

City of Northampton

PROPOSED FY2027 BUDGET



Fiscal Year 2027

Budget At A Glance

Mayor Gina-Louise Sciarra



The FY2027 City of Northampton Budget totals **\$152,532,529 million**, an increase of 4.63% over FY2026. This budget reflects careful stewardship of public funds while meeting community priorities in a challenging fiscal environment.

- General Fund: \$136,225,218
- Sewer Enterprise Fund: \$6,673,429
- Water Enterprise Fund: \$6,945,000
- Stormwater & Flood Control Enterprise Fund: \$1,996,486
- Solid Waste Enterprise Fund: \$692,394

The Fiscal Stability Plan Remains the Foundation

- Proposition 2½ limits local property tax growth below the average rate of inflation.
- The Fiscal Stability Plan is a strategic use of reserves tied to periodic overrides to overcome the proposition 2½ cap, maintaining services and providing long-term stability.
- The next override is anticipated for FY2028.

Balancing Rising Costs with Fiscal Responsibility

- In line with the Fiscal Stability Plan, the budget draws \$1,940,348 million from the Fiscal Stability Stabilization Fund to balance rising expenses.
- Aggressive but responsible revenue estimates have been used to sustain services without derailing long-term financial health.

Unprecedented Investment in Public Education

- The city's direct contribution to Northampton Public Schools (NPS) increases by \$2,963,363 or 6.79%. Including the Smith College donation and NPS Special Education Stabilization Fund contribution the total FY2027 appropriation is \$47,001,194.
- Since FY2023, the city's annual appropriation for NPS has grown by 40%, helping overcome limited state aid.
- This is the fifth consecutive year of at least 5% increases to NPS – unprecedented in at least the last 50 years.

Public Safety Investments to Meet Community Needs

- In FY2026, the city added eight new firefighter positions and one dispatcher to address increased emergency call volumes and support 24/7 public safety response.
- In FY2027, those positions are fully incorporated into the budget.

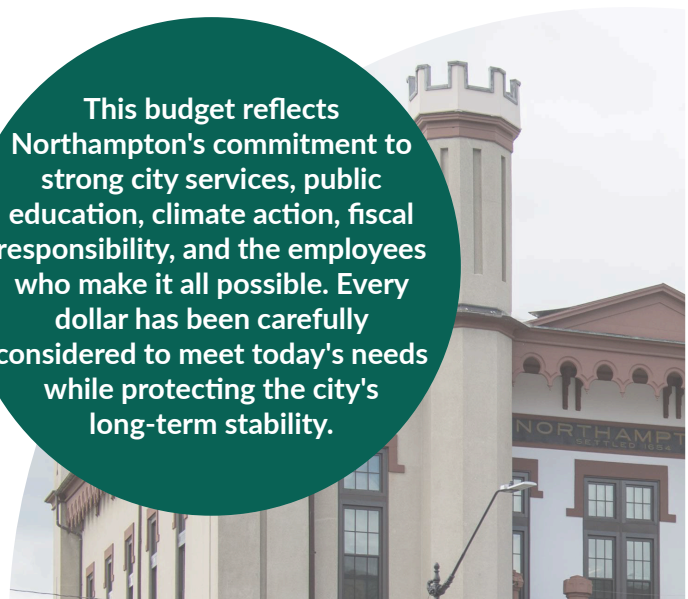
Climate Action with Measurable Results

- Since FY24, the Climate Action & Project Administration (CAPA) department has delivered over \$1.5M in energy efficiency projects, with over \$1M of that coming from grants, incentives, and positive cash flow 0% financing, reducing municipal energy use while also supporting broader city infrastructure improvements.

Federal Funding Poses Challenges

- Northampton's DHHS prioritizes low-barrier, trauma-informed, and equity-centered public health strategies rooted in community trust.
- Many recent federal funding opportunities emphasize enforcement-based approaches that conflict with the city's values and service philosophy.
- DHHS continues to adjust and carefully evaluates grant opportunities to ensure alignment with Northampton's commitment to health, safety, dignity, and wellbeing.

This budget reflects Northampton's commitment to strong city services, public education, climate action, fiscal responsibility, and the employees who make it all possible. Every dollar has been carefully considered to meet today's needs while protecting the city's long-term stability.





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Fiscal Year 2027 Budget Message

May 15, 2026

Northampton City Council
City Hall, Room 3
210 Main Street
Northampton, MA 01060

To the Honorable Members of the City Council,

I submit for your consideration and approval the proposed \$152,532,527 Fiscal Year 2027 budget for the City of Northampton in accordance with Article 7, Section 7-3 of our Charter.

The budget is comprised of a \$136,225,218 General Fund combined with four Enterprise Fund budgets for Water (\$6,945,000), Sewer (\$6,673,429), Solid Waste (\$692,394), and Stormwater and Flood Control (\$1,996,486). This budget proposal represents a 4.63% increase over the current FY2026 City of Northampton budget, which ends on June 30, 2026.

Once again, as I write this budget message, the country and the world are in turmoil. To try to encapsulate what is happening feels inadequate. We live with anxiety and uncertainty every day because of the dangerously unstable leadership, vindictive policies, economic illiteracy, and hateful rhetoric that comes out of the White House. This year, we have watched as masked federal agents stormed Minneapolis streets, ripped people from the community, and murdered residents while the steely people of that city fought back. Hate crimes fueled by Islamophobia, anti-Semitism, racism, homophobia, and transphobia are on the rise. On May 4, 2026, the U.S. Department of Education opened a Title IX complaint against Smith College for its admission of transgender and nonbinary students, twisting the historic civil rights law into a weapon of discrimination. Reproductive rights and freedom have been stripped from millions of people. Misinformation about vaccines and public health threatens lives and adds to health care costs.

More and more Americans are losing health insurance coverage as Affordable Care Act and Medicaid funding have been slashed, and more people find themselves one crisis away from losing housing.

In terms of the economy, the threat and consequences of tariffs that loomed last year and continue to spur inflation have been compounded by the war with Iran. The geopolitical ramifications include spikes in fuel and fertilizer prices that are disrupting the economy and squeezing our household checking accounts. Economists warn the global economy may be facing a triple financial bubble fueled by the artificial intelligence industry, the cryptocurrency market, and huge public and private debt levels—yet members of the federal administration seem more interested in how to exploit their offices for personal profit than developing policies to safely regulate industry and provide sound fiscal stewardship.

The policy failures from Washington exacerbate what the Massachusetts Municipal Association has called a “perfect storm” of “historic financial pressures” on cities and towns across the Commonwealth. We are all contending with skyrocketing health insurance premiums, energy price shocks, and diminished federal aid. Many of us are struggling with a flawed state school funding formula that is failing to help municipalities manage the rising costs of special education and other school services.

Municipalities, big and small, are left to navigate these treacherous waters without much help. Unlike the federal government, we must balance our budget every year. Also, unlike the federal government, our ability to raise local revenue and keep up with inflation is constrained in Massachusetts by Proposition 2 ½, which requires voter-approved overrides to raise the property tax levy beyond the statutory cap. That's why 54 Massachusetts municipalities held override referendums last year, and even more are expected this year. We've already seen votes held or scheduled in western Massachusetts in Athol, Deerfield, Easthampton, Hadley, South Hadley, Southampton, Sunderland, and Westhampton. And where overrides have not passed, severe budget cuts are expected to follow.

To meet our legal and fiduciary obligations and maintain essential services year in and year out, and help avoid or mitigate disruptions from external sources, we must develop realistic and sustainable multi-year budgetary plans.

We do receive sound guidance from the Commonwealth's budget experts at the Division of Local Services, which Northampton uses to inform our fiscal management principles. And, for the last 13 years, Northampton has been guided by the Fiscal Stability Plan. The linchpin of the plan is a Fiscal Stability Stabilization Fund maintained by periodic overrides spaced several years apart, and annually by portions of any budget surplus. Typically, stabilization funds, which are

akin to interest-bearing savings accounts, are tapped for one-time costs, such as capital projects. The Fiscal Stability Stabilization Fund, however, is intended to provide temporary help with always-increasing operating costs above and beyond what new revenue we can generate within the confines of Proposition 2 ½. We monitor revenue and cost growth, and when the following year's projected deficit, which would then compound in the subsequent years, would be too large to be covered by the Fiscal Stability Stabilization Fund, we ask voters to approve a reasonable property tax override.

This approach allows us to maintain services, replenish the fund, and continue the plan for another multi-year cycle. Voters ratified the plan with support for overrides in 2013 and 2020. The first override lasted for seven years—three more than initially anticipated—and the second override is on track for a similar performance.

During this period, we have not only maintained services but also invested in our future. We have made record funding increases for public education, with staff levels the highest since at least 2016, and our student-teacher ratio, as defined by the state education department, is at a near record low. We are addressing the backlog of deferred maintenance, including record funding for sidewalk repairs. We stood up a new Climate Action department, which is helping us identify and implement cost-saving energy efficiencies, including a major geothermal project for our largest building, Northampton High School. To help manage the higher call volume that Northampton Fire/Rescue has been responding to since the pandemic, we have hired eight additional firefighter/EMTs, which enables us to put another ambulance in service, and we have added a dispatcher. We also established the Division of Community Care (DCC), an unarmed crisis response team based in the Department of Health and Human Services. As of March 2026, DCC has had 13,029 engagements with community members in need and provided services to more than 1,600 people. After a coordinated effort with public safety, the DCC launched a partnership with the Northampton Public Safety Communications Center (Dispatch) in March 2025 to directly dispatch appropriate calls to DCC.

In an unstable world, for cities to survive and thrive, we have to pull together and build a stable foundation for ourselves. That includes managing our resources carefully, thoughtfully, and compassionately. The name, Fiscal Stability Plan, may sound clinical. But, at the local level, we are all close enough to our government to know that a budget is not just numbers on a page but people—public servants who make sure we have clean drinking water, educate our children, keep our neighborhoods safe, and make our lives not only livable but enriched. Maintaining a stable budget is crucial if we are to continue to help each other make it through these difficult times, not just this year, but every year.

REVENUE

The city's total available new revenue for FY2027 is \$6,198,535, which is a 4.77% increase over FY2026. To balance the budget, we are using an additional \$1,940,348 from the Fiscal Stability Stabilization Fund. Local taxes, which are 67.03% of the city's revenue, are budgeted at \$91,309,790. Of that total, real estate and personal property tax revenue make up 90% of our local taxes, or \$84,174,774. This includes the 2.5% increase to property tax allowed under Proposition 2 1/2 (\$2,018,432) and new growth (\$875,000). New growth comes from new construction, renovations, and other property tax increases. While we aim to meet this estimate, new construction depends heavily on the broader economy, as well as the cost and availability of materials.

In the FY2026 budget, we aggressively pushed many of our revenue estimates to generate more revenue capacity to support the additional increases to Northampton Public Schools (NPS) and to build in additional staff for Fire/Rescue and Dispatch. In FY2027, we have pushed some of our revenue estimates higher. Each year, when calculating how much revenue is likely to come into Northampton from every source, we need to estimate what we think will happen based on previous years and current conditions. The Department of Revenue recommends that these estimates be no greater than 90% of the actual amount received in the prior full fiscal year. We are pushing many of our estimates higher than that. With the current economic and global political situation, this continues to involve risk, and by stretching our revenue projections to this degree, we have also greatly reduced our capacity to grow and absorb increases in the next fiscal year.

Of note, we are again increasing the estimated motor vehicle excise tax that we are using for the budget this year by \$295,000 to a total of \$3.55 million. This estimate is higher than the three-year average, and this source is subject to market fluctuations, so we will need to closely monitor it over the year.

Hotel/Motel and Meals excise tax revenue has continued to be generally strong, and we are increasing their projections respectively by 12.82% to a total of \$1.1 million and 6.95% to a total of \$800,000.

Cannabis revenue from the 3% local option excise tax on adult-use sales is one of our revenue sources that supports the General Fund. After declining for the three years following its FY2020 peak, requiring an adjustment to revenue projections, revenue began to rebound in FY2024. In the current FY2026, the first three quarters have been lower than the previous year. As we have noted annually, this is still a shifting market. We have optimistically set this budget at \$1,015,000, but this revenue source is an area of concern.

State Aid, which accounts for 13.5% of the General Fund budget, continues to be a flat or decreasing revenue source for the city. Excluding offsets, state aid is estimated at \$16,789,928 based on the House version of the state budget, the most current version available at the time of writing. This includes a \$420,000 increase in Chapter 70 school aid, reflecting a welcome increase in the per-pupil rate to \$160 from the \$75 proposed in the Governor's budget. However, after accounting for state assessments and charges paid by the city, net state aid is projected to decrease by \$312,974 compared to FY2026. We will continue to monitor the state budget as it moves through to the Conference Committee and signing process, and remain hopeful that the per-pupil rate remains high with no further reductions.

Charges for services, which account for 12% of revenues, are increasing by just over \$1 million, or 6.62%, over FY2026, for a total of \$16.47 million. The largest portion of local charges for services is the pass-through for Smith Vocational and Agricultural High School (SVAHS) out-of-district student tuition. These funds go directly to SVAHS to support its budget and are increasing by \$399,030, or 3.98% in FY2027. Ambulance revenues are the second largest portion of charges for services, and are estimated to increase by 8.2% over FY2026 to \$3.8 million. Parking fund revenues in total, which fund the parking staff and system, are increasing by 15.1% over FY2026 for a projected \$1,755,000.

Licenses and permit projections are increasing overall by 8% for an additional \$117,297 in revenue, which now pushes them to 93% of FY2025 actual revenue.

Once again, we are pushing our estimated revenue from investment income this year by 18%, following an over 1000% increase last year. This provides \$371,700 in additional revenue in FY2027. This line saw a dramatic increase since the third quarter of FY2023, when the city's Treasurer/Collector astutely moved city funds into a new investment vehicle tied to the Secured Overnight Financing Rate (SOFR). Before then, the city had earned an annual average of \$200,000 from investment income. After moving into the SOFR account, that amount jumped to \$1.1 million in FY2023, then to \$2.6 million in FY2024, and \$2.8 million in FY2025. We are projecting that our interest income in FY2026 will be around \$2.5 million. In FY2026, we already incorporated \$1.9 million in additional revenue from this line to support the increases in NPS and Fire/Rescue. This revenue source has greatly contributed to our ability to balance budget increases in the last couple of years and stretch the time after the implementation of the previous override in FY2022.

Investment income is tied to interest rates and is an inherently fluctuating revenue source. Assuming that continued investment returns in a volatile market can be relied upon to balance the budget carries inherent risk. The Federal Reserve has cut interest rates six times since September 2024, and the interest rate in the SOFR account has dropped from 4.92% in 2024 to

3.3% today. Additionally, this income is tied to the cash balance earning interest. As has been explained in the last few years, with the influx of American Rescue Plan Act (ARPA) federal pandemic relief funds, our balance had increased while the appropriated ARPA funds were being spent down according to the federal timeline. Due to these factors, returns declined in FY2026 from the high seen in FY2025. With \$2.45 million budgeted for FY2027, we will continue to monitor this revenue closely, as we anticipate limited growth in the coming fiscal year.

Additional details about this FY2027 budget's revenue estimates and previous fiscal years' estimates or actual revenues are in the revenue section and summary following the Table of Contents.

EXPENDITURES

The choices in this budget determine the level of services we provide and how we share the cost of those services as a community.

In creating city budgets, department heads were directed to build in the contractual increases for Personnel Services (PS) according to the collective bargaining agreements with the city's unions. The City of Northampton has seven collective bargaining agreements covering city employees, six for NPS employees, and two for SVAHS employees. Collective bargaining is not just a legal requirement, it is an important process that ensures the city and its workforce work in partnership to meet community needs.

For Operations and Maintenance (OM), department heads were instructed to level-fund those lines as much as possible unless contractual increases were required. Throughout the year, we have asked departments to look for any efficiencies and ideas for restructuring. Finance Director Nardi and I then further reduced whatever OM lines we could to shave down the deficit. I will highlight the most significant changes and, as always, I encourage you to read the departmental narratives, which detail highlights of work from FY2026 and information about upcoming priorities and plans for FY2027.

EDUCATION

Public education is the bedrock of a strong community and a thriving city. A city with a strong school system that provides equal and equitable access to education to all of its residents is a city that will keep families from generation to generation, as well as attract new families every year. With a stable or growing population, a city ensures a solid tax base that sustains all public services and a strong customer base for our city's local businesses. In other words, a well-supported school system is not just important for our children's future, but for the overall health of our community.

Despite the many fiscal pressures we have faced over the past five years, I'm proud that our FY2027 budget continues our record string of annual funding increases to the Northampton Public Schools. Our base budget appropriation is \$46,599,217, in line with the level service budget created by Superintendent Portia Bonner and an increase of \$2.96 million. This is a 6.79% increase from last year's base budget, marking the fifth consecutive year of increases for NPS of more than 5%, something which has not happened in at least the last 50 years. The NPS budget is further augmented by \$166,666 from the remaining gift from Smith College and the Medicaid reimbursement amount from the Special Education Stabilization Fund of \$235,311. That leaves an additional \$114,689 available to be used from the fund if needed during the school year.

Public education represents the largest portion of General Fund expenditures at 43.52%. When we include the additional education costs borne by the General Fund, such as Charter School sending and out-of-district School Choice tuition, and fixed employee benefits for insurance and retirement, the total share of the General Fund devoted to education rises to 57%.

Since I became mayor, the annual NPS appropriation has increased by 40%, and we can see the positive impact that investment has had on our school community. We are better compensating our hard-working union staff through contracts negotiated in 2022 and 2025, and we have hired more staff. As of FY2026, the number of NPS staff positions, as measured by full-time equivalency, is 574. That's a record high going back to at least Fiscal Year 2016, when the number was 510.

While overreliance on nonrecurring revenue sources during the pandemic led to a disruptive reduction of teaching positions in FY2025, we were able to regain some of those positions for this school year, and now the student-teacher ratio, as determined by the state's Department of Elementary and Secondary Education (DESE), is at a near record low of 10.5-to-1. This is down from 11.3-to-1 in FY2022 when I first became mayor, and from 13.4-to-1 in FY2014, at the onset of the Fiscal Stability Plan. The only year it was lower over the last 20 years was FY2024, when it was 10.4-to-1.

And our competitive position to neighboring school districts has grown stronger, making us more desirable to new families with young children.

The best way to compare municipal spending between school districts is to look at a district's net school spending as a percentage of what the state's education department determines is the minimum that particular district needs to spend. In FY2023, Northampton's net school spending was 133% of the state-determined minimum. In FY2026, it is 152%. This is the highest such percentage for NPS recorded by DESE going back to the year of Education Reform in

FY1993. When comparing Northampton to the 14 other municipalities in our region with their own K-12 school systems of at least 1000 students, in FY2023, Northampton ranked fifth, behind Longmeadow, Agawam, Ludlow, and East Longmeadow.¹ In FY2026, we ranked first. Similarly, among these same K-12 districts, according to DESE data, in FY2023, Northampton ranked fifth in student-teacher ratio, behind Palmer, Ludlow, Greenfield, and South Hadley. In FY2026, Northampton ranked number one among the group.

We have been able to support increased funding for NPS because of the Fiscal Stability Plan. Over the last three fiscal years, we have drawn \$5 million from the Fiscal Stability Stabilization Fund to support NPS. This FY2027 budget will draw an additional \$1,940,348 to support NPS and other city services. These one-time transfers from the fund have always been made with the explicit understanding that they can only be sustained in subsequent years with additional recurring revenue that comes from passage of the next override. In other words, we can only sustain this level of spending if Northampton voters agree to ratify and extend the Fiscal Stability Plan via the next override referendum, which we expect will need to be voted ahead of the FY2028 budget.

When you look in the Northampton Public Schools section of the budget book, you will see a budget recommended by the School Committee using a base budget city appropriation of \$50,372,969, which would be a 15.4% increase and is \$3.77 million more than what we are able to responsibly and sustainably provide. Most of that money would be used for hiring additional staff, which would be a recurring and compounding expense because of annual salary and benefit increases. As I mentioned during School Committee deliberations, such a budget would not only drain all reserves in two years, but also create an \$8 million deficit. While the School Committee's recommendation was made with the best of intentions, I could not incorporate it into our final budget without creating a devastating budgetary situation within two fiscal years and violating my governance and fiduciary responsibilities.

Despite all we are doing to provide our public school students, teachers, and staff with as much financial support as possible, we know that challenges remain. Post-pandemic learning loss is a nationwide phenomenon, requiring more resources to address those educational gaps. Special education needs are growing and we must meet our moral and legal obligation to all of our students. Nationwide, since 2019, public school enrollment has declined by more than one million children. In Northampton, over the same period, our enrollment has declined by about 331 students, a 12% loss. In the NPS budget section in this book there is a chart titled "Enrollment Projections by Grade" and in the SVAHS budget section, there is one titled

¹ 14 districts: Agawam, Belchertown, Chicopee, Easthampton, East Longmeadow, Greenfield, Holyoke, Longmeadow, Ludlow, Palmer, South Hadley, Ware, West Springfield, Westfield

“Western Massachusetts Enrollment Trends,” which project that in NPS and throughout Hampshire County we will continue to see significant declining enrollment.

We must meet these challenges and provide equitable and exceptional educational services to every single child in the Northampton school system. We will continue to do all we can to fulfill our responsibilities, both in providing financial resources to our schools and exploring the best ways to allocate and invest those resources.

I want to thank our outgoing superintendent, Dr. Portia Bonner, for all of her work on behalf of Northampton's school community during challenging times. I look forward to seeing her further contribute to our region's education in her new role as Executive Director of the Collaborative for Educational Services. I am also eager to begin our work with incoming Superintendent Annie Azarloza, who I am confident will be a great addition to our school community and help us build on our recent progress.

As we work together at the local level to strengthen public education, we should also collaborate to make needed change at the state level. We must keep pushing the state government to revamp its education funding formula, which has been squeezing the budgets of municipalities like Northampton for decades. Twenty years ago, state aid covered one-third of Northampton's net school spending. Ten years ago, it accounted for just under one-quarter. Today, it represents just under one-sixth.

The state's charter school system also continues to drain our local resources, as we must send money out of our district when local students enroll in charter schools, and the reimbursements we receive from the Commonwealth do not come close to offsetting the cost. The FY2027 House budget shows that we stand to lose a net of \$2,776,396 in the coming year from charter school costs. Since FY2017, a total of \$26.8 million from the General Fund has gone to charter school sending tuition.

Our champions on Beacon Hill, Senator Jo Comerford and Representative Lindsay Sabadosa, have been persistently pressing their colleagues and the administration to address the structural problems with the Commonwealth's school funding system. They have received critical reinforcements from the best lobbyists in the state: our Northampton High School (NHS) students. In March, I was proud to join a delegation of 30 students from NHS and Gateway Regional as we were hosted at the State House by Senator Comerford and Representative Sabadosa. The students organized the trip to meet with Governor Maura Healey and canvass members of the Legislature's Joint Ways and Means Committee. I watched them expertly and passionately make the case for funding formula reform. All of us have an obligation and a role to

play in standing with our students, raising our voices and continuing to press state government for a more equitable school funding system.

Smith Vocational and Agricultural High School is the school district in Northampton. They are receiving a 3.84% increase in the city appropriation towards their \$12,247,451 budget. Out-of-district student tuition, which is set by DESE and paid by the sending communities, totals \$10,414,345. The per-student sending cost is increasing from \$21,693 in FY2026 to \$22,559 in FY2027. It is estimated that a total of 584 students will attend SVAHS in the fall of 2026, with Northampton students making up 22% of the student body.

EMPLOYEE BENEFITS

The second-largest General Fund expenditure after education is for employee benefits, which for FY2027 total \$27,407,219. This is the city's highest fixed cost and is 20.12% of the General Fund expenditures. Employee health insurance accounts for the largest part of the benefits, and for FY2027, that cost is estimated to increase by 6.7% to \$16,634,793, which is a little over a \$1 million increase from FY2026 and uses 16.8% of all new revenue. The percentage split for monthly premium costs between the City of Northampton and employees has remained unchanged for many years: for HMOs, the city has covered 80% and employees 20% for the past 20 years, while PPO plans have been split evenly at 50% city and 50% employee for the last 16 years.

We are fortunate that we are part of the Commonwealth's Group Insurance Commission (GIC), which has tempered our increases, although it still accounts for the second-largest expenditure increase for FY2027. Other municipalities have seen midyear and larger double-digit percent increases for health insurance, which are greatly contributing to their budget crises.

GENERAL GOVERNMENT

In the departments that make up the General Government category, almost all increases in Personnel Services are from collectively bargained salary, longevity, or other stipend increases.

