer	Steven Pikul	NAPEA	10.00	0.25	18,769	18,769		
GIS Technician	Karyn Nelson	NAPEA	6.00	0.15	13,064	13,064		
Senior Civil Engineer	Gregory Newman	NAPEA	12.00	0.30	28,706	28,706		
City Engineer	Kris Baker	NAPEA	4.00	0.10	10,070	10,070		
Overtime					7,500	7,500		
Longevity					5,400	5,400		
Boot Allowance					2,100	2,100		
Cell Phone Allowance					3,060	3,060		
Total Personnel Services:				2.65	251,858	251,858		
Electricity					9,000	9,000		
R & M Buildings					4,000	4,000		
Communication Lines					5,000	5,000		
R & L Copiers					6,300	6,300		
Professional Technical					2,000	2,000		
Training and Seminars					1,500	1,500		
Office Supplies - General					4,000	4,000		
R & M Supplies - Equipment					2,000	2,000		
R & M Supplies - Custodial					2,000	2,000		
Vehicular Supplies					1,500	1,500		
Gas/Diesel					800	800		
Safety Supplies					1,000	1,000		
Uniform Allowance					500	500		
Dues and Memberships					750	750		
License Reimbursement					500	500		
Computer Equipment					3,000	3,000		
Total Operations and Maintenance:					43,850	43,850		
421- DPW ADMINISTRATION AND ENGINEERING TOTAL:				2.65	295,708	295,708		



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	637,461	588,708	675,841	886,650	941,176	54,526
OM	422,240	501,620	467,438	448,150	455,100	6,950
OOM	445,401	177,499	345,561	595,000	415,000	(180,000)
Total	1,505,102	1,267,828	1,488,840	1,929,800	1,811,276	(118,524)

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	0.60	0.60	0.60	0.60	0.60	0.00
LOCAL 98	15.00	13.00	13.00	13.00	13.00	0.00
	15.60	13.60	13.60	13.60	13.60	0.00

422 - HIGHWAYS

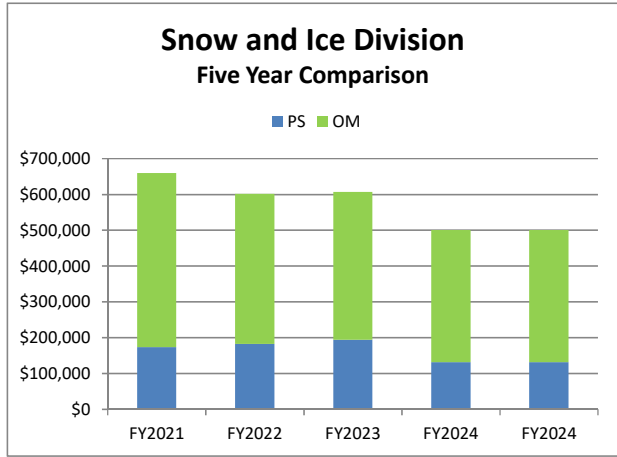
Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget
Highway Superintendent	Michael Antosz	NAPEA	24.00	0.60	63,482
General Foreman	Jose Diaz	LOCAL 98	40.00	1.00	66,538
Foreman	Vacancy	LOCAL 98	40.00	1.00	62,912
Equipment Operator	Mark Scheel	LOCAL 98	40.00	1.00	59,759
Equipment Operator	Gregory Pinsonneault	LOCAL 98	40.00	1.00	54,480
Equipment Operator	Jairo Ruiz	LOCAL 98	40.00	1.00	48,417
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	48,472
Equipment Operator	Bruce Hutchinson	LOCAL 98	40.00	1.00	54,480
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	46,385
Truck Driver/Laborer	Forrest Huntley	LOCAL 98	40.00	1.00	43,161
Laborer	Jose Rodriguez	LOCAL 98	40.00	1.00	35,988
General Foreman/MER	Edward Dupre Sr	LOCAL 98	24.00	0.60	43,933
Foreman/MER	Steven Kirouac	LOCAL 98	24.00	0.60	40,033
Motor Equipment Repair	Jonathan Sullivan	LOCAL 98	24.00	0.60	31,844
Motor Equipment Repair	Angel Bou	LOCAL 98	24.00	0.60	35,856
Motor Equipment Repair	Jonathan Althoff	LOCAL 98	24.00	0.60	30,364
Overtime					95,000
Longevity					11,700
License Pay					36,920
Standby Pay					16,900
Cell Phone					1,500
Uniform (Boots)					5,550
Working Out of Grade					7,500
Total Personnel Services:				13.60	941,176

Funding Sources		
General Fund	Other	Source
63,482		
66,538		
62,912		
59,759		
54,480		
48,417		
48,472		
54,480		
46,385		
43,161		
35,988		
43,933		
40,033		
31,844		
35,856		
30,364		
95,000		
11,700		
36,920		
16,900		
1,500		
5,550		
7,500		
941,176		

Electricity	20,000
Street and Signal Lights	4,200
Natural Gas	12,000
R & M Buildings	15,000
R & M Vehicles	20,000
Communication Lines	5,000
R & M Communication Equipment	1,000
R & L Copiers	2,400
R&L Uniforms	10,000
Trash Removal	2,500
Security Services / Outside Detail	3,500
Training and Seminars	1,500
Medical/Testing Services	1,500
Office Supplies - General	1,500
R & M Supplies - Tools	12,000
R & M Supplies - Equipment	45,000
R&M Supplies - Custodial	4,000
Loam, Grass Seed, Lime	500
Vehicular Supplies	135,000
Gasoline/Diesel	95,000
Safety Supplies	10,000

20,000	
4,200	
12,000	
15,000	
20,000	
5,000	
1,000	
2,400	
10,000	
2,500	
3,500	
1,500	
1,500	
1,500	
12,000	
45,000	
4,000	
500	
135,000	
95,000	
10,000	

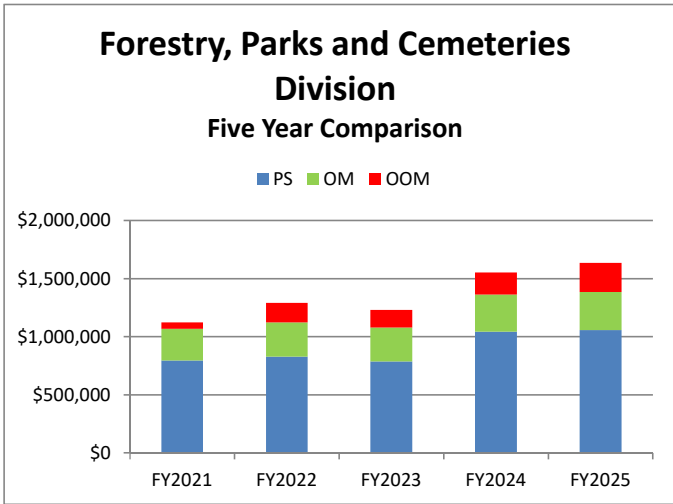
Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	General Fund	Other	Source
Streets and Sidewalks Supplies					50,000	50,000		
Uniforms					3,000	3,000		
License Certification					500	500		
Total Operations and Maintenance:					455,100	455,100		
Architecture and Engineering					20,000	20,000		
Street Paving and Marking					135,000	135,000		
Signal Maintenance					50,000	50,000		
Road Improvements					140,000	140,000		
Street Sweepings Disposal					50,000	50,000		
Vehicular Supplies					20,000	20,000		
Total Capital:					415,000	415,000		
422 - HIGHWAYS TOTAL:				13.60	1,811,276	1,811,276		



General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2024	Change FY23-FY24
PS	173,651	182,422	193,940	131,000	131,000	-
OM	485,853	419,005	412,420	369,000	369,000	-
Total	659,504	601,427	606,360	500,000	500,000	-

423 - SNOW AND ICE

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2024 Budget	Funding Sources		
						General Fund	Other	Source
Overtime					130,000			
Working Out of Grade					1,000			
Total Personnel Services:					131,000			
R & M Vehicles					25,000			
Snow Removal					30,000			
Vehicular Supplies					168,650			
Gasoline/Diesel					10,350			
Snow Removal Supplies					131,500			
Food - Emergency Events					3,500			
Total Operations and Maintenance:					369,000			
423 - SNOW AND ICE TOTAL:					-	500,000	500,000	



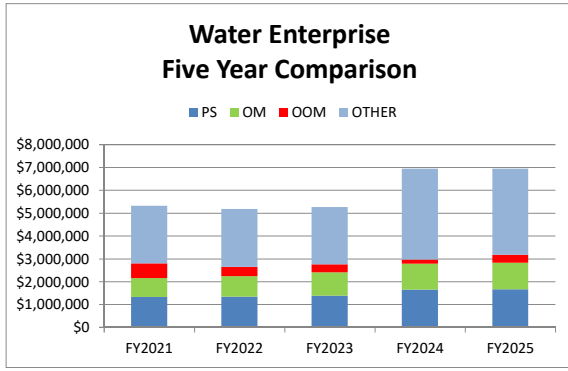
General Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	795,764	827,353	785,186	1,041,233	1,055,831	14,598
OM	272,452	293,750	291,850	319,900	327,450	7,550
OOM	53,111	167,699	153,557	190,000	250,000	60,000
Total	1,121,327	1,288,803	1,230,593	1,551,133	1,633,281	82,148

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	1	1	1.00	1.00	1.00	0.00
LOCAL 98	13.00	15.00	14.00	14.00	13.00	(1.00)
	14.00	16.00	15.00	15.00	14.00	(1.00)

492 - FORESTRY, PARKS AND CEMETERIES

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						General Fund	Other	Source
Superintendent	Richard Parasiliti	NAPEA	40.00	1.00	113,940	113,940		
General Foreman	William Sullivan	LOCAL 98	40.00	1.00	74,974	74,974		
Foreman	Lawrence Pelott	LOCAL 98	40.00	1.00	68,335	68,335		
Foreman	Jason Antosz	LOCAL 98	40.00	1.00	68,335	68,335		
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	47,335	47,335		
Equipment Operator	Jason La Fosse	LOCAL 98	40.00	1.00	54,480	54,480		
Equipment Operator	Abigail Phelps	LOCAL 98	40.00	1.00	44,060	44,060		
Laborer	Aidan Pederson	LOCAL 98	40.00	1.00	35,988	35,988		
Truck Driver/Laborer	Daniel Knox	LOCAL 98	40.00	1.00	41,243	41,243		
Laborer	Parker Aimi-Starkoski	LOCAL 98	40.00	1.00	37,541	37,541		
Equipment Operator	Brooke Regnier	LOCAL 98	40.00	1.00	45,140	45,140		
General Foreman	Daniel LaFountain	LOCAL 98	40.00	1.00	66,514	66,514		
Equipment Operator	Jonathan Church	LOCAL 98	40.00	1.00	54,480	54,480		
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	48,472	48,472		
Temporary Seasonal Employees		NR			81,120	81,120		
Overtime					85,000	85,000		
Overtime Tree Warden					20,000	20,000		
Tree Warden Stipend					5,000	5,000		
License Incentive					29,224	29,224		
Longevity					9,400	9,400		
Standby Pay					16,900	16,900		
Cell Phone					1,500	1,500		
Uniform Allowance					4,850	4,850		
Working Out of Grade					2,000	2,000		
Total Personnel Services:				14.00	1,055,831	1,055,831		
Electricity					6,000	6,000		
Natural Gas					7,500	7,500		
R & M Buildings					11,500	11,500		
R & M Vehicles					15,000	15,000		
Communication Lines					5,000	5,000		
R&M Communication Equipment					1,000	1,000		
Photocopiers					1,500	1,500		
R & L Uniforms					10,000	10,000		
Trash Removal					2,000	2,000		

Security Services	7,500	7,500
Professional Technical	20,000	20,000
Training and Seminars	2,000	2,000
Medical/Testing Services	1,000	1,000
Advertising	1,000	1,000
Office Supplies - General	1,500	1,500
R & M Supplies - Tools	6,500	6,500
R & M Supplies - Equipment	60,000	60,000
Custodial Supplies	1,700	1,700
Fertilizers	35,000	35,000
Loam, Grass Seed, Lime	30,000	30,000
Trees and Shrubs	3,000	3,000
Vehicular Supplies	40,000	40,000
Gasoline/Diesel	46,500	46,500
Safety Supplies	7,000	7,000
Uniforms	2,000	2,000
Dues and Memberships	750	750
Computer Equipment	1,000	1,000
License Certification	1,500	1,500
Total Operations and Maintenance:	327,450	327,450
Professional Services	60,000	60,000
Tree Removal	157,500	157,500
Site Improvements (Trees)	7,500	7,500
Grounds Equipment	25,000	25,000
Total Other than Ordinary Maintenance	250,000	250,000
492 - PARKS AND CEMETERIES TOTAL:	14.00 1,633,281	1,633,281



Water Enterprise Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	1,330,877.90	1,336,995	1,383,885	1,654,878	1,670,349	15,471
OM	820,501.35	900,764	1,020,183	1,134,450	1,161,950	27,500
OOM	640,760.43	403,106	348,815	170,000	350,000	180,000
OTHER	2,524,319.90	2,544,533	2,513,687	3,985,672	3,762,701	(222,971)
Total	5,316,459.58	5,185,399	5,266,570	6,945,000	6,945,000	(1)

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	5.98	5.98	6.48	6.58	6.13	(0.45)
LOCAL 98	13.75	13.75	13.75	13.75	13.75	0.00
AFSCME	1.90	1.90	1.40	1.40	1.40	0.00
NR	0.80	0.80	0.80	0.90	0.88	(0.03)
	23.78	22.43	22.43	22.63	22.16	(0.47)

WATER ENTERPRISE - WATER TREATMENT AND OPERATIONS

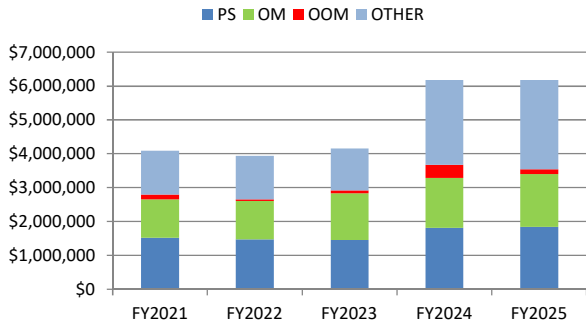
Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget	Funding Sources		
						Enterprise Fund	Other	Source
Superintendent	Keith Snape	NAPEA	40.00	1.00	98,239	98,239		
General Foreman	John Bean	Local 98	40.00	1.00	74,993	74,993		
X Connection Coordinator	Matthew Pelott	NAPEA	40.00	1.00	65,190	65,190		
Foreman	Matthew Campbell	Local 98	40.00	1.00	60,658	60,658		
Equipment Operator/Meter Reader	Juan Maysonet	Local 98	40.00	1.00	59,759	59,759		
Equipment Operator	Vacancy	Local 98	40.00	1.00	47,313	47,313		
Equipment Operator	Vacancy	Local 98	40.00	1.00	45,297	45,297		
Truck Driver/Laborer	Brian Duffy	Local 98	40.00	1.00	44,175	44,175		
Truck Driver/Laborer	Aaron Lewis	Local 98	40.00	1.00	35,988	35,988		
Truck Driver/Laborer	Jakob Windam	Local 98	40.00	1.00	35,988	35,988		
Chief Water Treatment Plant Operator	Ian Henderson	NAPEA	40.00	1.00	78,553	78,553		
Water Treatment Operator	Curtley Johnson	Local 98	40.00	1.00	64,946	64,946		
Water Treatment Operator	Jason Smidy	Local 98	40.00	1.00	61,956	61,956		
Water Treatment Operator	Sandeep Singh	Local 98	40.00	1.00	66,538	66,538		
Water Treatment Operator	Brian Zimmerman	Local 98	40.00	1.00	66,538	66,538		
Water Treatment Plant Maintenance Tech	Zachary Sniadach	Local 98	40.00	1.00	47,313	47,313		
Reservoir Ranger	Richard Costello	NR	20.00	0.50	24,601	24,601		
Principal Account Clerk	Ann Furciniti	AFSCME	18.00	0.45	24,757	24,757		
Principal Account Clerk	Wanda Reddin	AFSCME	20.00	0.50	24,458	24,458		
Principal Account Clerk	Linda Landers-Schranz	AFSCME	18.00	0.45	24,757	24,757		
Director	Donna LaScaleia	NR	11.00	0.28	42,652	42,652		
Administration Manager	Cyndi Quinn	NAPEA	10.00	0.25	19,734	19,734		
Water & Sewer Administrator	Mary Richi	NAPEA	20.00	0.50	31,700	31,700		
Civil Engineer	Elizabeth Lotter	NAPEA	10.00	0.25	18,308	18,308		
Civil Engineer	Steven Pikul	NAPEA	10.00	0.25	18,769	18,769		
GIS Coordinator	Karyn Nelson	NAPEA	10.00	0.25	21,774	21,774		
Senior Civil Engineer	Gregory Newman	NAPEA	4.00	0.10	9,569	9,569		
Civil Engineer	Vacancy	NAPEA	13.20	0.33	22,987	22,987		
Environmental Planner	Vacancy	NAPEA	32.00	0.80	61,602	61,602		
City Engineer	Kris Baker	NAPEA	12.00	0.30	30,209	30,209		
General Foreman/MER	Ed Dupre, Sr.	Local 98	6.00	0.15	10,983	10,983		
Foreman/MER	Steven Kirouac	Local 98	6.00	0.15	10,008	10,008		
Motor Equipment Repair	Jonathan Sullivan	Local 98	6.00	0.15	7,961	7,961		
Motor Equipment Repair	Angel Bou	Local 98	6.00	0.15	8,964	8,964		
Motor Equipment Repair	Jonathan Althoff	Local 98	6.00	0.15	7,591	7,591		
City Electrician	James Mailloux	NAPEA	4.00	0.10	8,294	8,294		
City HVAC	Viachaslau Kurdun	NR	8.00	0.10	6,999	6,999		
Stand by Pay					33,800	33,800		
Technical/Professional					57,927	57,927		
Overtime					125,000	125,000		
Longevity					4,175	4,175		
License Certification					51,376	51,376		
Out of Grade					1,000	1,000		
Cell Phone					1,500	1,500		
Uniform Allowance					5,450	5,450		
Total Personnel Services:				22.16	1,670,349	1,670,349		
Electricity					190,000	190,000		
Propane Gas					70,000	70,000		
Stormwater Services					5,000	5,000		
Repairs and Maintenance Buildings					25,000	25,000		
R & M Vehicles					10,000	10,000		
Communication Lines					35,000	35,000		

