

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

DESCRIPTION	Actual	Actual	Actual	Actual	Budget	Dollar	%
	FY2021	FY2022	FY2023	FY2024	FY2025	Change FY2024-FY2025	Change FY24-FY25
<b>GENERAL FUND</b>							
<b>TAXES</b>							
Real Estate Taxes	63,384,246	67,624,882	69,756,292	72,732,178	76,535,221	3,803,043	5.23%
Personal Property	1,548,255	1,927,194	1,798,339	1,872,179	1,878,233	6,054	0.32%
Tax Title Revenues	236,993	377,065	135,592	202,211	0	(202,211)	-100.00%
Tax Possession Revenue	0	0	0	0	0	0	0.00%
Clause 41A R/E Payback	21,382	49,613	0	0	0	0	0.00%
Chapt 61A Deferred Taxes	0	0	0	0	0	0	0.00%
Motor Vehicle Excise	2,837,792	2,983,326	2,992,469	3,435,448	2,900,000	(535,448)	-15.59%
Boat Excise	3,108	4,520	3,281	3,742	3,281	(461)	-12.32%
Forest Lands Excise	0	0	0	0	0	0	0.00%
Hotel / Motel Tax (Ch 145)	286,762	843,070	970,975	1,077,700	875,000	(202,700)	-18.81%
Meals Tax (Ch 64L, s.2A)	477,432	692,008	779,700	791,413	725,000	(66,413)	-8.39%
Adult Use Cannabis Excise (Ch 64N:3)	1,380,505	1,150,577	846,154	944,813	736,951	(207,862)	-22.00%
Interest on Taxes	217,744	175,347	155,013	236,317	155,000	(81,317)	-34.41%
Interest on Tax Titles	45,459	57,386	25,986	43,774.77	36,000	(7,775)	-17.76%
Tax Title Attorney Fees	8,024	3,807	9,413	11,841.35	0	(11,841)	0.00%
Tax Title Releases	3,045	5,430	1,493	2,076.78	1,000	(1,077)	-51.85%
Int/Releases - Clause 41A R/E	3,178	24,309	0	0.00	0	0	0.00%
PILOT - Housing Authority	27,419	27,028	29,930	36,983.80	28,691	(8,293)	-22.42%
PILOT - Smith College	117,488	127,899	136,128	144,021.31	130,000	(14,021)	-9.74%
PILOT - B'Nai Israel Synagogue	3,333	4,692	4,360	4,527.75	4,408	(120)	-2.66%
PILOT - Easthampton	905	975	911	955.45	923	(33)	-3.45%
PILOT - Fairgrounds	0	11,314	37,980	18,962.01	11,000	(7,962)	-41.99%
PILOT - Nonotuck Community School	763	799	736	766.72	717	(50)	-6.48%
PILOT - Soldier On	11,650	11,997	10,740	10,886.25	10,250	(636)	-5.84%
PILOT - Landfill Solar	10,000	10,000	10,000	10,000.00	10,000	0	0.00%
PILOT - South Street School	3,517	3,623	3,208	3,075.98	3,200	124	4.03%
PILOT - U.S. Fish & Wildlife	307	304	341	318.00	250	(68)	-21.38%
<b>TOTAL TAXES</b>	<b>70,629,308</b>	<b>76,117,165</b>	<b>77,709,040</b>	<b>81,584,191</b>	<b>84,045,124</b>	<b>2,460,933</b>	<b>3.02%</b>
<b>CHARGES FOR SERVICES</b>							
Parking Meter Receipts	350,000	225,000	230,000	260,746	215,500	(45,246)	-17.35%
Parking Lot Revenue	100,000	125,000	80,000	90,082	66,000	(24,082)	-26.73%
Parking Garage Revenue	300,000	275,000	400,000	429,189	389,767	(39,422)	-9.19%
Parking Pass Revenue	87,500	90,000	125,000	149,074	130,000	(19,074)	-12.80%
Parking Kiosk by Credit Card	100,000	235,000	175,000	283,208	185,000	(98,208)	-34.68%
