

**CITY OF NORTHAMPTON, MASSACHUSETTS
FY2026 REVENUE SUMMARY**

DESCRIPTION	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Dollar Change FY25-FY26	% Change FY25-FY26
GENERAL FUND							
TAXES							
Real Estate Taxes	67,624,882	69,756,292	72,732,178	75,704,120	79,118,607	3,414,487	4.51%
Personal Property	1,927,194	1,798,339	1,872,179	1,850,116	2,128,720	278,603	15.06%
Tax Title Revenues	377,065	135,592	202,211	403,418	0	(403,418)	0.00%
Tax Possession Revenue	0	0	0	0	0	0	0.00%
Clause 41A R/E Payback	49,613	0	0	3,311	0	(3,311)	0.00%
Chapt 61A Deferred Taxes	0	0	0	0	0	0	0.00%
Motor Vehicle Excise	2,983,326	2,992,469	3,435,448	3,418,159	3,255,000	(163,159)	-4.77%
Boat Excise	4,520	3,281	3,742	3,201	3,281	80	2.51%
Forest Lands Excise	0	0	0	0	0	0	0.00%
Hotel / Motel Tax (Ch 145)	843,070	970,975	1,077,700	1,087,809	975,000	(112,809)	-10.37%
Meals Tax (Ch 64L, s.2A)	692,008	779,700	791,413	826,970	748,000	(78,970)	-9.55%
Adult Use Cannabis Excise (Ch 64N:3)	1,150,577	846,154	944,813	1,136,945	900,000	(236,945)	-20.84%
Interest on Taxes	175,347	155,013	236,317	227,020	175,000	(52,020)	-22.91%
Interest on Tax Titles	57,386	25,986	43,775	50,719	39,000	(11,719)	-23.11%
Tax Title Attorney Fees	3,807	9,413	11,841	10,630	0	(10,630)	0.00%
Tax Title Releases	5,430	1,493	2,077	4,935	1,000	(3,935)	-79.74%
Int/Releases - Clause 41A R/E	24,309	0	0	210	0	(210)	0.00%
PILOT - Housing Authority	27,028	29,930	36,984	38,360	34,000	(4,360)	-11.37%
PILOT - Smith College	127,899	136,128	144,021	156,059	156,058	(1)	0.00%
PILOT - B'Nai Israel Synagogue	4,692	4,360	4,528	5,457	5,456	(1)	-0.01%
PILOT - Easthampton	975	911	955	925	924	(1)	-0.10%
PILOT - Fairgrounds	11,314	37,980	18,962	21,773	17,100	(4,673)	-21.46%
PILOT - Nonotuck Community School	799	736	767	736	736	(0)	-0.03%
PILOT - Soldier On	11,997	10,740	10,886	10,980	10,979	(1)	-0.01%
PILOT - Landfill Solar	10,000	10,000	10,000	10,000	10,000	0	0.00%
PILOT - South Street School	3,623	3,208	3,076	4,071	4,071	(0)	0.00%
PILOT - U.S. Fish & Wildlife	304	341	318	305	250	(55)	-18.03%
TOTAL TAXES	76,117,165	77,709,040	81,584,191	84,976,227	87,583,181	2,606,955	3.07%
CHARGES FOR SERVICES							
Parking Meter Receipts	225,000	230,000	230,000	232,091	240,000	7,909	3.41%
Parking Lot Revenue	125,000	80,000	80,000	86,164	80,000	(6,164)	-7.15%
Parking Garage Revenue	275,000	400,000	400,000	458,837	400,000	(58,837)	-12.82%
Parking Pass Revenue	90,000	125,000	125,000	199,217	130,000	(69,217)	-34.74%
Parking Kiosk by Credit Card	235,000	175,000	175,000	261,294	245,000	(16,294)	-6.24%
Mobile App Revenue	250,000	200,000	200,000	731,810	400,000	(331,810)	-45.34%
Union Station				30,000	30,000	0	0.00%
Ambulance Revenues	2,831,297	3,345,187	3,498,100	3,900,222	3,512,223	(387,999)	-9.95%
Fees - Collector	125,233	106,732	109,336	136,930	92,000	(44,930)	-32.81%
Fees - Municipal Liens	45,350	27,100	24,350	24,750	23,000	(1,750)	-7.07%
Fees - MVE Surcharges	17,120	18,120	15,500	18,520	15,000	(3,520)	-19.01%
Fees - Parking Clerk	0	0	2,682	3,630	0	(3,630)	0.00%
Fees - Cemetery Interments	24,595	23,325	27,775	24,200	25,000	800	3.31%