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Enterprise		
						Fund	Other	Source
R & M Communication Equipment					1,000	1,000		
R & M HVAC Equipment					20,000	20,000		
R & M Water/Sewer Treatment Equipment					35,000	35,000		
R & M Lagoons					27,000	27,000		
R & L Photocopiers					4,300	4,300		
R & L Uniforms					9,000	9,000		
Trash Removal					3,000	3,000		
Security Services/Outside Detail					12,000	12,000		
Training & Seminars					12,000	12,000		
Medical/Testing Services					1,400	1,400		
Lab Sample Analysis					40,000	40,000		
Postage					4,000	4,000		
Office Supplies					3,500	3,500		
R & M Supplies Tools					4,000	4,000		
R & M Supplies Equipment					35,000	35,000		
R & M Supplies Custodial					2,000	2,000		
Vehicular Supplies					35,000	35,000		
Gasoline and Diesel					38,750	38,750		
Safety Supplies					10,000	10,000		
Chemicals - Zinc Orthophosphate					55,000	55,000		
Chemicals- Aluminum Sulfate					40,000	40,000		
Chemicals- Cationic Polymer					35,000	35,000		
Chemicals - Sodium Carbonate					40,000	40,000		
Chemicals - Sodium Hypochlorite					60,000	60,000		
Water Division Supplies					85,000	85,000		
Lab Supplies					30,000	30,000		
Streets and Sidewalks Supplies					6,500	6,500		
Uniforms					2,500	2,500		
Other State Assessments					11,000	11,000		
Dues and Memberships					3,500	3,500		
Real Estate Taxes					105,000	105,000		
License Certification					6,500	6,500		
Computer Equipment					10,000	10,000		
Watershed Operations					40,000	40,000		
Total Operations and Maintenance:					1,161,950	1,161,950		
Architecture and Engineering					250,000	250,000		
Replace Control and Measuring Equipment					100,000	100,000		
Total Other than Ordinary Maintenance:					350,000	350,000		
WATER ENTERPRISE - WATER TREATMENT AND OPERATIONS					22.16	3,182,299	3,182,299	

WATER ENTERPRISE - OTHER

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						Enterprise Fund	Other	Source
Maturing Principal on Long Term Debt					1,826,994	1,826,994		
Repayment of Temporary Loans					-	-		
Interest on Long Term Debt					81,555	81,555		
Indirect Charges to General Fund					707,471	707,471		
Transfer to Capital - Water Line Replacement					1,021,680	1,021,680		
Transfer to Capital - Meter Replacement					75,000	75,000		
Transfer to Capital - Granular Activated Carbon					50,000	50,000		
Total Other:					3,762,701	3,762,701		
WATER ENTERPRISE - OTHER					3,762,701	3,762,701		
WATER ENTERPRISE TOTAL:					22.16	6,945,000	6,945,000	

Sewer Enterprise Five Year Comparison



Sewer Enterprise Fund Operating Budget

	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	1,520,898	1,472,184	1,452,400	1,811,810	1,844,206	32,396
OM	1,129,980	1,132,124	1,377,837	1,474,800	1,551,500	76,700
OOM	143,195	47,595	86,501	385,400	150,000	(235,400)
OTHER	1,293,767	1,287,476	1,242,138	2,505,490	2,631,794	126,304
Total	4,087,839	3,939,379	4,158,875	6,177,500	6,177,500	(0)

FTE's by Unit

Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	5.22	5.22	5.72	6.32	5.57	(0.75)
NR	0.30	0.30	0.30	0.40	0.38	(0.03)
LOCAL 98	19.47	19.47	19.47	18.47	18.47	0.00
AFSCME	1.90	1.90	1.40	1.40	1.40	0.00
Total	26.89	26.89	26.89	26.59	25.82	(0.77)

SEWER ENTERPRISE - SEWER OPERATIONS

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget
General Foreman	Brendan Shea	LOCAL 98	26.80	0.67	44,564
Foreman	Justin Allen	LOCAL 98	40.00	1.00	53,881
Equipment Operator/Camera Van	Zachary Torrey	LOCAL 98	30.00	0.75	39,824
Equipment Operator	Scott Cadieux	LOCAL 98	40.00	1.00	47,313
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	46,203
Equipment Operator	Ian Carver	LOCAL 98	40.00	1.00	48,446
Equipment Operator	Joseph Selevitch	LOCAL 98	40.00	1.00	46,203
Truck Driver/Laborer	Vacancy	LOCAL 98	40.00	1.00	43,421
Truck Driver/Laborer	Vacancy	LOCAL 98	40.00	1.00	39,202
Civil Engineer	Elizabeth Lotter	NAPEA	10.00	0.25	18,308
Civil Engineer	Steven Pikul	NAPEA	20.00	0.50	37,539
Stormwater Manager	Douglas McDonald	NAPEA	8.00	0.20	15,400
GIS Coordinator	Karyn Nelson	NAPEA	12.00	0.30	26,129
Senior Civil Engineer	Gregory Newman	NAPEA	16.00	0.40	38,274
Civil Engineer	Vacancy	NAPEA	26.80	0.67	46,671
Superintendent	Michael Antosz	NAPEA	10.00	0.25	26,451
General Foreman/MER	Ed Dupre, Sr.	LOCAL 98	6.00	0.15	10,983
Foreman/MER	Steven Kirouac	LOCAL 98	10.00	0.25	16,680
Motor Equipment Repair	Jonathan Sullivan	LOCAL 98	10.00	0.25	13,268
Motor Equipment Repair	Angel Bou	LOCAL 98	10.00	0.25	14,940
Motor Equipment Repair	Jonathan Althoff	LOCAL 98	10.00	0.25	12,652
Standby Pay					16,900
Overtime					28,000
Longevity					1,500
License Certification					18,200
Working Out of Grade					1,500
Cell Phone Allowance					480
Uniform Allowance					3,150
Total Personnel Services:				12.14	756,082

Funding Sources		
Enterprise Fund	Other	Source
44,564		
53,881		
39,824		
47,313		
46,203		
48,446		
46,203		
43,421		
39,202		
18,308		
37,539		
15,400		
26,129		
38,274		
46,671		
26,451		
10,983		
16,680		
13,268		
14,940		
12,652		
16,900		
28,000		
1,500		
18,200		
1,500		
480		
3,150		
756,082		

Stormwater Services	100
R & M Vehicles	1,500
Communication Lines	2,500
R & M Communication Equipment	1,000
R & L Photocopiers	1,500
R & L Uniforms	5,500
Security Services/Outside Detail	10,000
Training and Seminars	1,000
Medical/Testing Services	1,500
DPW TV Inspections	35,000
Vapor Rooting	12,000
Office Supplies	650

100
1,500
2,500
1,000
1,500
5,500
10,000
1,000
1,500
35,000
12,000
650

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget
R & M Supplies Tools					3,000
Loam, Grass Seed, Lime					500
Vehicular Supplies					20,000
Gasoline and Diesel					22,000
Safety Supplies					4,500
Sewer Division Supplies					28,000
Grease Chemicals					20,000
Manhole Rims and Covers					12,000
Uniform Allowance					2,500
License Certifications					750
Computer Equipment					5,000
Total Operations and Maintenance:					190,500

Enterprise		
Fund	Other	Source
3,000		
500		
20,000		
22,000		
4,500		
28,000		
20,000		
12,000		
2,500		
750		
5,000		
190,500		

SEWER ENTERPRISE - SEWER OPERATIONS 12.14 946,582

946,582

SEWER ENTERPRISE - WASTEWATER TREATMENT PLANT

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2025 Budget
Superintendent	Dale Small	NAPEA	38.00	0.95	98,065
WWTP Chief Operator	Reinaldo Roman	NAPEA	36.00	0.90	72,459
WWTP Maintenance Foreman	Gaylon Caputo	Local 98	36.00	0.90	59,884
WWTP Operator/Pretreatment	Kevin Gillette	Local 98	40.00	1.00	69,557
WWTP Operator	Gary Frain	Local 98	40.00	1.00	66,538
WWTP Operator	Eric Miller	Local 98	40.00	1.00	61,956
WWTP Operator	Renee Lemonde	Local 98	40.00	1.00	73,222
WWTP Operator	Vacancy	Local 98	40.00	1.00	65,233
WWTP Maintenance Tech	Scott Lewis	Local 98	40.00	1.00	54,480
WWTP Maintenance Tech	Vacancy	Local 98	40.00	1.00	53,412
WWTP Maintenance Tech	Evan Royer-Carlisle	Local 98	40.00	1.00	43,085
Principal Account Clerk	Ann Furciniti	AFSCME	18.00	0.45	24,757
Principal Account Clerk	Wanda Reddin	AFSCME	20.00	0.50	24,458
Principal Account Clerk	Linda Landers-Schranz	AFSCME	18.00	0.45	24,757
Director	Donna LaScaleia	NR	11.00	0.28	42,651
Administration Manager	Cyndi Quinn	NAPEA	10.00	0.25	19,734
Water & Sewer Administrator	Mary Richi	NAPEA	20.00	0.50	31,700
City Engineer	Kris Baker	NAPEA	12.00	0.30	30,209
City Electrician	James Mailloux	NAPEA	4.00	0.10	8,294
City HVAC	Viachaslau Kurdun	NR	4.00	0.10	6,999
Standby Pay					16,900
Technical / Professional					27,000
Overtime					75,000
Longevity					4,100
Weekend Differential					1,664
License Certification					26,000
Working Out of Grade					1,000
Cell Phone Allowance					1,260
Uniform Allowance					3,750
Total Personnel Services:				13.68	1,088,124

Funding Sources		
Enterprise Fund	Other	Source
98,065		
72,459		
59,884		
69,557		
66,538		
61,956		
73,222		
65,233		
54,480		
53,412		
43,085		
24,757		
24,458		
24,757		
42,651		
19,734		
31,700		
30,209		
8,294		
6,999		
16,900		
27,000		
75,000		
4,100		
1,664		
26,000		
1,000		
1,260		
3,750		
1,088,124		

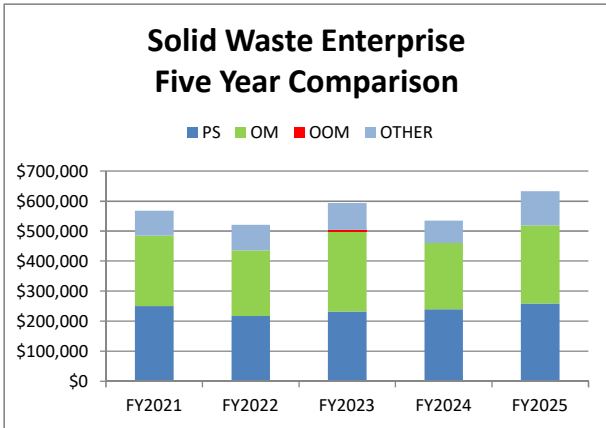
Electricity	325,000
Natural Gas	34,000
Propane Gas	5,500
Stormwater Services	4,000
R & M Buildings	40,000
R & M Vehicles	3,000
Communication Lines	8,500
R & M Communication Equipment	1,000
R & M Water/Sewer Treatment Equipment	45,000
R & L Photocopiers	2,100
R & L Uniforms	6,800

325,000
34,000
5,500
4,000
40,000
3,000
8,500
1,000
45,000
2,100
6,800

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Enterprise		
						Fund	Other	Source
Training & Seminars					3,500	3,500		
Medical/Testing Services					1,000	1,000		
Lab Sample Analysis					23,000	23,000		
Sludge Disposal					500,000	500,000		
Postage					3,500	3,500		
Office Supplies					1,000	1,000		
R&M Supplies Tools					2,500	2,500		
R & M Supplies Equipment					50,000	50,000		
R & M Supplies - Custodial					2,300	2,300		
Vehicular Supplies					6,500	6,500		
Gasoline and Diesel					7,000	7,000		
Safety Supplies					3,000	3,000		
Chemicals - Polymer					25,000	25,000		
Chemicals - Sodium Hydroxide					25,000	25,000		
Chemicals - Potassium Permanganate					30,000	30,000		
Chemicals - Sodium Hypochlorite					175,000	175,000		
Lab Supplies					20,000	20,000		
Uniforms					2,500	2,500		
Dues and Memberships					300	300		
License Certifications					1,000	1,000		
Computer Equipment					4,000	4,000		
Total Operations and Maintenance:					1,361,000	1,361,000		
Architecture and Engineering					150,000	150,000		
Total Other than Ordinary Maintenance:					150,000	150,000		
SEWER ENTERPRISE - WASTE WATER TREATMENT PLANT					13.68	2,599,124	2,599,124	

SEWER ENTERPRISE - OTHER

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						Enterprise Fund	Other	Source
Maturing Principal on Long Term Debt					614,001	614,001		
Interest on Long Term Debt					205,483	205,483		
Transfer to Capital - Sewer Line Replacement					747,050	747,050		
Transfer to Capital - Equipment Replacement					15,000	15,000		
Indirect Charges to General Fund					1,050,260	1,050,260		
Total Other:					2,631,794	2,631,794		
SEWER ENTERPRISE - OTHER						2,631,794	2,631,794	
SEWER ENTERPRISE TOTAL:					25.82	6,177,500	6,177,500	



Solid Waste Enterprise Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	249,815	217,415	232,377	239,379	258,353	18,974
OM	234,761	217,772	265,074	220,300	260,000	39,700
OOM	-	-	6,262	-	-	-
OTHER	83,466	85,720	89,913	75,075	114,181	39,106
Total	568,043	520,906	593,626	534,754	632,534	97,780

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	0.25	0.25	0.25	1.05	1.25	0.20
NR	0.80	0.80	0.80	0.00	0.05	0.05
LOCAL 98	1.00	1.00	1.00	1.00	1.00	0.00
AFSME	1.00	1.00	1.00	0.00	0.00	0.00
Total	3.00	3.05	3.05	2.05	2.30	0.25

SOLID WASTE ENTERPRISE

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget
Foreman	Scott Harper	Local 98	40.00	1.00	63,633
Director	Donna LaScaleia	NR	2.00	0.05	7,754
Solid Waste Administrator	Bonnie Netto	NAPEA	40.00	1.00	60,346
Administration Manager	Cyndi Quinn	NAPEA	6.00	0.15	11,840
City Engineer	Kris Baker	NAPEA	4.00	0.10	10,070
Standby Pay					16,900
Gate Keepers					45,000
Overtime					38,000
Longevity					1,100
License Incentive					3,120
Cell Phone Allowance					240
Uniform Allowance					350
Total Personnel Services:				2.30	258,353

Funding Sources		
Enterprise Fund	Other	Source
63,633		
7,754		
60,346		
11,840		
10,070		
16,900		
45,000		
38,000		
1,100		
3,120		
240		
350		
258,353		

Electricity	8,000
R & M Buildings	3,000
R & M Vehicles	2,500
Communication Lines	3,500
R & M Communication Equipment	1,000
R & L Buildings	1,000
R & L Photocopiers	1,000
R & L Uniforms	900
Trash Removal	130,000
Haz-Mat Disposal Fees	13,000
Security Services/Oustides Detail	14,000
Professional/Technical	1,000
Medical/Testing Services	100
Electronic Recycling Program	2,000
Printing and Mailing	500
Office Supplies General	1,000
R & M Supplies - Equipment	50,000
Vehicular Supplies	8,000
Gasoline/Diesel	17,500
Safety Supplies	500
Uniforms	300
Licenses	200
Computer Equipment	1,000
Total Operations and Maintenance:	260,000

8,000
3,000
2,500
3,500
1,000
1,000
1,000
900
130,000
13,000
14,000
1,000
100
2,000
500
1,000
50,000
8,000
17,500
500
300
200
1,000
260,000

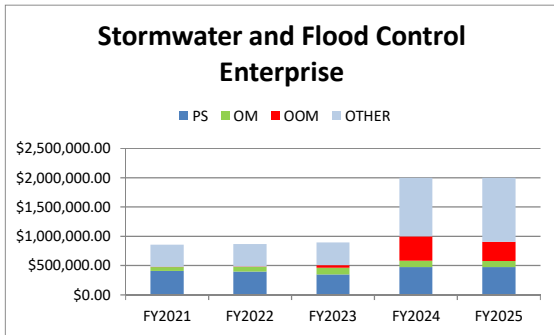
SOLID WASTE ENTERPRISE - TRANSFER STATION OPERATIONS	2.30	518,353
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518,353

SOLID WASTE ENTERPRISE - OTHER

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	
Indirect Charges to General Fund					94,181	
R&M Recycle					20,000	
Total Other:					114,181	
SOLID WASTE ENTERPRISE - OTHER					-	114,181
SOLID WASTE ENTERPRISE TOTAL:						632,534

Funding Sources		
Enterprise Fund	Other	Source
94,181		
20,000		
114,181		
114,181		
632,534		



Stormwater and Flood Control Enterprise Fund Operating Budget						
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	\$ Change FY24-FY25
PS	410,422	397,463	346,245	471,455	474,527	3,072
OM	63,292	80,389	117,671	109,600	104,700	(4,900)
OOM	3,500	8,300	40,250	420,000	325,000	(95,000)
OTHER	380,257	383,931	388,746	995,431	1,092,259	96,828
Total	857,472	870,083	892,912	1,996,486	1,996,486	(0)

FTE's by Unit						
Unit	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Change FY24-FY25
NAPEA	3.25	3.35	3.35	3.35	3.50	0.15
LOCAL 98	2.88	2.68	2.68	2.68	2.78	0.10
AFSCME	0.00	0.00	0.00	0.00	0.00	-
NR	0.10	0.10	0.10	0.10	0.10	-
	6.23	6.13	6.13	6.13	6.38	0.25