Mobile App Revenue	105,373	250,000	200,000	660,585	252,712	(407,873)	-61.74%
Union Station				30,000			
Recreation Revenues	0	0.00	0	0	0	0	0.00%
Ambulance Revenues	2,454,826	2,831,296.64	3,345,187	3,498,100	3,100,000	(398,100)	-11.38%
Fees - Collector	158,313	125,232.92	106,732	109,336	88,000	(21,336)	-19.51%
Fees - Municipal Liens	59,000	45,350.00	27,100	24,350	23,000	(1,350)	-5.54%
Fees - MVE Surcharges	13,020	17,120.00	18,120	15,500	15,000	(500)	-3.23%
Fees - Parking Clerk	0	0.00	0	2,682	0	(2,682)	-100.00%
Fees - Cemetery Interments	15,925	24,595.00	23,325	27,775	24,423	(3,352)	-12.07%
Fees - Police Outside Detail Admin	81,567	71,812.62	59,252	72,228	65,000	(7,228)	-10.01%
Fees - Fire Outside Detail Admin	34	2,548.00	3,299	4,156	1,000	(3,156)	-75.94%
Fees - License Comm Appl Fee	575	605.00	585	525	0	(525)	0.00%
Fees - City Clerk Misc	29,355	38,235.50	33,792	28,934	20,500	(8,434)	-29.15%
Fees - City Clerk Copies	87,181	95,445.00	98,835	80,130	66,210	(13,920)	-17.37%
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	25	0	(25)	-100.00%
Dept Rev - Registrar of Voters	1,095	930.00	1,400	390	750	360	92.31%
Dept Rev - Police Dept	10,743	20,527.50	19,379	23,358	15,000	(8,358)	-35.78%
Dept Rev - Cemeteries	5,396	2,533.00	4,320	4,276	1,250	(3,026)	-70.77%
Dept Rev - Police Auctions	0	7,730.55	0	0	0	0	0.00%
Dept Rev - Health	20,075	21,900.00	21,508	23,882	18,000	(5,882)	-24.63%

DESCRIPTION	Actual	Actual	Actual	Actual	Budget	Dollar	%
	FY2021	FY2022	FY2023	FY2024	FY2025	Change FY2024-FY2025	Change FY24-FY25
Dept Rev - Building Inspections	42,500	44,056.63	42,800	43,660	37,500	(6,160)	-14.11%
Dept Rev - Hearing Officer	2,438	3,250.00	4,063	2,000	2,000	0	0.00%
Dept Rev - Fire	301	413.36	538	241	0	(241)	-100.00%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>11,544,796</b>	<b>12,314,688.72</b>	<b>13,540,449</b>	<b>14,943,251</b>	<b>14,305,303</b>	<b>(607,948)</b>	<b>-4.07%</b>
<b>LICENSES AND PERMITS</b>							
Liquor Licenses	144,693	177,504.00	180,098	176,715	145,000	(31,715)	-18%
License Comm - Other Licenses	61	3,526.00	3,099	2,615	0	(2,615)	-100%
City Clerk Licenses	32,163	26,390.00	26,799	24,030	19,000	(5,030)	-21%
Firearm Licenses	5,213	3,837.50	4,125	5,163	3,000	(2,163)	-42%
Permits - Health Dept	68,045	86,295.00	89,645	92,590	68,000	(24,590)	-27%
Permits - Burials	12,325	11,475.00	12,850	12,325	10,000	(2,325)	-19%
Permits - Police Dept	652	660.00	680	814	600	(214)	-26%
Permits - Building Inspector	509,038	390,077.63	613,503	728,704	583,371	(145,333)	-20%
Permits - Plumbing Inspector	90,295	84,510.00	85,590	113,718	91,911	(21,807)	-19%
Permits - Wire Inspector	129,661	122,848.46	129,370	154,156	125,000	(29,156)	-19%