Fees - Police Outside Detail Admin	71,813	59,252	72,228	130,397	65,000	(65,397)	-50.15%
Fees - Fire Outside Detail Admin	2,548	3,299	4,156	3,247	1,000	(2,247)	-69.20%
Fees - License Comm Appl Fee	605	585	525	575	0	(575)	0.00%
Fees - City Clerk Misc	38,236	33,792	28,934	37,146	23,000	(14,146)	-38.08%
Fees - City Clerk Copies	95,445	98,835	80,130	84,675	70,000	(14,675)	-17.33%
Fees Tree Warden	0	1,495	0	0	0	0	0.00%
Tuition - SVAHS	7,761,032	8,518,594	9,078,820	9,588,691	10,015,315	426,624	4.45%
Dept Rev - Treasurer	75	125	25	75	0	(75)	0.00%
Dept Rev - Registrar of Voters	930	1,400	390	250	750	500	200.00%
Dept Rev - Police Dept	20,528	19,379	23,358	29,195	17,000	(12,195)	-41.77%
Dept Rev - Cemeteries	2,533	4,320	4,276	4,441	1,250	(3,191)	-71.85%
Dept Rev - Health	21,900	21,508	23,882	35,875	19,000	(16,875)	-47.04%
Dept Rev - Building Inspections	44,057	42,800	43,660	43,100	40,000	(3,100)	-7.19%
Dept Rev - Hearing Officer	3,250	4,063	2,000	2,500	2,000	(500)	-20.00%

DESCRIPTION	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Dollar Change FY25-FY26	% Change FY25-FY26
Dept Rev - Fire	413	538	241	342	0	(342)	0.00%
TOTAL CHARGES FOR SERVICES	12,314,689	13,540,449	14,250,367	16,068,173	15,446,538	(621,635)	-3.87%
LICENSES AND PERMITS							
Liquor Licenses	177,504	180,098	176,715	182,653	165,000	(17,653)	-9.66%
License Comm - Other Licenses	3,526	3,099	2,615	3,059	0	(3,059)	0.00%
City Clerk Licenses	26,390	26,799	24,030	24,080	19,000	(5,080)	-21.10%
Firearm Licenses	3,838	4,125	5,163	6,138	3,000	(3,138)	-51.12%
Permits - Health Dept	86,295	89,645	92,590	96,065	68,000	(28,065)	-29.21%
Permits - Burials	11,475	12,850	12,325	12,995	10,000	(2,995)	-23.05%
Permits - Police Dept	660	680	814	630	600	(30)	-4.76%
Permits - Building Inspector	390,078	613,503	728,704	743,580	691,150	(52,430)	-7.05%
Permits - Plumbing Inspector	84,510	85,590	113,718	106,284	116,911	10,627	10.00%
Permits - Wire Inspector	122,848	129,370	154,156	230,619	145,000	(85,619)	-37.13%
Permits - Weights & Measures	108,142	112,567	49,238	85,624	53,000	(32,624)	-38.10%
Permits - Periodic Inspections	21,300	3,700	61,900	22,900	50,000	27,100	118.34%
Permits - Sidewalk Signs	8,513	8,525	8,250	7,775	6,000	(1,775)	-22.83%
Permits - General Highway	33,152	26,134	32,045	34,568	29,100	(5,468)	-15.82%
Permits - Planning Dept	25,434	30,059	28,686	32,629	24,000	(8,629)	-26.45%
Permits - Fire Dept	110,607	109,728	96,194	108,798	85,042	(23,756)	-21.83%
TOTAL LICENSES AND PERMITS	1,214,271	1,436,471	1,587,143	1,698,396	1,465,803	(232,593)	-13.69%
FINES AND FORFEITS							
CMVI Reimbursements RMV	39,538	54,670	56,141	45,240	41,000	(4,240)	-9.37%
Parking Tickets	651,891	588,471	788,063	738,611	720,000	(18,611)	-2.52%
TOTAL FINES AND FORFEITS	691,429	643,140	844,205	783,852	761,000	(22,852)	-2.92%
INTERGOVT - STATE - CHERRY SHEET							
Chapter 70 School Aid	8,554,554	8,722,254	8,889,234	9,172,010	9,583,160	411,150	4.48%
Charter Tuition Reimbursement	819,425	423,378	573,067	655,904	626,866	(29,038)	-4.43%
Unrestricted General Government Aid	4,830,615	5,091,468	5,254,395	5,412,027	5,471,559	59,532	1.10%
