

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

	Actual FY2021	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY2024-FY2025
GENERAL GOVERNMENT							
City Council	212,240	203,005	209,891	245,357	296,308	50,951	20.77%
Office of the Mayor	412,561	431,082	437,978	460,070	518,445	58,375	12.69%
Office of the Auditor	354,195	360,650	349,909	328,159	288,356	(39,803)	-12.13%
Office of the Assessor	212,321	226,425	256,143	274,413	307,361	32,948	12.01%
Office of the Treasurer Collector	526,538	593,880	601,761	656,480	717,825	61,345	9.34%
City Solicitor	361,564	250,899	264,240	188,673	275,000	0	0.00%
Human Resources Department	280,692	307,592	360,838	310,126	340,484	30,358	9.79%
Information Technology Services Department	1,026,243	1,080,421	1,225,284	1,343,734	1,707,907	364,173	27.10%
Office of the City Clerk	368,638	320,082	344,344	352,397	382,378	29,981	8.51%
Office of Planning & Sustainability	445,266	445,429	402,376	433,890	482,485	48,595	11.20%
Central Services Department	1,485,623	1,820,758	1,721,537	1,999,776	1,987,958	(11,818)	-0.59%
Climate Action and Project Administration	0	0	0	167,472	250,217	82,744	49.41%
TOTAL GENERAL GOVERNMENT	5,685,882	6,040,223	6,174,300	6,760,548	7,554,723	794,175	11.75%
PUBLIC SAFETY							
Police Department	5,722,650	5,989,527	6,299,273	6,460,236	6,996,182	535,946	8.30%
Parking - Enforcement	140,788	129,720	135,042	180,422	214,858	34,436	19.09%
Public Safety Communications Center	645,965	630,077	750,953	695,432	747,621	52,189	7.50%
Fire Rescue Department	6,011,434	6,172,091	6,860,515	7,316,549	7,398,083	81,534	1.11%
Building Department	473,633	486,491	552,941	533,481	565,219	31,738	5.95%
Parking - Maintenance	405,723	480,241	556,552	538,656	646,687	108,031	20.06%
TOTAL PUBLIC SAFETY	13,400,192	13,888,147	15,155,277	15,724,776	16,568,650	843,874	5.37%
EDUCATION							
Smith Vocational & Agricultural High School Tuition	9,006,705	9,329,014	10,115,945	10,760,022	11,315,623	555,601	5.16%
Northampton Public School Department	32,162,012	33,461,896	35,159,372	36,565,747	41,455,340	3,689,593	9.77%
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	52,770,963	4,245,194 (0.0507)	8.75% 7.41%
PUBLIC WORKS							
Administration and Engineering Division	261,243	262,594	253,544	261,580	295,708	34,128	13.05%
Streets / General Highway Division	1,505,102	1,267,828	1,488,840	1,538,320	1,811,276	272,955	17.74%
Streets / Snow & Ice Division	659,504	601,427	606,360	383,647	500,000	0	0.00%
Forestry, Parks and Cemeteries Division	1,121,327	1,288,803	1,230,593	1,362,068	1,633,281	271,213	19.91%
TOTAL PUBLIC WORKS	3,547,176	3,420,652	3,579,336	3,545,616	4,240,265	694,649	19.59%
HEALTH AND HUMAN SERVICES							
Health and Human Services Department	325,490	562,422	871,992	1,191,804	1,315,747	123,943	10.40%
Department of Community Care	0	107,803	198,379	35496	0	-35496	0.00%
Senior Services Department	225,889	359,918	374,047	439,203	454,305	15,102	3.44%
Veterans' Services Department	610,500	558,329	534,187	598,147	620,847	22,700	3.80%
TOTAL HUMAN SERVICES	1,161,879	1,588,472	1,978,606	2,264,650	2,390,899	126,249	5.57%
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	380,939	395,497	14,559	3.82%
Arts and Culture Department	81,023	88,935	91,928	98,052	101,294	3,242	3.31%
TOTAL CULTURE & RECREATION	2,167,870	2,296,319	2,330,060	2,394,321	2,464,632	70,311	2.94%
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	1,112,387	986,540	138,335	12.44%
Temporary Bonds Principal / Paydowns	0	0	0	-	45,000	45000	#DIV/0!
TOTAL DEBT SERVICE	4,402,533	4,912,676	4,445,202	4,887,287	4,900,190	44,585	0.91%