STORMWATER AND FLOOD CONTROL ENTERPRISE - STORM DRAINS

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Funding Sources		
						Enterprise Fund	Other	Source
Laborer	Derrick Godbout	Local 98	40.00	1.00	35,988	35,988		
Equipment Operator	Vacancy	Local 98	40.00	1.00	41,054	41,054		
Stormwater Manager	Douglas McDonald	NAPEA	32.00	0.80	61,602	61,602		
Stormwater Administrator	Megan Thompson	NAPEA	40.00	1.00	58,874	58,874		
Director	Donna LaScaleia	NR	4.00	0.10	15,510	15,510		
Administration Manager	Cyndi Quinn	NAPEA	6.00	0.15	11,840	11,840		
Civil Engineer	Elizabeth Lotter	NAPEA	14.00	0.35	25,631	25,631		
Environmental Planner	Vacancy	NAPEA	8.00	0.20	15,400	15,400		
GIS Coordinator	Karyn Nelson	NAPEA	12.00	0.30	26,129	26,129		
City Engineer	Kris Baker	NAPEA	8.00	0.20	20,139	20,139		
Senior Civil Engineer	Gregory Newman	NAPEA	8.00	0.20	19,137	19,137		
Superintendent	Michael Antosz	NAPEA	4.00	0.10	10,580	10,580		
General Foreman/MER	Ed Dupre, Sr.	Local 98	4.00	0.10	7,322	7,322		
General Foreman	Brendan Shea	Local 98	13.20	0.33	21,950	21,950		
Equipment Operator/Camera Van	Zachary Torrey	Local 98	10.00	0.25	13,275	13,275		
Overtime					8,000	8,000		
Longevity					1,200	1,200		
License Incentive					2,600	2,600		
Cell Phone Allowance					240	240		
Uniform Allowance					1,000	1,000		
Total Personnel Services:				6.08	397,471	397,471		
R&M Vehicles					2,000	2,000		
Communication Lines					1,500	1,500		
R & L Photocopiers					1,500	1,500		
R & L Construction Equipment					-	-		
R & L Uniforms					2,000	2,000		
Security Services/Outside Detail					1,000	1,000		
Training & Seminars					500	500		
Medical/Testing Services					200	200		
Lab Sample Analysis					1,500	1,500		
DPW TV Inspections					12,000	12,000		
Postage					1,000	1,000		
Advertising					500	500		
R & M Supplies -- Tools					1,500	1,500		
R & M Supplies -- Equipment					5,000	5,000		
Vehicular Supplies					10,000	10,000		
Gasoline/Diesel					5,000	5,000		
Safety Supplies					1,500	1,500		
Sewer Division Supplies					7,000	7,000		
Streets and Sidewalks Supplies					3,500	3,500		
Catch Basin Frames & Grates					13,000	13,000		
Uniform Allowance					600	600		
License Certification					200	200		
Computer Equipment					2,000	2,000		
Total Operations and Maintenance:					73,000	73,000		
Architecture & Engineering					200,000	200,000		
Catch Basin Cleaning					25,000	25,000		
Total Other than Ordinary Maintenance:					225,000	225,000		

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Enterprise Fund	Other	Source
STORMWATER AND FLOOD CONTROL ENTERPRISE - STORM DRAINS					6.08	695,471	695,471	
STORMWATER AND FLOOD CONTROL ENTERPRISE - FLOOD CONTROL								
						Funding Sources		
Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2025 Budget	Enterprise Fund	Other	Source
Superintendent	Dale Small	NAPEA	2.00	0.05	5,161	5,161		
WWTP Chief Operator	Reinaldo Roman	NAPEA	4.00	0.10	8,051	8,051		
WWTP Maintenance Foreman	Gaylon Caputo	LOCAL 98	4.00	0.10	6,654	6,654		
Superintendent	Michael Antosz	NAPEA	2.00	0.05	5,290	5,290		
Overtime					35,000	35,000		
Standby Pay					16,900	16,900		
Total Personnel Services:				0.30	77,056	77,056		
Electricity					4,200	4,200		
Natural Gas					5,500	5,500		
Stormwater Services					1,500	1,500		
Repairs and Maintenance					7,000	7,000		
R&M Communication Lines					1,000	1,000		
R & M Supplies -- Equipment					4,000	4,000		
Gasoline/Diesel					8,000	8,000		
Safety Supplies					500	500		
Total Operations and Maintenance:					31,700	31,700		
Architecture and Engineering					100,000	100,000		
Total Other than Ordinary Maintenance:					100,000	100,000		
STORMWATER AND FLOOD CONTROL ENTERPRISE - FLOOD CONTROL					0.30	208,756	208,756	
Maturing Principal on Long Term Debt					35,000	35,000		
Interest on Long Term Debt					875	875		
Indirect Charges to General Fund					341,125	341,125		
Transfer to Capital - Drain Replacement					465,259	465,259		
Transfer to Capital - Flood Control Levee					250,000	250,000		
Total Other:					1,092,259	1,092,259		
STORMWATER AND FLOOD CONTROL ENTERPRISE - OTHER						1,092,259	1,092,259	
STORMWATER AND FLOOD CONTROL ENTERPRISE TOTAL:					6.38	1,996,486	1,996,486	

CITY OF NORTHAMPTON
ENTERPRISE FUNDS

INDIRECT COSTS FOR FY 2024

DEPARTMENT	SEWER FUND	WATER FUND	SOLID WASTE FUND	STORMWATER FLOOD CONTROL FUND	ALL FUNDS TOTAL	Change FY25-FY24
CITY COUNCIL	14,065	12,175	1,259	4,620	32,119	8,152
MAYOR'S OFFICE	9,855	9,855	6,570	9,855	36,133	7,266
AUDITOR'S OFFICE	15,889	18,714	1,179	6,204	41,985	(17,176)
TREASURER'S OFFICE	7,403	8,719	549	2,890	19,561	(481)
COLLECTOR OF TAXES	81,810	81,810	1,813	81,810	247,244	134,183
LEGAL SERVICES	4,032	4,032	4,032	4,032	16,126	2,728
HUMAN RESOURCES	8,485	7,222	654	1,956	18,318	673
ITS	45,117	39,720	8,553	18,147	111,537	7,608
						0
EMPLOYEE BENEFITS & INSURANCE						0
MEDICAL	327,340	230,042	36,361	55,251	648,994	35,209
WORKER'S COMPENSATION	20,977	24,679	6,787	3,702	56,145	16,850
CONTRIBUTORY RETIREMENT	266,641	197,895	16,221	131,312	612,068	(14,724)
EMPLOYEE TAXES	26,271	23,996	3,471	6,836	60,574	1,285
UNEMPLOYMENT COMP	2,732	2,496	361	711	6,300	(65)
LIABILITY INSURANCE	10,029	9,160	1,325	415	20,929	4,121
BUILDING/VEHICLE INS.	99,789	30,160	5,046	13,384	148,379	68,019
						0
OTHER DIRECT COSTS						0
ESCO Savings to Bond Debt Service	59,824	6,798	0	0	66,622	(510)
	1,000,260	707,471	94,181	341,125	2,143,037	253,136
						0
Payment in-Lieu-of-Taxes	50,000	0	0	0	50,000	(50,000)
						0
Totals	<u>1,050,260</u>	<u>707,471</u>	<u>94,181</u>	<u>341,125</u>	<u>2,193,037</u>	<u>203,136</u>

**CITY OF NORTHAMPTON
SEWER ENTERPRISE**

INDIRECT COSTS FOR FY 2025

DEPARTMENT	FY2025 MAYOR BUDGET	INDIRECT COST FACTOR	FY2025 TOTAL	Williamsburg Share for FY25 2.8%	NOTES
CITY COUNCIL	296,308	4.75%	14,065	394	percentage of entire PS and OM for City Council- based on % of budget for enterprise to total city budget excluding debt service for prior fiscal year
MAYOR'S OFFICE	262,789	3.75%	9,855	276	percentage of PS only for Mayor, Fin Director- 1.5 hours per week/40 hr wk
AUDITOR'S OFFICE	294,642	5.39%	15,889	445	percentage of entire PS and OM for Auditor's Office based on Auditor metrics from prior fiscal year
TREASURER'S OFFICE	137,277	5.39%	7,403	207	Percentage of PS for 1/2 Treas/Collector and 100% Assistant Treasurer with percentage based on Auditor metrics
COLLECTOR OF TAXES	596,023	13.73%	81,810	2,291	Percentage of remainder of Treasurer/Collector Office minus what has already been counted, minus parking staff and parking system credit card fees & Parking enforcement software
LEGAL SERVICES	201,741	2.00%	4,032	113	percentage of legal budget per calculations attached
HUMAN RESOURCES	347,484	2.44%	8,485	238	percentage of entire PS and OM for HR less School Payroll Position - based on % of fte's in city for new fiscal year
ITS & Communications			45,117	1,263	see calculation detail - based on estimate of 10 hours per week pro-rated and some % of overall OM
SUB-TOTAL			186,656	5,226	

EMPLOYEE BENEFITS

MEDICAL			327,340	9,166	based on actual enrollment for actives and retirees with estimate for vacancies
WORKMEN'S COMPENSATION	616,981	3.40%	20,977	587	based on % of premium related to sewer workers
CONTRIBUTORY RETIREMENT	7,724,233	3.45%	266,641	7,466	percentage calculated by retirement office based on prior fiscal year payroll
MEDICARE	1,811,810	1.45%	26,271	736	based on 1.45% of payroll for upcoming fiscal year * I used year living in FY2024 for FY2025 Indirects
SUB-TOTAL			641,229	17,954	

OTHER DIRECT COSTS

UNEMPLOYMENT COMP	110,000	2.48%	2,732	77	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
LIABILITY INSURANCE	403,756	2.48%	10,029	281	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
PROPERTY INSURANCE	383,207	22.90%	87,754	2,457	based on % of premium related to sewer property
VEHICLE INSURANCE	107,455	11.20%	12,035	337	based on % of premium related to sewer vehicles
PAYMENT IN LIEU OF TAXES			50,000	1,400	reduce per schedule below
ESCO Savings to Bond Debt Service	59,824	100.00%	59,824	1,675	actual debt service - no longer estimated savings
SUB-TOTAL			222,374	6,226	

GRAND TOTAL			1,050,260	29,407	
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SEWER ENTERPRISE FUND	81,249		Increase (Decrease) over prior year
	8.38%		Increase (Decrease) over prior year

CITY OF NORTHAMPTON WATER ENTERPRISE

INDIRECT COSTS FOR FY 2025

DEPARTMENT	FY2025 MAYOR BUDGET	INDIRECT COST FACTOR	FY2025 TOTAL	NOTES
CITY COUNCIL	296,308	4.11%	12,175	percentage of entire PS and OM for City Council- based on % of budget for enterprise to total city budget excluding debt service for prior fiscal year
MAYOR'S OFFICE	262,789	3.75%	9,855	percentage of PS only for Mayor, Fin Director- 1.5 hours per week/40 hour week
AUDITOR'S OFFICE	294,642	6.35%	18,714	percentage of entire PS and OM for Auditor's Office based on Auditor metrics from prior fiscal year
TREASURER'S OFFICE	137,277	6.35%	8,719	Percentage of PS and OM for 1/2 Treas/Collector and 100% Assistant Treasurer with percentage based on Auditor metrics
COLLECTOR OF TAXES	596,023	13.73%	81,810	percentage of entire PS and OM budget for Collector's Office minus Parking PS and OM - based on percentage of bills issued
LEGAL SERVICES	201,741	2.00%	4,032	percentage of legal budget per calculations attached
HUMAN RESOURCES	347,484	2.08%	7,222	percentage of entire PS and OM for HR less School Payroll Position - based on % of fle's in city
ITS & Communications			39,720	see calculation detail - based on estimate of 10 hours per week pro-rated and some % of overall OM
SUB-TOTAL			182,246	

EMPLOYEE BENEFITS

MEDICAL			230,042	based on actual enrollment for actives and retirees with estimate for vacancies
WORKER'S COMPENSATION	616,981	4.00%	24,679	based on % of premium related to water workers
CONTRIBUTORY RETIREMENT	7,724,233	2.56%	197,895	percentage calculated by retirement office based on prior fiscal year payroll
MEDICARE	1,654,878	1.45%	23,996	based on 1.45% of payroll for upcoming fiscal year - I used year living in - FY2024 PS for FY2025 indirects
SUB-TOTAL			476,612	

OTHER DIRECT COSTS

UNEMPLOYMENT COMP	110,000	2.27%	2,496	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
LIABILITY INSURANCE	403,756	2.27%	9,160	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
PROPERTY INSURANCE	383,207	6.30%	24,142	based on % of premium related to water property
VEHICLE INSURANCE	107,455	5.60%	6,017	based on % of premium related to water vehicles
ESCO Savings to Bond Debt Service	6,798	100.00%	6,798	actual debt service - no longer estimated savings
SUB-TOTAL			48,614	

GRAND TOTAL			707,471
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WATER ENTERPRISE FUND

81,136 **Increase (Decrease) over prior year**
12.95% **Increase (Decrease) over prior year**

CITY OF NORTHAMPTON

STORMWATER AND FLOOD CONTROL ENTERPRISE

INDIRECT COSTS FOR FY2025

DEPARTMENT	FY2025 MAYOR BUDGET	INDIRECT COST FACTOR	FY2025 TOTAL	NOTES
CITY COUNCIL	296,308	1.56%	4,620	percentage of entire PS and OM for City Council- based on % of budget for enterprise to total city budget excluding debt service for prior fiscal year
MAYOR'S OFFICE	262,789	3.75%	9,855	percentage of PS only for Mayor, Fin Director- 1.5 hours per week/40 hr wk
AUDITOR'S OFFICE	294,642	2.11%	6,204	percentage of entire PS and OM for Auditor's Office based on Auditor metrics from prior fiscal year
TREASURER'S OFFICE	137,277	2.11%	2,890	Percentage of PS and OM for 1/2 Treas/Collector and 100% Assistant Treasurer with percentage based on Auditor metrics
COLLECTOR OF TAXES	596,023	13.73%	81,810	percentage of entire PS and OM budget for Collector's Office minus Parking PS and OM - based on percentage of bills issued
LEGAL SERVICES	201,741	2.00%	4,032	percentage of legal budget per calculations attached
HUMAN RESOURCES	347,484	0.56%	1,956	percentage of entire PS and OM for HR less School Payroll Position - based on % of fte's in city
ITS & Communications			18,147	see calculation detail - based on estimate of 10 horus per week prorated and some % of overall OM
SUB-TOTAL			129,514	

EMPLOYEE BENEFITS

MEDICAL			55,251	based on actual enrollment for actives and retirees with estimate for vacancies
WORKMEN'S COMPENSATION	616,981	0.60%	3,702	based on % of premium related to storm water and flood control workers
CONTRIBUTORY RETIREMENT	7,724,233	1.70%	131,312	percentage calculated by retirement office based on prior fiscal year payroll
MEDICARE FOR STORMWATER	471,455	1.45%	6,836	based on 1.45% of payroll for upcoming fiscal year
SUB-TOTAL			197,100	

OTHER DIRECT COSTS

UNEMPLOYMENT COMP	110,000	0.65%	711	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
LIABILITY INSURANCE	64,250	0.65%	415	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
PROPERTY INSURANCE	383,207	3.10%	11,879	based on % of premium related to storm water and flood control property
VEHICLE INSURANCE	107,455	1.40%	1,504	based on % of premium related to storm water and flood control vehicle
SUB-TOTAL			14,510	

GRAND TOTAL			341,125	
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21,645 **Increase (Decrease) over prior year**
 6.78% **Increase (Decrease) over prior year**

SCHOOLS

NORTHAMPTON PUBLIC SCHOOLS

Northampton Public Schools School Committee Budget Fiscal Year 2025



Message from the Superintendent

After attempting to meet a budget close to 4% following the recommendations of the fiscal Stability Plan, the school committee in a 8:1:1 vote approved a bottom line budget of \$42,805,908 or a 17% increase over last fiscal year's appropriation. This amount would allow the schools to more than maintain the number of current staff in each building that provides classroom instruction, academic, social, emotional and behavioral supports and extracurricular programs. No new programming is included in the budget.

However, there are some positions that were funded by ESSER grants that are now absorbed in the operating budget.

This budget is representative of the original request that administrators and department chairs provided in initial discussions of the budget. We worked feverishly to reduce this request to 7.97% which would require reductions at each building. These reductions would not have eliminated regular programming currently offered to our students, but would be absorbed through attrition, reduction in hours and or elimination of staff.

Through the last few years, the district continues to experience a budget gap as a result of multiple factors:

- 1) Overuse of school choice revenue beyond sustainable levels
- 2) Increase in staffing from FY 2018- FY 2024
- 3) The last union contract agreement increases salaries exceeding City revenue growth
- 4) Reliance on ESSER funds for recurring expenses
- 5) Pandemic related stressors
- 6) Outside factors such as Chapter 70 and Student Opportunity Act


For the past ten years, the City has provided a minimum of 3% increase to Northampton Public Schools since the inception of the **Fiscal Stability Plan**. Prior to this fiscal policy, there were years of volatility in which the appropriation was less than a 1% increase.

Like so many districts and rural districts in the Commonwealth, Northampton has seen a decline in enrollment over the last 5 years. This has affected our Chapter 70 amounts and limited us to minimum aid support. We received this aid in 2019 and the following consecutive years. It has been a critical resource in funding our schools at an appropriate level to meet our children's needs. We were one of 124 districts to receive a minimum aid increase of \$60 per pupil last fiscal year.

The district is still able to provide small class sizes at the elementary and middle school level, and dual enrollment opportunities at the high school level. Maintaining district priority on equity, the budget gives assurances that resources, staffing and learning opportunities are not lost.

Thank you to the community, staff, caregivers and students who have been speaking vehemently about the concerns of next year's operating budget, and expressed inveighed feelings to reductions in staffing. As we move into next school year, educators and staff will continue to serve the children of Northampton.

Sincerely,

A handwritten signature in black ink, appearing to read "Portia S. Bonner", followed by a horizontal line.