There is an increase in Information Technology Services (ITS), which, despite covering all technology services and needs for city departments and NPS, represents only 1.8% of the budget. With continued reliance on technology for the entire city, there are growing demands in the department, and we are moving remaining software or IT lines in departmental budgets into the ITS budget. The need for quick responses to analyze, maintain, review, and address software and hardware issues, and to provide cybersecurity, required the addition of two System Specialists. OM increases reflect rising software licensing costs and the implementation of new platforms, including tools needed to meet the 2027 deadline for ensuring all digital platforms

are accessible to individuals with disabilities in compliance with ADA Title II. These investments also support enhanced cybersecurity, asset management, and reporting capabilities. We are also transitioning city permitting to a more applicant-friendly web-based platform that will assist with internal tracking and cross-departmental coordination.

In Central Services, there are some increases in Operations and Maintenance to account for the rising costs we are seeing in utilities.

In the Office of Planning & Sustainability, federal funding through the Housing and Urban Development Community Development Block Grant has dropped by approximately \$11,000 compared to last year, marking a second consecutive year of reductions. Under the current federal administration, we are concerned about further cuts in the coming years.

PUBLIC SAFETY

In FY2027, we fully incorporate the inclusion of eight Firefighter/EMT positions into the Fire/Rescue budget after working towards this increase for the last few years to address the increase in call volume. It was an honor to swear in these new members of Northampton Fire/Rescue in February. The federal FEMA grant that we had applied for to assist with funding these additions for the next three years was unsuccessful, and is another clear indication that the federal government is not a partner with our city under the current presidential administration.

HEALTH AND HUMAN SERVICES

The Department of Health and Human Services (DHHS) continues to have success in securing and maintaining grant funding. However, the current federal Notices of Funding Opportunities now include requirements related to enhanced enforcement activities, restrictions on service eligibility, or approaches that conflict with the city's longstanding commitment to serving vulnerable populations through supportive, public health-oriented strategies. Therefore, there have been fewer federal funding opportunities that have aligned with the city's values, service philosophy, or evidence-based approach to community health and safety. With fewer grant options and more uncertainty, there are ten positions that are vacant pending grant funding. Despite these vacancies, particularly in the Division of Community Care (DCC), DHHS continues to provide remarkable services and outcomes, and DCC has maintained expanded Wednesday-Friday and Saturday operations.

The budget for the Department of Veterans' Services, which serves 14 communities, including Northampton, in the Central Hampshire Veterans Services District, is decreasing by \$60,996 or -7.92%. This is partly due to a reduction in personnel costs with the retirement of the long-time Director of Veteran Services, Steve Connor. There is also an adjustment to the benefits and

insurance lines as veterans have passed, leaving fewer veterans receiving benefits. The Commonwealth reimburses Chapter 115 veterans benefits at 75%, and may reimburse up to 100% in cases involving houseless veterans. Each community in the district pays its own veterans' benefits and receives direct reimbursement from the state. It is important to note that the level of service provided to veterans is in no way diminished by the benefits decrease, which has tended to reduce over the years.

CULTURE AND RECREATION

Of note under Culture and Recreation, similar to efforts the city is planning to undertake next year, Forbes Library and Lilly Library conducted a classification and compensation study, which identified salaries that are lower than comparable libraries. The studies and recommendations will be reviewed and addressed over the next three years.

PUBLIC WORKS

For the Department of Public Works (DPW), despite a settled collective bargaining contract, we continue to have staffing shortages similar to the communities around us. This past winter had the largest snowfall in the last ten years. Director LaScaleia and her team worked around the clock to clear the streets, while also keeping up with maintenance and operations across all DPW divisions. In FY2026 we spent \$1,155,571 or 231% of the Snow and Ice budget. This line is the only expense budget that may legally be overspent throughout the year. This overage will be addressed with a transfer at fiscal year-end by a vote of the City Council.

The four Enterprise Funds: Water, Sewer, Solid Waste, and Stormwater and Flood Control, remain largely level-funded and self-sustaining. The reserves in these funds will be used to support the operational and capital project budgets for each utility. The increase in the Sewer Enterprise is for the debt service for the Waste Water Treatment Plant phased project and is being covered by the Sewer Stabilization Fund. As the costs of trash and compost disposal have grown, the Solid Waste Enterprise is continuing to operate at a small deficit, which is being filled by retained earnings.

There are no increases to the Water and Sewer usage rates or base charge in FY2027. The Coca-Cola bottling plant, which had represented 25% of the Water and Sewer Enterprise revenue, is at this point operating at roughly one-third of its capacity and has stated that it will further scale down production this summer. The latest projected termination of Coca-Cola's operations in Northampton is at the end of calendar year 2026. The base rate fees that were increased in FY2024 are what are keeping the Water and Sewer Enterprises balanced, as there has not been an increase in usage rates since FY2020. This month, my office and our state legislators brought the new Secretary and Undersecretary of the Executive Office of Economic Development, and representatives from the Healey-Driscoll Administration and Congressman

McGovern's office, to tour the Coca-Cola plant. I continue to work closely with our state and federal partners to advocate for a sale of the building to another user that will support our enterprise funds and contribute in a positive way to our city.

CONCLUSION

Northampton's FY2027 budget reflects the city's ongoing commitment to providing excellent services, supporting public education, advancing climate action, maintaining financial discipline, and investing in our employees who make this essential work possible. Every dollar has been carefully considered to meet current needs while preserving Northampton's long-term stability.

We preserve stability by adhering to our Fiscal Stability Plan, which began in FY2014 when our reserves were depleted, school funding had been erratic, and deferred maintenance was piling up. By only tapping reserve funds for rising operating costs strategically, with a plan to sustain higher levels of spending with periodic property tax overrides, we have been able to do more than just balance budgets. We are investing in Northampton's future, preserving Northampton's heart and spirit, and remaining a special city where people want to put down roots.

We remain mindful of the importance of affordability for our residents. We work to space overrides as far apart as responsibly possible, while also being transparent and upfront about the reality that periodic overrides are necessary to sustain service levels and maintain long-term fiscal stability.

This budget adheres to this principle and because we were able to balance the FY2027 budget with the help of reserves and aggressive revenue estimates, we are not calling for an override referendum this year. However, I will reiterate that we fully expect an override to be needed ahead of the FY2028 budget. At that point, the choice will be yours, whether to renew the Fiscal Stability Plan and maintain services, or end the plan and reduce our level of services. Between now and then, the Mayor's Office will be a source of transparent budget information to help you make an informed decision about Northampton's future.

As we approach the next phase of that plan, we need to take a careful, shared look at our finances to make sure everyone understands what is driving our costs, what we can reasonably expect in revenue, and what it takes to sustain the level of services our community relies on. That includes being honest about the balance between maintaining those services and keeping Northampton affordable, particularly for residents on fixed incomes.

To support that effort, I will convene an override public advisory committee. The committee will include elected officials, financial staff, and community members, and will review revenues and expenditures and help align our community's priorities with what we can sustainably afford. The goal is straightforward: to lay out, in plain terms, the choices in front of us and what they mean,

so that when Northampton voters are asked to make a decision, they can do so with a clear understanding of the impacts.

Northampton's Fiscal Stability Plan has always been about planning ahead, not reacting in a crisis. Right now, we are seeing many of our neighboring municipalities not only grapple with how to address big projected deficits in the coming fiscal year, but also how to plan beyond the coming fiscal year to avoid sudden fiscal crises. That is what our Fiscal Stability Plan is designed to do. Because we have stayed committed to that multi-year approach, we will begin our discussion from a stronger position than many of our neighbors.

A fiscal management strategy that generates enough resources to support strong schools, reliable public safety, and a solid infrastructure while also being mindful of affordability is an ongoing challenge. However, it's a challenge that I believe has been met to the best of our ability, with the help of our finance team, our public employees, our elected officials, and the communal spirit that is Northampton's hallmark.

Not every department is discussed in this budget message, as I've focused on the most significant budgetary changes. I again urge you to read the budget narratives and to ask department heads about their important work during budget hearings. To adequately talk about every department and both the school districts and the services they provide for the functioning and well-being of our city, and the expert and dedicated way they provide them, would fill volumes.

I thank all the department heads for their work while creating this budget and throughout the year. I am endlessly grateful for their professionalism and commitment, and that of their hard-working staff. To serve the City of Northampton alongside them is the great privilege of my position, and I thank them.

Special thanks to the Mayor's Office staff: Mayoral Assistant and LGBTQIA+ Executive Office Liaison Sydney Fahey; Mayoral Operations Manager Annie Lesko; Chief of Staff Alan Wolf; and Finance Director Charlene Nardi. The people in the Mayor's Office work extremely hard every day to manage daily requests from residents and work with constituents on often complex issues, resolving them with professionalism and care. They work with businesses and community organizations, coordinate city communications and media relations, support economic development and key partnerships, and oversee licensing and the License Commission. They write and manage grants, and produce the Capital Improvement Plan, the city's annual budget, and oversee all financial departments and processes. They also lead policy development and legislative advocacy, maintain close working relationships with state and federal elected officials and agency partners, and coordinate citywide initiatives. And, they

provide me with the most gracious and dedicated support in my role as mayor. They are a remarkable team, and it is my great fortune to work with them.

I want to give special thanks to Sydney Fahey, who is leaving her work for the city next month to go to law school. Sydney does incredible work to make the budget book come together, and she has been a tremendous asset to our office and the community. She will be so missed in the Mayor's Office and across the city, and I wish her all the best in all the great things she will do.

As always, the City of Northampton and I owe great thanks and appreciation to Finance Director Charlene Nardi. It is hard to express in words the amount of work involved to put together a nine-figure budget encompassing more than 20 departments and two school districts. To do it with care and compassion, knowing that behind every number are people whose livelihoods and education depend on a sturdy fiscal foundation, requires not just a good head but a good heart. The budget process is a team effort, and many people play important roles. However, Charlene shoulders the most during the budget process, and she does it with grace and aplomb.

Lastly, I thank the City Council for your service to our city. These are not easy times, and this is not easy work. Your public service is greatly appreciated, and I am personally grateful to do this work with you for our city. I look forward to working with department heads throughout the budget process to answer questions and provide additional information as needed.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Gina-Louise Sciarra". The signature is fluid and cursive, with a long horizontal stroke at the end.

Gina-Louise Sciarra
Mayor

City of Northampton

Fiscal Year 2027

Proposed Budget

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**CITY OF NORTHAMPTON, MASSACHUSETTS
FY2027 REVENUE SUMMARY**

DESCRIPTION	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Dollar Change FY26-FY27	% Change FY26-FY27
GENERAL FUND							
TAXES							
Real Estate Taxes	69,756,292	72,732,178	75,704,120	79,118,607	82,154,579	3,035,972	3.84%
Personal Property	1,798,339	1,872,179	1,850,116	2,128,720	2,020,195	(108,525)	-5.10%
Tax Title Revenues	135,592	202,211	403,418	0	180,000	180,000	100.00%
Clause 41A R/E Payback	0	0	3,311	0	0	0	0.00%
Motor Vehicle Excise	2,992,469	3,435,448	3,418,158	3,255,000	3,550,000	295,000	9.06%
Boat Excise	3,281	3,742	3,201	3,281	3,000	(281)	-8.56%
Hotel / Motel Tax (Ch 145)	970,975	1,077,700	1,087,809	975,000	1,100,000	125,000	12.82%
Meals Tax (Ch 64L, s.2A)	779,700	791,413	826,970	748,000	800,000	52,000	6.95%
Adult Use Cannabis Excise (Ch 64N:3)	846,154	944,813	1,136,945	900,000	1,015,000	115,000	12.78%
Interest on Taxes	155,013	236,317	227,020	175,000	200,000	25,000	14.29%
Interest on Tax Titles	25,986	43,775	50,719	39,000	42,000	3,000	7.69%
Tax Title Attorney Fees	9,413	11,841	10,630	0	0	0	0.00%
Tax Title Releases	1,493	2,077	4,935	1,000	1,000	0	0.00%
Int/Releases - Clause 41A R/E	0	0	210	0	0	0	0.00%
PILOT - Housing Authority	29,930	36,984	38,360	34,000	37,000	3,000	8.82%
PILOT - Smith College	136,128	144,021	156,059	156,058	155,291	(767)	-0.49%
PILOT - B'Nai Israel Synagogue	4,360	4,528	5,457	5,456	5,360	(96)	-1.76%
PILOT - Easthampton	911	955	925	924	924.00	0	0.00%
PILOT - Fairgrounds	37,980	18,962	21,773	17,100	19,405.00	2,305	13.48%
PILOT - Nonotuck Community School	736	767	736	736	736.00	0	0.00%
PILOT - Soldier On	10,740	10,886	10,980	10,979	10,979.00	0	0.00%
PILOT - Landfill Solar	10,000	10,000	10,000	10,000	10,000.00	0	0.00%
PILOT - South Street School	3,208	3,076	4,071	4,071	4,071.00	0	0.00%
PILOT - U.S. Fish & Wildlife	341	318	305	250	250.00	0	0.00%
TOTAL TAXES	77,709,040	81,584,191	84,976,226	87,583,182	91,309,790	3,726,608	4.25%
CHARGES FOR SERVICES							
Parking Meter Receipts	230,000	230,000	232,091	240,000	210,000.00	(30,000)	-12.50%
Parking Lot Revenue	80,000	80,000	86,164	80,000	80,000.00	0	0.00%
Parking Garage Revenue	400,000	400,000	458,837	400,000	430,000.00	30,000	7.50%
Parking Pass Revenue	125,000	125,000	199,217	130,000	160,000.00	30,000	23.08%
Parking Kiosk by Credit Card	175,000	175,000	261,294	245,000	225,000.00	(20,000)	-8.16%
Mobile App Revenue	200,000	200,000	731,810	400,000	620,000.00	220,000	55.00%
Union Station			30,000	30,000	30,000.00	0	0.00%
Ambulance Revenues	3,345,187	3,498,100	3,900,222	3,512,223	3,800,000.00	287,777	8.19%
Fees - Collector	106,732	109,336	136,930	92,000	130,000.00	38,000	41.30%
Fees - Municipal Liens	27,100	24,350	24,750	23,000	23,000.00	0	0.00%
Fees - MVE Surcharges	18,120	15,500	18,520	15,000	16,456.00	1,456	9.71%
Fees - Parking Clerk	0	2,682	3,630	0	0.00	0	0.00%
Fees - Cemetery Interments	23,325	27,775	24,200	25,000	23,000.00	(2,000)	-8.00%
Fees - Police Outside Detail Admin	59,252	72,228	130,397	65,000	83,051.00	18,051	27.77%
Fees - Fire Outside Detail Admin	3,299	4,156	3,247	1,000	2,903.00	1,903	190.30%
Fees - License Comm Appl Fee	585	525	575	0	0.00	0	0.00%
Fees - City Clerk Misc	33,792	28,934	37,146	23,000	35,000.00	12,000	52.17%
Fees - City Clerk Copies	98,835	80,130	84,675	70,000	100,000.00	30,000	42.86%
Tuition - SVAHS	8,518,594	9,078,820	9,588,691	10,015,315	10,414,345.00	399,030	3.98%
Dept Rev - Treasurer	125	25	75	0	0.00	0	0.00%
Dept Rev - Registrar of Voters	1,400	390	250	750	200.00	(550)	-73.33%
Dept Rev - Police Dept	19,379	23,358	29,195	17,000	20,640.00	3,640	21.41%
Dept Rev - Cemeteries	4,320	4,276	4,441	1,250	2,250.00	1,000	80.00%
Dept Rev - Health	21,508	23,882	35,875	19,000	21,000.00	2,000	10.53%
Dept Rev - Building Inspections	42,800	43,660	43,100	40,000	40,000.00	0	0.00%
Dept Rev - Hearing Officer	4,063	2,000	2,500	2,000	2,500.00	500	25.00%
Dept Rev - Fire	538	241	342	0	0.00	0	0.00%
TOTAL CHARGES FOR SERVICES	13,540,449	14,250,367	16,068,173	15,446,538	16,469,345.00	1,022,807	6.62%
LICENSES AND PERMITS							
Liquor Licenses	180,098	176,715	182,653	165,000	175,000.00	10,000	6.06%
License Comm - Other Licenses	3,099	2,615	3,059	0	0.00	0	0.00%

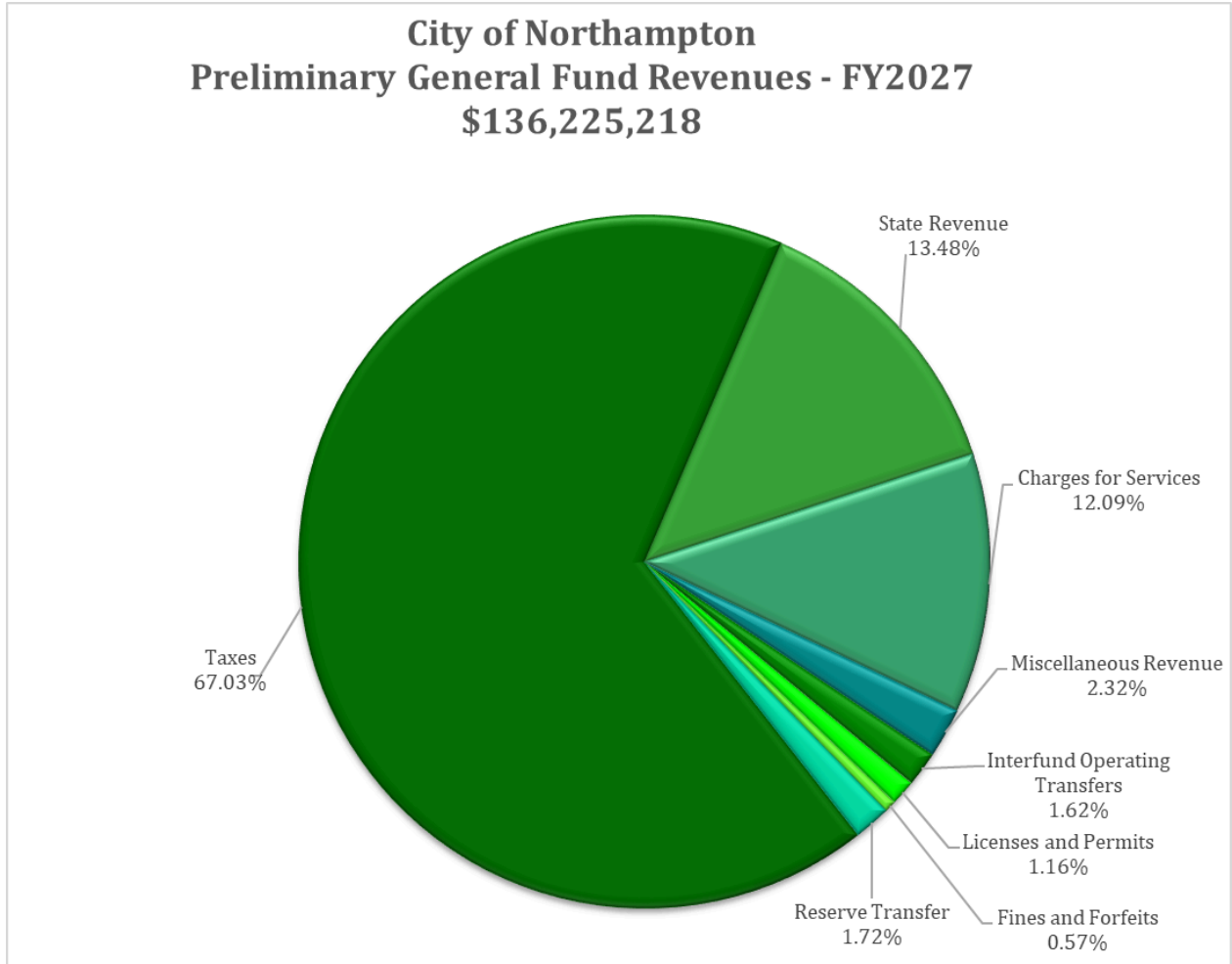
DESCRIPTION	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Dollar Change FY26-FY27	% Change FY26-FY27
City Clerk Licenses	26,799	24,030	24,080	19,000	21,000.00	2,000	10.53%
Firearm Licenses	4,125	5,163	6,138	3,000	3,500.00	500	16.67%
Permits - Health Dept	89,645	92,590	96,065	68,000	90,000.00	22,000	32.35%
Permits - Burials	12,850	12,325	12,995	10,000	10,000.00	0	0.00%
Permits - Police Dept	680	814	630	600	600.00	0	0.00%
Permits - Building Inspector	613,503	728,704	743,580	691,150	730,000.00	38,850	5.62%
Permits - Plumbing Inspector	85,590	113,718	106,284	116,911	105,000.00	(11,911)	-10.19%
Permits - Wire Inspector	129,370	154,156	230,619	145,000	200,000.00	55,000	37.93%
Permits - Weights & Measures	112,567	49,238	85,624	53,000	60,000.00	7,000	13.21%
Permits - Periodic Inspections	3,700	61,900	22,900	50,000	25,000.00	(25,000)	-50.00%
Permits - Sidewalk Signs	8,525	8,250	7,775	6,000	6,000.00	0	0.00%
Permits - General Highway	26,134	32,045	34,568	29,100	30,000.00	900	3.09%
Permits - Planning Dept	30,059	28,686	32,629	24,000	27,000.00	3,000	12.50%
Permits - Fire Dept	109,728	96,194	108,798	85,042	100,000.00	14,958	17.59%
TOTAL LICENSES AND PERMITS	1,436,471	1,587,143	1,698,396	1,465,803	1,583,100.00	117,297	8.00%
FINES AND FORFEITS							
CMVI Reimbursements RMV	54,670	56,141	45,240	41,000	41,000.00	0	0.00%
Parking Tickets	588,471	788,063	738,611	720,000	740,000.00	20,000	2.78%
TOTAL FINES AND FORFEITS	643,140	844,205	783,852	761,000	781,000.00	20,000	2.63%
INTERGOVT - STATE - CHERRY SHEET							
Chapter 70 School Aid	8,722,254	8,889,234	9,172,010	9,583,160	10,003,160.00	420,000	4.38%
Charter Tuition Reimbursement	423,378	573,067	655,904	626,866	604,261.00	(22,605)	-3.61%
Unrestricted General Government Aid	5,091,468	5,254,395	5,412,027	5,471,559	5,512,913.00	41,354	0.76%
Lieu of Taxes - State Owned Land	145,984	161,560	165,605	165,614	165,640.00	26	0.02%
Veterans Benefits	218,860	209,580	200,245	358,219	362,635.00	4,416	1.23%
Abatements to Elderly	140,628	49,049	115,833	152,020	141,319.00	(10,701)	-7.04%
Offset: Incoming School Choice Tuition	1,315,115	1,150,009	1,220,126	1,229,792	1,150,912.00	(78,880)	-6.41%
Offset: Public Libraries	74,970	88,384	100,924	101,445	110,432.00	8,987	8.86%
TOTAL INTERGOVT - CHERRY SHEET	16,132,657	16,375,278	17,042,674	17,688,675	18,051,272.00	362,597	2.05%
INTERGOVT - STATE - OTHER							
Other State Revenue	168,497	90,540	140,067	25,000	80,000.00	55,000	220.00%
MA Ambulance CPE	387,428	396,131	233,240	233,240	233,240.00	0	0.00%
Retirement COLA Reimbursement	2,470	2,470	2,470	0	0.00	0	0.00%
TOTAL INTERGOVT - STATE - OTHER	558,395	489,141	375,777	258,240	313,240.00	55,000	21.30%
INTERGOVT - FEDERAL							
Medicaid Reimbursements - Schools	200,529	209,175	235,311	181,800	0	(181,800)	-100.00%
TOTAL INTERGOVT - FEDERAL	200,529	209,175	235,311	181,800	0	(181,800)	-100.00%
INTERFUND OPERATING TRANSFERS							
Interfund Transfers - Enterprise Funds	2,046,164	1,989,900	2,193,037	2,161,786	2,183,660.00	21,874	1.01%
Community Preservation Act Funds	11,032	12,680	12,680	12,680	17,200.00	4,520	35.65%
Police Station Reserve for Debt Service	17,204	15,848	14,450	12,966	11,187.00	(1,779)	-13.72%
TOTAL INTERFUND OPERATING	2,074,400	2,018,428	2,220,167	2,187,432	2,212,047.00	24,615	1.13%
FREE CASH/ RESERVES							
Free Cash	599,606	0	0	12,549	0	(12,549)	-100.00%
Smith College Gift			166,666	166,666	166,666	0	0.00%
NPS Special Ed. Stabilization Fund			350,000	350,000	235,311	(114,689)	-32.77%
Fiscal Stability Stabilization Fund	0	1,284,954	2,315,640	1,403,757	1,940,348	536,591	38.23%
TOTAL FREE CASH/CAPITAL RESERVES	599,606	1,284,954	2,832,306	1,932,972	2,342,325.00	409,353	21.18%
MISCELLANEOUS REVENUE							
PVTA - 5 College Reimbursement	91,669	95,942	114,061	80,360	125,000	44,640	55.55%
Vet Services Regional Assessment	179,606	204,145	227,912	201,681	273,444	71,763	35.58%
Interest on Investments	1,057,650	2,597,984	2,849,392	2,078,300	2,450,000	371,700	17.88%
Smith Charities Income	5,919	6,991	7,035	6,500	6,800	300	4.62%
IT Laserfiche Service Regional Assessment	8,400	6,300	4,200	4,200	4,200	0	0.00%
Sale of Inventory	0	11,000	0	0	0	0	0.00%
Court Judgements	1,190,000	14,680	0	0	0	0	0.00%
Miscellaneous Receipts	237,458	368,290	352,785	150,000	303,655	153,655	102.44%
TOTAL MISCELLANEOUS REVENUE	2,770,702	3,305,331	3,555,384	2,521,041	3,163,099.00	642,058	25.47%