	Actual FY2021	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Dollar Change FY2024-FY2025	% Change FY2024-FY2025
EMPLOYEE BENEFITS							
Contributory Retirement System	6,559,443	6,803,018	7,060,854	7,500,231	7,724,233	224,002	2.99%
Pensions Non-Contributory & Actuarial OPEB	26,128	19,164	29,764	-	35,000	35000	#DIV/0!
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	568,169	544,114	(24,055)	-4.23%
Workers' Compensation - Police & Fire	221,773	239,952	255,271	265,360	288,357	22,997	8.67%
Unemployment Compensation	97,502	36,015	38,989	3,175	110,000	106825	3364.57%
Group Medical Insurance	11,149,313	11,925,675	11,685,594	13,165,413	14,188,286	1,022,872	7.77%
Life Insurance	65,652	65,660	62,890	64,890	66,200	1309.64	2.02%
Payroll Taxes	867,265	913,637	973,156	1,024,720	1,097,660	72,940	7.12%
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	23,146,959	24,433,849	1,286,890	5.56%
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	435,092	746,574	311,482	71.59%
Public Employees Liability Insurance	143,324	182,057	197,054	232,588	292,565	59,977	25.79%
Reserve for Personnel	125,984	100,000	444,788	338,901	100,000	-238901.12	-70.49%
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	1,764,065	1,726,997	(37,068)	-2.10%
GENERAL FUND APPROPRIATIONS	91,983,338	97,505,943	102,338,425	109,013,990	117,051,168	8,037,178	7.37%
NON-APPROPRIATED USES:							
Overlay Reserve for Abatements	531,779	552,438	534,841	503,015	526,771	23,756	4.72%
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	1,321,050	82,657	6.67%
STATE ASSESSMENTS-CHERRY SHEET							
Air Pollution Districts	8,494	8,520	8,832	8,932	9,160	228	2.55%
RMV Non-Renewal Surcharge	78,860	39,880	52,500	52,500	56,520	4,020	7.66%
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	17,811	18,523	712	4.00%
Charter School Sending Tuition	2,529,311	2,820,655	2,636,660	2,871,793	2,965,995	94,202	3.28%
School Choice Sending Tuition	570,575	687,354	700,216	739,329	741,731	2,402	0.32%
SUB-TOTAL STATE ASSESSMENTS	3,630,430	4,023,789	3,866,523	4,148,710	4,271,641	122,931	2.96%
TOTAL NON-APPROPRIATED USES	5,498,342	5,894,876	5,791,449	5,890,118	6,119,462	229,344	3.89%
TOTAL BUDGET PLAN - GENERAL FUND	97,481,680	103,400,819	108,129,875	114,904,108.33	123,170,630	8,266,522	7.19%

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ENTERPRISE FUNDS							
WATER ENTERPRISE FUND							
Water General	2,792,140	2,640,866	2,752,883	2,590,972	3,182,299	591,327	22.82%
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	6,576,644	6,945,000	368,356	5.60%
SEWER ENTERPRISE FUND							
Sewer General Sanitary	911,981	754,752	720,758	678,860	946,582	267,722	39.44%
Sewer Treatment	1,882,091	1,897,150	2,195,979	2,362,118	2,599,124	237,006	10.03%
Sewer Debt	209,235	209,008	202,747	205,502	614,001	408,499	198.78%
Sewer Interest	41,706	35,537	37,415	29,913	205,483	175,570	586.94%
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	5,452,028	6,177,500	725,472	13.31%
SOLID WASTE ENTERPRISE FUND							
Solid Waste Landfill	-	-	-	-	-	-	0.00%
Solid Waste Other Waste Mgt	484,577	435,186	387,839	480,583	533,353	52,770	10.98%
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	555,658	647,534	91,876	16.53%
STORMWATER AND FLOOD CONTROL ENTERPRISE FUND							
Stormwater and Flood Control Drain Operations	412,387	412,695	387,839	387,857	695,470	307,613	79.31%
Stormwater and Flood Control Flood Control Oper.	64,827	73,457	116,326	213,096	208,756	(4,340)	-2.04%
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	1,596,384	1,996,486	400,102	25.06%
TOTAL ENTERPRISE FUNDS	14,815,143	14,598,353	13,046,550	14,180,714	15,766,520	1,585,805	11.18%
TOTAL ALL FUNDS	112,296,822	117,999,171	121,176,424	129,084,823	138,937,150	9,852,327	7.63%