Portia S. Bonner, Ph.D.
Superintendent of Schools

Northampton School Committee

Honorable Mayor Gina-Louise Sciarra

Gwen Agna, Vice Chair

Aline Davis

Holly Ghazey

Karen Foster Cannon

Emily Serafy-Cox

Michael Stein

Ann Hennessey

Margaret Miller

Kerry LaBounty

Zara Usman, Student Representative

Cassandra Eckhof, School Committee Clerk

**Northampton Public Schools
School Committee Budget
FY2025**

FY25 Approved Budget	\$42,805,908
FY24 City Appropriation	\$36,565,747
*Additional Appropriation From City Stability Fund	\$1,200,000
Increase	\$6,240,161
	17%

*One-time allocation

FY25 Staffing Changes

ESSER Changes	School	FTE
Academic Support Teacher	BSS change to operating 1.33	1.33
Academic Support Teacher	JFK change to operating .90	0.90

FY25 Staffing Changes

Position	School	FTE
Elementary School Clerk (10 months)	Leeds addition/reinstatement (PTE)	.50
Academic Support Teacher	BSS .8 increase to 1.00	1.00
Tiered Support Specialist	JSS addition 1.00	1.00
Building Substitute	JSS addition 1.00	1.00
Building Substitute	Ryan Road addition 1.00	1.00

Projected Enrollment for 2024-2025

Grade	OCT 23 PROJECTED	
	BRIDGE ST	
	23-24	24-25
PK	26	30
K	38	40
1	46	39
2	39	47
3	35	40
4	41	35
5	40	38
	265	269

Grade	OCT 23 PROJECTED	
	FINN RYAN RD	
	23-24	24-25
PK	0	0
K	37	39
1	50	38
2	41	34
3	54	41
4	52	41
5	44	42
	278	235

Grade	OCT 23 PROJECTED	
	JACKSON ST	
	23-24	24-25
PK	0	0
K	37	23
1	50	35
2	41	49
3	54	42
4	52	55
5	44	54
	278	258

Grade	OCT 23 PROJECTED	
	LEEDS	
	23-24	24-25
PK	19	30
K	33	28
1	41	34
2	33	41
3	38	33
4	56	37
5	58	57
	278	260

Grade	OCT 23 PROJECTED	
	JFK MIDDLE	
	23-24	24-25
6	177	187
7	204	181
8	163	209
9		
10		
11		
12		
	544	577

Grade	OCT 23 PROJECTED	
	HIGH SCHOOL	
	23-24	24-25
9	241	165
10	222	241
11	231	224
12	206	230
	900	860

Registrar's Notes:

Move-ins and outs--unknown and not counted

October Census data for Kindergarten is 130 (average is 170)

Likely increases: 7th Campus School and Lander Grinspoon (15+7)

9th: Smith Voc to accept 25-30. Incoming students from Hilltown (17),

Montessori (5)

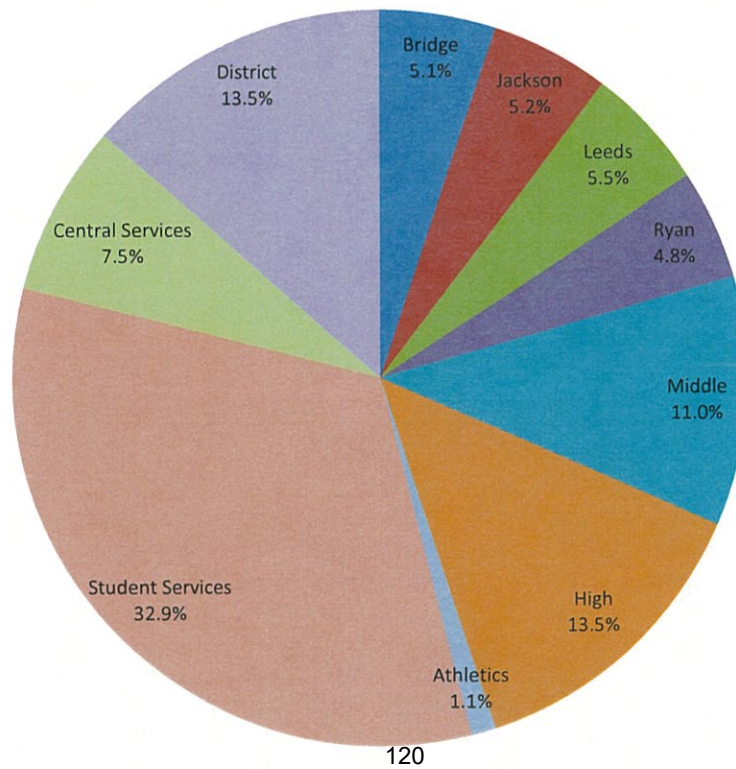
Private/charter # are from last January's school attending report

PROPOSED FY2025 BUDGET BY COST CENTER

<u>COST CENTER</u>	FY22 ACTUAL EXPEND (SC Budget only)	FY23 ACTUAL EXPEND (SC Budget only)	FY24 SC APPROVED BUDGET	FY25 SC APPROVED BUDGET	FY25 OTHER FUNDING	SC APPROP CHANGE	Percent Increase
Bridge St Elem School	1,775,144	1,752,875	1,982,874	2,359,220	46,266	376,346	7.90%
Jackson Elem School	1,976,103	2,081,034	2,086,696	2,477,986	-	391,290	8.75%
Leeds Elem School	1,942,609	2,056,691	2,195,127	2,548,507	44,722	353,380	15.09%
RKF Ryan Rd Elem School	1,607,677	1,722,149	1,891,063	2,156,182	136,781	265,119	8.10%
JFK Middle School	4,287,138	4,507,091	4,874,780	5,142,972	57,413	268,192	14.01%
Northampton High School	5,291,936	5,568,390	5,924,805	6,384,460	-	459,655	7.70%
Athletics	267,946	315,794	331,589	351,263	150,000	19,674	5.93%
Special Educaton	9,471,895	9,952,551	10,419,837	12,886,083	2,700,144	2,466,246	22.02%
Central Services	2,987,599	3,140,750	3,430,503	3,568,940	-	138,437	4.00%
District-wide	3,885,218	4,092,005	4,628,473	4,930,295	1,487,750	301,822	6.50%
TOTALS	33,493,265	35,189,328	37,765,747	42,805,908	4,623,076	5,040,161	

**Northampton Public Schools
FY 25 BUDGET BY COST CENTER**

	FY 25 <u>Local Budget</u>	FY 25 <u>Funding</u>	FY 25 <u>Total</u>
Bridge	2,359,220	46,266	2,405,486
Jackson	2,477,986	0	2,477,986
Leeds	2,548,507	44,722	2,593,229
Ryan	2,156,182	136,781	2,292,963
Middle	5,142,972	57,413	5,200,385
High	6,384,460	0	6,384,460
Athletics	351,263	150,000	501,263
Student Services	12,886,083	2,700,144	15,586,227
Central Services	3,568,940	0	3,568,940
District	4,930,295	1,487,750	6,418,045
Total	42,805,908	4,623,076	47,428,984



Northampton Public Schools
Summary of All Funds - Projected FY25

	<u>Local Appropriation</u>	<u>School Choice</u>	<u>Circuit Breaker</u>	<u>Food Service</u>	<u>Athletic Revolving</u>	<u>Bus Revolving</u>	<u>Grants & Other Revolving</u>	<u>Total Budgets</u>
Personnel	35,191,147	\$ 1,150,000		571,565	-		1,054,948	37,967,660
Transportation	1,739,075					88,600		1,827,675
Tuitions	1,343,148	-	391,680				626,000	2,360,828
Utilities	975,656							975,656
All Other Costs	3,556,882	-		579,283	150,000	-	11,000	4,297,165
Totals	\$ 42,805,908	\$ 1,150,000	\$ 391,680	\$ 1,150,848	\$ 150,000	\$ 88,600	\$ 1,691,948	\$ 47,428,984

Basis of Calculations:

- Local Appropriation is based on the Proposed Budget.
- School Choice is based on the Proposed Budget.
- Circuit Breaker is based on the Proposed Budget and estimated revenues.
- Food Service is estimated based on last FY actual expenditures, projected out to next FY.
- Athletic Revolving is based on the Proposed Budget and estimated revenues.
- Bus Revolving is based on the Proposed Budget.
- Grants are based on current FY grants, since next FY grants are not yet available.
- Other Revolving Accts are PreK Tuition and SE Tuition and is based on the Proposed Budget.

ESP FTEs for FY25

	<u>Sped</u>	<u>PreK</u>	Regular Ed				<u># of Students</u>	<u>Other Reg Ed</u>	<u>Libr</u>	<u>TOTAL</u>	<u>FY2025 Changes:</u>
			<u>Lunch/ Recess/ Bus</u>	<u>Kdg</u>	<u>Grade 1</u>	<u>ESL</u>					
Bridge	11	6.6		2	1	267		1	21.6	2.0 spec ed decrease, 2.7 prek decrease, 1.0 Gr 1 increase	
Jackson	10		2	3	1	277		1	17	1.0 Grade 1 Increase	
Leeds	13.5	4.2	1	2	1	277		1	22.7	3.7 spec ed increase, 2.0 regular ed increase	
Ryan	7.8		2	2	1	237		1	13.8	3.0 spec ed decrease, 1.0 Gr 1 increase	
JFK	23					542			23	.5 spec ed decrease, .5 library decrease	
NHS	23					899	3		26	3.0 reg ed increase	
Totals	88.3	10.8	5	9	4	2499	3	4	124.1		

Regular Ed = 25

Summary of Changes:
Net = Increase of 3.0 fte

SMITH VOCATIONAL AND AGRICULTURAL HIGH SCHOOL

Smith Vocational and Agricultural High School Superintendent's FY25 Budget Presentation



April 9, 2024

Board of Trustees

- **Mr. Michael Cahillane**, Chair
- **Mr. Richard Aquadro**, Vice-Chair
- **Dr. Julie Spencer-Robinson**, Trustee
- **Honorable Gina-Louise Sciarra**, Mayor
- **Dr. Portia Bonner**, Superintendent NPS



Administration

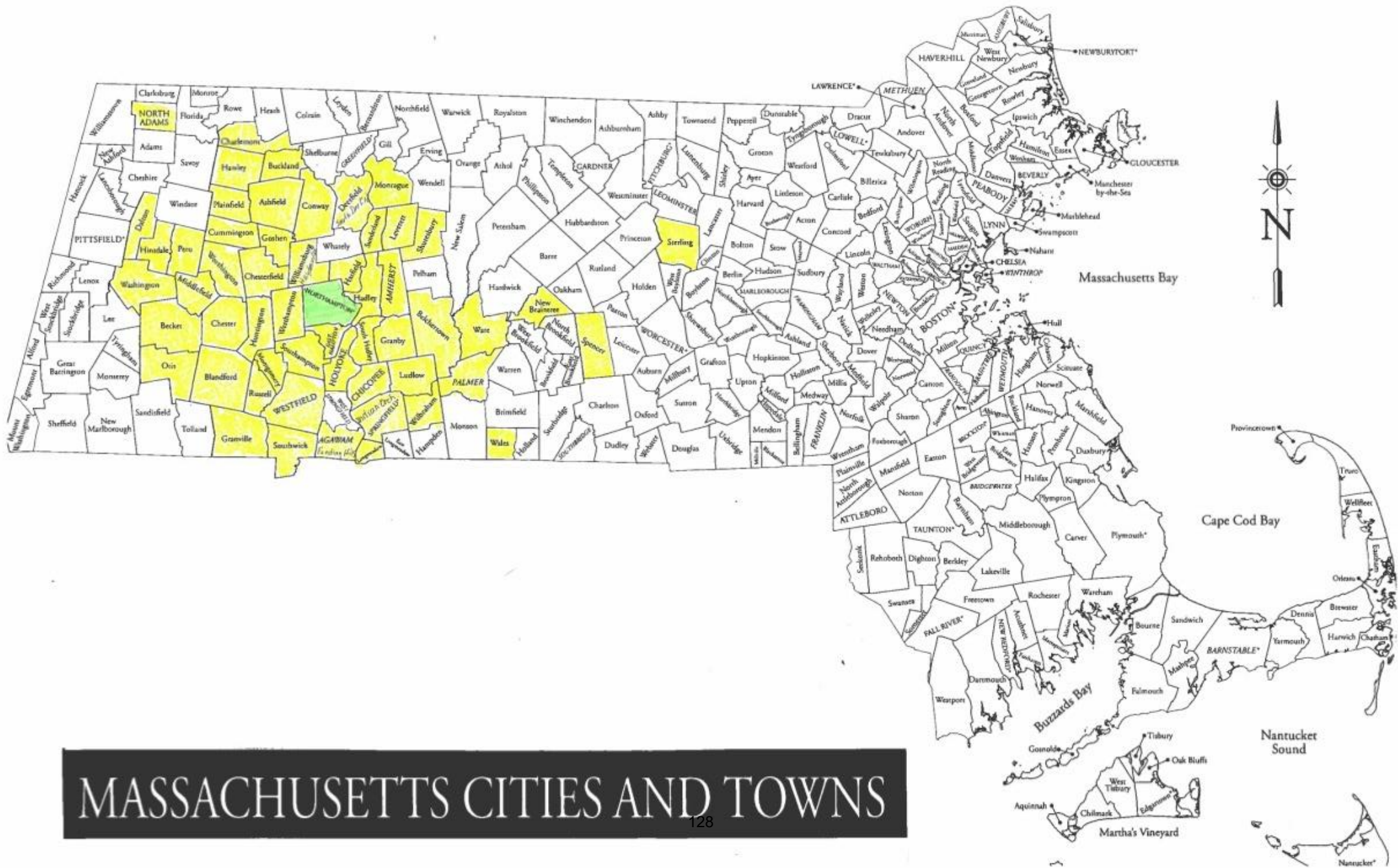
- **Dr. Andrew Linkenhoker**, Superintendent
 - **Mr. Joseph Bianca**, Principal
- **Ms. Crystal Fairman**, School Business Administrator
- **Ms. Rebecca Wanczyk**, Director of Student Services
 - **Ms. Heather Bouley**, Food Service Director
 - **Ms. Melanie Chartier**, Director of CTE
 - **Mr. Joshua Clark**, Assistant Principal
- **Mr. Jeffrey Lareau**, Athletic Director/Co-Op Coordinator
 - **Mr. Michael Parks**, Director of Academics
 - **Mr. Anthony Sabonis**, Assistant Principal
 - **Mr. Joshua Shearer**, IT Director
 - **Mr. Timothy Smith**, Director of Facilities
- **Ms. Lorena Turner**, Adult and Community Education Director



Mission Statement

The mission of Smith Vocational and Agricultural High School is to prepare students for social responsibility, employment, and post secondary education through rigorous, applied technical and academic programs.





MASSACHUSETTS CITIES AND TOWNS



Student Demographics

Enrollment by Gender (2023-2024)		
	School	State
Male	335 (+0/ NC)	470,307 (+744/ +0.16%)
Female	226 (+1/ 4.44%)	442,952 (+388/ +0.09%)
Non Binary	8 (+2/ +33.33%)	1,700 (+92/ +5.72%)
Total	569 (+3/ +0.53%)	914,959 (+1,224/ +0.13%)



Student Demographics: Continued

Enrollment by Race/Ethnicity (2023-24)		
Race	% of School	% of State
African American	1.2% (-0.4%)	9.6% (+0.2%)
Asian	0.7% (+0.2%)	7.4% (+0.1%)
Hispanic	12.7% (-0.7%)	24.2% (+1.1%)
Native American	0.5% (+0.3%)	0.2% (NC)
White	82.1% (-0.9%)	53.0% (-1.4%)
Native Hawaiian, Pacific Islander	0.2% (NC)	0.1% (NC)
Multi-Race, Non-Hispanic	2.6% (+0.8%)	4.5% (+0.1%)



Selected Populations

Title	% of school	% of state
First Language not English	4.2% (-0.2%)	26.0% (+1.0%)
English Language Learner	2.6% (-1.6%)	13.1% (+1.0%)
Students with Disabilities	37.6% (-2.3%)	20.2% (+0.8%)
High Needs	61.5% (-1.2%)	55.8% (+0.7%)



Plans of High School Graduates Class of 2023

Plan	% of School	% of State
4-Year Private College	8.6% (+1.3%)	28.5% (+0.6%)
4-Year Public College	11.7% (+9.0%)	31.0% (+0.2%)
2-Year Private College	0.8% (+0.8%)	0.4% (-0.1%)
2-Year Public College	8.6% (-4.1%)	12.8% (-0.7%)
Other Post-Secondary	3.1% (+1.3%)	3.3% (+0.5%)
Apprenticeship	0.0% (NC)	0.9% (+0.1%)
Work	54.7% (-0.8%)	13.8% (-0.6%)
Military	5.5% (-3.6%)	1.4% (NC)
Other	0.8% (+0.8%)	2.3% (+0.3%)
Unknown	6.3% (-4.6%)	5.6% (-1.1%)



Western MA Regional CTE Comparisons

	Boys	Girls	N. Binary	Total	Af.-Am.	Asian	Hispanic	Nat.-Am.	White	Native Hawaiian, Pacific Islander	Mlt-Race, Non-Hisp.	First Lang. not Eng.	Eng. Lang. Learner	Stud. w/ Dis.	High Needs
SVAHS (64) 15 Programs	335 (58.9%)	226 (39.7%)	8 (1.4%)	569 (9.48/Shop)	1.2%	0.7%	12.7%	0.5%	82.1%	0.2%	2.6%	4.2%	2.6%	37.6%	61.5%
Franklin Tech (19) 14 Programs	351 (56.5%)	267 (43.0%)	3 (0.5%)	621 (11.09/Shop)	0.6%	0.2%	6.1%	0.2%	89.4%	0.3%	3.2%	0.2%	0.0%	20.9%	53.3%
McCann Tech (9) 9 Programs	324 (62.3%)	195 (37.5%)	1 (0.2%)	520 (14.44/Shop)	1.3%	0.4%	1.5%	0.0%	95.2%	0.4%	1.2%	0.6%	0.6%	18.1%	51.2%
Pathfinder (9) 16 Programs	382 (59.4%)	257 (40.0%)	4 (0.6%)	643 (10.05/Shop)	1.6%	0.6%	10.7%	0.0%	83.5%	0.2%	3.4%	0.6%	0.5%	23.8%	56.3%



Western MA Regional CTE Comparisons (Cont.)

	Dropout Rate	Graduation Rate	Attendance Rate	Accountability Percentile
SVAHS (64) 15 Programs	1.5%	94.8%	93.6%	28%
Franklin Tech (19) 13 Programs	2.4%	90.2%	93.8%	22%
McCann Tech (9) 9 Programs	1.0%	94.4%	91.6%	31%
Pathfinder (9) 16 Programs	1.1%	84.4%	93.9%	15%



Enrollment Projections

2023-2024 (572 Students)

Freshmen	150
Sophomores	149
Juniors	145
Seniors	128

2024-2025 (594 Students +22)
(# Applicants as of January)

Freshmen	150 (230)
Sophomores	150 (206)
Juniors	149 (172)
Seniors	145 (129)

2025-2026 (599 Students +5)

Freshmen	150
Sophomores	150
Juniors	150
Seniors	149

2026-2027 (600 Students +1)

Freshmen	150
Sophomores	150
Juniors	150
Seniors	150



Vision

- To be the ***predominant Career, Technical & Agricultural High School in Western MA*** that is consistently ***at capacity*** within ***ALL of our Chapter 74 Programs*** while providing the ***most rigorous and relevant educational experience*** for ***ALL students***.

