

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

|   | Actual<br>FY2022  | Actual<br>FY2023  | Actual<br>FY2024  | Actual<br>FY2025  | Budget<br>FY2026  | Dollar<br>Change<br>FY2025-FY2026 | %<br>Change<br>FY2025-FY2026 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|------------------------------|
| <b>GENERAL GOVERNMENT</b>                           |                   |                   |                   |                   |                   |                                   |                              |
| City Council  | 203,005           | 209,891           | 245,357           | 290,967           | 300,496           | 9,529                             | 3.27%                        |
| Office of the Mayor                                 | 431,082           | 437,978           | 460,070           | 538,555           | 518,999           | (19,556)                          | -3.63%                       |
| Office of the Auditor                               | 360,650           | 349,909           | 328,159           | 280,130           | 290,462           | 10,332                            | 3.69%                        |
| Office of the Assessor                              | 226,425           | 256,143           | 274,413           | 395,300           | 316,140           | (79,160)                          | -20.03%                      |
| Office of the Treasurer Collector                   | 593,880           | 601,761           | 656,480           | 687,827           | 727,070           | 39,243                            | 5.71%                        |
| City Solicitor                                      | 250,899           | 264,240           | 188,673           | 200,292           | 275,000           | 74,708                            | 37.30%                       |
| Human Resources Department                          | 307,592           | 360,838           | 310,126           | 314,793           | 326,759           | 11,966                            | 3.80%                        |
| Information Technology Services Department          | 1,080,421         | 1,225,284         | 1,343,734         | 1,688,695         | 2,075,940         | 387,244                           | 22.93%                       |
| Office of the City Clerk                            | 320,082           | 344,344           | 352,397           | 367,064           | 375,747           | 8,683                             | 2.37%                        |
| Office of Planning & Sustainability                 | 445,429           | 402,376           | 433,890           | 473,006           | 495,312           | 22,307                            | 4.72%                        |
| Central Services Department                         | 1,820,758         | 1,721,537         | 1,999,776         | 2,077,961         | 2,045,640         | (32,321)                          | -1.56%                       |
| Climate Action and Project Administration           | 0                 | 0                 | 167,472           | 252,785           | 270,454           | 17,669                            | 6.99%                        |
| <b>TOTAL GENERAL GOVERNMENT</b>                     | <b>6,040,223</b>  | <b>6,174,300</b>  | <b>6,760,548</b>  | <b>7,567,376</b>  | <b>8,018,019</b>  | <b>450,643</b>                    | <b>5.96%</b>                 |
| <b>PUBLIC SAFETY</b>                                |                   |                   |                   |                   |                   |                                   |                              |
| Police Department                                   | 5,989,527         | 6,299,273         | 6,460,236         | 6,519,686         | 6,895,628         | 375,942                           | 5.77%                        |
| Parking - Enforcement                               | 129,720           | 135,042           | 180,422           | 192,358           | 219,024           | 26,666                            | 13.86%                       |
| Public Safety Communications Center                 | 630,077           | 750,953           | 695,432           | 732,011           | 823,756           | 91,745                            | 12.53%                       |
| Fire Rescue Department                              | 6,172,091         | 6,860,515         | 7,316,549         | 7,305,034         | 7,853,180         | 548,146                           | 7.50%                        |
| Building Department                                 | 486,491           | 552,941           | 533,481           | 569,911           | 604,484           | 34,573                            | 6.07%                        |
| Parking - Maintenance                               | 480,241           | 556,552           | 538,656           | 605,544           | 646,811           | 41,267                            | 6.81%                        |