DESCRIPTION	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Dollar Change FY26-FY27	% Change FY26-FY27
GENERAL FUND TOTAL	115,665,389	121,948,213	129,788,265	130,026,683	136,225,218	6,198,535	4.77%
ENTERPRISE FUNDS							
WATER ENTERPRISE RECEIPTS							
Tax Title Revenue	9,544	18,638	13,139	0	0	0	0.00%
Interest on Tax Titles	2,102	4,864	2,306	0	0	0	0.00%
Water Rates	5,825,104	5,262,041	4,889,447	4,339,928	4,339,928	0	0.00%
Water Liens	92,308	94,618	174,408	95,800	95,800	0	0.00%
Water Interest Earned	25,087	25,732	25,639	20,000	20,000	0	0.00%
Water Miscellaneous Income	113,977	192,474	111,315	40,000	40,000	0	0.00%
Water Meter Base Rate	755,089	2,262,722	2,361,744	2,325,582	2,325,582	0	0.00%
Water Cross Connection Fees	110,694	102,892	104,370	93,000	93,000	0	0.00%
Water Interest on Fund Balance	26,158	70,424	67,406	15,000	15,000	0	0.00%
Final Bill Fees	12,450	11,950	12,200	15,690	15,690	0	0.00%
TOTAL WATER ENTERPRISE REVENUES	6,972,512	8,046,356	7,761,975	6,945,000	6,945,000	0	0.00%
SEWER ENTERPRISE RECEIPTS							
Tax Title Revenue	8,083	17,172	44,618	0	0	0	0.00%
Interest on Tax Titles	2,159	4,305	8,108	0	0	0	0.00%
Sludge Disposal	141,000	132,300	139,500	80,000	80,000	0	0.00%
Sewer Rates	5,744,814	5,270,106	5,107,776	4,674,500	4,674,500	0	0.00%
Sewer Liens	152,603	92,897	184,312	130,000	130,000	0	0.00%
Sewer Interest Earned	33,115	24,586	30,929	25,000	25,000	0	0.00%
Sewer Miscellaneous Income	164,955	108,710	63,735	50,000	50,000	0	0.00%
Sewer Base Rate	0	1,000,207	1,052,805	1,068,000	1,068,000	0	0.00%
Sewer Interest on Fund Balance	42,107	81,367	85,705	0	0	0	0.00%
Sewer Enterprise Stabilization Fund					495,929	495,929	100.00%
Williamsburg Sewer	180,076	133,878	146,115	150,000	150,000	0	0.00%
TOTAL SEWER ENTERPRISE REVENUES	6,468,912	6,865,528	6,863,602	6,177,500	6,673,429	495,929	8.03%
SOLID WASTE ENTERPRISE RECEIPTS							
Refuse Fees	34,594	54,507	17,256	30,000	30,000	0	0.00%
Landfill Stickers	156,832	93,950	262,701	230,000	230,000	0	0.00%
Recycling Program Revenues	4,009	597	131	0	0	0	0.00%
Sale of Scrap Metal	5,491	8,396	5,850	6,000	5,000	(1,000)	-16.67%
Trash Bag Sales	222,453	203,162	187,289	203,555	204,000	445	0.22%
Trash Bin Sales	7,520	5,050	3,644	3,200	3,500	300	9.38%
Interest Income	7,144	19,234	17,363	8,000	5,000	(3,000)	-37.50%
Leases - Landfill Cell Tower	145,106	143,289	166,525	128,246	121,793	(6,453)	-5.03%
Miscellaneous	0	7,850	35,920	0	0	0	0.00%
Transfer from Retained Earnings	166,378	18,795	30,882	30,882	93,101	62,219	201.47%
TOTAL SOLID WASTE ENT. REVENUES	749,528	554,830	727,559	639,883	692,394	52,511	8.21%
STORMWATER AND FLOOD CONTROL							
Tax Title Revenue	4,098	5,941	13,923	0	0	0	0.00%
Interest on Tax Titles	960	1,239	2,015	0	0	0	0.00%
Stormwater and Flood Control Assessments	1,771,587	1,782,248	1,886,455	1,951,986	1,951,986	0	0.00%
Stormwater and Flood Control Liens	73,362	53,589	65,399	25,000	25,000	0	0.00%
Interest Income	10,306	8,560	10,152	7,500	7,500	0	0.00%
Miscellaneous Income	28,325	33,970	22,589	12,000	12,000	0	0.00%
Interest Income on Fund Balance	2,385	4,641	9,973	0	0	0	0.00%
TOTAL STORMWATER AND FLOOD CONTROL	1,891,023	1,890,189	2,010,506	1,996,486	1,996,486	0	0.00%
TOTAL ENTERPRISE REVENUES	16,081,975	17,356,903	17,363,642	15,758,869	16,307,309	548,440	3.48%
GRAND TOTAL ALL FUNDS	131,747,364	139,305,116	147,151,907	145,785,552	152,532,527	6,746,975	4.63%

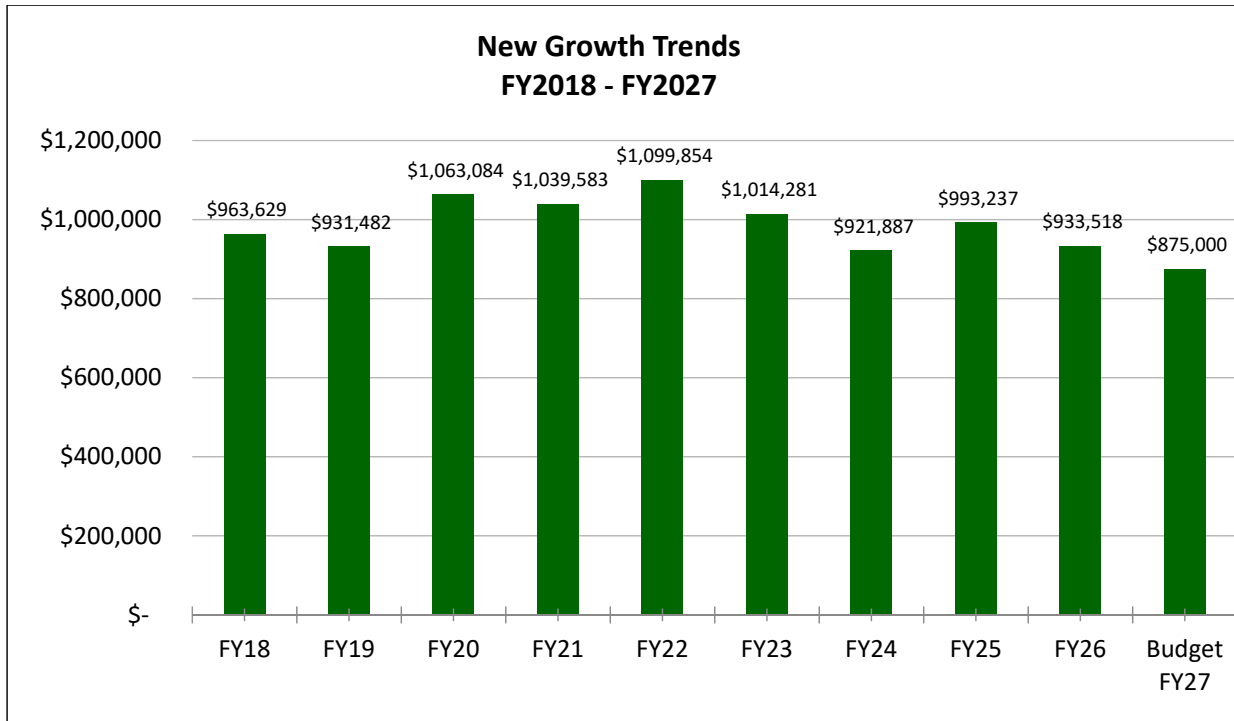
REVENUES

GENERAL FUND

The city's general fund is supported by five primary sources of revenue: taxes, state aid, local receipts, Fiscal Stability Stabilization reserves, and other fund transfers. General fund FY2027 revenues, totaling \$136,225,218, are projected to increase by \$6,198,535, or 4.77%, over FY2026.

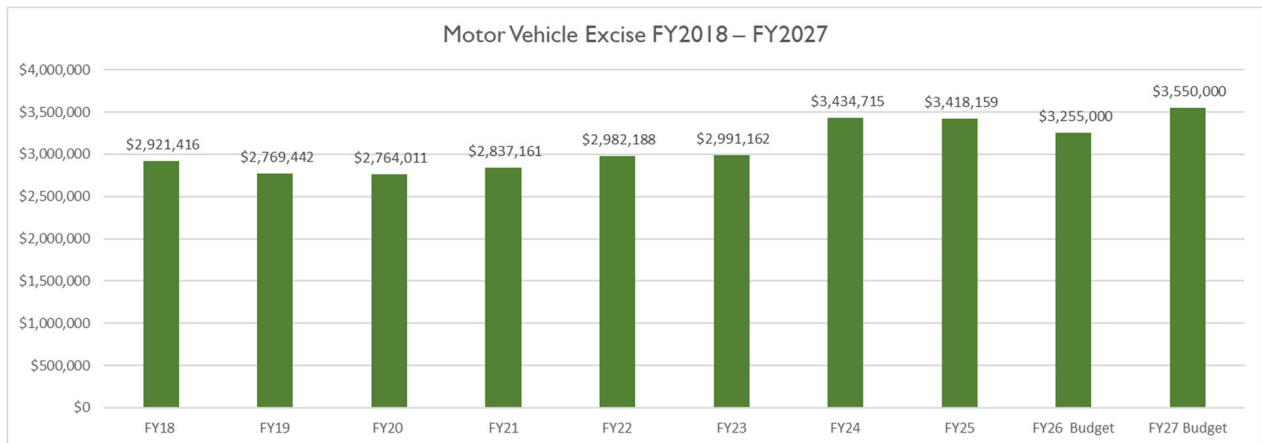


TAXES: Local taxes fund the largest share of the city's budget, \$91,309,790, or 67.03%, in FY2027. **Real estate and personal property taxes** are estimated to total \$84,174,774 in FY2027, which includes the allowable 2.5% increase of \$2,018,432 under Proposition 2½ and an estimate of \$875,000 for new growth. New growth is the additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year. It does not include the value increases caused by normal market forces or by revaluations. Due to the uncertainty of the economy, we continue to be cautious with this estimation. Tariffs on building supplies such as lumber, aluminum, steel, and home appliances will all have an impact on new business and home construction projects. The following chart illustrates 10 years of new growth.

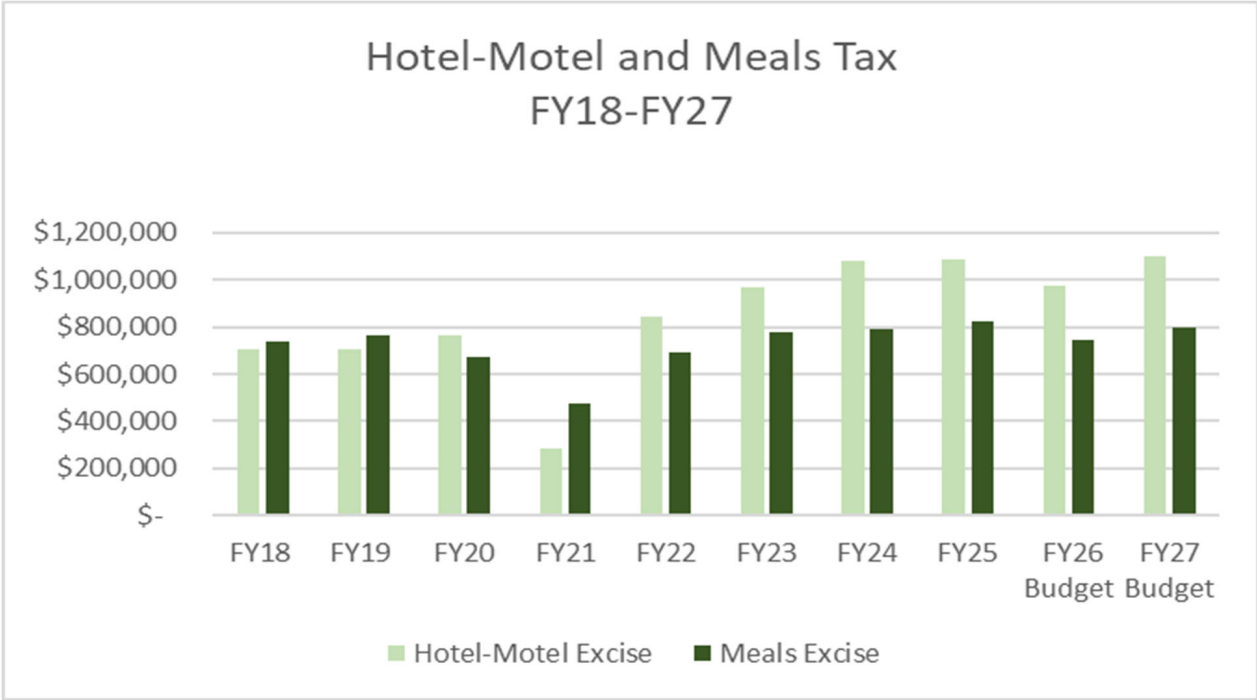


Real estate taxes also include debt service payments on bonds for building projects approved by the voters as property tax **debt exclusions**. These debt-excluded projects have included J.F.K. Middle School, Northampton High School, and the Fire Station. Currently, the only debt-excluded project is the Police Station of \$544,073 for FY2027. The final payment will be in FY2032. As bonds financed by this debt exclusion are paid off over the scheduled life of the borrowing, the amount added to the tax levy declines. Once a debt-excluded project is paid off, taxpayers are no longer taxed above the levy limit for that project.

Motor vehicle excise tax collections are estimated at \$3,550,000 for FY2027. This is a 9.06% increase over the FY2026 budget. This estimate is set higher than the three-year average and over 90% of FY25 actuals in order to support the needs of the city and school departments. Imposed tariffs on car imports, gas prices, and high interest rates may impact the buying of new cars. However, the increased cost of new vehicles and the increased value of used vehicles may slightly offset that negative impact. This is an estimate we will have to watch carefully.

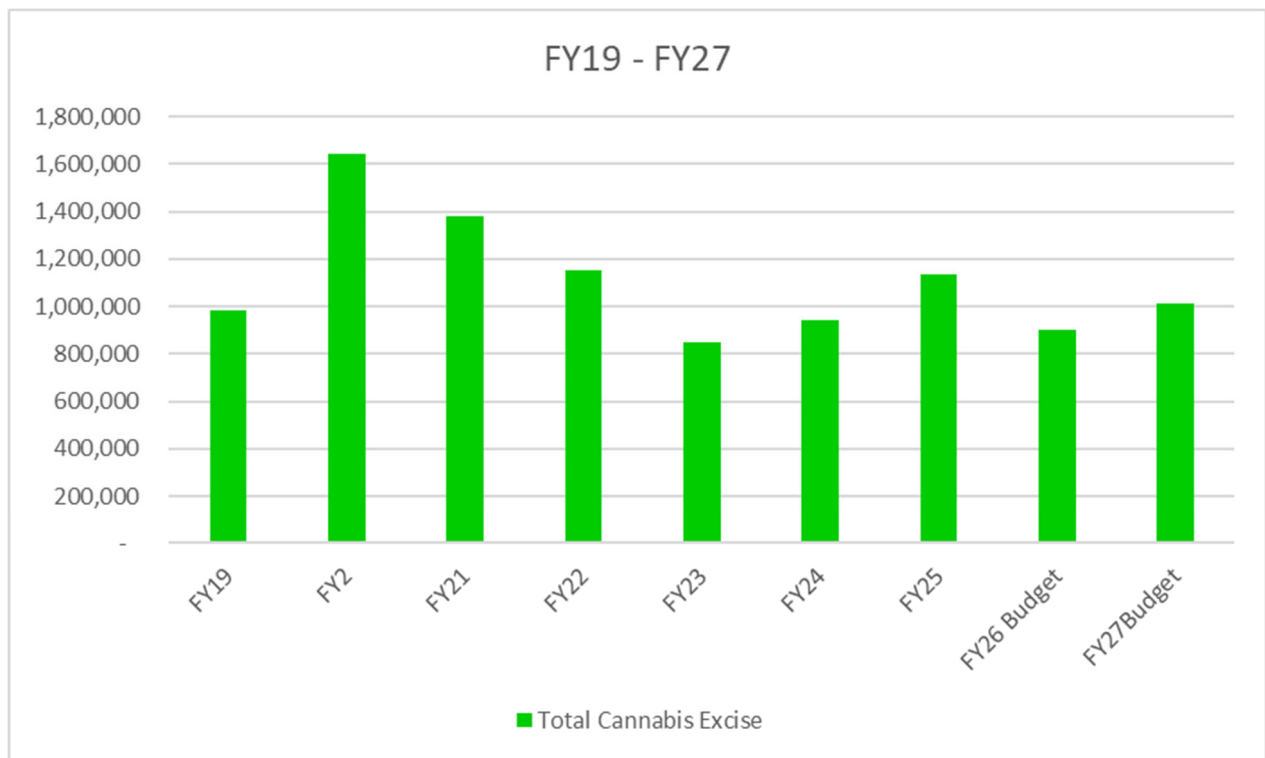


In FY2010, the city adopted two local option taxes: an additional 2% increase in the **hotel/motel room occupancy excise tax** (an increase from 4% to 6%) and a 0.75% increase in **meals tax**. For FY2027, projections for these two revenues have increased over FY2026. The revenue for hotel/motel excise tax is estimated at \$1,100,000, and meals excise tax at \$800,000. The projections are set at greater than the three year average and greater than 90% of the FY2025 actuals. The following chart illustrates the trend of actual revenues over the last eight years and the FY2026 and FY2027 set budgets.



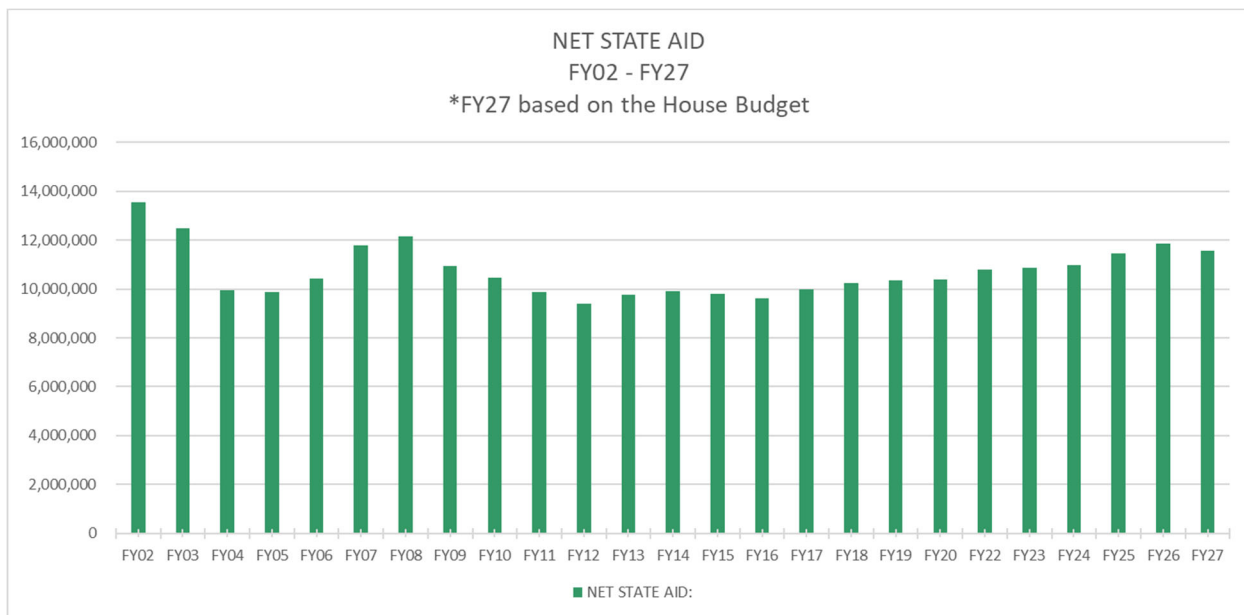
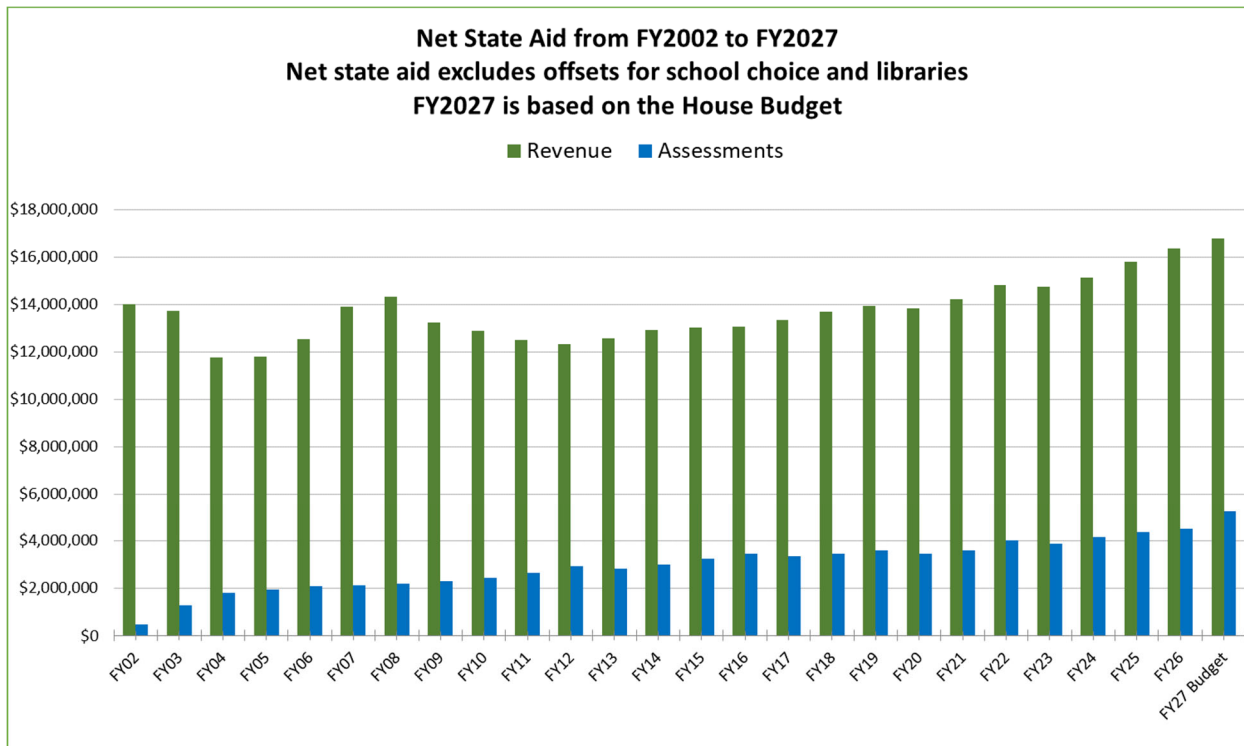
Adult-use cannabis excise tax became a new revenue source for the city beginning in FY2019. This is a 3% local option excise tax on adult-use cannabis sales in Northampton. The first retail sale of cannabis in the state took place in Northampton on November 20, 2018. The chart below illustrates revenue from cannabis sales since inception.

For FY2027, the city projects revenue of approximately \$1,015,000, which is an increase over FY2026 of 12.78%. Since a peak of \$1.6 million in FY2020, revenues dropped each year as more communities and states authorized the use of adult cannabis. In FY2024, the revenue increased for the first time, and continued through FY2025. However, in the current fiscal year each of the three quarters has been less than the quarters in FY2025. As this has been a shifting revenue line, we will continue to watch this revenue source.