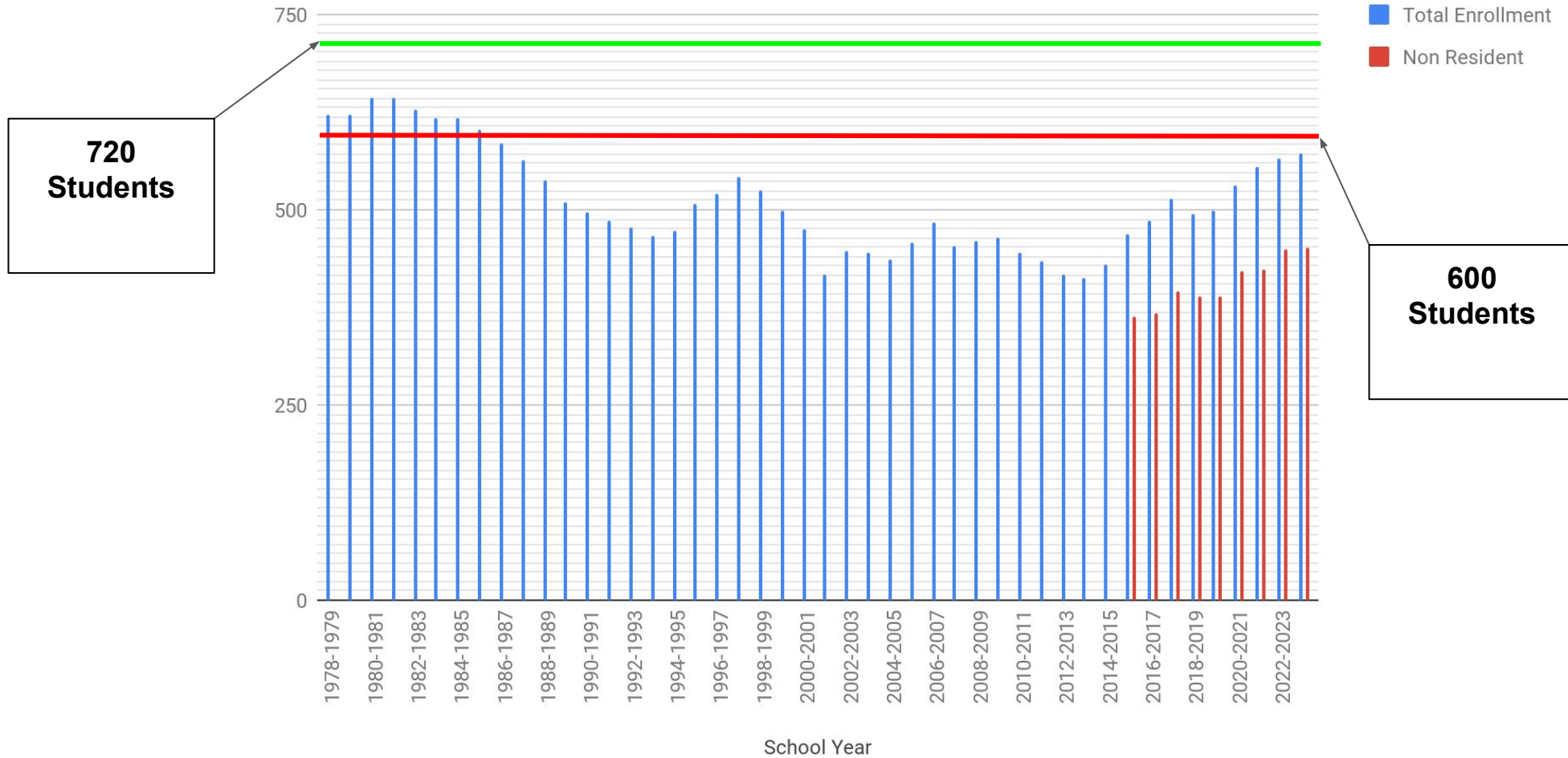


Admissions Vision

- What is our capacity?
 - 1. Current Admissions Policy:
 - 150 students/grade = 600 students
 - 600 students/ 15 Ch. 74 Programs = 10 students per shop/grade (Current: 9.48)
 - 2. Maintaining existing 15 Ch. 74 Programs:
 - 12 students per grade/shop = 720 students
 - 180 students/grade
 - If accepting 66% of applicants, we need 270 applicants to fulfill this goal
 - Averaging 300 applicants/year
 - Not enough academic classes to support an additional 120 students
 - 3. Maintain current enrollment:
 - 12 students per grade/shop = 12.5 shops
 - Which 2-3 shops will we close?
- Admissions Policy Updates (must be submitted annually)
 - Opponents requesting lottery system compared to selective criteria



Enrollment Vision



**720
Students**

**600
Students**



CTE Chapter 74 Admissions & Waitlist Analysis
Smith Vocational and Agricultural High

School Name

 Smith Vocational and Agricu...

Member municipality
 All Municipalities
 All Municipalities - Residents
 Northampton

This page shows the number of students eligible for and applying to Grade 9, and their demographic breakdowns, across the application stages and member municipality. Beginning with the Final SY2023 Collection, an application is Complete if a student/family has provided their info to initiate the admissions process.

Agricultural schools have unique arrangements. Click here to see the Relationships/Membership section on a district's Profile page

Grade 9 Seats:
--

Application Gap

Opportunity Gap

Residents & Non-residents

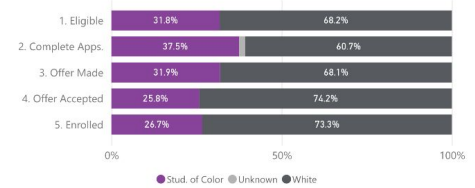
Report Collection (select one)
 2021
 Complete for SY 2021
 2022
 Final for SY 2022
 Initial for SY 2022
 2023
 Final for SY 2023
 Initial for SY 2023

Final collection for students applying to start School Year 2023 (collected in Fall).

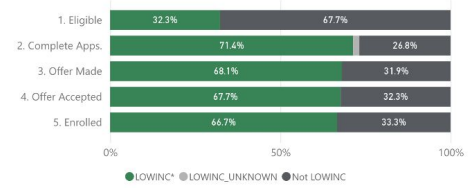
More District Context

Stage	Total	Stud. of Color	White	LOWINC*	Not LOWINC	SWD	Not SWD	EL	Not EL	Unknown
1. Eligible	223	71	152	72	151	50	173	10	213	0
2. Complete Apps.	56	21	34	40	15	24	31	5	50	1
3. Offer Made	47	15	32	32	15	18	29	4	43	0
4. Offer Accepted	31	8	23	21	10	14	17	4	27	0
5. Enrolled	30	8	22	20	10	14	16	3	27	0

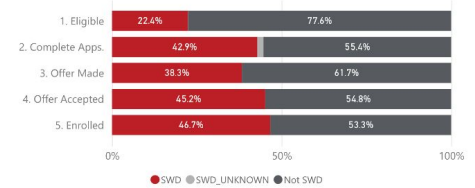
Students of Color



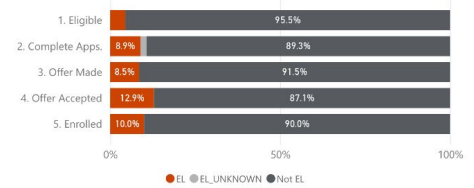
Low Income (LOWINC)*



Students with Disabilities (SWD)



English Learners (EL)



Current Data Collection Not Public Yet



Programming Vision

- Offer ALL Animal Science Concentrations to become true “Aggie”
 - Create Companion Animal Concentration
 - Create Veterinary Assisting Concentration
 - Create Equine Concentration
- Animal Science Expansion aligns with school’s flagship program and mission within Oliver Smith’s Will
 - No need for new Chapter 74 approval
 - Immediate ability to increase student enrollment
 - Exploratory Exemption allows ANY student from ANY community to attend SVAHS for Animal Science
- Horticulture Concentrations are the NEXT big topic at state level
- Expansion of Animal Science & Horticulture increases overall enrollment
 - Builds case for more academic classrooms = NEW D BUILDING



Staffing Vision

- Academic
 - History Teacher: COMPLETED
 - English Teacher: COMPLETED
 - P.E Teacher: COMPLETED
 - Spanish: COMPLETED
 - Art: COMPLETED
- Vocational
 - Animal Science Teacher: COMPLETED
 - Graphic Communications: COMPLETED
 - Carpentry: COMPLETED
- Administrative
 - Additional Assistant Principal: COMPLETED
 - Divide Facilities Director & Farm Manager
- Support
 - SPED
 - Administrative Support



Facility Improvement Vision

- Weather Vane on Dairy Barn (Donated): COMPLETED
- ADA Compliant Doors: COMPLETED
- Guidance Suite: COMPLETED
- Nurse's Suite: COMPLETED
- Renovate Locker Rooms: COMPLETED
- C Building Boilers (2): COMPLETED
- D Building Hallways & Carpentry Epoxy Floor: COMPLETED
- Advanced Manufacturing Lighting Upgrades: COMPLETED
- Gym Lighting Upgrades: COMPLETED
- A, B, & C Buildings Faculty Rooms Renovation: COMPLETED
- Front Sign: COMPLETED
- Update Shop Lockers: IN PROGRESS



Facility Improvement Vision

- Complete consistent paint theme across campus: IN PROGRESS
- New windows in A & B Buildings: COMPLETED
- Motivational Signage on light posts: COMPLETED
- Automated Door Control System: COMPLETED
- Administrative Offices: COMPLETED
- “C” Building A/C: COMPLETED
- Sidewalk Upgrades: IN PROGRESS
- Paint Barns: IN PROGRESS
- SVAHS Bushes (SVAHS Trustee Request)
- Expanded Animal Science Complex: IN PROGRESS
- New “D” Building: GOVERNANCE MODEL DISCUSSION
- New Building in General: GOVERNANCE MODEL DISCUSSION
- School-Based Health Center: IN PROGRESS
- Horticulture Building Rebuild: IN PROGRESS
- Northampton Animal Control Facility: IN PROGRESS



Animal Science Complex Vision

- New Animal Science Complex
 - Former GCC Building
 - Provides 2 classrooms, locker room, and instructor office space
 - Completed in April 2023
 - MS Barn
 - Classroom becomes pocket pet lab (Component of Companion Animal Concentration)
 - Egg Production facility
 - New animal quarantine area
 - Renovations began in Spring 2023
 - Nursery Barn
 - Rebuild into dog grooming/boarding area (Component of Companion Animal Concentration)
 - Provides mixed-use retail/intake and classroom space
 - Demolition began in 2023
 - Construction to be complete June 2024



Animal Science Complex Vision

- New Animal Science Complex
 - Dairy Barn
 - Renovate to include pig and other livestock housing
 - Renovations to begin 2024
 - Horticulture Rebuild
 - Provide more efficient learning areas
 - Additional classroom for related needs and simulator space (Animal Science & Horticulture)
 - Horse Barn
 - Plan on 4 stalls
 - To begin after Horticulture Building is completed



Horticulture Building Rebuild

- Current estimate: \$5,946,321 - \$7,208,266 (Original estimate approximately \$12,000,000)
 - Local market estimate: \$6,017,645.28
- Available budget: \$7,226,059.31
 - \$600,000 is Tuition Revolving Monies
 - \$4,700,000 of available budget is Skills Capital Grant/ EEA funding
 - Must be spent by June 30, 2025
- Phase I: Smaller New Facility & Maintain Existing Structure
 - Existing structure requires repairs/upgrades to ensure foreseeable future sustainability
- Phase II: Expand New Facility to include Headhouse, Greenhouse, & Additional Classroom
 - Demo existing structure
 - Potential EEA agreement with Demonstration Forest Conservation Restriction (182 acres)
 - Continue to allow school's current use for educational purposes



D Building Vision

- Conversations beginning again around path forward to rebuild D Building
- More efficiently designed D Building
 - Same overall footprint, but square design offers more space for academic classes
 - More academic classes provides opportunity to increase enrollment and fully enroll ALL programs
- Invest in temporary classrooms to expand enrollment?
 - Strengthens argument for new D Building
 - Increases enrollment to provide more sustainable financial future

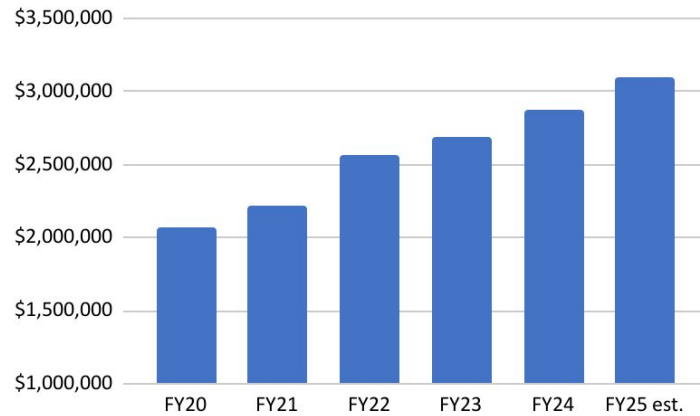


Budget Overview



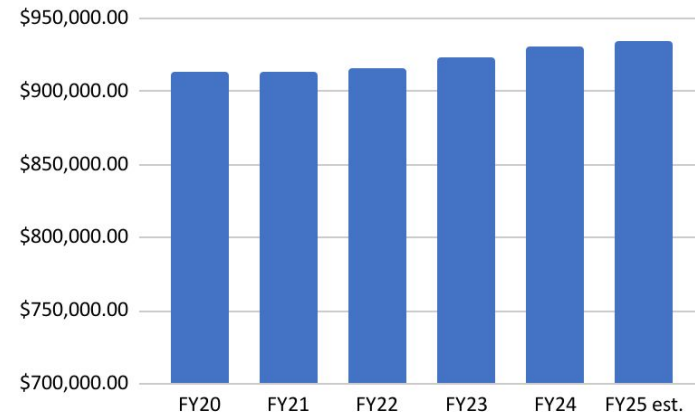
Local Contribution/ Chapter 70/ NSS Comparison

Local Cont. Comparison



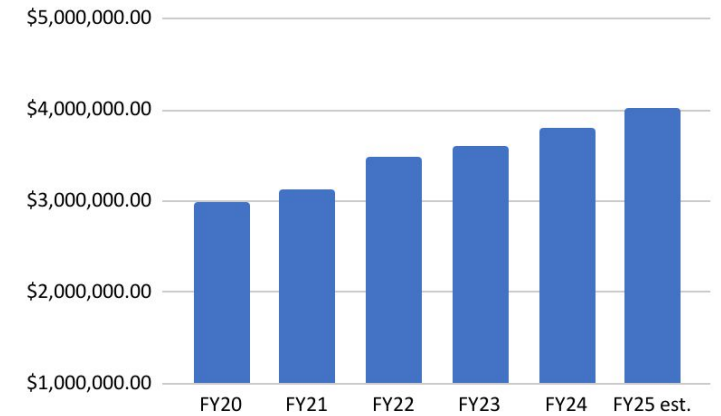
FY24-FY25 Change: 7.84% Increase

Ch. 70 Comparison



FY24-FY25 Change: 0.38% Increase

NSS Comparison

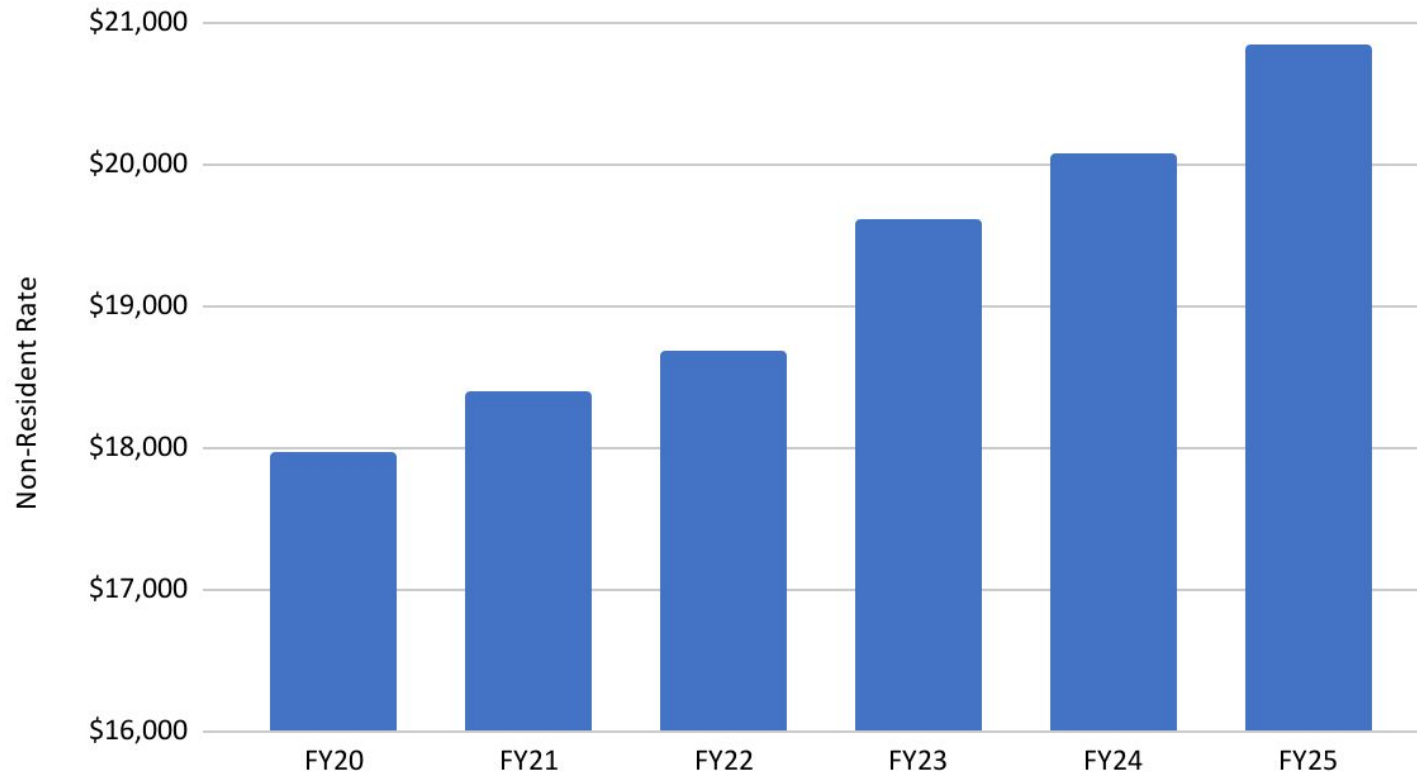


FY24-FY25 Change: 6.01% Increase

Per Pupil Expenditure (Local Cont.): \$26,012
 FY24-FY25 Change: 4.21% Increase



Non-Resident Tuition Rate Comparison



FY25 Rate: \$20,847
FY24-FY25: 3.84% Increase



Five Year Budget Comparison

Fiscal Year	Budget Amount	Increase / Decrease	% Change
FY21	\$11,391,798	\$746,960	7.02%
FY22	\$11,822,665	\$430,867	3.78%
FY23	\$12,795,891	\$973,226	8.23%
FY24	\$13,488,374	\$692,483	5.41%
FY25	\$14,008,690	\$520,316	3.86%

****Budget amount includes Indirect Costs paid to the city****



Budget Highlights

- Budget Increase: 3.86%
 - Of 93 districts reporting in recent survey:
 - Average: 5.10% increase
 - Range: 0.64% - 12.96%
 - CTE Schools Average: 4.78%
- Non-Resident Tuition Rate: +3.84% from current FY
- Non-Resident Students
 - Enrollment projections estimate: +17 non-resident students
 - Operating Budget: +8 Non-Resident Students
 - Tuition Revolving (NoHo Transportation): 8.17 Non-Resident Students



Budget Highlights (Cont.)

