

**CITY OF NORTHAMPTON, MASSACHUSETTS
FY2024 EXPENDITURE SUMMARY**

	Actual FY2020	Actual FY2021	Actual FY2022	Actual FY2023	RECAP FY2024	Dollar Change FY2023-FY2024	% Change FY2023-FY2024
GENERAL GOVERNMENT							
City Council	194,648	212,240	203,005	209,891	213,560	3,669	1.75%
Office of the Mayor	484,618	412,561	431,082	437,978	455,926	17,948	4.10%
Office of the Auditor	339,674	354,195	360,650	349,909	348,684	(1,224)	-0.35%
Office of the Assessor	351,802	212,321	226,425	256,143	318,198	62,056	24.23%
Office of the Treasurer Collector	555,168	526,538	593,880	601,761	697,244	95,484	15.87%
City Solicitor	409,968	361,564	250,899	264,240	275,000	0	0.00%
Human Resources Department	297,646	280,692	307,592	360,838	340,380	(20,458)	-5.67%
Information Technology Services Department	1,016,871	1,026,243	1,080,421	1,225,284	1,365,510	140,226	11.44%
Office of the City Clerk	307,701	368,638	320,082	344,344	369,660	25,316	7.35%
Office of Planning & Sustainability	425,823	445,266	445,429	402,376	470,367	0	0.00%
Central Services Department	1,608,189	1,485,623	1,820,758	1,721,537	1,949,782	228,245	13.26%
Climate Action and Project Administration	0	0	0	0	245,656	245,656	100.00%
TOTAL GENERAL GOVERNMENT	5,992,109	5,685,882	6,040,223	6,174,300	7,049,968	875,668	14.18%
PUBLIC SAFETY							
Police Department	6,033,123	5,722,650	5,989,527	6,299,273	6,835,289	536,015	8.51%
Parking - Enforcement	193,960	140,788	129,720	135,042	206,782	71,740	53.12%
Public Safety Communications Center	646,979	645,965	630,077	750,953	724,433	(26,520)	-3.53%
Fire Rescue Department	5,868,962	6,011,434	6,172,091	6,860,515	7,277,889	417,373	6.08%
Building Department	511,781	473,633	486,491	552,941	554,780	1,839	0.33%
Parking - Maintenance	443,950	405,723	480,241	556,552	635,756	79,204	14.23%
TOTAL PUBLIC SAFETY	13,698,755	13,400,192	13,888,147	15,155,277	16,234,929	1,079,652	7.12%
EDUCATION							
Smith Vocational & Agricultural High School	8,359,958	9,006,705	9,329,014	10,115,945	10,760,022	644,077	6.37%
Northampton Public School Department	31,043,917	32,162,012	33,461,896	35,159,372	36,565,747	1,406,375	4.00%
One-time Funds to stabilize the NPS FY24 budget	0	0	0	0	1,200,000	1,200,000	100.00%
TOTAL EDUCATION	39,403,874	41,168,717	42,790,910	45,275,317	48,525,769	3,250,452	7.18%
PUBLIC WORKS							
Administration and Engineering Division	273,025	261,243	262,594	253,544	303,260	49,716	19.61%
Streets / General Highway Division	1,399,478	1,505,102	1,267,828	1,488,840	1,929,800	440,960	29.62%
Streets / Snow & Ice Division	576,928	659,504	601,427	606,360	500,000	-106360	-17.54%
Forestry, Parks and Cemeteries Division	1,213,640	1,121,327	1,288,803	1,230,593	1,551,133	320,540	26.05%
TOTAL PUBLIC WORKS	3,463,072	3,547,176	3,420,652	3,579,336	4,284,193	704,856	19.69%
HEALTH AND HUMAN SERVICES							
Health and Human Services Department	310,366	325,490	562,422	871,992	1,273,186	401,194	46.01%
Department of Community Care	0	0	107,803	198,379	0	(198,379)	0.00%
Senior Services Department	322,321	225,889	359,918	374,047	443,483	69,436	18.56%