STATE AID: The amount of state aid Northampton will receive in FY2027 is based on the House budget, which was the most available budget at the time of writing. Based on our current estimate, state aid would comprise 13.48% of the general fund operating budget revenues, a 0.18% drop from FY2026. The current estimate reflects a 4.38% increase in Chapter 70 (C.70) School Aid, as Northampton is classified as a minimum aid community. The increase in Chapter 70 in the House budget is based on \$160 per student over the Governor’s budget of \$75 per student.

The chart below shows “net” state aid. This chart compares the “net” of revenue the city receives from the state (C.70 School Aid, Unrestricted General Government Aid, Charter School Tuition Reimbursement, Veterans Benefits, Payment in Lieu of Taxes for State Owned Land, and reimbursement for some types of property tax abatements), versus the charges the city pays to the state, (Outgoing School Choice, Outgoing Charter School Tuition, Regional Transit Assessment, RMV Non-Renewal Surcharges, and some smaller assessments). In FY2027, based on the House's budget, net state aid for Northampton (revenue versus charges) will decrease by \$312,974, or 2.64%, over the prior year.



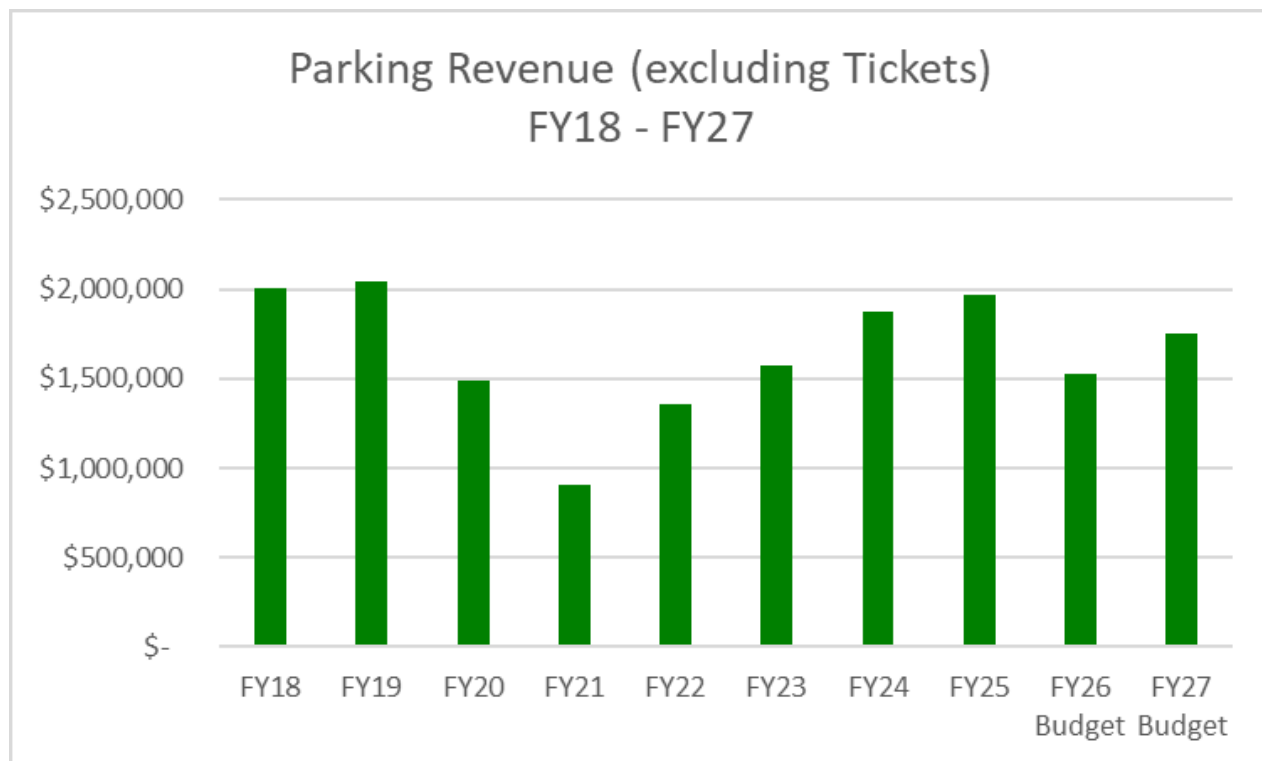
FEDERAL REVENUES: We are not relying on federal revenues in the FY2027 budget. The funds we do receive, which consist of Medicaid reimbursements for eligible school-based services provided to children, are transferred to the general fund and later appropriated from Free Cash to the Northampton Public Schools (NPS) and Smith Vocational and Agricultural High School (SVAHS) school departments. The NPS portion supports replenishment of the NPS Special Education Stabilization Fund.

CHARGES FOR SERVICES: Revenue from all **charges for services** comprises 12.09% of operating revenues and is projected to increase by \$1,022,807, or 6.62%, over what is estimated to be received in FY2026. The FY2027 revenue projection is \$16,469,345. Three main revenue sources make up \$15,969,345, or 97%,

of this category of revenue: out-of-district tuition for Smith Vocational and Agricultural High School, parking receipts, and ambulance receipts. The remaining \$500,000, or 3%, is from department fees and revenue.

Smith Vocational and Agricultural High School out-of-district tuition receipts represent the largest local receipt of \$10,414,345. Total tuition for regular and special education students at SVAHS is increasing by \$399,030 in FY2027. SVAHS is estimating out-of-district enrollment of 455 students. Per student tuition from out-of-district enrollment is increasing from \$21,693 in FY2026 to \$22,559 per student in FY2027. The tuition amount is determined by the Department of Elementary and Secondary Education for non-resident students. Northampton’s student population at SVAHS for the 2026-2027 school year is estimated to be 129 out of a total of 584 students, or 22%.

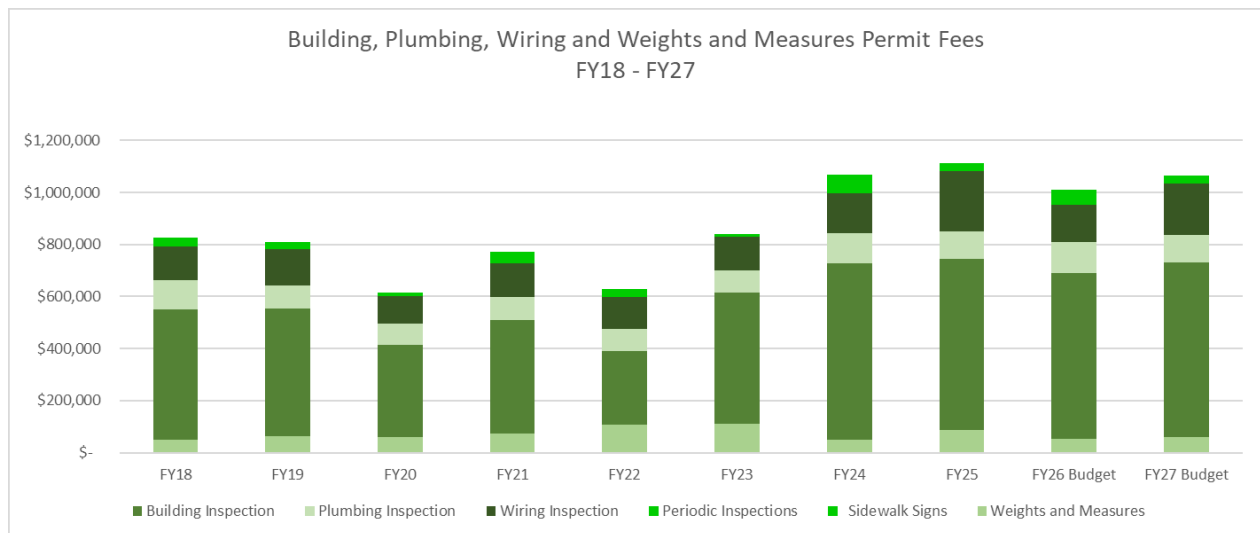
Parking fund revenues for FY2027 are projected at \$1,755,000, which represents an increase of 15% over last year. This is within the calculated indirects for the parking system for FY2027. The following chart shows the revenues received from parking (excluding ticket revenue) over the last 10 years.



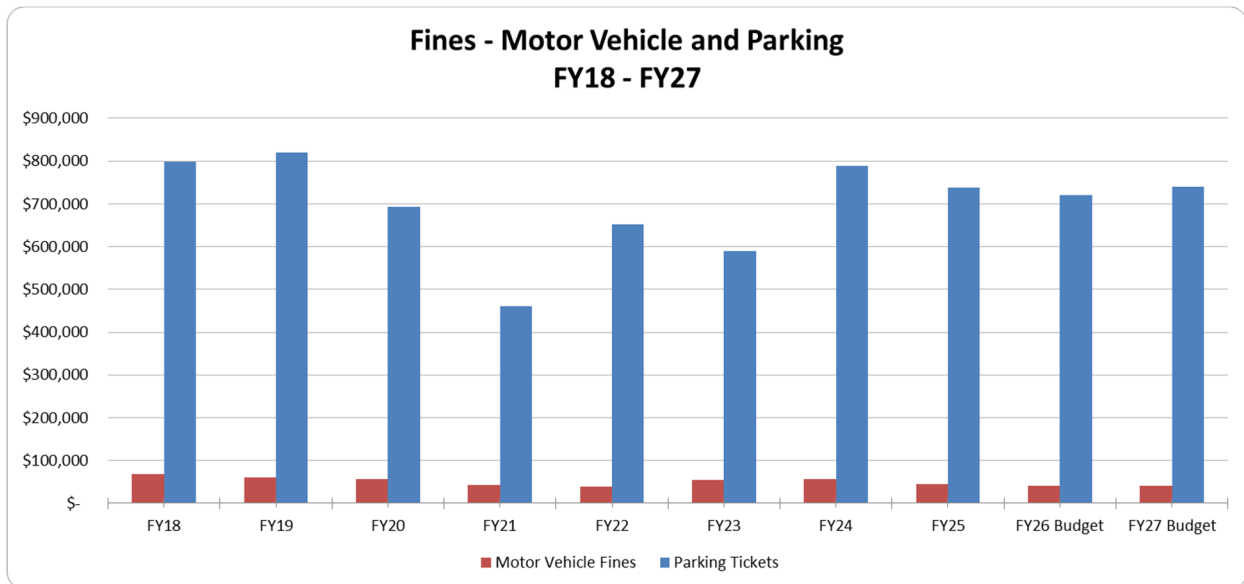
Parking fund revenues are generated from meter receipts from the city’s on-street and off-street parking areas and the E. John Gare Parking Garage. These revenues are used to fund 100% of the staff salaries, benefits, and operating and capital costs related to parking enforcement and maintenance. Any revenue in excess of the budgeted amount is transferred to the Parking Receipts Reserved for Appropriation (RAA) account to fund parking capital improvements, which currently has a balance of \$816,133.

Ambulance revenues became a general fund receipt in FY2013. Before that, they were kept in a separate fund and transferred to the general fund periodically throughout the year. The three-year average revenue is \$3,581,170, with FY2025 actual revenues at \$3,900,222. With calls leveling out, we have budgeted ambulance revenues at \$3.8 million for FY2027, an increase of 8.19% over the FY2026 budget.

LICENSE AND PERMIT REVENUES: Estimated revenues from **licenses and permits** are projected at \$1,583,100, representing an increase of 8% over budgeted revenues in FY2026. License and permit fees comprise 1.16% of the operating budget revenues. The chart below illustrates six types of revenue-generating permit fees for construction projects – building permits, electrical permits, plumbing permits, periodic inspections, and sign permits, as well as income from weights and measures inspection services. For FY2027, we estimate a total of \$1,383,600 in permit revenue, which is 8.2% higher than the FY2026 estimates. Other revenue sources in the category of licenses and permits include liquor licenses, health department permits, fire/rescue department permits, and permits issued by Planning and Sustainability and the Department of Public Works.



FINES AND FORFEITS: Revenues from **finest and forfeits** are projected at \$781,000 and make up 0.57% of total operating revenues. Fines include parking violation fines and motor vehicle citations. Parking violation revenues are estimated for FY2026 at \$740,000. Criminal motor vehicle infractions (CMVI) revenues are estimated at \$41,000.



INTERFUND TRANSFERS AND RESERVES: Interfund operating transfers are budgeted at \$2,212,047, an increase of \$24,615, or 1.13%, over FY2026. The largest interfund transfer is from the **water, sewer, solid waste, and stormwater and flood control enterprise funds** as reimbursement to the general fund for support services and fringe benefits for employees paid out of the enterprise funds. This is called **indirect revenue**, and it totals \$2,183,660 for FY2027. The sewer enterprise fund will be assessed indirect charges of \$908,501, which is a decrease of \$30,653 from FY2026. The water enterprise fund will be assessed indirect charges of \$796,803, which is an increase of \$44,980 over FY2026. The solid waste enterprise fund will be assessed indirect charges of \$118,129, which is an increase of \$14,581 over FY2026. The stormwater and flood control enterprise fund will be assessed indirect charges of \$360,227, which is a decrease of \$7,005 from FY2026. The enterprise fund indirect calculations are included in the Enterprise Fund section of the budget.

In addition to the enterprise fund indirects, there are two other interfund transfers. The city also receives \$17,200 in support from the **Community Preservation Act (CPA)**, which is appropriated to support CPA committee activities. Lastly, the city must apply the bond premium attributable to the police station debt exclusion to the debt service to reduce the debt exclusion amount charged to taxpayers. In FY2026, that amount is \$11,187.

MISCELLANEOUS INCOME: The city’s efforts to regionalize **Veterans’ Services** in Hampshire County have been very successful, and the district continues to serve 13 towns in addition to Northampton. The district brings in \$273,444 in income from member towns, which helps fund four full-time staff that serve our veterans. The city has received significant revenue from the **Investment Income** line since the treasurer moved money into an investment vehicle tied to the Secured Overnight Financing Rate (SOFR). Before FY2023, the city earned an average of \$200,000 from investment income. Following the change into the SOFR account, the city took in \$1.1 million in FY2023, \$2.6 million in FY2024, \$2.8 million in FY2025, and is projected to take in \$2.5 million in FY2026. Investment income is generally a volatile source of revenue as it relies on the interest rate and continued retention of a high cash balance. However, we are

taking a risk and aggressively projecting this line at \$2,450,000. Other **miscellaneous revenues** include allocations from Smith Charities in the amount of \$6,800 to support the Smith Vocational and Agricultural High School budget, \$4,200 from member towns that participate in the Laserfiche Regional Program, and \$125,000 from Five Colleges, Inc., for partial reimbursement of the Pioneer Valley Transit Authority assessment.

ENTERPRISE FUNDS

Revenue for the enterprise funds comes from various sources, primarily user fees in the form of water and sewer rates, stormwater and flood control fees, and the purchase of trash bags and transfer station permits. The city currently has four enterprise funds – water, sewer, solid waste, and stormwater and flood control. The process of setting water and sewer rates requires the Mayor to make a recommendation based on water and sewer operating and capital needs, and ultimately a vote by the City Council to adopt rates for the coming fiscal year. Water and sewer rates were last raised in FY2020, as there had been no increase for the last five years. In FY2024, the water meter base charges were increased significantly, and a new sewer base charge was established to offset the revenue loss from Coca-Cola winding down and beginning to close its Northampton plant. City Council approved the increased water base charges and new sewer base charges on April 13, 2023, which took effect in FY2024. In FY2025, FY2026, and in FY2027 there were no changes in the rates or base charges.

WATER RATES for FY2027

Customer with 1" meter or smaller

Tier 1 consumption: 0 - 16 CCF \$4.51 per CCF

Tier 2 consumption: >16 CCF \$6.09 per CCF

Customers with meter larger than 1"

All consumption \$5.99 per CCF

WATER BASE RATE CHARGES for FY2027

Quarterly Base Rate Charge FY27	
Water	
<u>Meter Size</u>	<u>FY27</u>
5/8 Inch	\$47.45
3/4 Inch	\$71.25
1 Inch	\$118.65
1.25 Inch	\$177.95
1.5 Inch	\$237.25
2 Inch	\$379.55
2.5Inch	\$545.60
3 Inch	\$711.65
4 Inch	\$1,186.05
6 Inch	\$2,372.05
8 Inch	\$3,795.25

SEWER RATES for FY2027

Non-metered \$7.86 per CCF based on 80% of metered water consumption

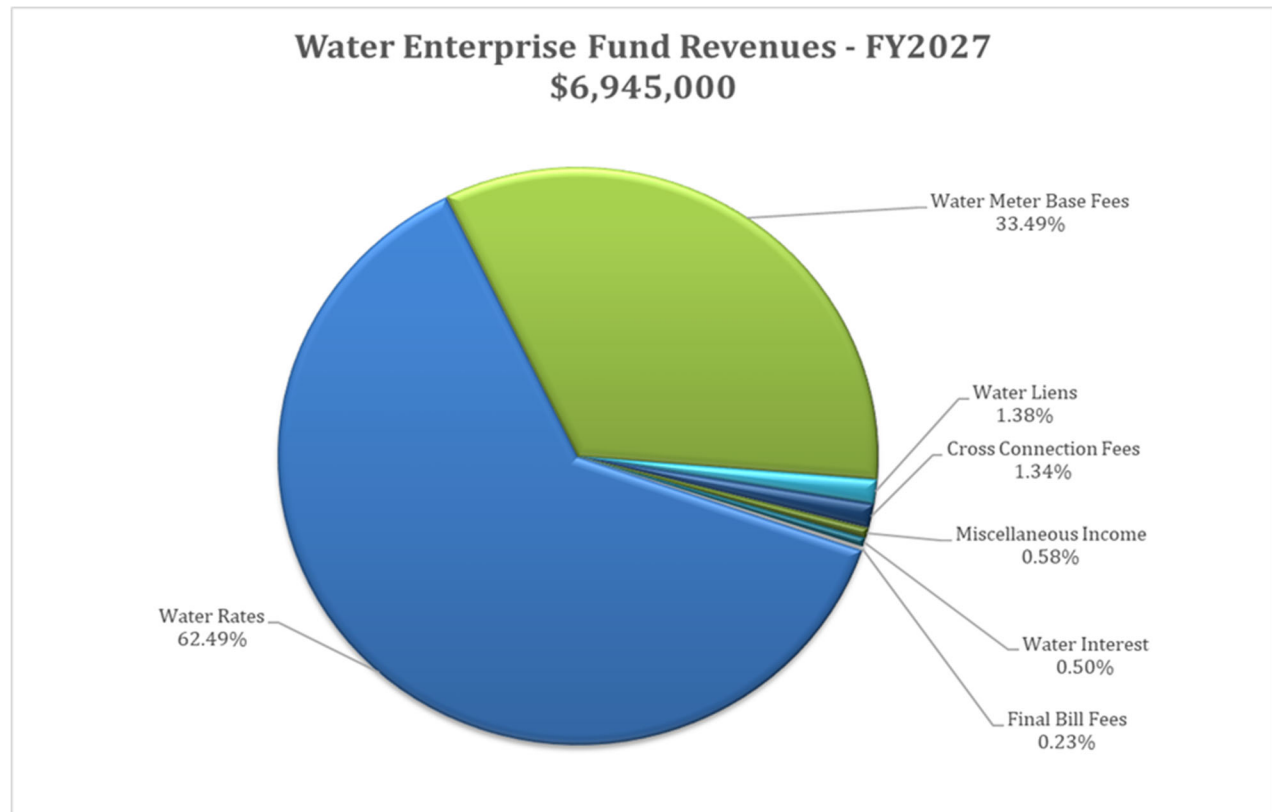
Metered \$7.86 per CCF

SEWER BASE RATE CHARGES for FY2027

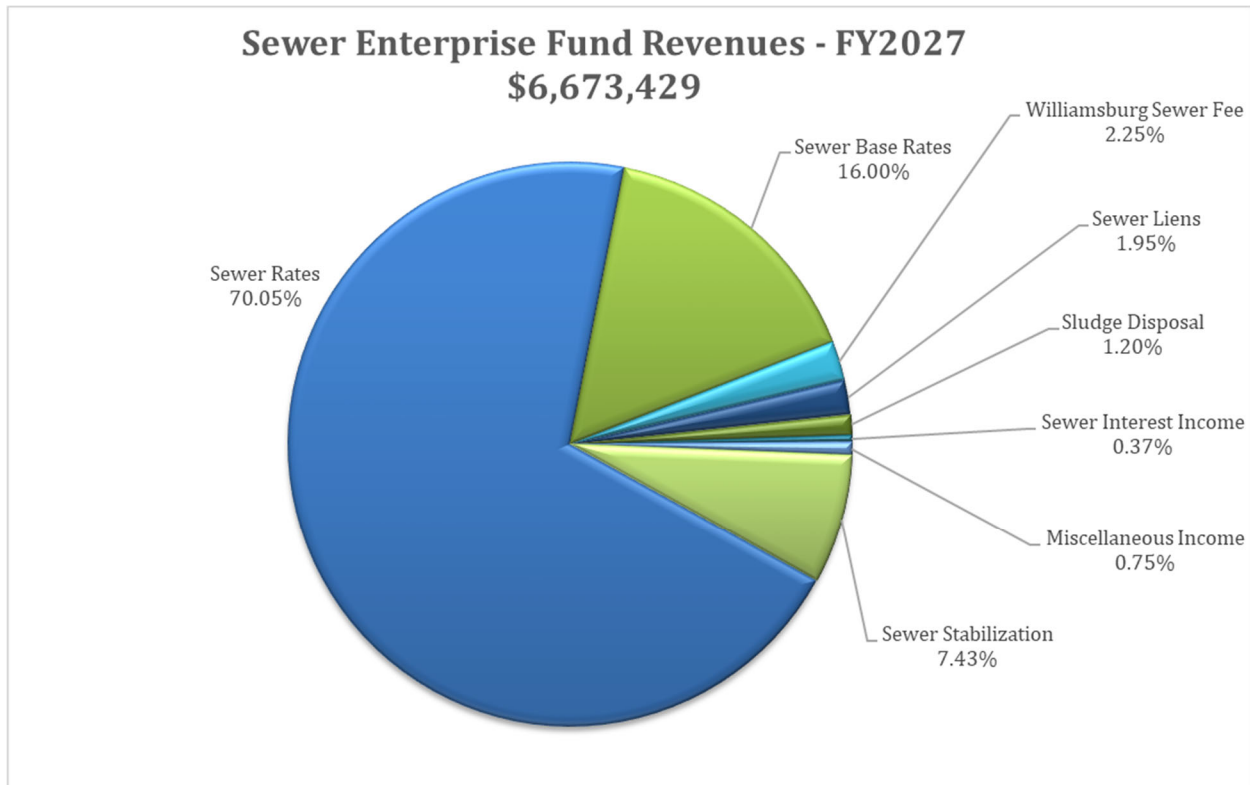
Quarterly Base Rate Charge FY27	
Sewer	
Meter Size	FY27
5/8 Inch	\$28.85
3/4 Inch	\$36.06
1 Inch	\$50.49
1.25 Inch	\$86.55
1.5 Inch	\$86.55
2 Inch	\$129.83
2.5Inch	\$230.80
3 Inch	\$230.80
4 Inch	\$375.05
6 Inch	\$735.68
8 Inch	\$1,168.43

INCOME-BASED DISCOUNT: Customers who currently qualify for a low-income exemption on real estate or CPA can receive an exemption on water, sewer, and stormwater and flood control bills equivalent to the fixed meter charge.

WATER ENTERPRISE FUND: Water enterprise fund revenues come from the users of the city’s water system. Water rates and meter fees account for 96% of the income of the water enterprise fund. Other income is generated when water bills are paid late in the form of liens and interest on late payments.