| <b>TOTAL PUBLIC SAFETY</b>                          | <b>13,888,147</b> | <b>15,155,277</b> | <b>15,724,776</b> | <b>15,924,544</b> | <b>17,042,883</b> | <b>1,118,339</b>                  | <b>7.02%</b>                 |
| <b>EDUCATION</b>                                    |                   |                   |                   |                   |                   |                                   |                              |
| Smith Vocational & Agricultural High School Tuition | 9,329,014         | 10,115,945        | 10,760,022        | 11,315,623        | 11,794,397        | 478,774                           | 4.23%                        |
| Northampton Public School Department                | 33,461,896        | 35,159,372        | 37,765,747        | 41,455,340        | 43,635,854        | 2,180,514                         | 5.26%                        |
| Other Sources for NPS Budget                        | 0                 | 0                 | -                 | -                 | 516,666           | 516,666                           | 0.00%                        |
| <b>TOTAL EDUCATION</b>                              | <b>42,790,910</b> | <b>45,275,317</b> | <b>48,525,769</b> | <b>52,770,963</b> | <b>55,946,917</b> | <b>3,175,954</b>                  | <b>6.02%</b>                 |
| <b>PUBLIC WORKS</b>                                 |                   |                   |                   |                   |                   |                                   |                              |
| Administration and Engineering Division             | 262,594           | 253,544           | 261,580           | 266,114           | 310,440           | 44,326                            | 16.66%                       |
| Streets / General Highway Division                  | 1,267,828         | 1,488,840         | 1,538,320         | 1,702,229         | 1,858,170         | 155,941                           | 9.16%                        |
| Streets / Snow & Ice Division                       | 601,427           | 606,360           | 383,647           | 741,168           | 500,000           | (241,168)                         | -32.54%                      |
| Forestry, Parks and Cemeteries Division             | 1,288,803         | 1,230,593         | 1,362,068         | 1,341,514         | 1,698,040         | 356,526                           | 26.58%                       |
| <b>TOTAL PUBLIC WORKS</b>                           | <b>3,420,652</b>  | <b>3,579,336</b>  | <b>3,545,616</b>  | <b>4,051,025</b>  | <b>4,366,650</b>  | <b>315,625</b>                    | <b>7.79%</b>                 |
| <b>HEALTH AND HUMAN SERVICES</b>                    |                   |                   |                   |                   |                   |                                   |                              |
| Health and Human Services Department                | 562,422           | 871,992           | 1,191,804         | 1,247,665         | 1,390,931         | 143,266                           | 11.48%                       |
| Department of Community Care                        | 107,803           | 198,379           | 35,496            | 0                 | 0                 | 0                                 | 0.00%                        |
| Senior Services Department                          | 359,918           | 374,047           | 439,203           | 519,833           | 466,454           | (53,379)                          | -10.27%                      |
| Veterans' Services Department                       | 558,329           | 534,187           | 598,147           | 629,440           | 758,873           | 129,433                           | 20.56%                       |
| <b>TOTAL HUMAN SERVICES</b>                         | <b>1,588,472</b>  | <b>1,978,606</b>  | <b>2,264,650</b>  | <b>2,396,939</b>  | <b>2,616,258</b>  | <b>219,319</b>                    | <b>9.15%</b>                 |
| <b>CULTURE &amp; RECREATION</b>                     |                   |                   |                   |                   |                   |                                   |                              |
| Forbes Library                                      | 1,432,981         | 1,477,724         | 1,529,442         | 1,571,340         | 1,610,650         | 39,310                            | 2.50%                        |
| Lilly Library                                       | 361,981           | 372,841           | 385,889           | 396,501           | 406,415           | 9,914                             | 2.50%                        |
| Parks and Recreation Department                     | 412,423           | 387,567           | 380,939           | 466,287           | 405,328           | (60,959)                          | -13.07%                      |