Veterans' Services Department	665,345	610,500	558,329	534,187	699,627	165,440	30.97%
TOTAL HUMAN SERVICES	1,298,032	1,161,879	1,588,472	1,978,606	2,416,297	437,691	22.12%
CULTURE & RECREATION							
Forbes Library	1,350,722	1,391,244	1,432,981	1,477,724	1,529,442	51,718	3.50%
Lilly Library	341,201	351,437	361,981	372,841	385,889	13,048	3.50%
Parks and Recreation Department	323,430	344,166	412,423	387,567	381,783	(5,784)	-1.49%
Arts and Culture Department	76,973	81,023	88,935	91,928	97,468	5,540	6.03%
TOTAL CULTURE & RECREATION	2,092,326	2,167,870	2,296,319	2,330,060	2,394,582	64,522	2.77%
DEBT SERVICE							
Long-Term Bonds Principal	5,029,900	3,591,700	3,905,300	3,451,201	3,774,900	323,699	9.38%
Long-Term Bonds Interest	972,790	810,833	1,007,376	994,001	1,124,874	130,873	13.17%
Temporary Bonds Principal / Paydowns	0	0	0	0	45,000	45,000	100.00%
TOTAL DEBT SERVICE	6,002,690	4,402,533	4,912,676	4,445,202	4,944,774	499,572	11.24%

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EMPLOYEE BENEFITS							
Contributory Retirement System	6,301,238	6,559,443	6,803,018	7,060,854	7,480,027	419,173	5.94%
Pensions Non-Contributory & Actuarial OPEB	42,318	26,128	19,164	29,764	35,000	5235.96	17.59%
OPEB Trust Fund	300,000	300,000	350,000	375,000	375,000	0	0.00%
Workers' Compensation	500,000	380,660	462,623	545,582	495,220	(50,362)	-9.23%
Workers' Compensation - Police & Fire	213,325	221,773	239,952	255,271	274,625	19,354	7.58%
Unemployment Compensation	22,316	97,502	36,015	38,989	110,000	71010.82	182.13%
Group Medical Insurance	10,721,943	11,149,313	11,925,675	11,685,594	13,200,387	1,514,793	12.96%
Life Insurance	53,193	65,652	65,660	62,890	66,200	3309.81	5.26%
Payroll Taxes	831,511	867,265	913,637	973,156	1,062,660	89,504	9.20%
Other Benefits	208,501	116,351	173,407	327,334	180,000	-147334	-45.01%
TOTAL EMPLOYEE BENEFITS	19,194,346	19,784,087	20,989,151	21,354,434	23,279,119	1,924,685	9.01%
INSURANCE AND RESERVES							
Capital Projects	340,000	0	407,500	446,057	200,000	(246,057)	-55.16%
General Liability Insurance	65,000	70,893	89,407	89,258	107,484	18,226	20.42%
Property & Auto Insurance	274,163	324,800	375,428	418,735	467,297	48,562	11.60%
Public Employees Liability Insurance	(22,766)	143,324	182,057	197,054	277,046	79,992	40.59%
Reserve for Personnel	0	125,984	100,000	444,788	100,000	(344,788)	-77.52%
Transfer to Fiscal Stability Stabilization Fund	0	0	0	0	0	0	0.00%
Transfer to Capital Stabilization Fund	382,884	0	425,000	450,000	450,000	0	0.00%
TOTAL CAPITAL PROJECTS & MISCELLANEOUS	1,039,281	665,001	1,579,392	2,045,893	1,601,827	(444,066)	-21.71%
GENERAL FUND APPROPRIATIONS	92,184,486	91,983,338	97,505,943	102,338,425	110,731,458	8,393,033	8.20%
NON-APPROPRIATED USES:							
Overlay Reserve for Abatements	790,413	531,779	552,438	534,841	503,015	(31,826)	-5.95%
County Lock-Up Assessment	27,122	27,122	-	-	-	-	-
Offset Receipts - Cherry Sheet	1,308,384	1,309,011	1,318,649	1,390,085	1,238,393	(151,692)	-10.91%
