



City of Northampton



AMENDMENTS TO FY2025 BUDGET



Mayor Gina-Louise Sciarra



City of Northampton
MASSACHUSETTS

In City Council July 2, 2024

Upon recommendation of Mayor Sciarra

24.104 An Order to Authorize Supplemental Appropriation to the FY2025 NPS Budget

Ordered, that

As first introduced and recommended for adoption by Mayor Sciarra on June 6, 2024, the Northampton City Council appropriates the additional sum of \$1,104,750 for the Northampton Public Schools, bringing the total FY2025 Northampton Public School budget to \$40,778,585. To meet this appropriation, \$737,556 will be appropriated from the Fiscal Stability Stabilization Fund, \$200,528 from the Special Education Stabilization Fund, and \$166,666 from the Smith College Gift.

**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	40,778,585	4,212,838	11.52%
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	52,085,402	3,559,633	7.34%
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	116,365,607	5,634,149	5.09%
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	122,256,742	5,577,192	4.78%

	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 Landfill	-	-	-	-	-	-	0.00%
Solid Waste Other Waste Mgt	484,577	435,186	387,839	459,679	533,353	73,674	16.03%
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	647,534	112,780	21.09%
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	15,766,520	112,780	0.72%
TOTAL ALL FUNDS	112,296,822	117,999,171	121,176,424	132,333,290	138,023,262	5,689,971	4.30%

**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	2,900,000.00	300,317	11.55%
Boat Excise	3,108	4,520.39	3,280.81	3,281	3,281.00	0	0.00%
Hotel / Motel Tax (Ch 145)	286,762	843,069.92	970,975.04	780,000	875,000.00	95,000	12.18%
Meals Tax (Ch 64L, s.2A)	477,432	692,008.42	779,699.98	650,000	725,000.00	75,000	11.54%
Adult Use Cannabis Excise (Ch 64N:	1,380,505	1,150,577.19	846,153.69	744,395	736,951.00	(7,444)	-1.00%
Interest on Taxes	217,744	175,346.86	155,012.75	150,000	155,000.00	5,000	3.33%
Interest on Tax Titles	45,459	57,386.00	25,985.80	36,000	36,000.00	0	0.00%
Tax Title Attorney Fees	8,024	3,806.67	9,412.87	0	0.00	0	0.00%
Tax Title Releases	3,045	5,430.00	1,493.22	1,000	1,000.00	0	0.00%
Int/Releases - Clause 41A R/E	3,178	24,308.69	0.00	0	0.00	0	0.00%
PILOT - Housing Authority	27,419	27,028.09	29,929.76	27,000	28,691.00	1,691	6.26%
PILOT - Smith College	117,488	127,898.81	136,127.76	125,000	133,000.00	8,000	6.40%
PILOT - B'Nai Israel Synagogue	3,333	4,691.65	4,359.96	4,300	4,407.50	108	2.50%
PILOT - Easthampton	905	975.01	910.80	900	922.50	22	2.50%
PILOT - Fairgrounds	0	11,313.82	37,980.05	7,000	11,000.00	4,000	57.14%
PILOT - Nonotuck Community Scho	763	799.24	736.16	700	717.00	17	2.43%
PILOT - Soldier On	11,650	11,997.14	10,740.27	10,000	10,250.00	250	2.50%
PILOT - Landfill Solar	10,000	10,000.00	10,000.00	10,000	10,000.00	0	0.00%
PILOT - South Street School	3,517	3,622.75	3,207.60	3,200	3,200.00	0	0.00%
PILOT - U.S. Fish & Wildlife	307	304.00	341.00	250	250.00	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 Admin	81,567	71,812.62	59,252	60,000	65,000	5,000	8.33%
Fees - Fire Outside Detail Admin	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	Actual	Actual	Budget	Budget	Dollar	%
	FY2021	FY2022	FY2023	FY2024	FY2025	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%
Cablevision License	0	0.00	0	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 Reimbursement	375,896	819,425.00	423,378	627,896	499,659	(128,237)	-20.42%
Unrestricted General Government /	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 Land	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 Tuit	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 SHEET	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 Reimbursement	4,706	1,370.13	2,470	0	0	0	0.00%
TOTAL INTERGOVT - STATE - OTHER	343,068	485,594.13	558,395	425,000	380,984	(44,016)	-10.36%
INTERGOVT - FEDERAL							
Medicaid Reimbursements - School	151,180	199,202.14	200,529	161,000	180,000	19,000	11.80%
Federal CARES Relief Ambulance R	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 - Enterprise Fur	2,044,967	2,089,139.00	2,046,164	1,989,900	2,193,037	203,137	10.21%
Community Preservation Act Funds	15,776	15,776.00	11,032	12,680	12,680	0	0.00%
Police Station Reserve for Debt Ser	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							
Smith College Gift					166,666		
NPS Special Ed. Stabilization Fund					200,528		
Fiscal Stability Stabilization Fund	411,367	0.00	0	1,284,954	1,980,757	695,803	54.15%
TOTAL FREE CASH/CAPITAL RESERVE	411,367	0.00	599,606	1,284,954	2,347,951	1,062,997	82.73%
MISCELLANEOUS REVENUE							
PVTA - 5 College Reimbursement	91,439	67,044.00	91,669	67,044	67,044	0	0.00%
Vet Services Regional Assessment	180,844	187,388.00	179,606	195,760	201,681	5,921	3.02%
Interest on Investments	150,139	205,383.05	1,057,650	165,002	178,300	13,298	8.06%

DESCRIPTION	Actual	Actual	Actual	Budget	Budget	Dollar	%
	FY2021	FY2022	FY2023	FY2024	FY2025	Change FY2024-FY2025	Change FY24-FY25
Smith Charities Income	7,076	6,407.43	5,919	6,500	6,500	0	0.00%
IT Laserfiche Service Regional Asses	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	122,256,742	5,577,191	4.78%
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%
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%
Sale of Scrap Metal	0	0				0	#DIV/0!
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	30,882	12,087	64%
TOTAL SOLID WASTE ENT. REVENUE	869,541	696,295	749,528	534,754	647,534	112,780	21%
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 Asse	1,937,243	2,182,061	1,771,587	1,931,986	1,951,986	20,000	1.04%
Stormwater and Flood Control Lien:	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 CO	2,046,323	2,289,451	1,891,023	1,996,486	1,996,486	0	0.00%
TOTAL ENTERPRISE REVENUES	16,916,901	16,358,066	16,081,975	15,653,740	15,766,520	112,780	0.72%

DESCRIPTION	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY24-FY25
GRAND TOTAL ALL FUNDS	119,878,191	126,461,635	131,747,364	132,333,290	138,023,262	5,689,972	4.30%