| Arts and Culture Department                         | 88,935            | 91,928            | 98,052            | 101,207           | 103,435           | 2,228                             | 2.20%                        |
| <b>TOTAL CULTURE &amp; RECREATION</b>               | <b>2,296,319</b>  | <b>2,330,060</b>  | <b>2,394,321</b>  | <b>2,535,335</b>  | <b>2,525,828</b>  | <b>(9,507)</b>                    | <b>-0.37%</b>                |
| <b>DEBT SERVICE</b>                                 |                   |                   |                   |                   |                   |                                   |                              |
| Long-Term Bonds Principal                           | 3,905,300         | 3,451,201         | 3,774,900         | 3,868,650         | 4,097,900         | 229,250                           | 5.93%                        |
| Long-Term Bonds Interest                            | 1,007,376         | 994,001           | 1,112,387         | 979,357           | 919,122           | (60,235)                          | -6.15%                       |
| <b>TOTAL DEBT SERVICE</b>                           | <b>4,912,676</b>  | <b>4,445,202</b>  | <b>4,887,287</b>  | <b>4,848,007</b>  | <b>5,017,022</b>  | <b>169,015</b>                    | <b>3.49%</b>                 |
| <b>EMPLOYEE BENEFITS</b>                            |                   |                   |                   |                   |                   |                                   |                              |
| Contributory Retirement System                      | 6,803,018         | 7,060,854         | 7,500,231         | 7,749,233         | 8,030,767         | 281,534                           | 3.63%                        |
| Pensions Non-Contributory & Actuarial OPEB          | 19,164            | 29,764            | -                 | 10,500            | 30,178            | 19,678                            | 187.41%                      |
| OPEB Trust Fund                                     | 350,000           | 375,000           | 375,000           | 200,000           | 200,000           | -                                 | 0.00%                        |
| Workers' Compensation                               | 462,623           | 545,582           | 568,169           | 413,479           | 386,813           | (26,666)                          | -6.45%                       |
| Workers' Compensation - Police & Fire               | 239,952           | 255,271           | 265,360           | 278,373           | 292,300           | 13,927                            | 5.00%                        |
| Unemployment Compensation                           | 36,015            | 38,989            | 3,175             | 19,772            | 51,939            | 32,167                            | 162.69%                      |
| Group Medical Insurance                             | 11,925,675        | 11,685,594        | 13,170,538        | 14,155,285        | 15,590,671        | 1,435,386                         | 10.14%                       |
| Life Insurance                                      | 65,660            | 62,890            | 64,890            | 62,150            | 66,200            | 4,050                             | 6.52%                        |
| Payroll Taxes                                       | 913,637           | 973,156           | 1,024,720         | 1,110,858         | 1,155,464         | 44,606                            | 4.02%                        |
| Other Benefits                                      | 173,407           | 327,334           | 180,000           | 152,000           | 175,000           | 23,000                            | 15.13%                       |
| <b>TOTAL EMPLOYEE BENEFITS</b>                      | <b>20,989,151</b> | <b>21,354,434</b> | <b>23,152,084</b> | <b>24,151,650</b> | <b>25,979,332</b> | <b>1,827,682</b>                  | <b>7.57%</b>                 |
| <b>INSURANCE AND RESERVES</b>                       |                   |                   |                   |                   |                   |                                   |                              |
| Capital Projects                                    | 407,500           | 446,057           | 200,000           | 200,000           | 275,000           | 75,000                            | 37.50%                       |
| General Liability Insurance                         | 89,407            | 89,258            | 107,484           | 112,858           | 120,529           | 7,671                             | 6.80%                        |
| Property & Auto Insurance                           | 375,428           | 418,735           | 435,092           | 673,805           | 740,396           | 66,591                            | 9.88%                        |