- NSS Understanding

- Chapter 70 (State) + Local Contribution (NoHo) = NSS (State Directed Amount)
- Chapter 70 = \$934,115
- NSS = \$4,029,584
- Local Contribution in Budget = \$3,761,036
 - Includes: Indirect costs to city + additional contributions + \$268,548 of Capital Projects
- City also allocating additional funds towards Capital Projects in addition to Local Contribution
 - Approximately \$250,937
 - Not reflected in budget figures
- Indirect Costs: +0.29% (+\$5,590)
 - Includes all city services charged to support SVAHS operations
 - Health insurance, etc.



Major Cost Center Budget Impacts (+/- 4% Change)

- Trustees: +15.66% (+\$8,650)
- Other District Admin: -21.74% (-\$8,000)
- Curriculum Expenditures: +4.49% (+\$18,509)
- Teacher Salaries/ Longevity/ Curr. Writing: +5.49% (+\$256,107)
- Teachers/Specialists: +4.04% (+\$19,876)
- Substitutes: -24.17% (-\$19,924)
- Paraprofessionals: +57.84% (+\$70,526)
- Staff PD: +5.62% (\$2,500)
- General Supplies: -17.54% (-\$4,384)
- Dues/Memberships: -24.81% (-\$4,166)
- Other Instructional Hardware: -33.33% (-\$2,500)



Major Cost Center Budget Impacts (+/- 4% Change) (Cont.)

- Guidance/Social Work: +8.83% (+\$27,393)
- Student Activities: +4.00% (+\$4,435)
- Custodial: +4.62% (+\$33,614)
- Heating: +38.71% (+\$60,000)
- Utilities: +17.74% (+\$50,480)
- Maintenance of Grounds: -43.14% (-\$11,000)
- Security: -20.00% (-\$3,000)
- Maintenance of Equipment: +11.54% (+\$6,000)



QUESTIONS, COMMENTS, CONCERNS?

Dr. Andrew Linkenhoker, Superintendent

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DEBTS, BENEFITS,
INSURANCE, ETC.

Debt Service

Introduction

The city must annually appropriate funds to service debt obligations related to capital improvements in municipal and school facilities. Debt service includes projects that were specifically "debt-excluded" such as the Police Station. It also includes other capital projects, which are funded through borrowing and paid for using funds within the levy limit. The city regularly invests in the maintenance of capital assets that support the delivery of services to residents. These assets include buildings and related maintenance and utility systems; public infrastructure such as roads, bridges, and sidewalks; water and sewer treatment plants and delivery systems; equipment; technology; and department vehicles.

The city's debt management policy guideline for general fund debt is that net direct debt should not exceed 10% of its total general fund operating revenues. In FY2025, the net direct debt service is \$4,900,190, which represents 4% of the general fund operating revenue. Net direct debt is the total debt minus self-supporting debt (debt that is paid from separate revenue sources, such as the Community Preservation Act Fund). Another benchmark is that the portion of levy-supported debt service should not exceed 5% of net general fund operating revenues. In FY2025, levy-supported debt is \$4,247,520, which represents 3.5% of its net general fund operating revenue.

Debt-Excluded Projects

The city currently has only one project that is debt-excluded – the Police Station. This is the debt service related to the \$10 million that was debt-excluded. There was additional debt for the project in the amount of \$7,567,000 which has been paid within the levy-supported debt. The total project cost was \$17,567,000. The Police Station was bonded in 2012 and refinanced in February of 2022 saving the city \$410,475 in interest payments. Debt payments will be made until 2032. Debt-excluded payments on the Police Station in FY2025 total \$568,220. The projects that have been completely paid for are the J.F.K. Middle School renovation, Northampton High School renovation, and the construction of the Fire Station.

FY2025 Budget Information

The FY2025 general fund budget shows a decrease in debt service of \$44,585. This decrease is a reflection of bonds that have been paid off in FY2024 and the authorized FY2024 projects approved for bonding, which hit the budget in FY2025. The DPW replacement vehicles and the Jackson Street boiler bonded in 2019, and the SVAHS building remodel, the NPS building remodel, and the HVAC system at Ryan Road School bonded in 2015 have been paid off. The new payments are from the October 2023 bond, which includes DPW paving work and the replacement of DPW vehicles. The city changed the timing of bonding for projects from spring to fall in the calendar year 2022. This reduced the projected debt in FY2023 allowing the city to support increases later voted for the FY2023 school budget and all union negotiations.

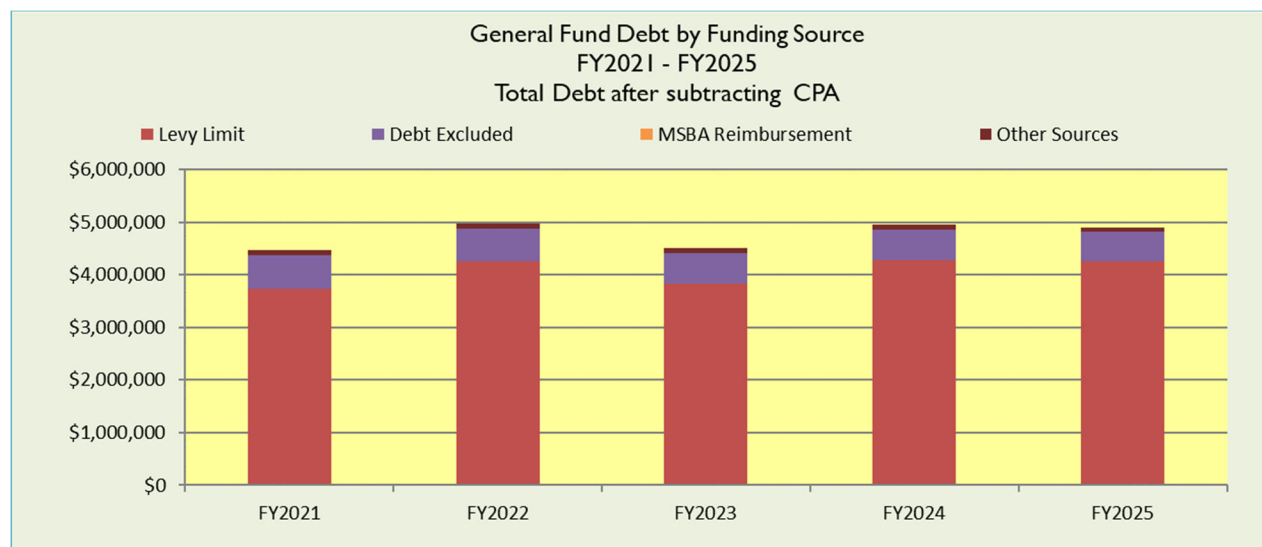
Total general fund debt service in FY2025 is \$5,125,622. However, net to general fund debt service is \$4,900,189.70 or 4.0%. This is because the Community Preservation Act Fund will pay a total of \$225,432

in debt service in FY2025 as follows: \$61,932 for the Bean Allard Farm Project, \$98,100 for the Florence Fields Project, and \$65,400 for Pulaski Park – Phase II. This reduces the net to general fund debt service to a total of \$4,900,190.

GENERAL FUND DEBT FY2021 - FY2025							
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Estimated FY2025	Dollar Change FY24-FY25	% Change FY24-FY25
DEBT SERVICE							
Long-Term Bonds Principal	3,591,700	3,905,300	3,451,201	3,774,900	3,868,650	93,750	2.48%
Long-Term Bonds Interest	810,833	1,007,376	994,001	1,124,874	986,540	(138,335)	-12.30%
Temporary Bonds/Pay Downs	-	-	-	45,000	45,000	-	0.00%
TOTAL DEBT SERVICE	4,402,533	4,912,676	4,445,202	4,944,774	4,900,190	(44,585)	-0.91%

The following chart illustrates four categories of debt service: levy-supported debt, debt-excluded debt, reimbursement from the Massachusetts School Building Authority, and debt paid by other sources such as parking meter receipts, etc.

GENERAL FUND DEBT BY FUNDING SOURCE FY2021 - FY2025							
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Estimated FY2025	Change FY24-FY25	% Change FY24-FY25
Levy Limit	3,739,537	4,262,348	3,829,361	4,280,494	4,247,520	(32,974)	-0.86%
Debt Excluded	633,443	620,476	585,396	575,932	568,220	(7,712)	-1.32%
MSBA Reimbursement	-	-	-	-	-	-	0.00%
Other Sources	100,933	96,398	92,204	88,348	84,450	(3,898)	-4.23%
TOTAL DEBT SERVICE	4,402,534	5,061,624	4,506,961	4,944,774	4,900,190	(44,584)	-0.91%



Enterprise Fund Debt

Enterprise funds also include debt service payments on large infrastructure projects such as the Water Treatment Plant and the Waste Water Treatment Plant. Debt service in the enterprise funds is as follows:

DEBT IN THE ENTERPRISE FUNDS							
FY2021 - FY2025							
	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	Dollar Change FY24-FY25	% Change FY24-FY25
DEBT SERVICE							
WATER Long-Term Bonds Principal	1,816,363	1,714,414	1,739,790	1,775,625	1,826,994	51,369	2.9%
WATER Long-Term Bonds Interest	333,887	215,412	170,916	125,184	81,555	(43,629)	-34.9%
SEWER Long-Term Bonds Principal	209,235	209,008	202,747	205,502	614,001	408,499	198.8%
SEWER Long-Term Bonds Interest	61,804	143,354	145,232	29,913	205,483	175,570	586.9%
SOLID WASTE Long-Term Bonds Principal	-	-	-	-	-	-	0.0%
SOLID WASTE Long-Term Bonds Interest	-	-	-	-	-	-	0.0%
STORM WATER Long-Term Bonds Principal	35,000	35,000	35,000	35,000	35,000	-	0.0%
STORM WATER Long-Term Bonds Interest	3,850	3,150	2,450	1,663	875	(788)	-47.4%
TOTAL DEBT SERVICE	2,460,139	2,320,338	2,296,135	2,267,326	2,763,909	591,022	25.7%

Employee Benefits

Retirement

Employees who regularly work 20 hours per week or more (not temporary or seasonal employment) are required to join the Northampton Retirement System. The Northampton Retirement System does not include certified staff in the schools (teachers and administrators) because they are members of a separate system, the Massachusetts Teachers Retirement System. The city's Retirement Board oversees the retirement office, which administers the accounting, payment of benefits, investing of assets, monitoring of retirees receiving disability payments, counseling of its members, and calculating estimated pension benefits for active members.

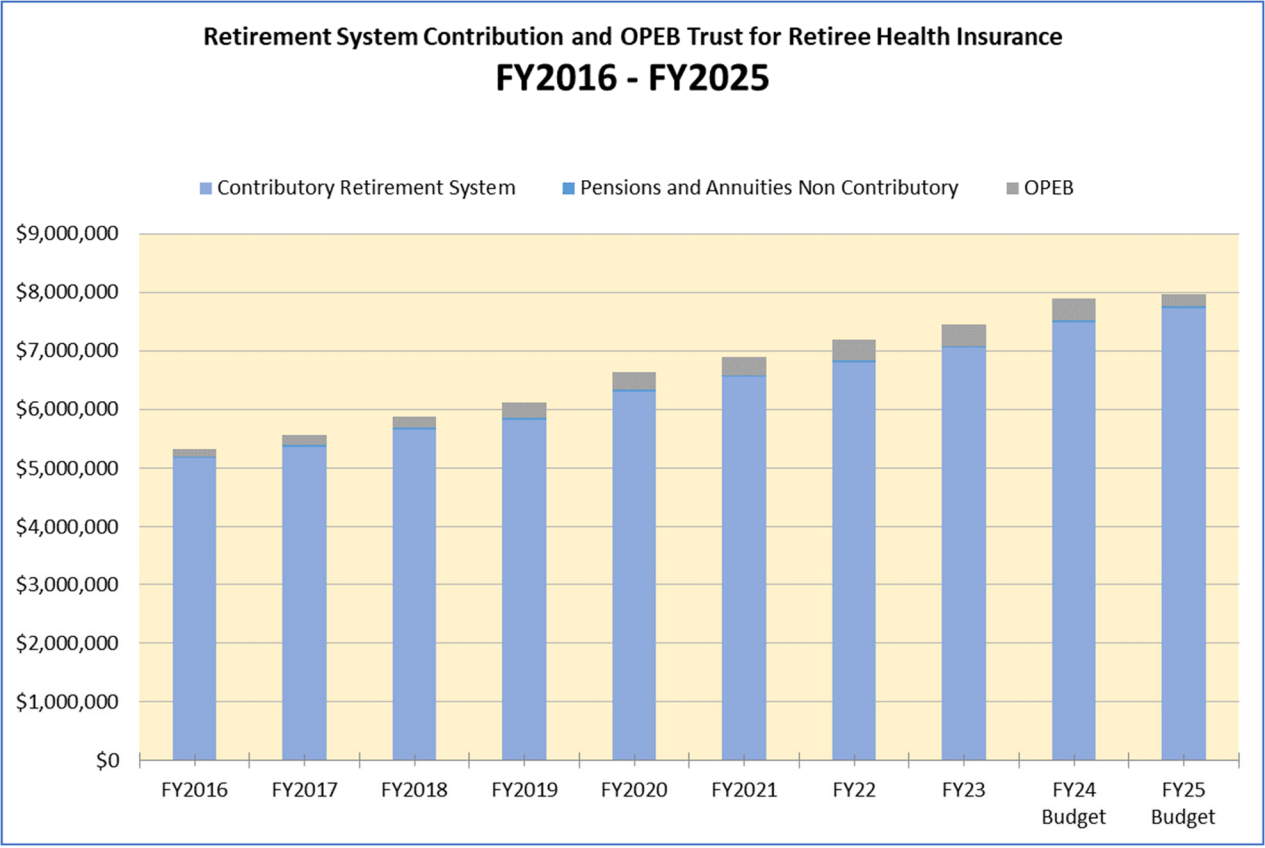
The Retirement Board is overseen by the Public Employee Retirement Administration Commission (PERAC). It is a five-member board made up of two members elected from the membership, the Auditor, the Finance Director who serves as the Mayor's appointee, and a fifth member elected by the other four board members who may not be a member of the system. The city's pension appropriation is determined by the retirement system's updated actuarial funding schedule approved by PERAC. These actuarial studies are performed at least once every two years to recalibrate the funding schedule to ensure full funding by a certain year. The current funding schedule has the system reaching full funding in FY2035. The city's FY2025 appropriation is increasing by \$244,206 or 3.26% to a total of \$7,724,233. This increase reflects a 3% increase on the \$13,000 base for all current retirees. In addition, the city must cover certain pension liabilities for a small group of older retirees/survivors, which amounts to \$35,000 in FY2025.

Actuarial Services

Every two years, the city must conduct an actuarial study of liability related to Other Post-Employment Benefits (OPEB). Other post-employment benefits (not including pension) that an employee will begin to receive at the start of retirement are mainly healthcare premiums. OPEB regulations do not yet mandate that the city set aside funds for future liability; however, they do require that we provide accounting and financial reporting. The most recent OPEB study was conducted with a valuation date of July 1, 2021, and the city will update the OPEB study with a valuation date of July 1, 2023. The work will be done in the summer of 2024.

OPEB Trust Fund

Although communities are not required to fund their OPEB liabilities, it is prudent to plan to fund these long-term liabilities. The Mayor sought City Council approval for the establishment of an OPEB Trust Fund in FY2015 and funding has become a regular line item in the operating budget ever since. This action demonstrates a proactive financial management practice, something the bond rating agencies, bond buyers, and the Department of Revenue look upon favorably. Funding in FY2025 is budgeted at \$200,000. This amount was reduced to help support increasing funding to the school prior to the proposed override. The balance as of April 30, 2024, in the city's OPEB Liability Trust Fund is \$5,080,699.



Workers' Compensation and Police and Fire Accident

The city must carry Workers' Compensation and Police and Fire Accident insurance policies to cover workers for on-the-job injuries. Northampton participates in the Massachusetts Interlocal Insurance Association (MIIA) program which is an interdependent pool of members comprised of Massachusetts municipalities. Our premium cost is driven by total wages paid and claim experience. The estimated premium for workers' compensation in FY2025 is \$544,114 and the estimated premium for the Police and Fire Accident policy in FY2025 is \$288,357.

Unemployment Compensation and Administration

The city is self-insured for Unemployment Compensation. This means we cover, dollar for dollar, our costs related to unemployment.

Employee Medical Insurance, Co-Pay, and Medicare Penalty

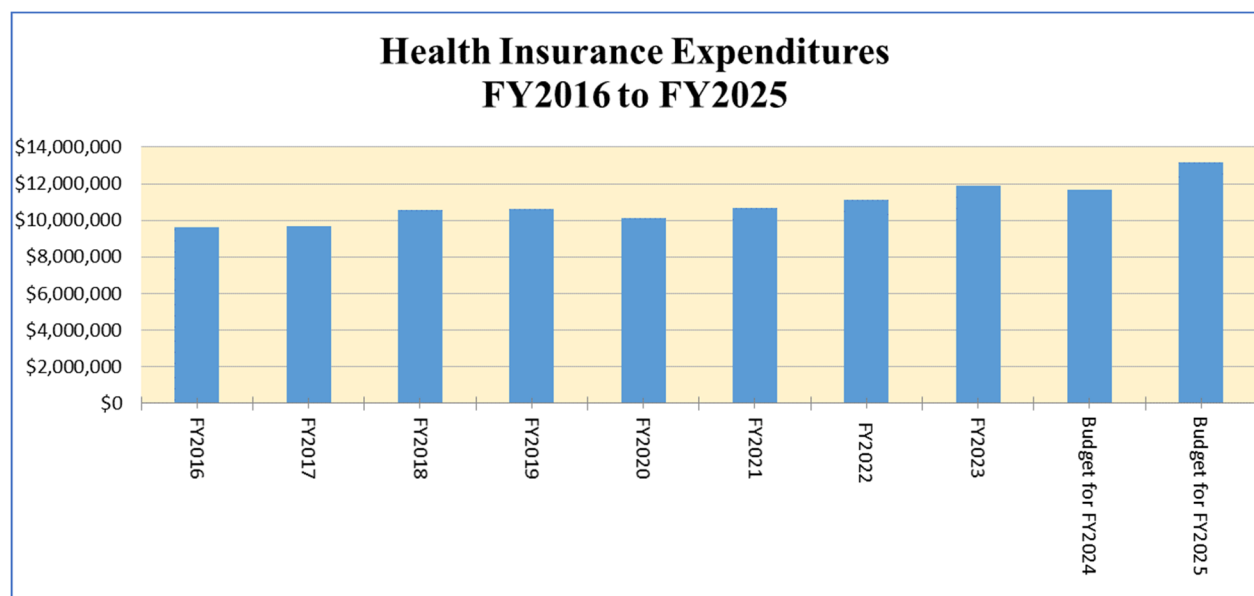
By law, the city must offer full health insurance benefits to employees who regularly work 20 hours per week or more (not temporary or seasonal employment) in the service of the city. Health insurance continues to be the largest fixed-cost line item in the budget.