Permits - Weights & Measures	73,100	108,142.00	112,567	49,238	52,000	2,762	6%
Permits - Periodic Inspections	37,305	21,300.00	3,700	61,900	34,333	(27,567)	-45%
Permits - Sidewalk Signs	6,300	8,512.50	8,525	8,250	6,000	(2,250)	-27%
Permits - General Highway	31,160	33,152.25	26,134	32,045	29,100	(2,945)	-9%
Permits - Planning Dept	22,033	25,433.50	30,059	28,686	24,000	(4,686)	-16%
Permits - Fire Dept	124,457	110,606.89	109,728	96,194	80,042	(16,152)	-17%
<b>TOTAL LICENSES AND PERMITS</b>	<b>1,286,500</b>	<b>1,214,270.73</b>	<b>1,436,471</b>	<b>1,587,143</b>	<b>1,271,357</b>	<b>(315,786)</b>	<b>-20%</b>
<b>FINES AND FORFEITS</b>							
CMVI Reimbursements RMV	43,731	39,537.67	54,670	56,141	41,000	(15,141)	-26.97%
Parking Tickets	460,001	651,890.86	588,471	788,063	581,740	(206,323)	-26.18%
<b>TOTAL FINES AND FORFEITS</b>	<b>503,732</b>	<b>691,428.53</b>	<b>643,140</b>	<b>844,205</b>	<b>622,740</b>	<b>(221,465)</b>	<b>-26.23%</b>
<b>INTERGOVT - STATE - CHERRY SHEET</b>							
Chapter 70 School Aid	8,471,394	8,554,554.00	8,722,254	8,889,234	9,172,010	282,776	3.18%
Charter Tuition Reimbursement	375,896	819,425.00	423,378	573,067	485,292	(87,775)	-15.32%
Unrestricted General Government Aid	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	161,560	165,614	4,054	2.51%
Veterans Benefits	362,997	289,282.00	218,860	209,580	218,045	8,465	4.04%
Abatements to Elderly	135,159	219,479.00	140,628	49,049	78,786	29,737	60.63%
Offset: Incoming School Choice Tuition	1,241,420	1,319,206	1,315,115	1,150,009	1,220,126	70,117	6.10%
Offset: Public Libraries	67,591	61,059	74,970	88,384	100,924	12,540	14.19%
<b>TOTAL INTERGOVT - CHERRY SHEET</b>	<b>15,419,811</b>	<b>16,207,349.41</b>	<b>16,132,657</b>	<b>16,375,278</b>	<b>16,852,824</b>	<b>477,546</b>	<b>2.92%</b>
<b>INTERGOVT - STATE - OTHER</b>							
Other State Revenue	50,306	66,230.00	168,497	90,540	25,000	(65,540)	-72.39%
MA Ambulance CPE	288,056	417,994.00	387,428	396,131	355,984	(40,147)	-10.13%
Retirement COLA Reimbursement	4,706	1,370.13	2,470	2,470	0	(2,470)	-100.00%
<b>TOTAL INTERGOVT - STATE - OTHER</b>	<b>343,068</b>	<b>485,594.13</b>	<b>558,395</b>	<b>489,141</b>	<b>380,984</b>	<b>(108,157)</b>	<b>-22.11%</b>
<b>INTERGOVT - FEDERAL</b>							
Medicaid Reimbursements - Schools	151,180	199,202.14	200,529	209,175	180,000	(29,175)	-13.95%
<b>TOTAL INTERGOVT - FEDERAL</b>	<b>155,822</b>	<b>199,202.14</b>	<b>200,529</b>	<b>209,175</b>	<b>180,000</b>	<b>(29,175)</b>	<b>-13.95%</b>
<b>INTERFUND OPERATING TRANSFERS</b>							
Interfund Transfers - Enterprise Funds	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 Service	20,932	18,898.84	17,204	15,848	14,450	(1,398)	-8.82%