|   |                    |                    |                       |                    |                    |                   |               |
|---|--------------------|--------------------|-----------------------|--------------------|--------------------|-------------------|---------------|
| Public Employees Liability Insurance                | 182,057            | 197,054            | 232,588               | 269,444            | 285,676            | 16,232            | 6.02%         |
| Reserve for Personnel                               | 100,000            | 444,788            | 338,901               | 100,000            | 900,000            | 800,000           | 800.00%       |
| Transfer to Capital Stabilization Fund              | 425,000            | 450,000            | 450,000               | 275,000            | -                  | (275,000)         | -100.00%      |
| <b>TOTAL CAPITAL PROJECTS &amp; MISCELLANEOUS</b>   | <b>1,579,392</b>   | <b>2,045,893</b>   | <b>1,764,065</b>      | <b>1,631,107</b>   | <b>2,321,601</b>   | <b>690,494</b>    | <b>42.33%</b> |
| <b>GENERAL FUND APPROPRIATIONS</b>                  | <b>97,505,943</b>  | <b>102,338,425</b> | <b>109,019,115</b>    | <b>115,876,947</b> | <b>123,834,510</b> | <b>7,957,563</b>  | <b>6.87%</b>  |
| <b>NON-APPROPRIATED USES:</b>                       |                    |                    |                       |                    |                    |                   |               |
| Overlay Reserve for Abatements                      | 552,438            | 534,841            | 503,015               | 526,771            | 374,070            | (152,701)         | -28.99%       |
| Offset Receipts - Cherry Sheet                      | 1,318,649          | 1,390,085          | 1,238,393             | 1,321,050          | 1,331,237          | 10,187            | 0.77%         |
| <b>STATE ASSESSMENTS-CHERRY SHEET</b>               |                    |                    |                       |                    |                    |                   |               |
| Air Pollution Districts                             | 8,520              | 8,832              | 8,932                 | 9,160              | 9,465              | 305               | 3.33%         |
| RMV Non-Renewal Surcharge                           | 39,880             | 52,500             | 52,500                | 56,520             | 56,520             | -                 | 0.00%         |
| Regional Transit Assessment (PVRTA)                 | 419,094            | 443,732            | 458,345               | 479,712            | 570,305            | 90,593            | 18.88%        |
| Special Education (Ch. 71B, ss. 10, 12)             | 48,286             | 24,583             | 17,811                | -                  | -                  | -                 | 0.00%         |
| Charter School Sending Tuition                      | 2,820,655          | 2,636,660          | 2,871,793             | 3,035,519          | 3,193,938          | 158,419           | 5.22%         |
| School Choice Sending Tuition                       | 687,354            | 700,216            | 739,329               | 748,492            | 656,637            | (91,855)          | -12.27%       |
| <b>SUB-TOTAL STATE ASSESSMENTS</b>                  | <b>4,023,789</b>   | <b>3,866,523</b>   | <b>4,148,710</b>      | <b>4,329,403</b>   | <b>4,486,865</b>   | <b>157,462</b>    | <b>3.64%</b>  |
| <b>TOTAL NON-APPROPRIATED USES</b>                  | <b>5,894,876</b>   | <b>5,791,449</b>   | <b>5,890,118</b>      | <b>6,177,224</b>   | <b>6,192,172</b>   | <b>14,948</b>     | <b>0.24%</b>  |
| <b>TOTAL BUDGET PLAN - GENERAL FUND</b>             | <b>103,400,819</b> | <b>108,129,875</b> | <b>114,909,232.84</b> | <b>122,054,171</b> | <b>130,026,682</b> | <b>7,972,511</b>  | <b>6.53%</b>  |
| <b>ENTERPRISE FUNDS</b>                             |                    |                    |                       |                    |                    |                   |               |
| <b>WATER ENTERPRISE FUND</b>                        |                    |                    |                       |                    |                    |                   |               |
| Water General                                       | 2,640,866          | 2,752,883          | 2,590,972             | 2,430,447          | 3,508,457          | 1,078,010         | 44.35%        |
| Water Debt  | 1,706,761          | 1,739,790          | 1,775,625             | 1,826,994          | 1,615,205          | (211,789)         | -11.59%       |
| Water Interest                                      | 223,066            | 170,916            | 125,184               | 81,557             | 61,185             | (20,372)          | -24.98%       |