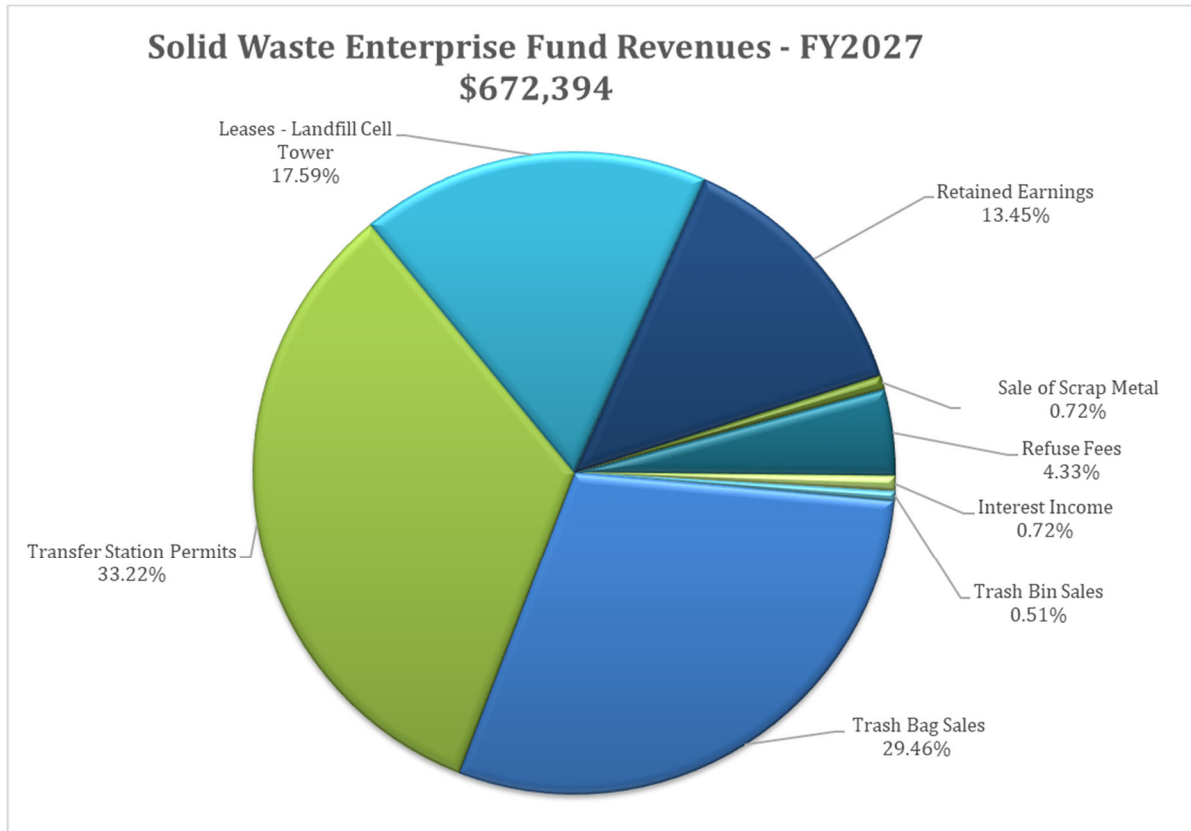
SEWER ENTERPRISE FUND: Sewer enterprise fund revenues come from the users of the city’s sewer system. Income from sewer rates and base charges will account for 86% of the income to the sewer enterprise fund. Other income is generated when sewer bills are paid late in the form of liens and interest on late payments. The sewer base charges have helped stabilize the revenues as Coca-Cola continues to shut down its operations in Northampton. The increase in the FY2027 Sewer Enterprise budget is from debt-service and is being covered by the Sewer Stabilization fund.



SOLID WASTE ENTERPRISE FUND: Solid waste enterprise fund revenues come from the users of the city’s transfer station and other related solid waste activities. There is also income generated by leasing land for a cell tower. The largest portion of revenue in FY2027 is generated by the sale of transfer station permits. This generates 33.2% of the revenue. Trash bags, which are purchased by residents who use the transfer station for their home trash disposal, are the second highest and generate 29.5% of the revenue. The price of transfer station permits was increased in FY2025 to \$75 to help reduce reliance on retained earnings. The city’s transfer station is located at the Department of Public Works facility on Locust Street. The hours of operation for the transfer station remain the same; 7:00 a.m. to 3:45 p.m. Tuesdays, Wednesdays, Thursdays, and Saturdays. The Transfer Station is closed on all holidays observed by the city.

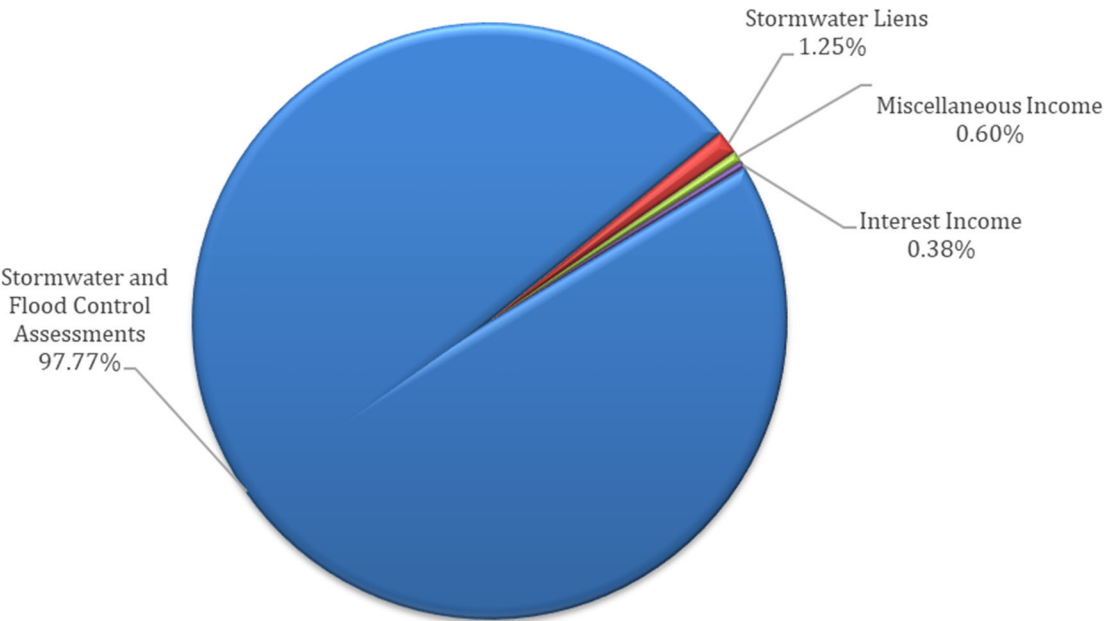
Services available at the transfer station include trash disposal, recyclable disposal, and disposal of compost and scrap metal. The lease of landfill land for a cell tower provides 17.59% of the revenues, and additional revenues are generated through recycling program participation. Leaf and yard waste is collected at the city’s transfer station on Glendale Road. See the website for hours of operation for the Glendale Road station. Currently, solid waste services are not generating enough revenue to fully cover

the costs of the program, and therefore, 13.48%, or \$93,101, of the revenue needed to provide the service is coming from the solid waste enterprise fund's retained earnings. Over the next several fiscal years, the continued viability of the solid waste enterprise fund will be evaluated.



STORMWATER AND FLOOD CONTROL ENTERPRISE FUND: Revenue generated through stormwater fees is used to maintain the city's flood control and stormwater drainage systems. Fees are based on the amount of stormwater runoff produced by a parcel of land. A billing rate per square foot of hydraulic acreage is calculated by the DPW each year by dividing the approved annual budget by the total hydraulic acreage that will be billed by the city. Based on the proposed annual budget of \$1,996,486, the FY2027 annual billing rate will be \$0.025838 per square foot of hydraulic area, which may cause minor fluctuations in tier rates.

**Stormwater and Flood Control Enterprise Fund -
FY2027
\$1,996,486**



Grants

Year	Department	Grant Name	Purpose	Amount	Status
FY26	Fire/Rescue	DFS Equipment and Safety Grant	Purchase nine new Self-Contained Breathing Apparatus (SCBA) for Scott AirPaks	\$19,000.00	Awarded
FY26	Fire/Rescue	Safe Grant	Fire safety and prevention programs for lead personnel and school classroom programs	\$8,000.00	Waiting
FY26	Fire/Rescue	Senior Safe Grant	Fire Safety and prevention programs for Senior programs such as Lockbox and Home Inspections	\$3,400.00	Waiting
FY26	CAPA	Green School Works (MassCEC)	SVAHS A & B buildings - Heat pump water heaters	\$668,820.00	Awarded
FY26	CAPA	Green School Works 2 (MassCEC)	NHS Geothermal and HVAC Upgrade	\$5,000,000.00	Waiting
FY27	CAPA	National Grid Ground Source Heat Pump Incentive	NHS Geothermal Project	\$1,400,000.00	Waiting
FY27	CAPA	Climate Leaders Decarbonization Acceleration Grant (Mass DOER)	Jackson Street School Decarbonization, Ventilation, and Cooling HVAC Upgrade	\$1,000,000.00	Waiting
FY26	CAPA	Mass EVIP	Replace and Expand EV Charging Infrastructure	\$53,908.00	Waiting
FY26	CAPA	National Grid EV Charging Incentive	Install new level 2 EV Charging Ports	\$33,951.00	Waiting
FY26	CAPA	National Grid Public DC Fast Charging Incentive	Install new level 3 EV Charging Ports for Public and City use	\$120,000.00	Waiting
FY26	CAPA	Empower Grant (MassCEC)	Creates shared Part-time Solar Advocate Position - residential projects	\$25,000.00	Waiting
FY26	Police	Municipal Road Safety	Traffic Safety	\$30,920.19	Awarded
FY26	Police	Bulletproof Vest Replacement Program	Bulletproof Vest Replacement	\$20,500.00	Awarded
FY26	Police	Co-Responder	Co-Response Services	\$218,000.00	Awarded
FY26	Police	Northwestern District Attorney's Anti-Crime Task Force	Drug and Human Trafficking	\$34,640.00	Awarded
FY26	Planning	Community Development Block Grant	Funds projects like Infrastructure improvement, affordable housing, public facilities and economic development primarily benefit low and moderate income individuals.	\$631,073.00	Awarded
FY25	IT	Municipal Fiber Grant	Expanding City Fiber to Landfill	\$250,000.00	Awarded
FY26	IT	IT grant application	ADA Compliant AI-based Solution	\$120,501.00	Awarded
FY27	IT	Municipal Fiber Grant	TBD	TBD	Applying
FY27	Arts & Culture	Arts Enrichment Grant	Used to pay salaries	\$84,810.00	Awarded
FY27	Arts & Culture	Operating Grant for Organizations	This is a grant of financial assistance to support and nurture arts activities in the community, stimulate improved public awareness and support for the arts, and oversee public art projects for the city	\$10,000.00	Awarded
FY27	Arts & Culture	Local Cultural Council Grant	Used to fund arts enrichment programs in Northampton, Florence, and Leeds	\$22,700.00	Awarded
FY27	Arts & Culture	Cultural District Grant	Used to fund Public Arts Festival within the Paradise City Cultural District	\$15,000.00	Awarded
FY26	Dispatch	State 911 Grant	Training and Certification of Enhanced 911 Telecommunicators and Emergency Medical Dispatch Programs	\$30,766.92	Awarded

FY27	Dispatch	State 911 Grant	Training and Certification of Enhanced 911 Telecommunicators and Emergency Medical Dispatch Programs	Estimate: \$30,766.92	Waiting
FY26	Dispatch	State 911 Dept Public Safety Answering Point (PSAP)and Regional Emergency Communication Center (RECC) Support and Incentive Grant	Provides funding to assist in Enhanced 911 service and promote regional PSAPs and RECCs. - suchs as Salaries	\$173,493.00	Awarded
FY27	Dispatch	State 911 Dept Public Safety Answering Point (PSAP)and Regional Emergency Communication Center (RECC) Support and Incentive Grant	Provides funding to assist in Enhanced 911 service and promote regional PSAPs and RECCs.	\$173,493.00	Waiting
FY26	Dispatch	State 911 Department Emergency Medical Dispatch Grant	Covers costs with identifying compliance and quality assurance of the Emergency Medical Dispatch Protocol Reference System (EMDPRS).	\$17,680.00	Awarded
FY26	Dispatch	State 911 Department Emergency Medical Dispatch Grant	Covers costs with identifying compliance and quality assurance of the Emergency Medical Dispatch Protocol Reference System (EMDPRS).	Estimate. \$17,680	Waiting
FY26	Mayor's Office	Community Mitigation Fund through the Mass. Gaming Commission	To support the creation of Northampton's Digital Marketing Campaign	\$75,000.00	Awarded
FY26	Mayor's Office	Community One Stop for Growth	For access to \$50,000 in tax credits from the Commonwealth to support the Vacant Storefront Program	\$50,000.00	Awarded
FY27	Mayor's Office	Community Mitigation Fund through the Mass. Gaming Commission	To support Northampton's Digital Marketing Campaign	\$75,000.00	Waiting
FY27	Mayor's Office	Community One Stop for Growth	For access to \$50,000 in tax credits from the Commonwealth to support the Vacant Storefront Program	\$50,000.00	Applying
FY26	Senior Services	AGE Grant (formerly Executive Office of Elder Affairs (EOEA) Grant)	Senior Center Service Staffing, Expenses and Programs	\$136,096.00	Awarded
FY27	Senior Services	AGE Grant (formerly Executive Office of Elder Affairs (EOEA) Grant)	Senior Center Service Staffing, Expenses and Programs	Estimate: \$136,096	Waiting
FY27	Forbes Library	Mobile Hometown Grant	Projection system for outdoor stage	\$41,000.00	Applied
FY27	Forbes Library	Inspire Grant from the Institue of Museum and Library Servbices	Coolidge Museum exhibit fabrication	\$25,000.00	Awarded
FY26	DHHS	MDPH BSAS's Diversions to Care Program	Addressing overdose along the intercept points of the criminal legal system, including development of community action plans that will lead to community vetted implementation activities with a focus on intercepts with the criminal legal system	\$376,420.00	Active
FY26	DHHS	MDPH Public Health Excellence Program	A shared service arrangement established to meet performance standards for local public health, expand capacity, and deliver more equitable local public health services	\$492,570.70	Active
FY26	DHHS	FRCOG Hampshire County Medical Reserve Corps	Manage MRC volunteers in Hampshire County to strengthen public health and emergency response.	\$22,000.00	Active
FY26	DHHS	DOJ BJA Comprehensive Opioid, Stimulant, and Substance Use Program	To develop, implement, or expand comprehensive efforts to identify, respond to, treat, and support those impacted by illicit opioids, stimulants and other drugs.	\$372,700.00	Active

FY26	DHHS	BCHAP's DVIP Equitable Approaches to Public Safety	EAPS works with different municipalities to develop and implement comprehensive public safety reform. Using a public safety reform partnership and broad stakeholder involvement to explore various types of alternative response models ranging from co-response with law enforcement to stand alone clinical response.	\$272,844.01	Active
FY26	DHHS	MDPH Bureau of Infectious Disease & Laboratory Sciences (BIDLS)	Maintain trained staff to investigate and report infectious disease cases, ensure timely data entry and contact tracing, and support individuals in following isolation and quarantine through access to local services. In addition: analyze disease trends, maintain system readiness, and focus COVID-19 efforts on high-priority settings	\$201,462.00	Active
FY26	DHHS	The 84 Movement Creative Spark Mini Grant	To carry out a creative project that addresses an element of The 84's mission (i.e., addressing racism and discriminatory practices of the tobacco and vaping industries, uplifting youth voices, root cause factors that lead to tobacco and nicotine use)	\$5,500.00	Active
FY26	DHHS	The 84 Movement PSE Mini Grant	To develop and carry out youth-led Policy, Systems, and Environment prevention projects that incorporate the theme of fighting against the tobacco and vaping industries.	\$10,000.00	Active
FY27	DHHS	Executive Office of Health and Human Services (EOHHS) Department of Mental Health (DMH) Behavioral Health Promotion and Prevention Grant	To develop, implement and evaluate new behavioral health promotion or prevention programs, or expand existing behavioral health promotion or prevention programs, aligned with OBHPP's mission and vision. These include primary/universal prevention programs, secondary/selective prevention programs aimed at addressing early interventions for at-risk groups, and programs that promote population-wide well-being.	\$490,833.00	Application Submitted
FY27	DHHS	MA Community Health and Healthy Aging Funds	The Funds invest in approaches that work to identify, understand, and address Root Causes of Health through policy, systems, and environmental (PSE) change strategies that positively impact community conditions and health outcomes. Full Grants will support implementation focused activities, including technical assistance, capacity building for PSE, Healthy Aging, and CHIP approaches with strong upstream approaches.	\$200,000.00	Application Submitted

PROPERTY TAX LEVY CALCULATION EXPLAINED

Prior to the passage of Proposition 2½, municipalities created their budgets by determining how much it would cost to provide the city's programs and services, and then raising the necessary funds through the tax levy. Under Proposition 2½, municipalities in Massachusetts are limited to increasing the local tax levy by no more than 2½% above the current tax levy, plus new growth, in any one year. The shift means that instead of beginning with a budget based on the programs and services the city wants to provide, the city now begins with a set amount of tax levy funding and determines what programs and services it can provide based on that amount. For example, if the tax levy in year one was \$1,000, and there was \$100 in new growth (new construction or additions to homes or businesses), then in year two, the city's tax levy could grow to no more than \$1,125.

$$\$1,000 \text{ levy} + \$100 \text{ new growth} = \$1,100 \times 1.025\% = \$1,125$$

Debt exclusions, those Proposition 2½ overrides, which allow the city to increase property taxes for the purpose of paying for a particular project, such as the Northampton Police Station, decrease every year until they are fully paid off. This portion of residential property taxes goes down each year.

Common Misunderstandings

Proposition 2½ is a complex finance law, but its simple name has led to some frequent misunderstandings. Often, residents might think that the law means that their individual property taxes should only rise by 2½% each year. In reality, it is the **city's total tax levy** that will rise by that amount each year. How that levy is apportioned among all the residential and commercial properties is through a different process, and the result is that the tax burden on some properties will increase, and on others will decrease, and by varying amounts.

The city is required to fully revalue all property every five years. When this happens, an independent company assesses the values of homes and businesses relative to each other and to the current market. It looks at sales of comparable properties in the last two years to arrive at fair market values. When the assessment is done, we have the total value of all of the properties in Northampton. This work was last done in FY2025.

Once we have those two figures - the total value of real estate property in Northampton, and the amount of tax levy we can raise under Proposition 2½ - the city assessors calculate what the city's tax rate will be in the coming year. In the current fiscal year, FY26, the tax rate is \$13.67 per \$1,000 of your property value.

Now that we have the tax rate, we go back to the valuations of each property in the city and calculate the tax bill for individual property owners. If your property is valued at \$100,000, your property tax bill would be \$1,367.

$$(100,000/1000) \times 13.67 = \$1,367$$

If you believe your property assessment is significantly higher than its actual value on the fair market, you can apply for a tax abatement. Remember, however, that while market forces change daily, your home's value for the purposes of the tax levy is calculated on comparable sales in the past two years.

If a home is found to have been valued incorrectly and receives an abatement, those tax dollars that are abated for that one property owner are reassessed over the rest of the taxable properties in Northampton. The total of the city's property tax levy remains the same, only the distribution changes.

PROPERTY TAX LEVY CALCULATION
PROPERTY TAX LEVY CALCULATION

	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	\$ Change FY2026-FY2027	% Change FY2026-FY2027
Base Levy From Prior Year	69,508,933	72,260,937	74,989,348	77,857,318	80,737,269	2,879,951	3.84%
2 1/2% Increase	1,737,723	1,806,523	1,874,734	1,946,433	2,018,432	71,999	3.84%
Override	0	0	0	0	0	0	0.00%
New Growth	1,014,281	921,887	993,237	933,518	875,000	(58,518)	-5.89%
Levy Limit	72,260,937	74,989,348	77,857,318	80,737,269	83,630,701	2,893,432	3.72%
JFK Middle School	0	0	0	0	0	0	
Fire Station	0	0	0	0	0	0	
High School	0	0	0	0	0	0	
Police Station	585,396	575,932	568,220	556,334	544,073	(12,261)	
Subtotal Debt Exclusions	585,396	575,932	568,220	556,334	544,073	(12,261)	-2.16%
Max Allowable Levy (Levy Limit + Debt Excl)	72,846,333	75,565,280	78,425,538	81,293,603	84,174,774	2,881,172	3.8%
LESS: Actual Tax Levy	72,342,855	75,515,707	78,413,454	81,247,326	84,174,774	2,881,172	
Excess (Unused) Levy Capacity	503,478	49,573	12,085	46,277	0	0	0.00%
Actual Tax Levy	72,342,855	75,515,707	78,413,454	81,247,326	84,174,774	2,881,172	3.8%
Levy Ceiling (2.5% of Total Valuation)	114,177,485	124,285,232	140,727,663	148,586,917	148,586,917	0	0.00%

Valuations By Class	FY23 Valuations	FY24 Valuations	FY25 valuations	FY26 Valuations
Residential Property Valuations	3,765,181,941	4,155,185,924	4,715,353,445	5,016,863,082
Commercial Property Valuations	562,526,846	557,004,818	631,120,697	623,220,118
Industrial Property Valuations	123,771,498	131,986,198	147,798,701	147,671,486
Personal Property Valuations	115,619,100	127,232,346	134,833,680	155,721,990
Total Property Valuations	4,567,099,385	4,971,409,286	5,629,106,523	5,943,476,676

Total Assessed Valuation	4,567,099,385	4,971,409,286	5,629,106,523	5,943,476,676
\$ Change Valuation From Prior Year	648,326,491	404,309,901	657,697,237	314,370,153
% Change Valuation From Prior Year	16.5%	8.9%	13.2%	5.6%
Tax Rate (per \$1000 of Valuation)	\$15.84	\$15.19	\$13.93	\$13.67

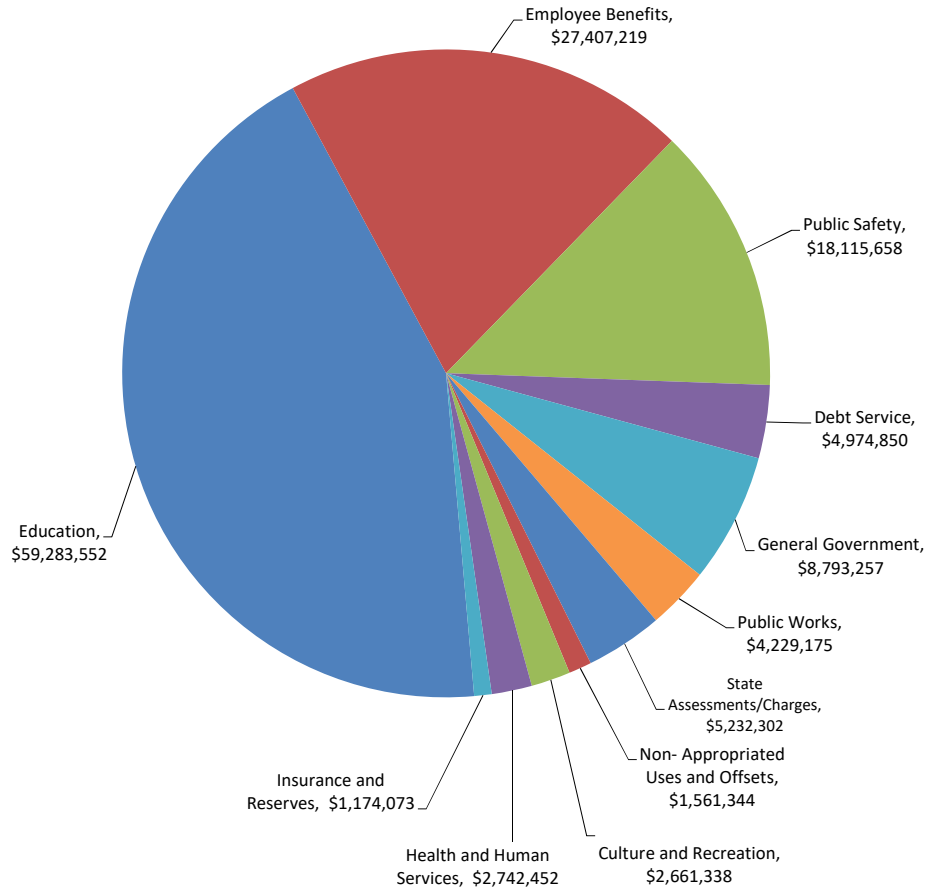
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**CITY OF NORTHAMPTON, MASSACHUSETTS
FY2027 EXPENDITURE SUMMARY**