Lieu of Taxes - State Owned Land	113,729	145,984	161,560	165,605	165,614	9	0.01%
Veterans Benefits	289,282	218,860	209,580	275,538.33	358,219	82,681	30.01%
Abatements to Elderly	219,479	140,628	49,049	115,833	152,020	36,187	31.24%
Offset: Incoming School Choice Tuition	1,319,206	1,315,115	1,150,009	1,220,126	1,229,792	9,666	0.79%
Offset: Public Libraries	61,059	74,970	88,384	100,924	101,445	521	0.52%
TOTAL INTERGOVT - CHERRY SHEET	16,207,349	16,132,657	16,375,278	17,117,967	17,688,675	570,708	3.33%
INTERGOVT - STATE - OTHER							
Other State Revenue	66,230	168,497	90,540	140,067	25,000	(115,067)	-82.15%
MA Ambulance CPE	417,994	387,428	396,131	233,240	233,240	0	0.00%
Retirement COLA Reimbursement	1,370	2,470	2,470	2,470	0	(2,470)	0.00%
TOTAL INTERGOVT - STATE - OTHER	485,594	558,395	489,141	375,777	258,240	(117,537)	-31.28%
INTERGOVT - FEDERAL							
Medicaid Reimbursements - Schools	199,202	200,529	209,175	235,311	181,800	(53,511)	-22.74%
TOTAL INTERGOVT - FEDERAL	199,202	200,529	209,175	235,311	181,800	(53,511)	-22.74%
INTERFUND OPERATING TRANSFERS							
Interfund Transfers - Enterprise Funds	2,089,139	2,046,164	1,989,900	2,193,037	2,161,786	(31,251)	-1.43%
Community Preservation Act Funds	15,776	11,032	12,680	12,680	12,680	0	0.00%
Police Station Reserve for Debt Service	18,899	17,204	15,848	14,450	12,966	(1,484)	-10.27%
TOTAL INTERFUND OPERATING	2,123,814	2,074,400	2,018,428	2,220,167	2,187,432	(32,735)	-1.47%
FREE CASH/CAPITAL RESERVES							
Free Cash	0	599,606	0	0	12,549	12,549	0.00%
Smith College Gift				166,666	166,666	0	0.00%
NPS Special Ed. Stabilization Fund				350,000	350,000	0	0.00%
Fiscal Stability Stabilization Fund	0	0	1,284,954	2,315,640	1,403,757	(911,883)	-39.38%
TOTAL FREE CASH/CAPITAL RESERVES	0	599,606	1,284,954	2,832,306	1,932,972	(899,334)	-31.75%
MISCELLANEOUS REVENUE							
PVTA - 5 College Reimbursement	67,044	91,669	95,942	114,061	80,360	(33,701)	-29.55%

DESCRIPTION	Actual	Actual	Actual	Actual	Budget	Dollar	%
	FY2022	FY2023	FY2024	FY2025	FY2026	Change	Change
Vet Services Regional Assessment	187,388	179,606	204,145	227,912	201,681	(26,231)	-11.51%
Interest on Investments	205,383	1,057,650	2,597,984	2,849,392	2,078,300	(771,092)	-27.06%
Smith Charities Income	6,407	5,919	6,991	7,035	6,500	(535)	-7.60%
IT Laserfiche Service Regional Assessment	11,280	8,400	6,300	4,200	4,200	0	0.00%
Sale of Inventory	0	0	11,000	0	0	0	0.00%
Court Judgements	0	1,190,000	14,680	0	0	0	0.00%
Miscellaneous Receipts	272,555	237,458	368,290	277,471	150,000	(127,471)	100.00%
TOTAL MISCELLANEOUS REVENUE	750,057	2,770,702	3,305,331	3,480,070	2,521,041	(959,029)	-27.56%
GENERAL FUND TOTAL	110,103,569	115,665,389	121,948,213	129,788,246	130,026,682	238,436	0.18%
ENTERPRISE FUNDS							
WATER ENTERPRISE RECEIPTS							
Tax Title Revenue	16,480	9,544	18,638	13,139	0	(13,139)	0.00%
Interest on Tax Titles	3,581	2,102	4,864	2,306	0	(2,306)	0.00%
Water Rates	5,879,143	5,825,104	5,262,041	4,889,447	4,339,928	(549,519)	-11.24%
Water Liens	99,382	92,308	94,618	174,408	95,800	(78,608)	-45.07%
Water Interest Earned	23,444	25,087	25,732	25,639	20,000	(5,639)	-21.99%