| Water Indirect Costs                                | 614,707            | 602,981            | 626,335               | 707,471            | 751,853            | 44,382            | 6.27%         |
| Water Transfer to Capital Projects                  | 1,574,680          | 1,530,474          | 1,458,528             | 1,146,680          | 1,008,300          | (138,380)         | -12.07%       |
| <b>TOTAL WATER ENTERPRISE FUND</b>                  | <b>6,760,079</b>   | <b>6,797,044</b>   | <b>6,576,644</b>      | <b>6,193,150</b>   | <b>6,945,000</b>   | <b>751,850</b>    | <b>12.14%</b> |
| <b>SEWER ENTERPRISE FUND</b>                        |                    |                    |                       |                    |                    |                   |               |
| Sewer General Sanitary                              | 754,752            | 720,758            | 678,860               | 689,657            | 1,032,231          | 342,574           | 49.67%        |
| Sewer Treatment                                     | 1,897,150          | 2,195,979          | 2,362,118             | 2,241,627          | 2,689,228          | 447,601           | 19.97%        |
| Sewer Debt  | 209,008            | 202,747            | 205,502               | 615,001            | 622,572            | 7,571             | 1.23%         |
| Sewer Interest                                      | 35,537             | 37,415             | 29,913                | 205,483            | 170,113            | (35,370)          | -17.21%       |
| Sewer Indirect Costs                                | 1,042,931          | 1,001,975          | 969,011               | 1,050,260          | 939,154            | (111,106)         | -10.58%       |
| Sewer Transfer to Capital Projects                  | 1,626,164          | -                  | 1,206,625             | 43,427             | 724,202            | 680,775           | 1567.63%      |
| <b>TOTAL SEWER ENTERPRISE FUND</b>                  | <b>5,565,543</b>   | <b>4,158,875</b>   | <b>5,452,028</b>      | <b>4,845,455</b>   | <b>6,177,500</b>   | <b>1,332,045</b>  | <b>27.49%</b> |
| <b>SOLID WASTE ENTERPRISE FUND</b>                  |                    |                    |                       |                    |                    |                   |               |
| Solid Waste Other Waste Mgt                         | 435,186            | 387,839            | 480,583               | 455,424            | 536,336            | 80,912            | 17.77%        |
| Solid Waste Indirect Costs                          | 85,720             | 89,913             | 75,075                | 94,181             | 103,547            | 9,366             | 9.94%         |
| <b>TOTAL SOLID WASTE ENTERPRISE FUND</b>            | <b>520,906</b>     | <b>477,752</b>     | <b>555,658</b>        | <b>549,605</b>     | <b>639,883</b>     | <b>90,278</b>     | <b>16.43%</b> |
| <b>STORMWATER AND FLOOD CONTROL ENTERPRISE FUND</b> |                    |                    |                       |                    |                    |                   |               |
| Stormwater and Flood Control Drain Operations       | 412,695            | 387,839            | 387,857               | 475,634            | 538,964            | 63,330            | 13.31%        |
| Stormwater and Flood Control Flood Control Oper.    | 73,457             | 116,326            | 213,096               | 106,451            | 115,219            | 8,768             | 8.24%         |
| Stormwater and Flood Control Debt                   | 35,000             | 35,000             | 35,000                | 35,000             | -                  | (35,000)          | -100.00%      |
| Stormwater and Flood Control Interest               | 3,150              | 2,450              | 1,663                 | 875                | -                  | (875)             | -100.00%      |
| Stormwater and Flood Control Indirect Costs         | 345,781            | 351,296            | 319,479               | 341,125            | 367,232            | 26,107            | 7.65%         |
| Stormwater and Flood Control Stabilization Fund     | 881,742            | 719,966            | 639,289               | 715,259            | 975,071            | 259,812           | 36.32%        |
| <b>TOTAL STORMWATER ENTERPRISE FUND</b>             | <b>1,751,825</b>   | <b>1,612,878</b>   | <b>1,596,384</b>      | <b>1,674,344</b>   | <b>1,996,486</b>   | <b>322,142</b>    | <b>19.24%</b> |
| <b>TOTAL ENTERPRISE FUNDS</b>                       | <b>14,598,353</b>  | <b>13,046,550</b>  | <b>14,180,714</b>     | <b>13,262,554</b>  | <b>15,758,869</b>  | <b>2,496,315</b>  | <b>18.82%</b> |
| <b>TOTAL ALL FUNDS</b>                              | <b>117,999,171</b> | <b>121,176,424</b> | <b>129,089,947</b>    | <b>135,316,725</b> | <b>145,785,551</b> | <b>10,468,826</b> | <b>7.74%</b>  |