

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

DESCRIPTION	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	DRAFT FY2026	Dollar Change FY25-FY26	% Change FY25-FY26
GENERAL FUND							
TAXES							
Real Estate Taxes	67,624,882	69,756,292	72,732,178	76,535,221	79,285,443	2,750,222	3.59%
Personal Property	1,927,194	1,798,339	1,872,179	1,878,233	1,949,642	71,409	3.80%
Tax Title Revenues	377,065	135,592	202,211	0	0	0	0.00%
Clause 41A R/E Payback	49,613	0	0	0	0	0	0.00%
Motor Vehicle Excise	2,983,326	2,992,469	3,435,448	2,900,000	3,255,000	355,000	12.24%
Boat Excise	4,520	3,281	3,742	3,281	3,281	0	0.00%
Hotel / Motel Tax (Ch 145)	843,070	970,975	1,077,700	875,000	975,000	100,000	11.43%
Meals Tax (Ch 64L, s.2A)	692,008	779,700	791,413	725,000	748,000	23,000	3.17%
Adult Use Cannabis Excise (Ch 64N:3)	1,150,577	846,154	944,813	736,951	900,000	163,049	22.12%
Interest on Taxes	175,347	155,013	236,317	155,000	175,000	20,000	12.90%
Interest on Tax Titles	57,386	25,986	43,775	36,000	39,000	3,000	8.33%
Tax Title Attorney Fees	3,807	9,413	11,841	0	0	0	0.00%
Tax Title Releases	5,430	1,493	2,077	1,000	1,000	0	0.00%
Int/Releases - Clause 41A R/E	24,309	0	0	0	0	0	0.00%
PILOT - Housing Authority	27,028	29,930	36,984	28,691	34,000	5,309	18.50%
PILOT - Smith College	127,899	136,128	144,021	130,000	156,058	26,058	20.04%
PILOT - B'Nai Israel Synagogue	4,692	4,360	4,528	4,408	5,456	1,049	23.79%
PILOT - Easthampton	975	911	955	923	924	2	0.16%
PILOT - Fairgrounds	11,314	37,980	18,962	11,000	17,100	6,100	55.45%
PILOT - Nonotuck Community School	799	736	767	717	736	19	2.65%
PILOT - Soldier On	11,997	10,740	10,886	10,250	10,979	729	7.11%
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	3,200	4,071	871	27.22%
PILOT - U.S. Fish & Wildlife	304	341	318	250	250	0	0.00%
TOTAL TAXES	76,117,165	77,709,040	81,584,191	84,045,124	87,570,940	3,525,816	4.20%
CHARGES FOR SERVICES							
Parking Meter Receipts	225,000	230,000	230,000	215,500	240,000	24,500	11.37%
Parking Lot Revenue	125,000	80,000	80,000	66,000	80,000	14,000	21.21%
Parking Garage Revenue	275,000	400,000	400,000	389,767	400,000	10,233	2.63%
Parking Pass Revenue	90,000	125,000	125,000	130,000	130,000	0	0.00%
Parking Kiosk by Credit Card	235,000	175,000	175,000	185,000	245,000	60,000	32.43%
Mobile App Revenue	250,000	200,000	200,000	252,712	400,000	147,288	58.28%
Union Station					30,000	30,000	0.00%
Ambulance Revenues	2,831,297	3,345,187	3,498,100	3,100,000	3,512,223	412,223	13.30%
Fees - Collector	125,233	106,732	109,336	88,000	92,000	4,000	4.55%
Fees - Municipal Liens	45,350	27,100	24,350	23,000	23,000	0	0.00%
Fees - MVE Surcharges	17,120	18,120	15,500	15,000	15,000	0	0.00%
Fees - Parking Clerk	0	0	2,682	0	0	0	0.00%
Fees - Cemetery Interments	24,595	23,325	27,775	24,423	25,000	577	2.36%
Fees - Police Outside Detail Admin	71,813	59,252	72,228	65,000	65,000	0	0.00%
Fees - Fire Outside Detail Admin	2,548	3,299	4,156	1,000	1,000	0	0.00%
Fees - License Comm Appl Fee	605	585	525	0	0	0	0.00%
Fees - City Clerk Misc	38,236	33,792	28,934	20,500	23,000	2,500	12.20%
Fees - City Clerk Copies	95,445	98,835	80,130	66,210	70,000	3,790	5.72%
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	0	0	0	0.00%
Dept Rev - Registrar of Voters	930	1,400	390	750	750	0	0.00%
Dept Rev - Police Dept	20,528	19,379	23,358	15,000	17,000	2,000	13.33%
Dept Rev - Cemeteries	2,533	4,320	4,276	1,250	1,250	0	0.00%
Dept Rev - Police Auctions	7,731	0	0	0	0	0	0.00%