Water Miscellaneous Income	111,718	113,977	192,474	111,315	40,000	(71,315)	-64.07%
Water Meter Base Rate	755,782	755,089	2,262,722	2,361,744	2,325,582	(36,162)	-1.53%
Water Cross Connection Fees	102,772	110,694	102,892	104,370	93,000	(11,370)	-10.89%
Water Interest on Fund Balance	7,272	26,158	70,424	67,406	15,000	(52,406)	-77.75%
Final Bill Fees	17,800	12,450	11,950	12,200	15,690	3,490	28.61%
TOTAL WATER ENTERPRISE REVENUES	7,017,373	6,972,512	8,046,356	7,761,975	6,945,000	(816,975)	-10.53%
SEWER ENTERPRISE RECEIPTS							
Tax Title Revenue	11,386	8,083	17,172	44,618	0	(44,618)	0.00%
Interest on Tax Titles	2,595	2,159	4,305	8,108	0	(8,108)	0.00%
Sludge Disposal	173,500	141,000	132,300	139,500	80,000	(59,500)	-42.65%
Sale of Scrap Metal	0	0	0	0	0	0	0.00%
Sewer Rates	5,748,312	5,744,814	5,270,106	5,107,776	4,674,500	(433,276)	-8.48%
Sewer Liens	125,582	152,603	92,897	184,312	130,000	(54,312)	-29.47%
Sewer Interest Earned	25,385	33,115	24,586	30,929	25,000	(5,929)	-19.17%
Sewer Miscellaneous Income	66,345	164,955	108,710	63,735	50,000	(13,735)	-21.55%
Sewer Base Rate	0	0	1,000,207	1,052,805	1,068,000	15,195	1.44%
Sewer Interest on Fund Balance	5,896	42,107	81,367	85,705	0	(85,705)	0.00%
Williamsburg Sewer	195,946	180,076	133,878	146,115	150,000	3,886	2.66%
TOTAL SEWER ENTERPRISE REVENUES	6,354,946	6,468,912	6,865,528	6,863,602	6,177,500	(686,102)	-10.00%
SOLID WASTE ENTERPRISE RECEIPTS							
Refuse Fees	13,557	34,594	54,507	17,256	30,000	12,744	74%
Landfill Stickers	152,814	156,832	93,950	262,701	230,000	(32,701)	-12%
Recycling Program Revenues	0	4,009	597	131	0	(131)	0%
Sale of Scrap Metal	14,945	5,491	8,396	5,850	6,000	150	3%
Compost Membership	7,314	0	0	0	0	0	0%
Trash Bag Sales	198,537	222,453	203,162	187,289	203,555	16,267	9%
Trash Bin Sales	4,199	7,520	5,050	3,644	3,200	(444)	-12%
Interest Income	1,332	7,144	19,234	17,363	8,000	(9,363)	-54%
Leases - Landfill Cell Tower	148,113	145,106	143,289	166,525	128,246	(38,279)	-23%
Miscellaneous	0	0	7,850	35,920	0	(35,920)	0%
Transfer from Retained Earnings	155,485	166,378	18,795	30,882	30,882	0	0%
TOTAL SOLID WASTE ENT. REVENUES	696,295	749,528	554,830	727,559	639,883	(87,676)	-12%
STORMWATER AND FLOOD CONTROL							
Tax Title Revenue	7,199	4,098	5,941	13,923	0	(13,923)	0.00%
Interest on Tax Titles	1,516	960	1,239	2,015	0	(2,015)	0.00%
Stormwater and Flood Control Assessments	2,182,061	1,771,587	1,782,248	1,886,455	1,951,986	65,531	3.47%
Stormwater and Flood Control Liens	68,101	73,362	53,589	65,399	25,000	(40,399)	-61.77%
Interest Income	11,051	10,306	8,560	10,152	7,500	(2,652)	-26.12%
Miscellaneous Income	18,574	28,325	33,970	22,589	12,000	(10,589)	-46.88%
Interest Income on Fund Balance	949	2,385	4,641	9,973	0	(9,973)	0.00%
TOTAL STORMWATER AND FLOOD CONTROL	2,289,451	1,891,023	1,890,189	2,010,506	1,996,486	(14,020)	-0.70%

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TOTAL ENTERPRISE REVENUES	16,358,066	16,081,975	17,356,903	17,363,642	15,758,869	(1,604,773)	-9.24%
						0	
GRAND TOTAL ALL FUNDS	126,461,635	131,747,364	139,305,116	147,151,888	145,785,551	(1,366,337)	-0.93%