<b>TOTAL INTERFUND OPERATING</b>	<b>2,081,675</b>	<b>2,123,813.84</b>	<b>2,074,400</b>	<b>2,018,428</b>	<b>2,220,167</b>	<b>201,739</b>	<b>9.99%</b>
<b>FREE CASH/CAPITAL RESERVES</b>							
Free Cash	0	0.00	599,606	0	0	0	0.00%
Smith College Gift					166,666		
NPS Special Ed. Stabilization Fund					350,000		
Fiscal Stability Stabilization Fund	411,367	0.00	0	1,284,954	2,020,757	735,803	57.26%
<b>TOTAL FREE CASH/CAPITAL RESERVES</b>	<b>411,367</b>	<b>0.00</b>	<b>599,606</b>	<b>1,284,954</b>	<b>2,537,423</b>	<b>1,252,469</b>	<b>97.47%</b>

*total interfund operating and free cash/cap reserves*

DESCRIPTION	Actual FY2021	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY24-FY25
<b>MISCELLANEOUS REVENUE</b>							
PVTA - 5 College Reimbursement	91,439	67,044.00	91,669	95,942	67,044	(28,898)	-30.12%
Vet Services Regional Assessment	180,844	187,388.00	179,606	204,145	201,681	(2,464)	-1.21%
Interest on Investments	150,139	205,383.05	1,057,650	2,597,984	178,300	(2,419,684)	-93.14%
Smith Charities Income	7,076	6,407.43	5,919	6,991	6,500	(491)	-7.02%
IT Laserfiche Service Regional Assessment	12,600	11,280.00	8,400	6,300	6,300	0	0.00%
Sale of Inventory		0.00	0	11,000	0	(11,000)	-100.00%
Court Judgements	0	0.00	1,190,000	14,680	0	(14,680)	-100.00%
Miscellaneous Receipts	143,113	272,554.98	237,458	368,290	0	(368,290)	-100.00%
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>585,211</b>	<b>750,057.46</b>	<b>2,770,702</b>	<b>3,305,332</b>	<b>459,825</b>	<b>(2,845,507)</b>	<b>-86.09%</b>
<b>GENERAL FUND TOTAL</b>	<b>102,961,290</b>	<b>110,103,569</b>	<b>115,665,389</b>	<b>122,641,097</b>	<b>122,875,747</b>	<b>264,650</b>	<b>0.22%</b>
<b>ENTERPRISE FUNDS</b>							
<b>WATER ENTERPRISE RECEIPTS</b>							
Tax Title Revenue	12,810	16,480	9,544	18,638	0	(18,638)	-100.00%
Interest on Tax Titles	2,735	3,581	2,102	4,864	0	(4,864)	-100.00%
Water Rates	5,911,816	5,879,143	5,825,104	5,262,041	4,339,928	(922,113)	-17.52%
Water Liens	120,697	99,382	92,308	94,618	95,800	1,182	1.25%
Water Interest Earned	29,988	23,444	25,087	25,732	20,000	(5,732)	-22.28%
Water Miscellaneous Income	148,220	111,718	113,977	192,474	40,000	(152,474)	-79.22%
Water Meter Base Rate	773,532	755,782	755,089	2,262,722	2,325,582	62,860	2.78%
Water Cross Connection Fees	65,428	102,772	110,694	102,892	93,000	(9,892)	-9.61%
Water Interest on Fund Balance	47,757	7,272	26,158	70,424	15,000	(55,424)	-78.70%
Final Bill Fees	16,815	17,800	12,450	11,950	15,690	3,740	31.30%
<b>TOTAL WATER ENTERPRISE REVENUES</b>	<b>7,729,797</b>	<b>7,017,373</b>	<b>6,972,512</b>	<b>8,046,356</b>	<b>6,945,000</b>	<b>(1,101,356)</b>	<b>-13.69%</b>
<b>SEWER ENTERPRISE RECEIPTS</b>							