Dept Rev - Health	21,900	21,508	23,882	18,000	19,000	1,000	5.56%
Dept Rev - Building Inspections	44,057	42,800	43,660	37,500	40,000	2,500	6.67%
Dept Rev - Hearing Officer	3,250	4,063	2,000	2,000	2,000	0	0.00%
Dept Rev - Fire	413	538	241	0	0	0	0.00%
TOTAL CHARGES FOR SERVICES	12,314,689	13,540,449	14,250,367	14,305,303	15,446,538	1,141,235	7.98%
LICENSES AND PERMITS							
Liquor Licenses	177,504	180,098	176,715	145,000	165,000	20,000	13.79%
License Comm - Other Licenses	3,526	3,099	2,615	0	0	0	0.00%
City Clerk Licenses	26,390	26,799	24,030	19,000	19,000	0	0.00%
Firearm Licenses	3,838	4,125	5,163	3,000	3,000	0	0.00%

DESCRIPTION	Actual	Actual	Actual	Budget	DRAFT	Dollar	%
	FY2022	FY2023	FY2024	FY2025	FY2026	Change	Change
						FY25-FY26	FY25-FY26
Permits - Health Dept	86,295	89,645	92,590	68,000	68,000	0	0.00%
Permits - Burials	11,475	12,850	12,325	10,000	10,000	0	0.00%
Permits - Police Dept	660	680	814	600	600	0	0.00%
Permits - Building Inspector	390,078	613,503	728,704	583,371	691,150	107,779	18.48%
Permits - Plumbing Inspector	84,510	85,590	113,718	91,911	116,911	25,000	27.20%
Permits - Wire Inspector	122,848	129,370	154,156	125,000	145,000	20,000	16.00%
Permits - Weights & Measures	108,142	112,567	49,238	52,000	53,000	1,000	1.92%
Permits - Periodic Inspections	21,300	3,700	61,900	34,333	50,000	15,667	45.63%
Permits - Sidewalk Signs	8,513	8,525	8,250	6,000	6,000	0	0.00%
Permits - General Highway	33,152	26,134	32,045	29,100	29,100	0	0.00%
Permits - Planning Dept	25,434	30,059	28,686	24,000	24,000	0	0.00%
Permits - Fire Dept	110,607	109,728	96,194	80,042	85,042	5,000	6.25%
TOTAL LICENSES AND PERMITS	1,214,271	1,436,471	1,587,143	1,271,357	1,465,803	194,446	15.29%
FINES AND FORFEITS							
CMVI Reimbursements RMV	39,538	54,670	56,141	41,000	41,000	0	0.00%
Parking Tickets	651,891	588,471	788,063	581,740	720,000	138,260	23.77%
TOTAL FINES AND FORFEITS	691,429	643,140	844,205	622,740	761,000	138,260	22.20%
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	485,292	529,356	44,064	9.08%
Unrestricted General Government Aid	4,830,615	5,091,468	5,254,395	5,412,027	5,528,738	116,711	2.16%
Lieu of Taxes - State Owned Land	113,729	145,984	161,560	165,614	165,614	0	0.00%
Veterans Benefits	289,282	218,860	209,580	218,045	366,058	148,013	67.88%
Abatements to Elderly	219,479	140,628	49,049	78,786	127,735	48,949	62.13%
Offset: Incoming School Choice Tuition	1,319,206	1,315,115	1,150,009	1,220,126	1,085,342	(134,784)	-11.05%
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	16,852,824	17,487,448	634,624	3.77%
INTERGOVT - STATE - OTHER							
Other State Revenue	66,230	168,497	90,540	25,000	25,000	0	0.00%
MA Ambulance CPE	417,994	387,428	396,131	355,984	236,500	(119,484)	-33.56%
Retirement COLA Reimbursement	1,370	2,470	2,470	0	0	0	0.00%
TOTAL INTERGOVT - STATE - OTHER	485,594	558,395	489,141	380,984	261,500	(119,484)	-31.36%
INTERGOVT - FEDERAL							
Medicaid Reimbursements - Schools	199,202	200,529	209,175	180,000	181,800	1,800	1.00%
TOTAL INTERGOVT - FEDERAL	199,202	200,529	209,175	180,000	181,800	1,800	1.00%
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	67,044	75,000	7,956	11.87%
Vet Services Regional Assessment	187,388	179,606	204,145	201,681	201,681	0	0.00%
Interest on Investments	205,383	1,057,650	2,597,984	178,300	2,078,300	1,900,000	1065.62%
Smith Charities Income	6,407	5,919	6,991	6,500	6,500	0	0.00%
IT Laserfiche Service Regional Assessment	11,280	8,400	6,300	6,300	6,300	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	0	150,000	150,000	100.00%