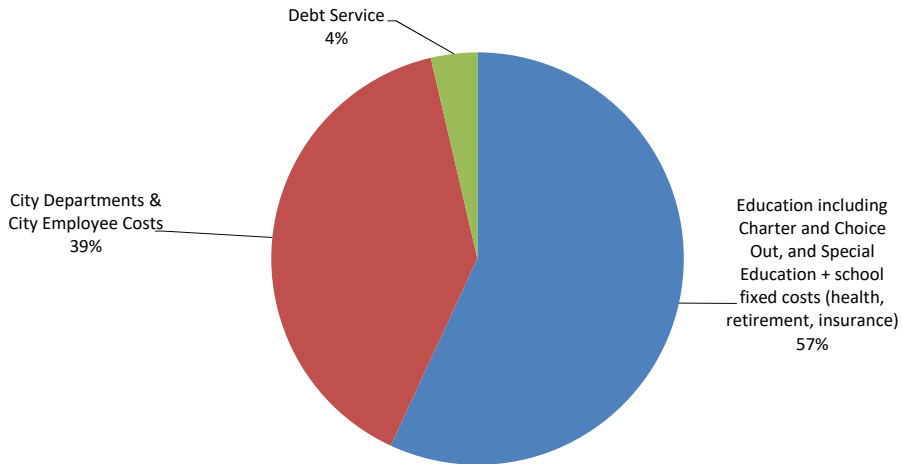
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Dollar Change FY2026-FY2027	% Change FY2026-FY2027
GENERAL GOVERNMENT							
City Council	209,891	245,357	290,967	302,206	311,817	9,611	3.18%
Office of the Mayor	437,978	460,070	538,555	528,366	552,306	23,940	4.53%
Office of the Auditor	349,909	328,159	275,349	298,121	285,540	(12,581)	-4.22%
Office of the Assessor	256,143	274,413	395,300	324,698	335,209	10,511	3.24%
Office of the Treasurer Collector	601,761	656,480	687,827	747,365	770,194	22,829	3.05%
City Solicitor	264,240	188,673	200,292	275,000	275,000	-	0.00%
Human Resources Department	360,838	310,126	314,793	334,504	347,322	12,818	3.83%
Information Technology Services Department	1,225,284	1,343,734	1,688,695	2,107,453	2,475,260	367,807	17.45%
Office of the City Clerk	344,344	352,397	367,064	385,771	401,029	15,258	3.96%
Office of Planning & Sustainability	402,376	433,890	473,006	519,123	544,282	25,159	4.85%
Central Services Department	1,721,537	1,999,776	2,082,706	2,083,093	2,204,678	121,585	5.84%
Climate Action and Project Administration	0	167,472	252,785	278,840	290,620	11,780	4.22%
TOTAL GENERAL GOVERNMENT	6,174,300	6,760,548	7,567,340	8,184,540	8,793,257	608,716	7.44%
PUBLIC SAFETY							
Police Department	6,299,273	6,460,236	6,519,686	7,074,880	7,326,179	251,299	3.55%
Parking - Enforcement	135,042	180,422	192,358	231,149	240,416	9,267	4.01%
Public Safety Communications Center	750,953	695,432	732,011	855,370	873,047	17,677	2.07%
Fire Rescue Department	6,860,515	7,316,549	7,305,034	7,876,322	8,355,674	479,352	6.09%
Building Department	552,941	533,481	569,911	627,420	654,982	27,562	4.39%
Parking - Maintenance	556,552	538,656	605,544	675,048	665,360	(9,688)	-1.44%
TOTAL PUBLIC SAFETY	15,155,277	15,724,776	15,924,544	17,340,189	18,115,658	775,469	4.47%
EDUCATION							
Smith Vocational & Agricultural High School Tuition	10,115,945	10,760,022	11,315,623	11,794,397	12,247,451	453,054	3.84%
Northampton Public School Department	35,159,372	37,765,747	41,455,340	43,635,854	46,599,217	2,963,363	6.79%
Other Sources for NPS Budget	0	-	-	516,666	401,977	(114,689)	-22.20%
Other Tuitions					34,907	34,907	100.00%
TOTAL EDUCATION	45,275,317	48,525,769	52,770,963	55,946,917	59,283,552	3,336,635	5.96%
PUBLIC WORKS							
Administration and Engineering Division	253,544	261,580	266,114	310,440	323,557	13,117	4.23%
Streets / General Highway Division	1,488,840	1,538,320	1,702,229	1,858,170	1,903,049	44,879	2.42%
Streets / Snow & Ice Division	606,360	383,647	741,168	500,000	500,000	-	0.00%
Forestry, Parks and Cemeteries Division	1,230,593	1,362,068	1,341,514	1,698,040	1,552,567	(145,473)	-8.57%
TOTAL PUBLIC WORKS	3,579,336	3,545,616	4,051,025	4,366,650	4,279,174	(87,477)	-2.00%
HEALTH AND HUMAN SERVICES							
Health and Human Services Department	871,992	1,191,804	1,247,665	1,431,368	1,531,675	100,307	7.01%
Department of Community Care	198,379	35496	0	0	0	-	0.00%
Senior Services Department	374,047	439,203	519,833	466,454	501,652	35,198	7.55%
Veterans' Services Department	534,187	598,147	629,440	770,121	709,125	(60,996)	-7.92%
TOTAL HUMAN SERVICES	1,978,606	2,264,650	2,396,939	2,667,943	2,742,452	74,509	3.11%
CULTURE & RECREATION							
Forbes Library	1,477,724	1,529,442	1,571,340	1,610,650	1,678,783	68,133	4.23%
Lilly Library	372,841	385,889	396,501	406,415	429,895	23,480	5.78%
Parks and Recreation Department	387,567	380,939	466,287	422,405	440,872	18,467	4.37%
Arts and Culture Department	91,928	98,052	101,207	103,435	111,788	8,353	8.08%
TOTAL CULTURE & RECREATION	2,330,060	2,394,321	2,535,335	2,542,905	2,661,338	118,433	4.66%
DEBT SERVICE							
Long-Term Bonds Principal	3,451,201	3,774,900	3,868,650	4,097,900	3,971,700	(126,200)	-3.08%
Long-Term Bonds Interest	994,001	1,112,387	979,357	919,122	1,003,150	84,028	9.14%
Temporary Bonds Principal / Paydowns	0	-	45,000	-	-	-	0.00%
TOTAL DEBT SERVICE	4,445,202	4,887,287	4,893,007	5,017,022	4,974,850	(42,172)	-0.84%
EMPLOYEE BENEFITS							
Contributory Retirement System	7,060,854	7,500,231	7,749,233	8,030,767	8,366,131	335,364	4.18%
Pensions Non-Contributory & Actuarial OPEB	29,764	-	10,500	30,178	8,678	(21,500)	-71.24%
OPEB Trust Fund	375,000	375,000	200,000	200,000	200,000	-	0.00%
Workers' Compensation	545,582	568,169	413,479	386,813	366,691	(20,122)	-5.20%
Workers' Compensation - Police & Fire	255,271	265,360	278,373	292,300	293,722	1,422	0.49%
Unemployment Compensation	38,989	3,175	19,772	51,939	31,939	(20,000)	-38.51%
Group Medical Insurance	11,685,594	13,165,413	14,173,934	15,590,671	16,634,793	1,044,122	6.70%

Life Insurance	62,890	64,890	62,150	66,200	66,200	-	0.00%
Payroll Taxes	973,156	1,024,720	1,110,858	1,155,464	1,279,065	123,601	10.70%
Other Benefits	327,334	180,000	146,430	175,000	160,000	(15,000)	-8.57%
TOTAL EMPLOYEE BENEFITS	21,354,434	23,146,959	24,164,730	25,979,332	27,407,219	1,427,887	5.50%
INSURANCE AND RESERVES							
Capital Projects	446,057	200,000	200,000	275,000	-	(275,000)	-100.00%
General Liability Insurance	89,258	107,484	112,858	120,529	118,393	(2,136)	-1.77%
Property & Auto Insurance	418,735	435,092	673,805	740,396	727,271	(13,125)	-1.77%
Public Employees Liability Insurance	197,054	232,588	269,444	285,676	228,409	(57,267)	-20.05%
Reserve for Personnel	444,788	338,901	100,000	367,410	100,000	(267,410)	-72.78%
Transfer to Capital Stabilization Fund	450,000	450,000	275,000	-	-	-	0.00%
TOTAL CAPITAL PROJECTS & MISCELLANEOUS	2,045,893	1,764,065	1,631,107	1,789,011	1,174,073	(614,938)	-34.37%
GENERAL FUND APPROPRIATIONS	102,338,425	109,013,990	115,934,991	123,834,510	129,431,572	5,597,062	4.52%
NON-APPROPRIATED USES:							
Overlay Reserve for Abatements	534,841	503,015	526,771	374,070	300,000	(74,070)	-19.80%
Offset Receipts - Cherry Sheet	1,390,085	1,238,393	1,321,050	1,331,237	1,261,344	(69,893)	-5.25%
STATE ASSESSMENTS-CHERRY SHEET							
Air Pollution Districts	8,832	8,932	9,160	9,465	9,260	(205)	-2.17%
RMV Non-Renewal Surcharge	52,500	52,500	56,520	56,520	67,100	10,580	18.72%
Regional Transit Assessment (PVRTA)	443,732	458,345	479,712	570,305	822,693	252,388	44.25%
Special Education (Ch. 71B, ss. 10, 12)	24,583	17,811	18,523	-	156	156	100.00%
Charter School Sending Tuition	2,636,660	2,871,793	3,035,519	3,193,938	3,380,657	186,719	5.85%
School Choice Sending Tuition	700,216	739,329	748,492	656,637	952,436	295,799	45.05%
SUB-TOTAL STATE ASSESSMENTS	3,866,523	4,148,710	4,347,926	4,486,865	5,232,302	745,437	16.61%
TOTAL NON-APPROPRIATED USES	5,791,449	5,890,118	6,195,747	6,192,172	6,793,646	601,474	9.71%
TOTAL BUDGET PLAN - GENERAL FUND	108,129,875	114,904,108.33	122,130,737	130,026,682	136,225,218	6,198,536	4.77%
ENTERPRISE FUNDS							
WATER ENTERPRISE FUND							
Water General	2,752,883	2,590,972	2,430,447	3,508,457	3,730,133	221,676	6.32%
Water Debt	1,739,790	1,775,625	1,826,994	1,615,205	1,554,358	(60,847)	-3.77%
Water Interest	170,916	125,184	81,557	61,185	25,122	(36,063)	-58.94%
Water Indirect Costs	602,981	626,335	707,471	751,853	796,803	44,950	5.98%
Water Transfer to Capital Projects	1,530,474	1,458,528	1,146,680	1,008,300	838,584	(169,716)	-16.83%
TOTAL WATER ENTERPRISE FUND	6,797,044	6,576,644	6,193,150	6,945,000	6,945,000	(0)	0.00%
SEWER ENTERPRISE FUND							
Sewer General Sanitary	720,758	678,860	689,657	1,032,231	1,014,373	(17,858)	-1.73%
Sewer Treatment	2,195,979	2,362,118	2,241,627	2,689,228	2,968,155	278,927	10.37%
Sewer Debt	202,747	205,502	615,001	622,572	870,488	247,916	39.82%
Sewer Interest	37,415	29,913	205,483	170,113	418,126	248,013	145.79%
Sewer Indirect Costs	1,001,975	969,011	1,050,260	939,154	908,501	(30,653)	-3.26%
Sewer Transfer to Capital Projects	-	1,206,625	43,427	724,202	493,786	(230,416)	-31.82%
TOTAL SEWER ENTERPRISE FUND	4,158,875	5,452,028	4,845,455	6,177,500	6,673,429	495,929	8.03%
SOLID WASTE ENTERPRISE FUND							
Solid Waste Other Waste Mgt	387,839	480,583	455,424	536,336	574,265	37,929	7.07%
Solid Waste Indirect Costs	89,913	75,075	94,181	103,547	118,129	14,582	14.08%
TOTAL SOLID WASTE ENTERPRISE FUND	477,752	555,658	549,605	639,883	692,394	52,511	8.21%
STORMWATER AND FLOOD CONTROL ENTERPRISE FUND							
Stormwater and Flood Control Drain Operations	387,839	387,857	475,634	538,964	757,918	218,955	40.63%
Stormwater and Flood Control Flood Control Oper.	116,326	213,096	106,451	115,219	166,701	51,482	44.68%
Stormwater and Flood Control Debt	35,000	35,000	35,000	-	-	-	0.00%
Stormwater and Flood Control Interest	2,450	1,663	875	-	-	-	0.00%
Stormwater and Flood Control Indirect Costs	351,296	319,479	341,125	367,232	360,227	(7,005)	-1.91%
Stormwater and Flood Control Stabilization Fund	719,966	639,289	715,259	975,071	711,639	(263,432)	-27.02%
TOTAL STORMWATER ENTERPRISE FUND	1,612,878	1,596,384	1,674,344	1,996,486	1,996,486	(0)	0.00%
TOTAL ENTERPRISE FUNDS	13,046,550	14,180,714	13,262,554	15,758,869	16,307,309	548,440	3.48%
TOTAL ALL FUNDS	121,176,424	129,084,823	135,393,291	145,785,551	152,532,527	6,746,976	4.63%

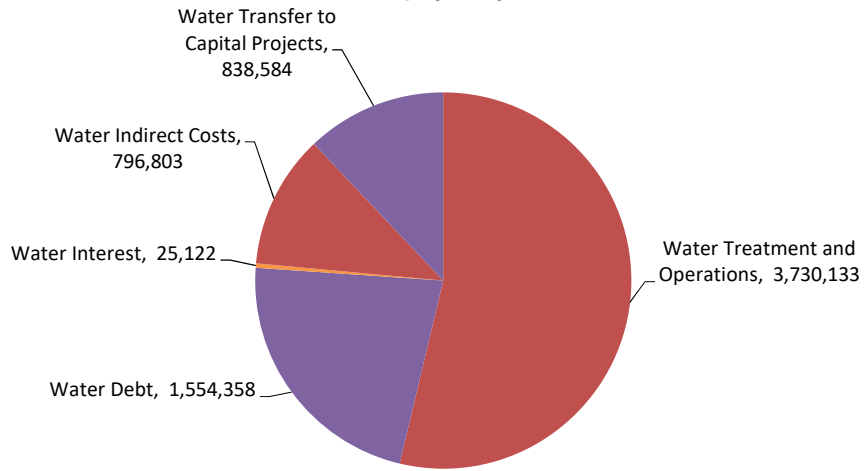
General Fund Expenditures - FY2027
\$136,225,218



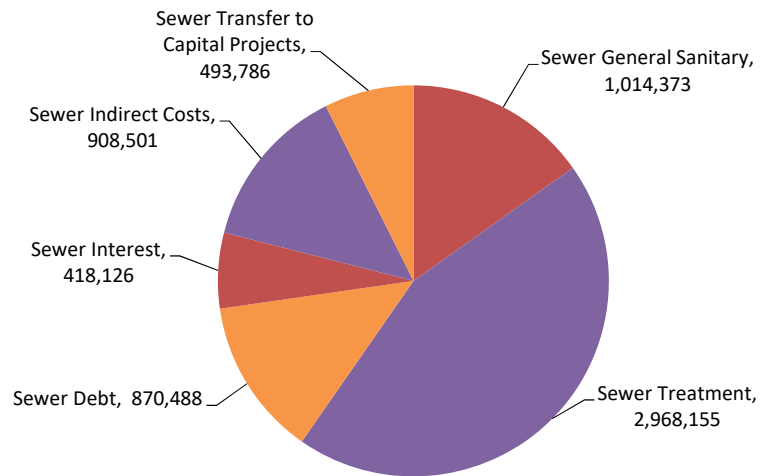
General Fund Expenditures - FY2027
\$136,225,218



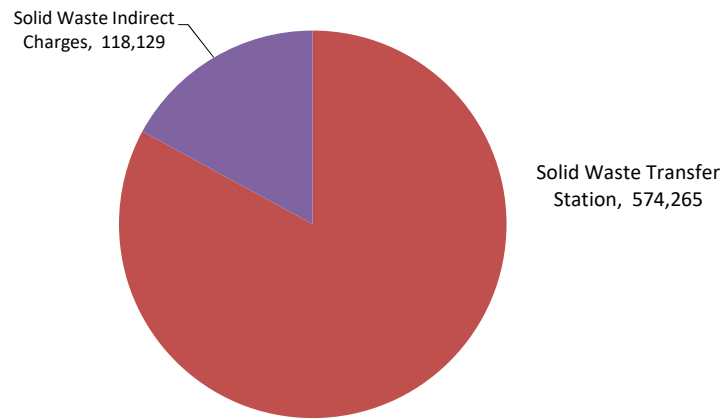
Water Enterprise Fund Expenditures - FY2027
\$6,945,000



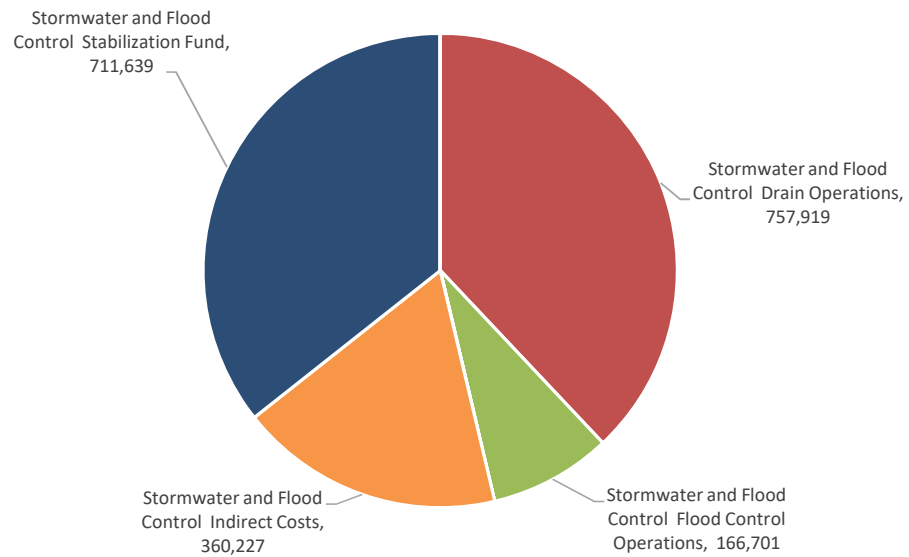
Sewer Enterprise Fund Expenditures - FY2027
\$6,673,429



Solid Waste Enterprise Fund Expenditures - FY2027
\$672,394



Stormwater and Flood Control Enterprise Fund - FY2027
\$1,996,486



		FTE'S BY EMPLOYEE AFFILIATION AND DEPARTMENT FISCAL YEAR 2027										FTE'S BY EMPLOYEE AFFILIATION AND DEPARTMENT FISCAL YEAR 2027																	
		Total FY23	Total FY24	Total FY25	Total FY26	Total FY27	Change from FY26 to FY27	% of Total FY27	Elected	NR	NAPEA	LOCAL 98	FIRE ADM	DEP FIRE	FIRE	POL ADM	POL SGT	POLICE	AFSME	FLEA	NR	Elected	SCH ADMIN	NR	TEACHERS	AIDES	CLERICAL	CUSTODIAL	CAFETERIA
GENERAL GOVERNMENT		10.00	10.00	10.00	10.00	10.00	0.00	0.89%	9.00	1.00																			
City Council		6.00	6.00	6.00	6.00	6.00	0.00	0.53%	1.00	5.00																			
Mayor		3.00	3.00	3.00	3.00	3.00	0.00	0.27%	2.00	2.00																			
Auditor		7.00	7.00	7.00	7.00	7.00	0.00	0.62%	1.00	2.00																			
Assessors		0.00	0.00	0.00	0.00	0.00	0.00	0.00%																					
Treasurer/Collector (combined FY17)		3.50	4.50	4.62	4.62	3.75	(0.87)	0.33%	3.75	7.75																			
Legal Services		4.00	4.00	4.00	3.44	3.44	0.00	0.31%	2.00	2.00																			
Human Resources		8.00	8.00	8.00	8.00	8.00	0.00	0.71%	8.00	8.00																			
Information Technology Services		0.00	3.00	3.00	3.00	3.00	0.00	0.27%	1.00	2.00																			
City Clerk		15.63	15.63	15.03	15.03	15.03	0.00	1.34%	3.03	3.00	8.00																		
Planning & Sustainability		68.13	70.13	70.65	70.09	69.97	(0.12)	6.23%	10.00	24.53	19.00	8	0	0	0	0	0	0	8.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Climate Action & Planning Administration																													
Central Services																													
TOTAL GENERAL GOVERNMENT		166.13	170.13	170.65	179.00	179.50	0.50	15.98%	25.00	7.50	3.00	4.00	70.00	7.00	7.00	46.00	2.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PUBLIC SAFETY																													
Police		67.50	70.50	70.50	70.50	70.50	0.00	6.28%	7.50	1.00					7.00	7.00	46.00	2.00											
Parking Division - Enforcement		4.00	4.00	4.00	4.00	4.00	0.00	0.36%																					
Public Safety Communications Center		12.00	12.00	12.00	13.00	13.00	0.00	1.16%	12.00	1.00																			
Fire Rescue		7.00	71.00	71.00	79.00	79.00	0.00	7.03%	1.00		3.00	4.00	70.00																
Fire Inspector		7.50	7.50	7.50	7.50	8.00	0.50	0.71%	0.50	5.50																			
Building Division - Maintenance		5.00	5.00	5.00	5.00	5.00	0.00	0.45%	4.00																				
TOTAL PUBLIC SAFETY		166.00	170.00	170.00	179.00	179.50	0.50	15.98%	25.00	7.50	3.00	4.00	70.00	7.00	7.00	46.00	2.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
EDUCATION																													
Smith Vocational & Agricultural High School		124.88	126.75	123.25	124.07	121.41	(2.66)	10.81%																					
Northampton Public School Department		571.52	557.52	558.08	559.38	574.27	14.89	51.13%																					
TOTAL EDUCATION		696.40	684.27	681.33	683.45	695.68	12.23	61.94%																					
PUBLIC WORKS																													
Administration & Engineering (combined FY19)		2.90	2.90	2.65	2.65	2.65	0.00	0.24%		0.30	2.15						0.20												
Streets / General Highway		13.60	13.60	13.60	12.60	12.60	0.00	1.12%		0.60	12.00																		
Streets / Snow & Ice		0.00	0.00	0.00	0.00	0.00	0.00	0.00%																					
Forestry, Parks and Cemeteries (combined FY19)		15.00	15.00	14.00	13.00	13.00	0.00	1.16%	1.00		12.00																		
TOTAL PUBLIC WORKS		31.50	31.50	30.25	28.25	28.25	0.00	2.52%	-	1.30	2.75	24.00	-	-	-	-	-	0.20	-	-	-	-	-	-	-	-	-	-	
HUMAN SERVICES																													
Health and Human Services		25.00	23.00	36.80	39.80	39.80	0.00	3.54%		16.00	21.80																		
Senior Services		10.00	10.00	10.00	10.00	10.00	0.00	0.89%		2.00	6.00																		
Veterans Services		3.63	3.63	3.88	3.88	3.88	0.00	0.34%		0.00	2.94																		
TOTAL HUMAN SERVICES		38.63	36.63	50.68	53.68	53.68	0.00	4.78%	-	18.00	30.74	-	-	-	-	-	-	4.94	-	-	-	-	-	-	-	-	-	-	
CULTURE & RECREATION																													
Forbes Library		26.31	26.35	26.33	25.99	25.90	(0.09)	2.31%																					
Lilly Library		6.81	6.59	6.59	6.10	6.61	0.51	0.59%																					
Recreation		6.50	6.50	6.50	6.50	6.50	0.00	0.58%		4.50																			
Arts & Culture		2.50	2.50	2.50	2.50	2.50	0.00	0.22%		0.50	2.00																		
TOTAL CULTURE & RECREATION		42.12	41.94	41.93	41.09	41.51	0.42	3.70%	-	0.50	6.50	-	-	-	-	-	-	4.94	-	-	-	-	-	-	-	-	-	-	
ENTERPRISE FUNDS																													
Water Enterprise Fund		22.43	22.63	22.16	21.16	21.16	0.00	1.88%		0.88	6.13	12.75																	
Sewer Enterprise Fund		26.89	26.59	25.82	24.82	24.82	0.00	2.21%		0.38	5.57	17.47																	
Solid Waste Enterprise Fund		3.05	2.05	2.30	2.50	2.50	0.00	0.20%		0.05	1.25	1.00																	
Stormwater and Flood Control		6.13	6.13	6.38	6.38	6.38	0.00	0.57%		0.10	3.50	2.78																	
TOTAL ALL ENTERPRISE FUNDS		58.50	57.40	56.65	54.65	54.65	0.00	4.87%	-	1.40	16.45	34.00	-	-	-	-	-	2.80	-	-	-	-	-	-	-	-	-	-	
TOTAL ALL DEPARTMENTS		1,101.27	1,088.87	1,101.48	1,109.08	1,123.23	21.75	100.00%	10.00	70.73	82.94	66.00	3.00	4.00	70.00	7.00	46.00	28.38	19.14	13.37	12.00	35.00	17.33	374.31	158.65	26.25	45.28	26.86	