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	52,500	52,500	-	0.00%
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	24,583	25,566	983	4.00%
Charter School Sending Tuition	2,307,437	2,529,311	2,820,655	2,636,660	2,935,007	298,347	11.32%
School Choice Sending Tuition	614,430	570,575	687,354	700,216	726,334	26,118	3.73%
SUB-TOTAL STATE ASSESSMENTS	3,456,983	3,630,430	4,023,789	3,866,523	4,206,684	340,161	8.80%
TOTAL NON-APPROPRIATED USES	5,582,902	5,498,342	5,894,876	5,791,449	5,948,092	156,643	2.70%
TOTAL BUDGET PLAN - GENERAL FUND	97,767,388	97,481,680	103,400,819	108,129,875	116,679,550.43	8,549,676	7.91%

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ENTERPRISE FUNDS							
WATER ENTERPRISE FUND							
Water General	3,868,991	2,792,140	2,640,866	2,752,883	2,959,328	206,445	7.50%
Water Debt	1,700,538	1,684,863	1,706,761	1,739,790	1,775,625	35,835	2.06%
Water Interest	306,095	262,189	223,066	170,916	125,184	(45,732)	-26.76%
Water Indirect Costs	620,420	577,268	614,707	602,981	626,335	23,354	3.87%
Water Reserve	783,956	1,471,113	1,574,680	1,530,474	1,458,528	(71,946)	-4.70%
TOTAL WATER ENTERPRISE FUND	7,280,000	6,787,573	6,760,079	6,797,044	6,945,000	147,956	2.18%
SEWER ENTERPRISE FUND							
Sewer General Sanitary	1,727,060	911,981	754,752	720,758	1,102,780	382,022	53.00%
Sewer Treatment	2,313,017	1,882,091	1,897,150	2,195,979	2,569,230	373,251	17.00%
Sewer Debt	377,507	209,235	209,008	202,747	205,502	2,755	1.36%
Sewer Interest	50,856	41,706	35,537	37,415	124,352	86,937	232.36%
Sewer Indirect Costs	935,319	1,042,826	1,042,931	1,001,975	969,011	(32,964)	-3.29%
Sewer Transfer to Capital Projects	1,086,241	1,594,651	1,626,164	-	1,206,625	1,206,625	#DIV/0!
TOTAL SEWER ENTERPRISE FUND	6,490,000	5,682,490	5,565,543	4,158,875	6,177,500	2,018,625	48.54%
SOLID WASTE ENTERPRISE FUND							
Solid Waste Landfill	-	-	-	-	-	-	-
Solid Waste Other Waste Mgt	497,938	484,577	435,186	387,839	459,679	71,839	18.52%
Solid Waste Indirect Costs	104,721	83,466	85,720	89,913	75,075	(14,838)	-16.50%
TOTAL SOLID WASTE ENTERPRISE FUND	602,659	568,043	520,906	477,752	534,754	57,001	11.93%
Stormwater and Flood Control ENTERPRISE FUND							
Stormwater and Flood Control Drain Operations	954,612	412,387	412,695	387,839	857,382	469,543	121.07%
Stormwater and Flood Control Flood Control Oper.	717,216	64,827	73,457	116,326	143,673	27,346	23.51%
Stormwater and Flood Control Debt	40,000	35,000	35,000	35,000	35,000	0	0.00%
Stormwater and Flood Control Interest	4,650	3,850	3,150	2,450	1,663	(787)	-32.12%
Stormwater and Flood Control Indirect Costs	280,008	341,407	345,781	351,296	319,479	(31,817)	-9.06%
Stormwater and Flood Control Stabilization Fund	-	919,566	881,742	719,966	639,289	(80,677)	-11.21%
TOTAL WATER ENTERPRISE FUND	1,996,486	1,777,038	1,751,825	1,612,878	1,996,486	383,608	23.78%
TOTAL ENTERPRISE FUNDS	16,369,145	14,815,143	14,598,353	13,046,550	15,653,740	2,607,191	19.98%
TOTAL ALL FUNDS	117,028,002	112,296,822	117,999,171	121,176,424	132,333,290	11,156,866	9.21%