TOTAL MISCELLANEOUS REVENUE	750,057	2,770,702	3,305,331	459,825	2,517,781	2,057,956	447.55%
GENERAL FUND TOTAL	110,103,569	115,665,389	121,948,213	123,170,630	129,813,215	6,642,584	5.39%
ENTERPRISE FUNDS							
WATER ENTERPRISE RECEIPTS							

DESCRIPTION	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	DRAFT FY2026	Dollar Change FY25-FY26	% Change FY25-FY26
Tax Title Revenue	16,480	9,544	18,638	0	0	0	0.00%
Interest on Tax Titles	3,581	2,102	4,864	0	0	0	0.00%
Water Rates	5,879,143	5,825,104	5,262,041	4,339,928	4,339,928	0	0.00%
Water Liens	99,382	92,308	94,618	95,800	95,800	0	0.00%
Water Interest Earned	23,444	25,087	25,732	20,000	20,000	0	0.00%
Water Miscellaneous Income	111,718	113,977	192,474	40,000	40,000	0	0.00%
Water Meter Base Rate	755,782	755,089	2,262,722	2,325,582	2,325,582	0	0.00%
Water Cross Connection Fees	102,772	110,694	102,892	93,000	93,000	0	0.00%
Water Interest on Fund Balance	7,272	26,158	70,424	15,000	15,000	0	0.00%
Final Bill Fees	17,800	12,450	11,950	15,690	15,690	0	0.00%
TOTAL WATER ENTERPRISE REVENUES	7,017,373	6,972,512	8,046,356	6,945,000	6,945,000	0	0.00%
SEWER ENTERPRISE RECEIPTS							
Tax Title Revenue	11,386	8,083	17,172	0	0	0	0.00%
Interest on Tax Titles	2,595	2,159	4,305	0	0	0	0.00%
Sludge Disposal	173,500	141,000	132,300	80,000	80,000	0	0.00%
Sewer Rates	5,748,312	5,744,814	5,270,106	4,674,500	4,674,500	0	0.00%
Sewer Liens	125,582	152,603	92,897	130,000	130,000	0	0.00%
Sewer Interest Earned	25,385	33,115	24,586	25,000	25,000	0	0.00%
Sewer Miscellaneous Income	66,345	164,955	108,710	50,000	50,000	0	0.00%
Sewer Base Rate	0	0	1,000,207	1,068,000	1,068,000	0	0.00%
Sewer Interest on Fund Balance	5,896	42,107	81,367	0	0	0	0.00%
Williamsburg Sewer	195,946	180,076	133,878	150,000	150,000	0	0.00%
TOTAL SEWER ENTERPRISE REVENUES	6,354,946	6,468,912	6,865,528	6,177,500	6,177,500	0	0.00%
SOLID WASTE ENTERPRISE RECEIPTS							
Refuse Fees	13,557	34,594	54,507	34,000	30,000	(4,000)	-12%
Landfill Stickers	152,814	156,832	93,950	237,150	230,000	(7,150)	-3%
Recycling Program Revenues	0	4,009	597	0	0	0	0%
Sale of Scrap Metal	14,945	5,491	8,396	6,000	6,000	0	0%
Compost Membership	7,314	0	0	0	0	0	0%
Trash Bag Sales	198,537	222,453	203,162	214,000	214,000	0	0%
Trash Bin Sales	4,199	7,520	5,050	5,700	3,200	(2,500)	-44%
Interest Income	1,332	7,144	19,234	5,000	8,000	3,000	60%
Gas Revenue	0	0	0	0	0	0	0%
Leases - Landfill Cell Tower	148,113	145,106	143,289	114,802	118,246	3,444	3%
Miscellaneous	0	0	7,850	0	0	0	0%
Transfer from Retained Earnings	155,485	166,378	18,795	30,882	30,437	(445)	-1%
TOTAL SOLID WASTE ENT. REVENUES	696,295	749,528	554,830	647,534	639,883	(7,651)	-1%
STORMWATER AND FLOOD CONTROL							
Tax Title Revenue	7,199	4,098	5,941	0	0	0	0.00%
Interest on Tax Titles	1,516	960	1,239	0	0	0	0.00%
Stormwater and Flood Control Assessments	2,182,061	1,771,587	1,782,248	1,951,986	1,951,986	0	0.00%
Stormwater and Flood Control Liens	68,101	73,362	53,589	25,000	25,000	0	0.00%
Interest Income	11,051	10,306	8,560	7,500	7,500	0	0.00%
Miscellaneous Income	18,574	28,325	33,970	12,000	12,000	0	0.00%
Interest Income on Fund Balance	949	2,385	4,641	0	0	0	0.00%
TOTAL STORMWATER AND FLOOD CONTROL	2,289,451	1,891,023	1,890,189	1,996,486	1,996,486	0	0.00%
TOTAL ENTERPRISE REVENUES	16,358,066	16,081,975	17,356,903	15,766,520	15,758,869	(7,651)	-0.05%
GRAND TOTAL ALL FUNDS	126,461,635	131,747,364	139,305,116	138,937,150	145,572,084	6,634,933	4.78%