CITY OF NORTHAMPTON GENERAL FUND FISCAL STABILITY PLAN FY2026 - FY2031

REVENUES

	FY2026 Budget	FY2027 Budget	Estimated Change	FY2028 Budget	Estimated Change	FY2029 Budget	Estimated Change	FY2030 Budget	Estimated Change	FY2031 Budget	Estimated Change
PROPERTY TAX											
Base Levy From Prior Year	77,857,319	80,737,269		83,630,701		86,621,469		89,687,005		92,829,180	
Amended New Growth from Prior Year	1,946,433	2,018,432		2,090,768		2,165,537		2,242,175		2,320,730	
2 1/2% Increase	933,518	875,000		900,000		900,000		900,000		875,000	
Override	80,737,269	83,630,701	3.58%	86,621,469	3.58%	89,687,005	3.54%	92,829,180	3.50%	96,024,910	3.44%
New Growth	-462,758.5	544,073	3.60%	536,807	3.54%	518,401	3.50%	497,269	3.46%	480,423	3.41%
Levy Limit	81,247,327	84,174,774	3.60%	87,158,276	3.54%	90,205,406	3.50%	93,326,450	3.46%	96,505,333	3.41%
Unused Levy Capacity											
Debt Exclusions											
Sub-total PROPERTY TAX:	81,247,327	84,174,774	3.60%	87,158,276	3.54%	90,205,406	3.50%	93,326,450	3.46%	96,505,333	3.41%
LOCAL RECEIPTS											
Motor Vehicle Excise Tax	3,255,000	3,550,000	3.50%	3,674,250	3.50%	3,802,849	3.50%	3,935,948	3.50%	4,073,707	3.50%
Hotel and Motel and Short Term Rental Local Option Tax	975,000	1,100,000	12.82%	1,138,500	3.50%	1,178,348	3.50%	1,219,590	3.50%	1,262,275	3.50%
Meals Local Option Tax	748,000	800,000	6.95%	825,600	3.20%	852,019	3.20%	879,284	3.20%	907,421	3.20%
Adult Use Marijuana Local Option Tax	900,000	1,015,000	12.78%	1,045,450	3.00%	1,055,905	1.00%	1,066,464	1.00%	1,077,128	1.00%
Boat Excise, Interest on Taxes, Payment in Lieu of Taxes	457,855	670,016	46.34%	683,416	2.00%	703,919	3.00%	725,036	3.00%	746,787	3.00%
Parking Meter Receipts	1,525,000	1,755,000	15.08%	1,790,100	2.00%	1,825,902	2.00%	1,862,420	2.00%	1,899,668	2.00%
Ambulance and Recreation Receipts	3,512,223	3,800,000	8.19%	3,952,000	4.00%	4,110,080	4.00%	4,274,483	4.00%	4,445,463	4.00%
Smith Vocational Tuition	10,015,315	10,414,345	5.50%	10,830,919	4.00%	11,264,156	4.00%	11,714,722	4.00%	12,183,311	4.00%
Municipal Service Fees	394,000	500,000	26.90%	507,500	1.50%	507,500	0.00%	515,113	1.50%	515,113	0.00%
Licenses and Permits	1,465,803	1,583,100	8.00%	1,622,678	2.50%	1,663,244	2.50%	1,704,826	2.50%	1,747,446	2.50%
Parking and Motor Vehicle Infractions	761,000	781,000	2.63%	788,810	1.00%	796,698	1.00%	804,665	1.00%	812,712	1.00%
Medicare and Medicaid Reimbursements	181,800	-	-100.00%	-	1.00%	-	1.00%	-	1.00%	-	1.00%
Miscellaneous - PVTA 5 College, Invest Income, Vet District	2,521,041	3,163,099	25.47%	3,226,361	2.00%	3,290,888	2.00%	3,356,706	2.00%	3,423,840	2.00%
Sub-total LOCAL RECEIPTS:	26,712,087	29,131,560	9.06%	30,085,584	3.27%	31,051,507	3.21%	32,059,256	3.25%	33,094,871	3.23%
STATE AID											
Chapter 70 School Aid	9,583,160	10,003,160	1.00%	10,153,207	1.50%	10,305,506	1.50%	10,460,088	1.50%	10,616,989	1.50%
Charter School Tuition Assessment Reimbursement	626,866	604,261	1.00%	604,261	0.00%	604,261	0.00%	604,261	0.00%	604,261	0.00%
Unrestricted General Government Aid	5,471,559	5,512,913	2.72%	5,662,864	2.72%	5,816,894	2.72%	5,975,114	2.72%	6,137,637	2.72%
Veterans Benefits Reimbursement	358,219	362,635	0.00%	362,635	0.00%	362,635	0.00%	362,635	0.00%	362,635	0.00%
Exemptions for Qualifying Elderly, Blind and Veterans	152,020	141,319	0.00%	141,319	0.00%	141,319	0.00%	141,319	0.00%	141,319	0.00%
State Owned Land - Payment in Lieu of Taxes	165,614	165,640	1.00%	167,296	1.00%	168,969	1.00%	170,659	1.00%	172,366	1.00%
Off-sets - School Choice and Library	1,331,237	1,261,344	0.00%	1,261,344	0.00%	1,261,344	0.00%	1,261,344	0.00%	1,261,344	0.00%
Election Reimbursement, CPE Ambulance, other	258,240	313,240	21.30%	313,240	0.00%	313,240	0.00%	313,240	0.00%	313,240	0.00%
Sub-total STATE AID:	17,946,915	18,364,512	2.33%	18,666,167	1.64%	18,974,168	1.65%	19,288,660	1.66%	19,609,791	1.66%
OTHER FINANCING SOURCES											
Interfund Operating Transfers - Water, Sewer, Solid Waste	2,161,786	2,183,660	1.50%	2,216,415	1.50%	2,249,661	1.50%	2,283,406	1.50%	2,317,657	1.50%
Police Station Bond Sale Premium	12,966	11,187	-13.73%	9,153	-18.18%	7,119	-22.22%	5,085	-28.57%	3,051	-40.00%
CPA Administration	166,666	17,200	35.65%	17,200	0.00%	17,200	0.00%	17,200	0.00%	17,200	0.00%
Smith College Gift	350,000	235,311	0.00%	235,311	0.00%	235,311	0.00%	235,311	0.00%	235,311	0.00%
Special Education Stabilization Fund	1,403,757	1,940,348									
Fiscal Stability Stabilization Fund	12,549	4,554,372	10.53%	2,478,079	-45.59%	2,509,291	1.26%	2,541,002	1.26%	2,573,219	1.27%
General Stabilization	4,120,404	136,225,218	4.77%	138,388,105	1.59%	142,740,373	3.14%	147,215,367	3.14%	151,783,213	3.10%
Sub-total OTHER FINANCING SOURCES:	4,120,404	136,225,218	4.77%	138,388,105	1.59%	142,740,373	3.14%	147,215,367	3.14%	151,783,213	3.10%
TOTAL ALL REVENUE SOURCES:	130,026,682	136,225,218	4.77%	138,388,105	1.59%	142,740,373	3.14%	147,215,367	3.14%	151,783,213	3.10%

EXPENDITURES

	FY2026 Budget	FY2027 Budget	Estimated Change	FY2028 Budget	Estimated Change	FY2029 Budget	Estimated Change	FY2030 Budget	Estimated Change	FY2031 Budget	Estimated Change
DEPARTMENTAL BUDGETS											
General Government	8,018,019	8,793,257	3.50%	9,013,088	2.50%	9,238,416	2.50%	9,469,376	2.50%	9,706,110	2.50%
Public Safety	17,042,883	18,115,658	3.75%	18,568,549	2.50%	19,032,763	2.50%	19,508,582	2.50%	19,996,297	2.50%
Northampton Public Schools	43,635,854	46,599,217	6.79%	48,463,186	3.61%	50,401,713	3.98%	52,417,782	3.98%	54,514,493	3.98%
Northampton Schools: Gift & Medicaid Reimbursement	516,666	401,977		235,311		235,311		235,311		235,311	0.00%
Smith Vocational	11,794,397	12,247,451	5.50%	12,737,349	4.00%	13,246,843	4.00%	13,776,717	4.00%	14,327,785	4.00%
Other Tuitions		34,907	100.00%	35,605	2.00%						
Public Works	4,366,650	4,279,174	3.50%	4,386,153	2.50%	4,495,807	2.50%	4,608,202	2.50%	4,723,407	2.50%
Health and Human Services	2,616,258	2,742,452	3.50%	2,811,013	2.50%	2,884,289	2.50%	2,953,321	2.50%	3,027,154	2.50%
Culture and Recreation	2,525,828	2,661,338	3.50%	2,754,485	2.50%	2,823,347	2.50%	2,893,931	2.50%	2,966,279	2.50%
Sub-total OPERATING BUDGET:	90,516,555	95,875,431	5.92%	99,004,740	3.26%	102,355,489	3.38%	105,863,221	3.43%	109,496,837	3.43%
DEBT SERVICE AND CAPITAL											
Long/Short Term Debt	5,017,022	4,974,850	-0.84%	5,589,333	12.35%	5,923,631	5.98%	6,526,210	10.17%	6,891,633	5.60%
Cash Capital Projects	275,000										
Sub-total DEBT SERVICE AND CAPITAL:	5,292,022	4,974,850	-5.99%	5,589,333	12.35%	5,923,631	5.98%	6,526,210	10.17%	6,891,633	5.60%
EMPLOYEE BENEFITS											
Retirement & Actuarial OPEB	8,060,945	8,374,809	3.89%	8,639,243	3.16%	8,531,759	-1.24%	8,853,609	3.77%	9,187,850	3.78%
OPEB	200,000	200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%
Health Insurance (Active and Retired)	15,590,671	16,634,793	6.70%	18,111,963	8.88%	19,720,305	8.88%	21,471,468	8.88%	23,378,134	8.88%
Payroll Taxes	1,155,464	1,279,065	10.70%	1,311,042	2.50%	1,343,818	2.50%	1,377,413	2.50%	1,411,848	2.50%
Employee Benefits (Workers Comp, Unemp, Life Ins.)	972,252	918,552	-5.52%	955,294	4.00%	993,506	4.00%	1,033,246	4.00%	1,074,576	4.00%
Sub-total EMPLOYEE BENEFITS:	25,979,332	27,407,219	5.50%	29,217,541	6.61%	30,789,388	5.38%	32,935,736	6.97%	35,252,409	7.03%
INSURANCE AND RESERVES											
Insurances - Liability, Property, Vehicle	1,146,601	1,074,073	3.00%	1,127,777	5.00%	1,184,165	5.00%	1,243,374	5.00%	1,305,542.44	5.00%
Capital Stabilization Fund			0.00%		0.00%						0.00%
Fiscal Stability Stabilization Fund											
Personnel Reserve	900,000	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%
Sub-total INSURANCE AND RESERVES:	2,046,601	1,174,073	-42.63%	1,227,777	4.57%	1,284,165	4.59%	1,343,374	4.61%	1,405,542	4.63%
NON-APPROPRIATED USES:											
Overlay for Abateements and Exemptions (mandated reserve)	374,070	300,000	0.00%	300,000	0.00%	300,000	0.00%	200,000	0.00%	200,000	0.00%
Off-sets - School Choice and Library	1,331,237	1,261,344	0.00%	1,261,344	0.00%	1,261,344	0.00%	1,261,344	0.00%	1,261,344	0.00%
Sub-total NON-APPROPRIATED USES:	1,705,307	1,561,344	-8.44%	1,561,344	0.00%	1,561,344	0.00%	1,461,344	-6.40%	1,461,344	0.00%
STATE ASSESSMENTS											
Charter School and School Choice Sending Tuition	3,850,575	4,333,093	2.00%	4,419,755	2.00%	4,508,150	2.00%	4,598,313	2.00%	4,690,279	2.00%
PYTA , RMV Surcharges, DEP Air Pollution, DESE	636,290	899,209	1.00%	908,201	1.00%	917,283	1.00%	926,456	1.00%	935,720	1.00%
Sub-total STATE ASSESSMENT:	4,486,865	5,232,302	16.61%	5,327,956	1.83%	5,425,433	1.83%	5,524,769	1.83%	5,626,000	1.83%
TOTAL ALL EXPENDITURES:	130,026,682	136,225,218	4.77%	141,928,691	4.19%	147,339,450	3.81%	153,654,654	4.29%	160,133,765	4.22%
BUDGET SURPLUS/(SHORTFALL)	\$ 0	\$ 0		\$ (3,540,586)		(4,599,077)		(6,439,287)		(8,350,551)	

City Council

Ward 7 Councilor Rachel Maiore, President
Ward 2 Councilor Deborah Klemer, Vice President
210 Main Street, Northampton, MA 01060
(413) 587-1210
citycouncil@northamptonma.gov

Department Responsibilities

The City Council is elected by Northampton voters. The city is divided into seven wards, each comprising an equal number of voters. Ward councilors are elected by their respective wards, with two at-large members voted on by the entire Northampton electorate. The term of office for city councilors is two years. The City Council is the legislative body of the city and exercises its powers in accordance with Article 2 of the City Charter. The City Council is responsible for adopting the budget and Capital Improvement Program, adopting city ordinances, approving non-scheduled appropriations, approving appointments to multi-member boards, and approving the city tax rate. The City Council is also responsible for retaining an independent auditor to examine the city's financial statements on an annual basis. The City Council elects a Council President who serves as the presiding officer at all council meetings.

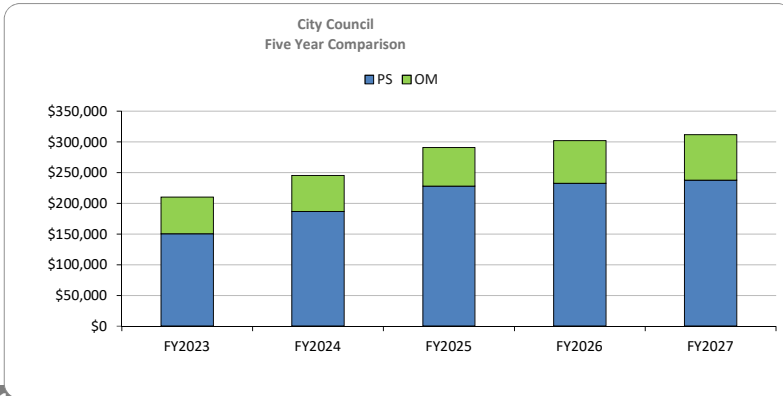
FY2026 Highlights

In legislative accomplishments, the City Council unanimously adopted two key zoning amendments to remove barriers/create additional opportunities for housing development. Ordinance 25.300 reduced minimum parking requirements for residential units over 1,000 square feet, and Ordinance 25.315, for the first time, allowed the conversion of non-conforming historic accessory structures such as garages and barns to housing units.

From March through December of 2025, a Special Committee for the Review of Ordinances met to review city ordinances as mandated by the charter. With input from the public, the committee established a priority list of topics for review and, in its final report filed December 31, 2025, recommended seven ordinances for adoption, revision, or rescission.

FY2027 Budget Information

Following the recommendation of the 2023 Elected Officials Compensation Advisory Board, City Councilors' salaries increase by 2% annually from \$17,583 in FY2026 to \$17,934 as of July 1, 2026 (the Council President's salary goes from \$21,848 to \$22,285). Per the three-year contract awarded to Scanlon and Associates in September of 2023, the cost of the FY2026 audit will be \$61,000.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	150,507	186,593	228,104	232,806	237,817	5,011
OM	59,384	58,764	62,863	69,400	74,000	4,600
Total	209,891	245,357	290,967	302,206	311,817	9,611

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
Elected	9.00	9.00	9.00	9.00	9.00	-
NR	1.00	1.00	1.00	1.00	1.00	-
	10.00	10.00	10.00	10.00	10.00	-

111 - CITY COUNCIL

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2027 Budget	Funding Sources		
						General Fund	Other	Source
Council President	Rachel Maiore	Elected		1.00	22,286	22,286		
Councilor Vice-President	Deborah L. Pastrick-Klemer	Elected		1.00	17,935	17,935		
Councilor-at-Large	Garrick Perry	Elected		1.00	17,935	17,935		
Councilor-at-Large	Margaret Robbins	Elected		1.00	17,935	17,935		
Councilor	Aline Davis	Elected		1.00	17,935	17,935		
Councilor	Jeremy Dubs	Elected		1.00	17,935	17,935		
Councilor	Laurie Loisel	Elected		1.00	17,935	17,935		
Councilor	Christopher Stratton	Elected		1.00	17,935	17,935		
Councilor	Gwenevra Nabad	Elected		1.00	17,935	17,935		
Administrative Assistant	Laura Krutzler	NR	40.00	1.00	71,951	71,951		
Longevity					100	100		
Total Personnel Services:				10.00	237,817	237,817		
Professional / Technical					3,600	3,600		
Annual Audit					61,000	61,000		
Training and Seminars					2,500	2,500		
Printing & Mailing					300	300		
Advertising					2,100	2,100		
Office Supplies					500	500		
Travel					4,000	4,000		
Total Operations and Maintenance:					74,000	74,000		
111-CITY COUNCIL TOTAL:				10.00	311,817	311,817		

Office of the Mayor

Gina-Louise Sciarra, Mayor
210 Main Street, Northampton, MA 01060
(413) 587-1249
mayor@northamptonma.gov

Department Responsibilities

The Mayor serves as the chief executive officer of the City of Northampton, elected by all city voters in accordance with Article 3 of the City Charter and Massachusetts General Laws. The Mayor is responsible for overseeing the administration of all city departments. The Mayor serves as chair and a full-voting member of the Northampton School Committee and as a full-voting trustee of Smith Vocational and Agricultural High School. Additionally, the Mayor serves Ex Officio on the Board of Trustees of the Academy of Music Theatre and Look Memorial Park. The Mayor also represents Northampton on the boards of several regional organizations, including the Pioneer Valley Transit Authority (PVRTA), the MassHire Franklin Hampshire Workforce Board, and the Metropolitan Planning Organization (MPO). Additionally, the Mayor is a member of the Massachusetts Mayors' Association and serves on the Public Works, Transportation, and Public Utilities Policy Committee through the Massachusetts Municipal Association. Mayor Sciarra was also named by the Healey-Driscoll administration to the state Energy Transformation Advisory Board. The Mayor is responsible for appointing residents to the city's many boards and commissions, subject to confirmation by the City Council, and to present the City Council with a balanced budget for all city agencies and school districts every May. The Mayor's Office is responsible for implementing economic development and community development initiatives and is a gateway for residents, businesses, organizations, and visitors wishing to access information and city services. The city's Finance Director is part of the Mayor's Office, and the License Commission is staffed by the office.

FY2026 Highlights

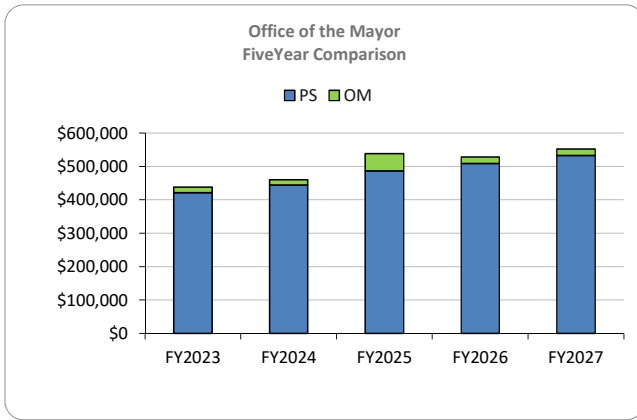
- Mayor Sciarra and the Office of Planning and Sustainability successfully executed a Development Agreement with Valley Community Development and The Community Builders for the redevelopment of 33 King Street into a mixed-use, mixed-income project with 92 residential units serving households from 30%–120% of Area Median Income, commercial space, and public access improvements adjacent to downtown.
- In FY2026, building on ideas generated through the 'Pardon Our Progress' (POP) stakeholder group, the Mayor's Office partnered with the Northampton-based marketing firm Marketing Doctor to launch a community and visitor perception survey as part of an American Rescue Plan Act and Casino Mitigation Fund-supported branding and digital marketing initiative aimed at strengthening Northampton's identity as a vibrant destination for residents, visitors, and businesses.
- An invitation was extended to Mayor Gina-Louise Sciarra to serve as a featured speaker for the prestigious Zube Lecture Series, a signature weekly lecture program focused at UMass Amherst on planning and public practice. The invitation recognized the Mayor's 2024 Elected Official of the Year award and highlighted Northampton's leadership in advancing planning, sustainability, community engagement, equity, and effective governance. The lecture examined the intersection between long-term municipal

planning and the realities of implementation within an evolving political environment. It provided students and faculty with practical insight into how local governments sustain community visions amid changing priorities, limited resources, and shifting public expectations.

- The Mayor's Office, under the stewardship of the Finance Director, successfully upheld Northampton's AAA bond rating — the highest rating possible from Standard and Poor's. This hard-earned rating, first achieved in 2016, enables the city to secure the best possible terms for borrowing, directly translating into substantial savings for Northampton taxpayers. These savings amount to hundreds of thousands of dollars that can be reinvested into vital city services and initiatives, enhancing the quality of life for all residents.
- For the eighth consecutive year, Northampton earned a perfect score of 100 on the Human Rights Campaign's 2024 Municipal Equality Index, which measures how well cities support LGBTQ+ inclusion through their laws, policies, and services.
- In FY2026, Mayor Sciarra launched the Office Hours program, creating monthly opportunities for residents to meet one-on-one with the Mayor to discuss questions, concerns, and community priorities, improving accessibility and direct communication between residents and City Hall.

Economic Development

Northampton's economic development initiatives are designed to strengthen community ties and support businesses downtown and throughout the city. This fiscal year, the city has enhanced public spaces by providing planters, soil, and barriers for outdoor dining, and provided financial and in-kind support for live music and events such as Summer on Strong, the Florence Summer Concert Series, Bands on Brewster, Salsa in the Plaza, Parties in the Park, Sidewalk Sales, and Ice Art. The Economic Development Department also backed the sold-out Back Porch Festival and the widely attended Taste of Northampton. It will continue to fund festive holiday lighting and sponsor the First Night fireworks. Beyond events, the Mayor and her economic development team bolstered the local economy by providing information to those interested in starting a business in Northampton, supporting new businesses through the Vacant Storefront Program, and participating in economic strategy meetings with regional partners. The department plays a crucial role in the 'Pardon Our Progress' (POP) campaign, ensuring that the Picture Main Street project minimizes disruptions and maximizes benefits for Northampton's businesses and residents.



General Fund Operating Budget						
	Actual	Actual	Actual	Budget	Budget	\$ Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
PS	421,536	444,343	486,503	508,916	532,856	23,940
OM	16,442	15,727	52,052	19,450	19,450	-
Total	437,978	460,070	538,555	528,366	552,306	23,940

FTE's by Unit						
Unit	Budget	Budget	Budget	Budget	Budget	Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
Elected	1.00	1.00	1.00	1.00	1.00	0.00
NR	5.00	5.00	5.00	5.00	5.00	0.00
NAPEA	0.00	0.00	0.00	0.00	0.00	0.00
Total	6.00	6.00	6.00	6.00	6.00	0.00

121 - MAYOR'S OFFICE

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2027 Budget	Funding Sources		
						General Fund	Other	Source
Mayor	Gina-Louise Sciarra	Elected		1.00	137,957	137,957		
Finance Director	Charlene Nardi	NR	40.00	1.00	143,700	143,700		
Chief of Staff	Alan Wolf	NR	40.00	1.00	116,800	116,800		
Mayoral Operations Manager	Annie Lesko	NR	40.00	1.00	85,078	85,078		
Mayoral Assistant		NR	35.00	1.00	47,000	-	47,000	
Grant Manager		NR	40.00	1.00	34,133	-	34,133	ARPA Grant
Longevity					700	700		
Cell Phone Allowance					1,620	1,620		
Total Personnel Services:				6.00	566,989	532,856	34,133	
Training and Seminars					1,800	1,800		
Contractual Services					1,050	1,050		
Printing and Mailing					2,800	2,800		
Advertising					3,700	3,700		
Office Supplies					625	625		
Subscriptions					600	600		
Travel					2,225	2,225		
Dues & Memberships					6,650	6,650		
Total Operations and Maintenance:					19,450	19,450	-	
121-MAYOR'S OFFICE TOTAL:				6.00	586,439	552,306	34,133	

Office of the Auditor

Kala Fisher, Auditor

210 Main Street, Northampton, MA 01060

(413) 587-1205

kfisher@northamptonma.gov

Department Responsibilities

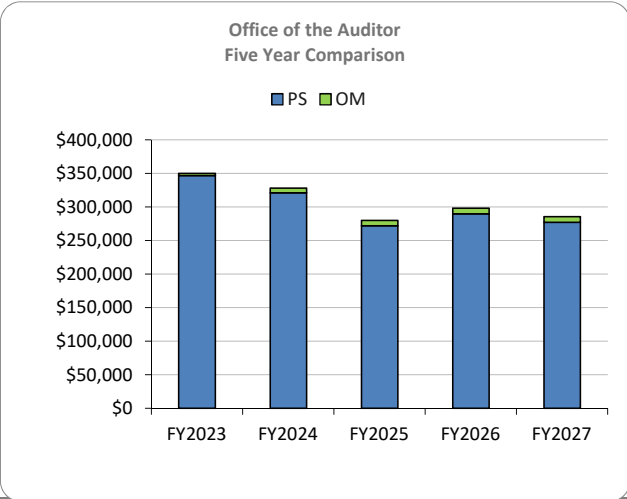
The Office of the Auditor maintains the city's financial records and ensures that proper procedures are followed in accordance with Massachusetts General Laws and Northampton's financial policies and procedures. Financial records include statements of expenditures and revenues, as well as a balance sheet of assets, liabilities, and fund balances.