Tax Title Revenue	5,179	11,386	8,083	17,172	0	(17,172)	-100.00%
Interest on Tax Titles	1,790	2,595	2,159	4,305	0	(4,305)	-100.00%
Sludge Disposal	127,200	173,500	141,000	132,300	80,000	(52,300)	-39.53%
Sewer Rates	5,668,788	5,748,312	5,744,814	5,270,106	4,674,500	(595,606)	-11.30%
Sewer Liens	117,581	125,582	152,603	92,897	130,000	37,103	39.94%
Sewer Interest Earned	25,217	25,385	33,115	24,586	25,000	414	1.68%
Sewer Miscellaneous Income	86,985	66,345	164,955	108,710	50,000	(58,710)	-54.01%
Sewer Base Rate	0	0	0	1,000,207	1,068,000	67,793	6.78%
Sewer Interest on Fund Balance	12,733	5,896	42,107	81,367	0	(81,367)	-100.00%
Williamsburg Sewer	225,770	195,946	180,076	133,878	150,000	16,122	12.04%
<b>TOTAL SEWER ENTERPRISE REVENUES</b>	<b>6,271,241</b>	<b>6,354,946</b>	<b>6,468,912</b>	<b>6,865,528</b>	<b>6,177,500</b>	<b>(688,028)</b>	<b>-10.02%</b>
<b>SOLID WASTE ENTERPRISE RECEIPTS</b>							
Refuse Fees	12,764	13,557	34,594	54,507	34,000	(20,507)	-37.62%
Landfill Stickers	128,774	152,814	156,832	93,950	237,150	143,200	152.42%
Recycling Program Revenues	5,168	0	4,009	597	0	(597)	-100.00%
Sale of Scrap Metal	6,153	14,945	5,491	8,396	6,000	(2,396)	-28.54%
Trash Bag Sales	258,453	198,537	222,453	203,162	214,000	10,838	5.33%
Trash Bin Sales	5,699	4,199	7,520	5,050	5,700	650	12.88%
Interest Income	7,378	1,332	7,144	19,234	5,000	(14,234)	-74.00%
Leases - Landfill Cell Tower	139,793	148,113	145,106	143,289	114,802	(28,487)	-19.88%
Miscellaneous	0	0	0	7,850	0	(7,850)	-100.00%
Retained Earnings	272,326	155,485	166,378	18,795	30,882	12,087	64.31%
<b>TOTAL SOLID WASTE ENT. REVENUES</b>	<b>869,541</b>	<b>696,295</b>	<b>749,528</b>	<b>554,830</b>	<b>647,534</b>	<b>92,704</b>	<b>17%</b>
<b>STORMWATER AND FLOOD CONTROL</b>							
Tax Title Revenue	5,815	7,199	4,098	5,941	0	(5,941)	-100.00%
Interest on Tax Titles	1,152	1,516	960	1,239	0	(1,239)	-100.00%
Stormwater and Flood Control Assessments	1,937,243	2,182,061	1,771,587	1,782,248	1,951,986	169,738	9.52%
Stormwater and Flood Control Liens	63,601	68,101	73,362	53,589	25,000	(28,589)	-53.35%
Interest Income	11,359	11,051	10,306	8,560	7,500	(1,060)	-12.38%
Miscellaneous Income	21,146	18,574	28,325	33,970	12,000	(21,970)	-64.67%
Interest Income on Fund Balance	6,007	949	2,385	4,641	0	(4,641)	-100.00%

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	FY2021	FY2022	FY2023	FY2024	FY2025	Change FY2024-FY2025	Change FY24-FY25
TOTAL STORMWATER AND FLOOD CONTROL	2,046,323	2,289,451	1,891,023	1,890,189	1,996,486	106,297	5.62%
TOTAL ENTERPRISE REVENUES	16,916,901	16,358,066	16,081,975	17,356,903	15,766,520	(1,590,383)	-9.16%
						0	
GRAND TOTAL ALL FUNDS	119,878,191	126,461,635	131,747,364	139,998,000	138,642,267	(1,355,733)	-0.97%