In July 2014, the city moved to the state's Group Insurance Commission (GIC) for employee and retiree health care coverage. The GIC is a statewide pool that provides health insurance coverage to state and other governmental entities such as towns, cities, and regional school districts. The advantage of being part of a larger insurance pool is better buying power and protection from large premium spikes which can occur in a small healthcare pool when there are large catastrophic claims. The move to the GIC saved

the city and its employees and retirees over \$1 million in premiums. Over the years, the GIC has helped the city keep health insurance increases reasonable, which has allowed funds to be directed to other city services such as schools, police, fire, and other essential services.

The GIC contracts with carriers to provide health plans to state and municipal employees and retirees. These offerings are updated every three to five years through a procurement process, which was last done in February 2022. The GIC is responsible for deciding what plans should be offered, the type of products such as Health Maintenance Organizations (HMOs), Preferred Provider Organizations (PPOs), and Indemnity Plans, and what plans are available in specific areas of the state or surrounding states. The city’s Public Employee Committee (PEC), comprised of one representative from each union and one retiree representative, is charged with deciding on participation in the GIC. The PEC met in December 2020 to discuss whether to renew participation in the GIC or have the city go out on its own for health insurance. After an extensive process evaluating the city’s options, the PEC decided to remain with the GIC. The GIC insurance plans offered in FY2025, which begins July 1, 2024, have resulted in approximately a 7.55% overall increase to the city. The most subscribed non-Medicare health plan – Health New England – increased by 5.9%, and Medicare plans, which represent 27% of the total health insurance budget, increased an average of 3.27%. The increase in cost is due to increased insurance premiums and an increase in the number of employees.

The percentages of premiums that are paid by either the employer or the employee are decided by the city and are based on the plan type – HMOs, PPOs, or Indemnity Plans. The city does not determine the plan classification as an HMO, PPO, or indemnity product – this is determined by the GIC. The percentage split for the premium cost between the employer and employee for City of Northampton HMOs has been the same for the last 18 years – the city pays 80% of the monthly premium. For PPOs, the percentage split for the premium cost between the employer and employee has been the same for the last 14 years – the city pays 50% of the monthly premium. The city has always paid 50% of the indemnity plan products. These percentage splits are the same for an individual plan and for a family plan for both active employees and for retirees, who are either Medicare or non-Medicare eligible.



Employee Healthcare Mitigation Fund

As part of the process of moving city employees into the GIC, the city was required to share a portion of the savings with employees. The regulations require these savings to be set aside in a mitigation fund that provides financial relief to three categories of employees: low-income, retirees, and employees experiencing high out-of-pocket healthcare costs. The mitigation fund began with \$331,000, which fully funded the mitigation fund obligation. The starting balance of the mitigation fund was \$151,824 on July 1, 2023, and employees may continue to access the fund until it is depleted.

Medicare Penalty

The city is required by law to pay the Medicare penalty for employees who did not sign up for Medicare Part B before they were mandated to sign up. The cost in FY2025 is estimated at \$23,000. There is only one employee left under this obligation.

Health Insurance Administration and Consulting

The city retains the services of a health insurance consultant to assist with regulatory compliance with state and federal healthcare laws. The consultant assists with aligning the policies and processes of the GIC with the city's policies. Funds for this line item are needed when we meet with the PEC and review options for health insurance plans. Therefore, this line is being funded at \$15,000 for FY2025.

Life Insurance

The city pays 60% of the cost of a \$5,000 life insurance policy for employees who opt to enroll in life insurance. The cost in FY2025 is estimated at \$66,200.

Payroll Taxes – Medicare and Social Security

Medicare is based on payroll and requires by law that both the employer and the employee contribute 1.45% each. In FY2025, it is estimated at \$1,092,660. There are a small number of employees in social security at a cost of \$5,000.

Sick Leave Buyback

The sick leave buyback is paid when an employee leaves the city's employment and is based on a percentage of unused sick leave, capped at \$5,500.

911 -919 EMPLOYEE BENEFITS								
Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	\$ Change	% Change
Contributory Retirement System	6,301,238	6,559,443	6,803,018	7,060,854	7,480,027	7,724,233	244,206	3.26%
Pensions Non-Contributory	32,468	26,128	19,164	19,814	25,000	25,000	-	0.00%
OPEB Actuarial Services	9,850	-	-	9,950	10,000	10,000	-	0.00%
Workers' Compensation	500,000	380,660	462,623	545,582	495,220	544,114	98,894	19.97%
Workers' Compensation - Police & Fire	213,325	221,773	239,952	255,271	274,625	288,357	13,731	5.00%
Unemployment Compensation	14,076	89,262	27,775	30,749	100,000	100,000	-	0.00%
Unemployment Claims Administration	8,240	8,240	8,240	8,240	10,000	10,000	-	0.00%
Employee Medical Insurance	10,683,141	11,106,224	11,901,982	11,656,010	13,157,387	14,150,286	992,899	7.55%
Medicare Penalty	26,498	17,933	12,793	13,668	28,000	23,000	(5,000)	-17.86%
Health Insurance Admin/Consulting	-	9,750	-	-	15,000	15,000	-	0.00%
Life Insurance	53,193	65,652	65,660	62,890	66,200	66,200	-	0.00%
OPEB Trust Fund	300,000	300,000	350,000	375,000	375,000	200,000	(175,000)	-46.67%
Medicare	824,658	857,823	912,029	970,240	1,057,660	1,092,660	35,000	3.31%
Social Security	6,853	9,442	1,608	2,916	5,000	5,000	-	0.00%
Sick Leave Buy Back	208,501	116,351	173,407	327,334	180,000	180,000	-	0.00%
191-TOTAL EMPLOYEE BENEFITS	19,194,346	19,784,086	20,989,151	21,354,434	23,279,119	24,433,849	3,079,415	13%

Reserves, Insurance, Non-Appropriated Uses, and State Assessments

Reserves

The city continues to maintain financial reserves per city policy and Department of Revenue recommendations. The amount of funds in the reserves impact our municipal credit rating and can be used to finance unforeseen or emergency needs and fund future capital projects. Reserves provide financial flexibility, promote financial stability and improve bond ratings which means lower interest rates when the city borrows for capital projects. The city has made significant progress toward building reserves over the past 10 years. There are currently eight stabilization funds with balances as of May 1, 2024, as follows:

General Fund - Stabilization Fund – This is the city’s emergency fund. The current balance is \$5,632,028, which represents approximately 4.8% of the FY2024 General Fund Operating Budget. It is the city’s objective to keep a balance equivalent to at least 5% of the General Fund Operating Budget in the Stabilization Fund.

General Fund - Capital Stabilization Fund – This represents the city’s efforts to fund ongoing capital projects to replace aging infrastructure and equipment. The current balance is \$4,815,838, which represents approximately 4.1% of the FY2024 General Fund Operating Budget. It is the city’s goal to keep increasing this target percentage each year until reaching a reserve of 5% of the General Fund Operating Budget in the Capital Stabilization Fund. In FY2024, the city appropriated \$450,000 to the Capital Stabilization Fund from the budget. In FY2025, the city proposes an appropriation of \$275,000.

General Fund - Fiscal Stability Stabilization Fund – This fund was established concurrently with the FY2014 override to provide fiscal stability over a multi-year period. Fiscal Year 2019 was the first time the city used funds from the Fiscal Stability Fund, and \$277,850 was used to help balance the FY2019 General Fund Operating Budget. In the FY2020 budget, the city used \$775,874 to balance the General Fund Operating Budget. In FY2021, the city used \$411,367 to balance the budget and fill the gap created by revenue reductions caused by the COVID-19 emergency. The city did not use Fiscal Stability Funds in FY2022 or FY2023; however, in FY2024, \$1,284,954 of Fiscal Stability Stabilization Funds were used to balance the budget. \$1.2 million was for a one-time appropriation to cover the NPS deficit and the balance of \$84,954 supported the creation of the Climate Action and Project Administration Department. The May 1, 2024, balance in the Fiscal Stability Stabilization Fund is \$4,120,668, which represents 3.5% of the FY2024 budget.

Water Stabilization Fund – This fund was established in FY2014 and is a reserve for future capital projects in the Water Enterprise Fund. The transmission main rehabilitation and reservoir construction capital

projects planned in the next few years are estimated to be in the range of \$8 to \$9 million each. The current balance is \$2,366,771.

Sewer Stabilization Fund – This fund was established in FY2014 and is a reserve for future capital projects in the Sewer Enterprise Fund. The Waste Water Treatment Plant and Pump Station improvements and equipment replacements planned over the next five years are estimated to cost \$8.5 million and \$3.5 million respectively. The May 1, 2024, balance is \$11,732,823.

Solid Waste Stabilization Fund – This fund was established in FY2017 and is a reserve for future expenses related to the city’s closed landfill. The current balance in the fund is \$1,692,320.

Stormwater Stabilization Fund – This fund was established in FY2017 and is a reserve for future expenses related to the city’s stormwater and flood control infrastructure. Over the next five years, the capital investment is expected to be \$13.9 million, which would include improvements in the flood control system. The current balance in the fund is \$584,598.

Climate Change Mitigation Stabilization Fund – This fund was established in FY2023 to increase the city’s ability to anticipate, adapt, and thrive in a changing climate, reduce the city’s carbon footprint and its impact on climate change, and address the city’s resilience and regeneration plans. The current balance in the fund is \$3,862,362.

Cash Capital Projects – Annually the city appropriates a sum of money to be used toward smaller capital projects for which borrowing would not be a funding strategy. In FY2024, the city made a contribution of \$200,000 to support the FY2024 Capital Improvement Plan. In FY2025, in order to address the gap in school funding, the city has kept this contribution at \$200,000.

Insurance and Reserves

The city also must provide various types of insurance - General Liability, Property, Auto, and Public Employee Liability. The Reserve for Personnel is for employee vacation payouts when employees terminate, other employee changes throughout the year that affect department budgets, and unsettled collective bargaining agreements. The chart below shows a multi-year history for these line items.

	Actual	Actual	Actual	RECAP	Budget	Dollar	%
	FY2021	FY2022	FY2023	FY2024	FY2025	Change	Change
						FY2024-FY2025	FY2024-FY2025
INSURANCE AND RESERVES							
Capital Projects	0	407,500	446,057	200,000	200,000	-	0.00%
General Liability Insurance	70,893	89,407	89,258	107,484	112,858	5,374	5.00%
Property & Auto Insurance	324,800	375,428	418,735	467,297	746,574	279,277	59.76%
Public Employees Liability Insurance	143,324	182,057	197,054	277,046	292,565	15,519	5.60%
Reserve for Personnel	125,984	100,000	444,788	100,000	100,000	-	0.00%
Transfer to Fiscal Stability Stabilization Fund	0	0	0	0	0	-	0.00%
Transfer to Capital Stabilization Fund	0	425,000	450,000	450,000	275,000	(175,000)	-38.89%
TOTAL CAPITAL PROJECTS & MISCELLANEOUS	665,001	1,579,392	2,045,893	1,601,827	1,726,997	125,170	7.81%

Non-Appropriated Uses

These budget line items are not appropriated by the City Council. The Overlay Reserve is raised to cover abatements and exemptions granted by the Assessors through the abatement and exemption process.

The overlay for FY2025 is budgeted at \$515,590, with \$419,590 for abatements and exemptions and \$96,000 for the 48 individuals participating in the Senior and Veteran Tax Work-Off Program. This program began in 2014 and in the 10 years since the program started, the city has provided \$272,264 in property tax abatements. As of FY2024, each participant is eligible to earn up to a \$2,000, before Medicaid and federal payroll taxes, towards their property tax bill working a maximum number of hours at the state hourly minimum wage. The \$2,000 is an increase of \$500 over the previous 10 years. In order to support seniors and veterans during these difficult economic times, the Mayor increased the number of individuals allowed to participate in FY2023 and authorized the higher participation rate in FY2024 as well.

The Hampshire County Sheriff's Department no longer assesses communities for use of the County Lock-Up; therefore, there is no line item for that service.

Offset receipts are for two revenues that come into the city, but are reserved specifically for use by other departments - \$90,343 to public libraries and \$1,118,354 for the school choice students that come into the Northampton Public Schools from other communities, totaling \$1,208,697.

	Actual FY2021	Actual FY2022	Actual FY2023	RECAP FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY2024-FY2025
NON-APPROPRIATED USES:							
Overlay Reserve for Abatements	531,779	552,438	534,841	503,015	515,590	12,575	2.50%
County Lock-Up Assessment	27,122	-	-	-	-	-	0.00%
Offset Receipts - Cherry Sheet	1,309,011	1,318,649	1,390,085	1,238,393	1,208,697	(29,696)	-2.40%

State Assessments

The current amounts shown for State Assessments are based on the Governor's budget and are subject to change. State Assessments are charges from the state to the city.

	Actual FY2020	Actual FY2021	Actual FY2022	Adjusted FY2023	Budget FY2024	Dollar Change FY2023-FY2024	% Change FY2023-FY2024
STATE ASSESSMENTS-CHERRY SHEET							
Air Pollution Districts	8,332	8,494	8,520	8,832	8,932	100	1.13%
RMV Non-Renewal Surcharge	81,640	78,860	39,880	39,880	52,500	12,620	31.64%
Regional Transit Assessment (PVTA)	441,734	437,349	419,094	443,732	458,345	14,613	3.29%
Special Education (Ch. 71B, ss. 10, 12)	3,410	5,841	48,286	10,881	25,566	14,685	134.96%
Charter School Sending Tuition	2,307,437	2,529,311	2,820,655	2,855,543	2,907,985	52,442	1.84%
School Choice Sending Tuition	614,430	570,575	687,354	695,564	676,505	(19,059)	-2.74%
SUB-TOTAL STATE ASSESSMENTS	3,456,983	3,630,430	4,023,789	4,054,432	4,129,833	75,401	1.86%
TOTAL NON-APPROPRIATED USES	5,582,902	5,498,342	5,894,876	5,979,358	5,927,791	(51,567)	-0.86%

The Air Pollution District charge is an assessment to municipalities for a portion of the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial, and institutional facilities. The assessment is based on the community's population and equalized valuation.

The Registry of Motor Vehicles (RMV) Non-Renewal Surcharge is a reimbursement to the RMV for "marking" a license or registration for non-renewal due to: 1) non-payment of parking violations, 2) non-payment of motor vehicle excise, or 3) non-payment of abandoned vehicle costs. The RMV charges each participating municipality \$20 for each "mark" of a license for non-renewal. Municipalities collect a \$20 surcharge per violation for non-payment of excise from individual violators to offset the \$20 charge per "marking" assessed by the RMV.

The Regional Transit Assessment for the Pioneer Valley Transit Authority (PVTA) is an assessment to municipalities in order to provide for a system of regional transportation authorities to develop, finance, and contract for the operation of transportation facilities and services outside the Metropolitan Boston area. Between 25 – 50% of the total net cost of service of each regional transit authority is assessed to its member municipalities in proportion to the estimated cost of operating routes through those municipalities. A net operating deficit for each regional transit authority is calculated as the difference between the revenue sources (fares, advertisements, and federal assistance) and the operating costs. This deficit is funded through assessments to member municipalities and state contract assistance.

The Special Education Assessment is to partially reimburse the state for providing special needs education to children enrolled in state hospital schools. The cost that each municipality is charged is the average per-pupil cost of education within the school district multiplied by the full-time equivalent of resident pupils served by the state. Current year charges are for pupils served in the prior school year.

The largest assessments from the state to the city are charges for Northampton students who choose to attend public schools in other communities. The FY2024 charter school charge is an assessment to Northampton for students who choose to attend charter schools. Northampton loses students to the following charter schools: Four Rivers Charter School in Greenfield, Hilltown Cooperative Charter School in Easthampton, Holyoke Community Charter School in Holyoke, Pioneer Valley Performing Arts Charter School in South Hadley, the Pioneer Valley Chinese Immersion Charter School in Hadley, and Hampden Charter School of Science West in West Springfield. In FY2024, 172 Northampton students attended a charter school for a total cost in tuition of \$2,923,442, an average of \$16,997 per student. These funds come out of the city budget. The following chart shows the detail on charter school enrollment for the third quarter of FY2024. For FY2025, it is projected that 173 students will attend charter schools for a total cost of 2,965,995.

**Source: Massachusetts Department of Elementary and Secondary Education
FY24 Foundation Rates by Charter School and Sending District (Q3)**

Charter School	Campus Location	Sending District	Tuition Rate	# of Students	Total Tuition
FOUR RIVERS	GREENFIELD	NORTHAMPTON	14,740	2.0	29,480
SPRINGFIELD INTERNATIONAL	SPRINGFIELD	NORTHAMPTON	21,997	1.0	21,997
HILLTOWN COOPERATIVE	EASTHAMPTON	NORTHAMPTON	16,319	100.0	1,631,900
HOLYOKE COMMUNITY	HOLYOKE	NORTHAMPTON	21,751	4.0	87,004
PIONEER VALLEY PERFORMING ARTS	SOUTH HADLEY	NORTHAMPTON	18,832	26.0	489,632
PIONEER VALLEY CHINESE IMMERSION	HADLEY	NORTHAMPTON	17,011	39.0	663,429
Total				172.0	2,923,442

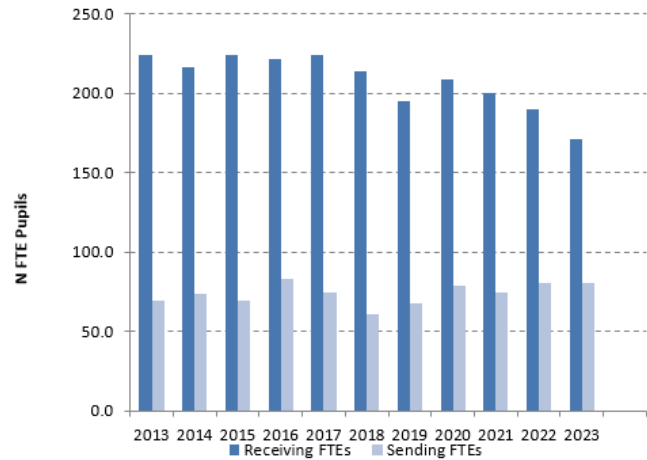
The school choice charge is an assessment to Northampton for students who choose to attend another public school district under school choice. According to the Governor’s budget, Northampton is projected to spend \$654,205 for tuition for those outgoing students under the school choice program in FY2025. Under the same program, the Northampton Public School will receive \$1,18,354 in school choice for students that come from other towns to attend Northampton schools. Revenue from receiving students through that program is shown on the revenue side of the city budget. The revenue for school choice in students goes directly to the Northampton Public School District. The Department of Elementary and Secondary Education has not posted participation rates for FY2025 yet. However, the chart below details 11 years of program participation and the receiving and sending tuition amounts. Northampton has clearly received more incoming students than sending outgoing students through this program.

**Massachusetts Department of Elementary and Secondary Education
Office of District and School Finance**

School Choice Trends in Enrollment and Tuition

Northampton

FY	Receiving		Sending	
	FTE Pupils	Tuition	FTE Pupils	Tuition
2013	224.6	1,514,085	69.3	434,770
2014	216.9	1,555,805	73.4	496,236
2015	224.0	1,827,864	69.2	521,714
2016	221.4	1,829,052	83.4	637,347
2017	224.3	1,617,281	74.5	553,950
2018	214.0	1,437,007	61.1	429,729
2019	194.8	1,253,307	67.7	517,235
2020	208.8	1,316,678	78.7	614,839
2021	200.5	1,246,536	74.5	570,575
2022	190.5	1,315,115	80.4	687,354
2023	171.0	1,150,009	80.4	711,916



FY OPERATING BUDGET ORDERS

City of Northampton
MASSACHUSETTS

In City Council

May 16, 2024

Upon recommendation of the Mayor

Ordered, that

the sum of \$115,260,857 which is the full amount necessary for the Fiscal Year 2025 General Fund Budget (July 1, 2024 to June 30, 2025), be appropriated for the purposes stated, provided that the appropriation for Smith Vocational and Agricultural High School shall be used solely for the purposes of meeting net school spending as defined by the Department of Elementary and Secondary Education and no funds so appropriated shall be transferred to any account or expended for any purpose that would not be included in the calculation of net school spending. To meet this appropriation, \$1,283,712 will be raised and appropriated from Parking Meter Receipts Reserved, \$1,050,260 from Sewer Enterprise Funds, \$707,471 from Water Enterprise Funds, \$94,181 from Solid Waste Enterprise Funds, \$341,125 from Storm Water Enterprise Funds, \$12,680 from Community Preservation Act Administrative Funds, \$14,450 from the Reserve for Police Station Debt Service, and \$1,243,201 from the Fiscal Stability Stabilization Fund and \$110,513,777 will be raised and appropriated.

CITY OF NORTHAMPTON, MASSACHUSETTS
FISCAL YEAR 2025 BUDGET APPROPRIATION ORDER

GENERAL FUND	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2025 Total Expenditures
GENERAL GOVERNMENT				
CITY COUNCIL	227,908	68,400	0	296,308
OFFICE OF THE MAYOR	486,503	31,942	0	518,445
OFFICE OF THE CITY AUDITOR	278,074	10,282	0	288,356
OFFICE OF THE ASSESSOR	199,661	32,700	75,000	307,361
OFFICE OF THE TREASURER/COLLECTOR	451,390	266,435	0	717,825
CITY SOLICITOR	0	275,000	0	275,000
HUMAN RESOURCES DEPARTMENT	325,934	14,550	0	340,484
INFORMATION TECHNOLOGY SERVICES DEPARTMENT	509,025	1,198,882	0	1,707,907
OFFICE OF THE CITY CLERK	347,813	34,565	0	382,378
OFFICE OF PLANNING & SUSTAINABILITY	418,250	64,235	0	482,485
CLIMATE ACTION AND PROJECT ADMINISTRATION	239,817	10,400	0	250,217
CENTRAL SERVICES DEPARTMENT	847,669	1,140,289	0	1,987,958
	4,332,043	3,147,680	75,000	7,554,723
PUBLIC SAFETY				
POLICE DEPARTMENT	6,456,651	539,531	0	6,996,182
PARKING DIVISION - ENFORCEMENT	202,658	12,200	0	214,858
PUBLIC SAFETY COMMUNICATIONS CENTER	727,768	19,853	0	747,621
FIRE RESCUE DEPARTMENT	6,660,616	654,330	83,137	7,398,083
BUILDING DEPARTMENT	545,219	20,000	0	565,219
PARKING DIVISION - MAINTENANCE	298,111	268,576	80,000	646,687
	14,891,023	1,514,490	163,137	16,568,650
EDUCATION				
SMITH VOCATIONAL & AGRICULTURAL HIGH SCHOOL	0	0	0	11,306,817
NORTHAMPTON SCHOOL DEPARTMENT	0	0	0	39,673,835
	0	0	0	50,980,652
PUBLIC WORKS				
ADMINISTRATION AND ENGINEERING DIVISION	251,858	43,851	0	295,708
HIGHWAYS DIVISION	941,176	455,100	415,000	1,811,276
SNOW AND ICE DIVISION	131,000	369,000	0	500,000
FORESTRY, PARKS AND CEMETERIES DIVISION	1,055,831	327,450	250,000	1,633,281
	2,379,865	1,195,401	665,000	4,240,265
HEALTH AND HUMAN SERVICES				
HEALTH DEPARTMENT	1,109,517	206,230	0	1,315,747
SENIOR SERVICES DEPARTMENT	390,106	64,199	0	454,305
VETERANS SERVICES DEPARTMENT	236,932	383,915	0	620,847
	1,736,555	654,344	0	2,390,899

	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2025 Total Expenditures
CULTURE AND RECREATION				
FORBES LIBRARY	1,359,794	211,546	0	1,571,340
LILLY LIBRARY	292,711	103,790	0	396,501
PARKS AND RECREATION DEPARTMENT	367,997	27,500	0	395,497
ARTS AND CULTURE DEPARTMENT	78,794	22,500	0	101,294
	2,099,296	365,336	0	2,464,632
DEBT SERVICE				
MUNICIPAL INDEBTEDNESS	0	3,868,650	0	3,868,650
INTEREST ON MUNICIPAL INDEBTEDNESS	0	1,031,540	0	1,031,540
	0	4,900,190	0	4,900,190
EMPLOYEE BENEFITS				
CONTRIBUTORY RETIREMENT SYSTEM	7,724,233	0	0	7,724,233
PENSIONS: NON-CONTRIB. & OPEB	225,000	10,000	0	235,000
WORKER'S COMPENSATION	832,471	0	0	832,471
UNEMPLOYMENT COMPENSATION	100,000	10,000	0	110,000
GROUP MEDICAL INSURANCE	14,173,286	15,000	0	14,188,286
LIFE INSURANCE	66,200	0	0	66,200
EMPLOYEE TAXES	1,097,660	0	0	1,097,660
UNUSED SICK LEAVE	180,000	0	0	180,000
	24,398,849	35,000	0	24,433,849
CAPITAL PROJECTS & MISCELLANEOUS				
CAPITAL PROJECTS	0	200,000	0	200,000
GENERAL LIABILITY FUND	0	112,858	0	112,858
PROPERTY & AUTO INSURANCE	0	746,574	0	746,574
PUBLIC EMPLOYEES LIABILITY INSURANCE	0	292,565	0	292,565
RESERVE FOR PERSONNEL	100,000	0	0	100,000
TRANSFER TO FISCAL STABILITY STABILIZATION FUND	0	0	0	0
TRANSFER TO CAPITAL STABILIZATION FUND	0	275,000	0	275,000
	100,000	1,626,997	0	1,726,997
TOTAL GENERAL FUND APPROPRIATION				115,260,857
NON-APPROPRIATED USES				
RESERVE FOR ABATEMENTS & EXEMPTIONS	0	515,590	0	515,590
OTHER AMOUNTS TO BE RAISED	0	0	0	0
CHERRY SHEET OFFSET RECEIPTS	0	1,208,697	0	1,208,697
STATE ASSESSMENTS - CHERRY SHEET	0	4,166,848	0	4,166,848
	0	5,891,135	0	5,891,135
TOTAL BUDGET PLAN - GENERAL FUND				121,151,992

City of Northampton
MASSACHUSETTS

In City Council

May 16, 2024

Upon recommendation of the Mayor

Ordered, that

the sum of \$6,177,500 which is the full amount necessary for the Fiscal Year 2025 Sewer Enterprise Fund Budget (July 1, 2024 to June 30, 2025), be appropriated for the purposes stated and to meet said appropriation, \$5,127,240 is to be raised from sewer receipts and \$1,050,260 shall be allocated to indirect costs.

	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2025 Total Expenditures
SEWER ENTERPRISE FUND				
SEWER GENERAL SANITARY	756,082	190,500	0	946,582
SEWER TREATMENT	1,088,124	1,361,000	150,000	2,599,124
SEWER DEBT	0	0	614,001	614,001
SEWER INTEREST	0	0	205,483	205,483
SEWER DIRECT & INDIRECT COSTS	0	0	1,050,260	1,050,260
SEWER RESERVE FOR CAPITAL PROJECTS	0	0	762,050	762,050
	1,844,206	1,551,500	2,781,794	6,177,500

City of Northampton
MASSACHUSETTS

In City Council

May 16, 2024

Upon recommendation of the Mayor

Ordered, that

the sum of \$6,945,000 which is the full amount necessary for the Fiscal Year 2025 Water Enterprise Fund Budget (July 1, 2024 to June 30, 2025), be appropriated for the purposes stated and to meet said appropriation, \$6,237,529 is to be raised from water receipts, and \$707,471 shall be allocated to indirect costs.

	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2025 Total Expenditures
WATER ENTERPRISE FUND				
WATER TREATMENT AND OPERATIONS	1,670,349	1,161,950	350,000	3,182,299
WATER DEBT	0	0	1,826,994	1,826,994
WATER INTEREST	0	0	81,555	81,555
WATER INDIRECT COSTS	0	0	707,471	707,471
WATER RESERVE FOR CAPITAL PROJECTS	0	0	1,146,680	1,146,680
	1,670,349	1,161,950	4,112,701	6,945,000

City of Northampton
MASSACHUSETTS

In City Council

May 16, 2024

Upon recommendation of the Mayor

Ordered, that

the sum of \$632,534 which is the full amount necessary for the Fiscal Year 2025 Solid Waste Enterprise Fund Budget (July 1, 2024 to June 30, 2025), be appropriated for the purposes stated and to meet said appropriation, \$522,471 is to be raised from solid waste receipts, \$94,181 shall be allocated to indirect costs, and \$15,882 to be made available from the Retained Earnings Balance of the Solid Waste Enterprise Fund.

	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2025 Total Expenditures
SOLID WASTE ENTERPRISE FUND				
OTHER WASTE MGT PROGRAMS	258,353	260,000	0	518,353
R&M RECYCLE		20,000		20,000
SOLID WASTE DIRECT & INDIRECT COSTS	0	0	94,181	94,181
	258,353	280,000	94,181	632,534

City of Northampton
MASSACHUSETTS

In City Council

May 16, 2024

Upon recommendation of the Mayor

Ordered, that

the sum of \$1,996,486 which is the full amount necessary for the Fiscal Year 2025 Stormwater and Flood Control Enterprise Fund Budget (July 1, 2024 to June 30, 2025), be appropriated for the purposes stated and to meet said appropriation, \$1,655,361 is to be raised from Stormwater and Flood Control receipts and \$341,125 shall be allocated to indirect costs.

	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2025 Total Expenditures
STORMWATER ENTERPRISE FUND				
STORM WATER DRAIN OPERATIONS	397,471	73,000	225,000	695,471
STORM WATER FLOOD CONTROL OPERATIONS	77,056	31,700	100,000	208,756
STORM WATER DEBT	0	35,000	0	35,000
STORM WATER INTEREST	0	875	0	875
STORM WATER INDIRECT COSTS	0	341,125	0	341,125
STORM WATER RESERVE FOR CAPITAL PROJECTS	0	0	715,259	715,259
TOTAL STORMWATER AND FLOOD CONTROL ENTERPRISE FUND	474,527	481,700	1,040,259	1,996,486

City of Northampton
MASSACHUSETTS

In City Council

May 16, 2024

Upon recommendation of the Mayor

Ordered that, in accordance with M.G.L. Chapter 44, Section 53 E 1/2 the city shall vote the limit on the total amount that may be expended from each revolving fund established by Chapter 16 of the City Ordinances.

Fund Number	Name of Fund	Annual Spending Limit
2420	Energy and Sustainability Revolving Fund	\$150,000
2416	Hazmat Revolving Fund	\$95,000
2419	DPW Public Works Construction Services Revolving Fund	\$25,000
2408	Senior Services Transportation Revolving Fund	\$50,000
2428	Senior Services Activities Revolving Fund	\$175,000
2433	Senior Services Food Services Revolving Fund	\$90,000
2440	Senior Services Publications Revolving Fund	\$35,000
2406	Athletic League Fees Revolving Fund	\$200,000
2405	JFK Family Aquatic Center	\$125,000
2422	NPS Transportation Revolving Fund	\$200,000
2452	SVAHS Farm Revolving Fund	\$130,000
2435	Tourism Directional Sign Program Revolving Fund	\$10,000
2436	Public Health Nursing Program Revolving Fund	\$100,000
2410	James House Revolving Fund	\$85,000
2439	Sharps Disposal Program Revolving Fund	\$15,000
2442	Fire Alarm Monitoring Program Revolving Fund	\$60,000
2443	DPW Reuse Committee Revolving Fund	\$15,000
Total Revolving Funds		\$1,560,000

GLOSSARY

Abatement – A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Appropriation – An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assessed Valuation – A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Audit – An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.

Bond – A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Bond Rating (Municipal) – A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where

AAA is the highest rating and C1 is a very low rating.

Budget – A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

Capital Improvements Program – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Cemetery Perpetual Care – Funds donated by individuals for the care of gravesites. According to MGL Ch. 114 §25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, the interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Chapter 70 School Aid – Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

Chapter 90 Highway Funds – State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83 percent) derived the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant.

Cherry Sheet – Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year’s state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls.

Cherry Sheet Assessments – Estimates of annual charges to cover the cost of certain state and county programs.

Cherry Sheet Offset Items – Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants.

Collective Bargaining – The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.

Debt Exclusion – An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Service – The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

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.

Estimated Receipts – A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Exemption – A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Financial Advisor – An individual or institution that assists municipalities in the issuance of tax exempt bonds and notes. The public finance department of a commercial bank or a non-bank advisor usually provides this service.

Fiscal Year (FY) – Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the

federal government fiscal year has begun on October 1 and ended September 30.

Fixed Costs – Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Foundation Budget – The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

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

Hotel/Motel Excise – A local option since 1985 that allows a community to assess a tax on short-term room occupancy. The community may levy up to 4 percent of the charge for stays of less than 90 days at hotels, motels and lodging houses. The convention center legislation imposed an additional 2.75 percent charge in Boston, Cambridge, Springfield and Worcester.

Indirect Cost – Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Ceiling – A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes

a capital exclusion, a debt exclusion, or a special exclusion.

Levy Limit – A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Line-Item Budget – A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid – Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Appropriating Authority – In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power upon the recommendation of the mayor.

Local Receipts – Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Lock Box Service – A service typically offered by a financial institution for a fee to receive, process, and deposit payments made to municipalities for property taxes, motor vehicle excise, boat excise, and/or utility payments. At the end of each processing day, the community receives payment information on disk or other medium, which can be

automatically posted to the collectors' cash receipts software. Printed reports are also provided.

Minimum Required Local Contribution – The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Motor Vehicle Excise (MVE) – A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the community, in accordance with MGL Chapter 60A. The excise tax rate is set by statute at \$25.00 per \$1000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a city or town, or to the Deputy Collector who represents it.

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).

New Growth – The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY23 is based on new construction, etc. that occurred between January and December 2021 (or July 2021 and June 2022 for accelerated new growth communities). In the fall of 2023, when new growth is being determined to set the FY24 levy limit, the FY23 tax rate is used in the calculation.

OPEB (Other Postemployment Benefits) – Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB.

OM or Operations & Maintenance—All departmental costs that are generally recurring expenses such as postage, fuel, software costs, copier costs and other department specific things needed in the daily operation of the department.

OOM or Other than Ordinary Maintenance—All larger items needed to carry out the mission of the department such as replacement of ambulance, cruisers and other equipment that is larger but replaced on a regular basis.

Operating Budget – A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay (Overlay Reserve or Allowance for Abatements and Exemptions) – An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

PS or Personnel Services – All salary line items including regular salaries, overtime, longevity payments, etc.

Payments in Lieu of Taxes – An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

PERAC – The Public Employee Retirement Administration oversees and directs the state retirement system and administers benefits for members.

Personal Property – Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

Preliminary Tax – The tax bill for the first two quarters of the fiscal year sent, no later than July 1, by communities on a quarterly tax billing cycle. The tax due on a preliminary tax bill can be no greater than the amount due in the last two quarters of the previous fiscal year.

Proposition 2½ – A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Raise and Appropriate – A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.

Receipts Reserved for Appropriation – Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking meters and the regulation of parking and other traffic activities.

Revaluation – The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Sale of Cemetery Lots Fund – A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.

Sale of Real Estate Fund – A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL Ch. 44 §63 states that

such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the city or town is authorized to borrow for a period of five years or more.

Schedule A – A statement of revenues, expenditures and other financing sources, uses, changes in fund balance and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the UMAS manual.

Sick Leave Buyback – A community's obligation, under collective bargaining agreements or personnel board policies, to compensate retiring employees for the value of all, or a percentage of, sick time earned, but not used.

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.

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.

Tax Rate – The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$15.19 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title (or Tax Taking) – A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

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 non-expendable trust funds, only interest (not principal) may be expended as directed.