FY2026 Highlights

The Office of the Auditor provides accounting services for city departments and monitors all financial activity for accountability and legal compliance. The office processes bi-weekly (26) payrolls for over 1,200 employees. Accounts payable warrants are processed weekly with up to 400 invoices per warrant. The office also processes income tax documentation such as 1099s and W-2s. All personnel in the office attend annual conferences and training to keep up with all new finance laws. The office also reviews and implements any changes to finance laws as directed by the Massachusetts Department of Revenue's Division of Local Services. Staff consistently utilize the Massachusetts Retention Schedule to streamline the storage of documents. The office will continue to digitize many documents to save on paper use and space. The office is focused on cross-training personnel to make operations more efficient across all aspects of duties.

FY2027 Budget Information

The Office of the Auditor will continue to maintain and monitor the city's financial activity for accountability and legal compliance, including payroll and accounts payable.



General Fund Operating Budget						
	Actual	Actual	Actual	Budget	Budget	\$ Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
PS	346,621	321,144	271,923	290,006	277,425	(12,581)
OM	3,288	7,015	8,207	8,115	8,115	-
Total	349,909	328,159	280,130	298,121	285,540	(12,581)

FTE's by Unit						
Unit	Actual	Actual	Budget	Budget	Budget	Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
NR	2.00	2.00	2.00	2.00	2.00	0.00
NAPEA	1.00	0.00	0.00	0.00	0.00	0.00
AFSCME	2.00	2.00	2.00	2.00	1.00	(1.00)
Total	5.00	4.00	4.00	4.00	3.00	(1.00)

135 - AUDITOR

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Auditor	Kala Fisher	NR	40.00	1.00	113,942	113,942		
Assistant Auditor	Leah Terrell	NR	40.00	1.00	76,940	76,940		
Payroll and AP Coordinator	Juan Perez	AFSCME	40.00	1.00	60,943	60,943		
Salaries and Technical / Professional					25,000	25,000		
Overtime					500	500		
Longevity					100	100		
Total Personnel Services:				3.00	277,425	277,425		
Technology Services					3,000	3,000		
Office Supplies					1,500	1,500		
Travel					650	650		
Conferences/Registrations					2,300	2,300		
Dues & Memberships					665	665		
Total Operations and Maintenance:					8,115	8,115		
135-AUDITOR TOTAL:				3.00	285,540	285,540		

Office of the Assessor

Marc Dautreuil II, Principal Assessor
210 Main Street, Northampton, MA 01060
(413) 587-1203
mdautreuil@northamptonma.gov

Department Responsibilities

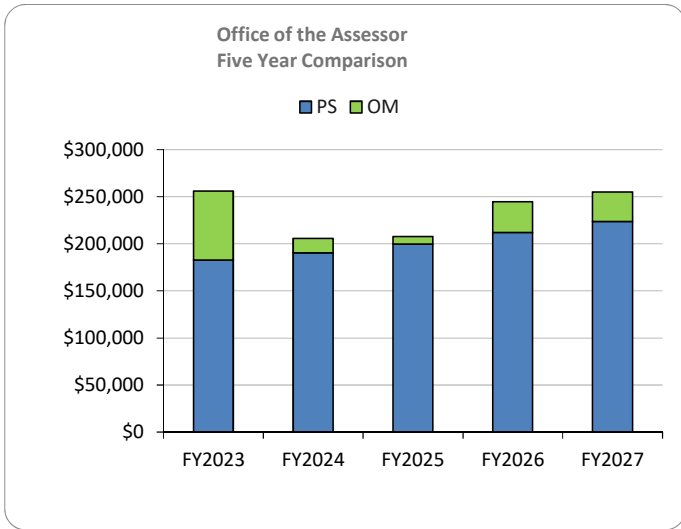
The Office of the Assessor is responsible for administering Massachusetts property tax laws effectively and equitably and for producing accurate and fair appraisals of all taxable property. Taxable property includes not only real estate but also business personal property. Each year, the assessors are required by law to assess property at its fair cash value. In determining market value, the assessors must evaluate several factors that impact the amount a willing buyer and seller would agree to, including sales for the same type of property, location, and supply and demand.

FY2026 Highlights

The Office of the Assessor valued and prepared 12,062 real estate and personal property tax bills, bringing in \$81,247,326 in revenue for FY2026. Building permits were reviewed for purposes of adding them to property values as appropriate and calculating for new growth. New growth, including new construction, came in at a value of \$67,014,910, which increased the city's levy limit by \$933,517. Following a successful revaluation year in FY2025, the Assessors' Office returned to interim year adjustments for FY2026 and met all Department of Revenue and Division of Local Services requirements.

FY2027 Budget Information

The Office of the Assessor remains committed to delivering fair and accurate property valuations in accordance with all Department of Revenue standards. The office anticipates that FY2027 will mirror FY2025 and FY2026, with limited large-scale construction but a steady pace of smaller building projects that will help meet new growth targets. The office will also continue working closely with the Mayor's Office and City Council to provide professional support to Northampton taxpayers.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	182,687	190,498	199,661	211,998	223,709	11,711
OM	73,456	15,405	8,185	32,700	31,500	(1,200)
OOM		68,510	75,000	80,000	80,000	-
Total	256,143	274,413	282,846	324,698	335,209	10,511

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	2.00	2.00	2.00	2.00	2.00	0.00
AFSCME	1.00	1.00	1.00	1.00	1.00	0.00
	3.00	3.00	3.00	3.00	3.00	0.00

141 - ASSESSOR

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Principal Assessor	Marc Dautreuil	NAPEA	35.00	1.00	99,143	99,143		
Assistant Assessor	Benjamin Moore	NAPEA	35.00	1.00	71,027	71,027		
Principal Clerk Secretary	Beth Kaplowitt	AFSCME	35.00	1.00	52,239	52,239		
Longevity					1,300	1,300		
Total Personnel Services:				3.00	223,709	223,709		
R & M Office Equipment					100	100		
Professional Services					15,000	15,000		
Legal					10,000	10,000		
Training and Seminars					3,000	3,000		
Printing					900	900		
Office Supplies					1,000	1,000		
Travel					1,000	1,000		
Dues & Memberships					500	500		
Total Operations and Maintenance:					31,500	31,500		
Property Revaluation Services					80,000	80,000		
Total Other than Ordinary Maintenance:					80,000	80,000		
141-ASSESSOR TOTAL:				3.00	335,209	335,209		

Office of the Treasurer/Collector

Kristine Bissell, Treasurer/Collector
212 Main Street, Northampton, MA 01060
(413) 587-1293
kbissell@northamptonma.gov

Department Responsibilities

The Office of the Treasurer/Collector is committed to serving residents and visitors with professionalism and respect, while ensuring the timely collection of revenue. Revenues are recorded, disbursed, and invested at various financial institutions to ensure safety, liquidity needs, and maximum yield. The office handles borrowing functions, management of tax title accounts, federal and state reporting, and servicing of all financial and enforcement aspects of parking.

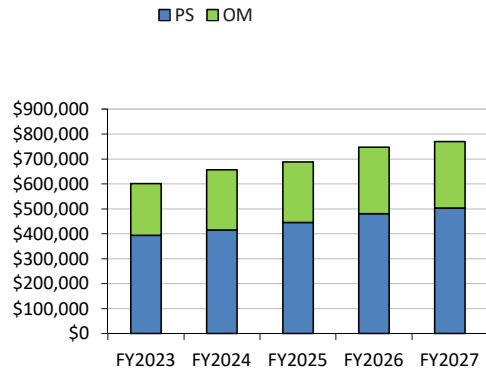
FY2026 Highlights

The Pay-by-Plate parking system and the Parkmobile app continue to provide greater flexibility in payment options and improved customer service. Transactions via the Parkmobile App continue to be the most commonly used option due to its convenience and accessibility. Lockbox services for tax and parking collections support efficient workflow, resulting in quicker payment processing and timelier deposits. The office continues to identify ways to increase efficiency and enhance services for the community. A self-service online portal is available for residents for real estate, personal property, excise, and water/sewer utilities, including ebilling, auto-pay, email, or text notifications, and copies of bills on the city website. Parking tickets and permits also have online payment services. The office works with departments to enhance and improve payment capabilities, including support for the new online permitting system, OpenGov.

FY2027 Budget Information

The Office of the Treasurer/Collector works directly with homeowners to resolve delinquent real estate taxes. The office coordinates with the Tax Title Attorney to ensure compliance with recent legislative changes on tax title processes. The Deputy Tax Collector assists with delinquent excise collections. The Treasurer/Collector and both assistants are required to attend annual training sponsored by the Massachusetts Collector Treasurer Association to obtain and retain certification status.

Office of Treasurer/Collector
Five Year Comparison

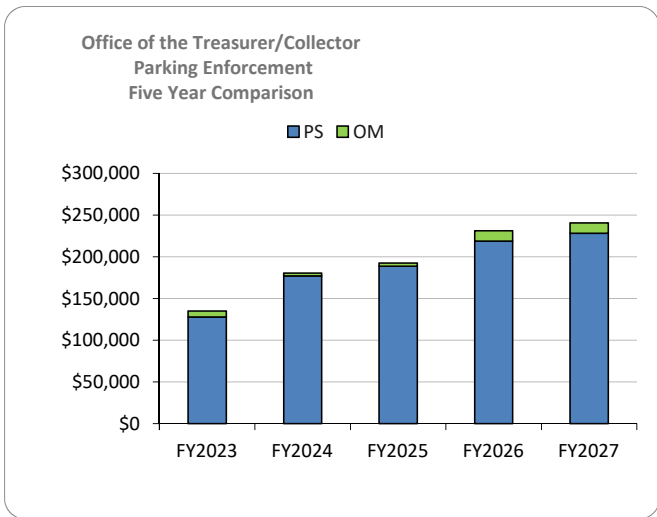


General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	393,717	415,559	445,659	480,930	503,759	22,829
OM	208,043	240,921	242,168	266,435	266,435	-
Total	601,761	656,480	687,827	747,365	770,194	22,829

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	2.00	2.00	2.00	2.00	2.00	0.00
NR	1.00	1.00	1.00	1.00	1.00	0.00
AFSCME	4.00	4.00	4.00	4.00	4.00	0.00
Total	7.00	7.00	7.00	7.00	7.00	0.00

146-TREASURER/COLLECTOR

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2027 Budget	Funding Sources		
						General Fund	Other	Source
Treasurer/Collector	Kristine Bissell	NR	40.00	1.00	125,751	125,751		
Assistant Collector/Parking Enforce	Nanci Forrestall	NAPEA	40.00	1.00	87,236	87,236		
Assistant Treasurer	Kristen Yeziarski	NAPEA	40.00	1.00	89,357	89,357		
Principal Clerk	Liz Marrero Montanez	AFSCME	35.00	1.00	47,703	47,703		
Principal Clerk	Michael Krstyen	AFSCME	35.00	1.00	44,572	44,572		
Parking Clerk	Kit Pedraza	AFSCME	35.00	1.00	47,703	47,703		
Hearing Officer	Chapin Gilmore	AFSCME	35.00	1.00	55,817	55,817		
Overtime					1,000	1,000		
Longevity					3,900	3,900		
Cell Phone Allowance					720	720		
Total Personnel Services:				7.00	503,759	503,759		
R & M Office Equipment					3,000	3,000		
Legal - Tax Title					24,000	24,000		
Parking System Credit Card Fees					69,500	69,500		
Tax Collection Services					10,385	10,385		
Contractual Services					1,000	1,000		
Printing					22,000	22,000		
Postage					57,000	57,000		
Advertising					3,000	3,000		
Parking Enforcement Software and Financial Services					70,000	70,000		
Office Supplies - General					600	600		
Travel					750	750		
Conferences/Training					1,600	1,600		
Dues and Memberships					400	400		
General Liability					3,200	3,200		
Total Operations and Maintenance:					266,435	266,435		
146-TREASURER/COLLECTOR TOTAL:				7.00	770,194	770,194		



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	127,676	177,154	188,747	218,949	228,216	9,267
OM	7,367	3,267	3,611	12,200	12,200	-
Total	135,042	180,421	192,358	231,149	240,416	9,267

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
AFSCME	4.00	4.00	4.00	4.00	4.00	0.00
	4.00	4.00	4.00	4.00	4.00	0.00

211 - TREASURER COLLECTOR'S OFFICE - PARKING ENFORCEMENT

Description	Name	Unit	Week	FTE	Fy27 Budget	Funding Sources		
						Fund	Other	Source
Parking Enforcement Officer	Robyn Aubrey	AFSCME	40.00	1.00	54,518	54,518		
Parking Enforcement Officer	Donna Delisle-Mitchell	AFSCME	40.00	1.00	49,796	49,796		
Parking Enforcement Officer	Andrea Mackiewicz	AFSCME	40.00	1.00	48,701	48,701		
Parking Enforcement Officer	Vanessa Williams	AFSCME	40.00	1.00	48,701	48,701		
Part-time PEO's					20,000	20,000		
Overtime					5,000	5,000		
Longevity					700	700		
Weekend Differential					800	800		
Total Personnel Services:				4.00	228,216	228,216		
R & M Vehicles					4,000	4,000		
R & M Office Equipment					2,000	2,000		
R & M Communication Equipment					2,000	2,000		
Uniform Allowance					4,200	4,200		
Total Operations and Maintenance:					12,200	12,200		
211 - PARKING ENFORCEMENT					4.00	240,416	240,416	

City Solicitor

Attorney Alan Seewald
210 Main Street, Northampton, MA 01060
(413) 587-1249
aseewald@northamptonma.gov

Attorney Layla Taylor, Labor Counsel, at Sullivan, Hayes, and Quinn, Springfield, MA

Attorney Louis Moore, Environmental Counsel, Northampton, MA

Department Responsibilities

The City Solicitor is appointed by the Mayor, subject to confirmation by the City Council, and serves as the general legal counsel to the Mayor, the City Council, department heads and employees, and multiple-member bodies of the City of Northampton. The City Solicitor provides the city with general legal services and advises any officer or employee of the city on any question of the law connected with the discharge of their official duties. The City Solicitor is admitted to practice as an attorney in the courts of the Commonwealth of Massachusetts, the U.S. District Court for the District of Massachusetts, and the U.S. First Circuit Court of Appeals. Additional outside legal counsel may be hired to assist the City Solicitor on matters requiring special legal expertise.

FY2026 Highlights

In FY2026, the City Solicitor advised nearly every city department on interpretations of federal and state law, the city charter, and city ordinances and regulations, and counseled multiple-member bodies on legal issues involving the Open Meeting Law, the Public Records Law, and the Conflict of Interests Law. The Solicitor oversaw the work of all special counsel to the city, including labor, environmental, and litigation counsel.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
OM	264,240	188,673	200,292	275,000	275,000	-
Total	264,240	188,673	200,292	275,000	275,000	-

151-LEGAL

Description	Name	Barg. Unit	Hrs/ Week	FTE	FY2027 Budget	Funding Sources		
						General Fund	Other	Source
Legal					270,000	270,000		
Judgements					5,000	5,000		
Total Operations and Maintenance:					275,000	275,000		
151-LEGAL TOTAL:					275,000	275,000		

Human Resources Department

Chad Dunham, Director
240 Main Street, Northampton, MA 01060
(413) 584-1258
cdunham@northamptonma.gov

Department Responsibilities

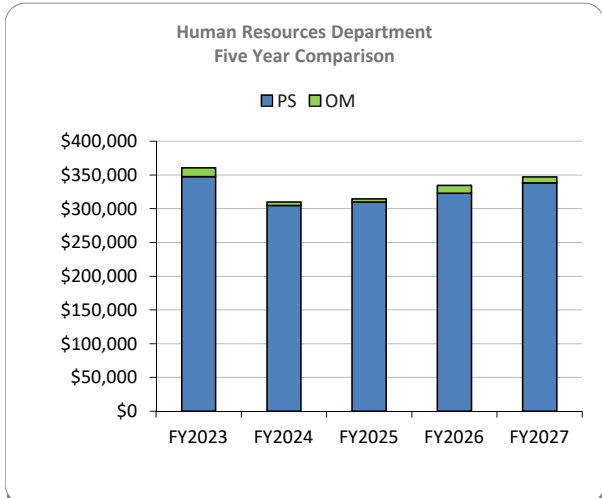
The Human Resources Department implements and maintains consistent employment practices and policies, and administers employee benefits that are both reasonable and fiscally responsible. The department also manages the risk of possible future liabilities, including group health insurance, unemployment benefits, workers' compensation/IOD claims, and labor negotiations. Additionally, the department is tasked with recruitment and onboarding, school payroll functions, several functions of city payroll, employee wages, FMLA/leave-of-absence administration, and off-boarding. The department helps assure consistent contract and policy administration across all city and school departments.

FY2026 Highlights

The Department closed contract negotiations with the seven non-school bargaining units and implemented negotiated language for all 13 bargaining units, including those in the schools. In addition to negotiated changes, the department monitored and adapted to some notable regulatory changes.

FY2027 Budget Information

The Department's focus will be managing a new compensation and classification study to ensure compliance with the pay equity law while also ensuring that the city attracts/retains highly effective employees and remains regionally competitive; continuing to work with stakeholders to implement workflow processes to increase effectiveness and reduce paper; reviewing and updating policies and procedures that reflect "Best Practice" and put the city in a place where benefits are competitive for employees and sustainable for retirees, while also remaining compliant with State and Federal law; continuing to work towards a more representative employee base through broad recruitment efforts; maintaining, and where necessary, improving safety training and procedures across the city; and continuing to operate from a place of factual fairness relying on data to make objective decisions and improve practices.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	347,770	304,879	309,907	322,754	338,322	15,568
OM	13,068	5,248	4,886	11,750	9,000	(2,750)
Total	360,838	310,126	314,793	334,504	347,322	12,818

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NR	4.50	4.50	4.62	4.75	4.75	0.00
	4.50	4.50	4.62	4.75	4.75	0.00

152-HUMAN RESOURCES

Description	Name	Unit	Week	FTE	FY2027	Funding Sources		
					Budget	Fund	Other	Source
Human Resources Director	Charles Dunham	NR	40.00	1.00	123,895	123,895		
Employment Specialist	Tracy Harrity	NR	40.00	1.00	85,011	85,011		
Benefits Specialist	Janet Testori	NR	40.00	1.00	78,920	78,920		
HR Generalist	Mary Jane Carter	NR	30.00	0.75	45,821	45,821		
Payroll Coordinator	Laurie O'Shepa	NR	40.00	1.00	71,675	-	71,675	NPS Budget
Overtime					7,500	3,000	4,500	
Longevity					2,175	1,675	500	
Total Personnel Services:				4.75	414,997	338,322	76,675	
Training and Seminars					2,500	2,500		
Medical/Testing Services					5,000	5,000		
Microfiche Data Storage					200	200		
Offices Supplies - General					350	350		
Travel					200	200		
Dues & Memberships					750	750		
Total Operations and Maintenance:					9,000	9,000		
152-HUMAN RESOURCES TOTAL:					4.75	423,997	347,322	76,675

Information Technology Services Department

Luigi Ottaviani, Chief Information Officer
42 Gothic Street, Northampton, MA 01060
(413) 587-1238
lottaviani@northamptonma.gov

Department Responsibilities

The Information Technology Services (ITS) Department provides computer hardware and software acquisition, telecommunications infrastructure, information security, maintenance, and support to all city departments. ITS is responsible for technology supplies management, desktop and web publishing, and voice and data communications. The department is also responsible for systems development and planning, systems modification and enhancement, operations, and administration of the hardware and software for the geographic information system (GIS). ITS is also responsible for coordinating recovery plans within the Business Continuity Plan for the entire municipal government administration and dependencies. The department supports ITS systems for all municipal departments, public safety, and the city's school districts.

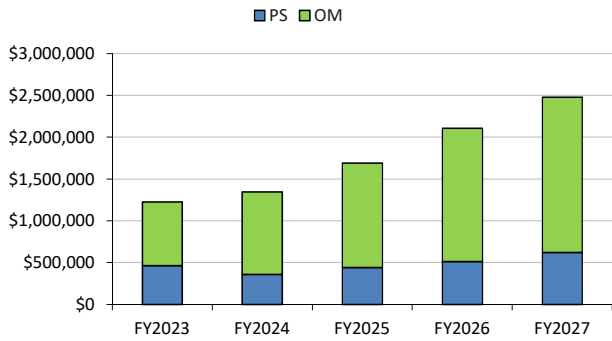
FY2026 Highlights

FY2026 was a year of substantial modernization across city departments. Over the past year, ITS has deployed a significant number of new applications and platforms in response to departmental requests, many still ongoing. Notable implementations include a new Computer-Aided Dispatch system, an HR Talent Management platform, a Public Records management solution, two critical cybersecurity platforms, and a city-wide Asset Management system. The department also responded to several urgent infrastructure needs, replacing failing systems, including the booking cameras at the Police Department and the door access controllers across all city facilities.

FY2027 Budget Information

In FY2027, ITS will turn its attention to several emerging priorities: ensuring ADA compliance across digital platforms, converting legacy POTS lines to digital service, responding to departmental requests to integrate AI into operational workflows, IoT needs, expanding the ePermits platform, deploying a city-wide cloud-based printing solution, and implementing the new Zoom phone system. On the infrastructure side, the department will refresh core systems, continue consolidating redundant platforms, implement network security enhancements (improving the whole network topology), and improve and extend the city's fiber and wireless networks.

Information Technology Services
Five Year Comparison



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	463,841	358,021	441,666	513,593	622,130	108,537
OM	761,443	985,713	1,247,030	1,593,860	1,853,130	259,270
Total	1,225,284	1,343,734	1,707,907	2,107,453	2,475,260	367,807

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NR	9.00	9.00	9.00	12.00	12.00	0.00
NAPEA	0.00	0.00	0.00	0.00	0.00	0.00
AFSCME	1.00	1.00	1.00	0.00	0.00	0.00
	10.00	10.00	10.00	12.00	12.00	0.00

155-INFORMATION TECHNOLOGY SERVICES

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Chief Information Officer	Luigi Ottaviani	NR	40.00	1.00	150,970	150,970		
Digital Literacy & Computer Science Coord.	Kate Zak	NR	40.00	1.00	109,273	-	109,273	NPS 100%
Applications Administrator	Todd Trottier	NR	40.00	1.00	68,039	47,627	20,412	NPS 30%
Applications Administrator	Mark Hendricks	NR	40.00	1.00	76,989	76,989		
System Administrator	Eric Gagne	NR	40.00	1.00	79,170	11,876	67,295	NPS 85%
IT System Specialist	Russell Sanon	NR	40.00	1.00	68,490	54,792	13,698	NPS 20%
Network Engineer	Sam Lev	NR	40.00	1.00	75,109	63,843	11,266	NPS 15%
IT Systems Specialist	Jalyn Morin	NR	40.00	1.00	57,414	45,931	11,483	NPS 20%
Systems Administrator	Gillian Doucette	NR	40.00	1.00	68,265	10,240	58,025	NPS 85%
IT System Specialist	Joseph Pisano	NR	40.00	1.00	54,853	43,882	10,971	NPS 20%
IT System Specialist	Damaris Ortiz	NR	40.00	1.00	59,064	29,532	29,532	NPS 50%
IT System Specialist	Aimee Racine	NR	40.00	1.00	62,048	62,048		
Overtime					5,500	5,500		
On Call					16,900	16,900		
Longevity					2,000	2,000		
Total Personnel Services:				12.00	954,084	622,130	331,954	
R&M Vehicle					5,200	5,200		
R & M Equipment					60,000	60,000		
Software License Fees					766,050	766,050		
Professional/Technical					736,780	736,780		
Training and Seminars					12,000	12,000		
Web Services					43,300	43,300		
Telecommunications					219,300	219,300		
Travel					3,000	3,000		
Dues & Memberships					7,500	7,500		
Total Operations and Maintenance:					1,853,130	1,853,130		
155-INFORMATION TECHNOLOGY SERVICES TOTAL:				12.00	2,807,214	2,475,260	331,954	

Office of the City Clerk

Pamela L. Powers, City Clerk
210 Main Street, Northampton, MA 01060
(413) 587-1224
cclerk@northamptonma.gov

Department Responsibilities

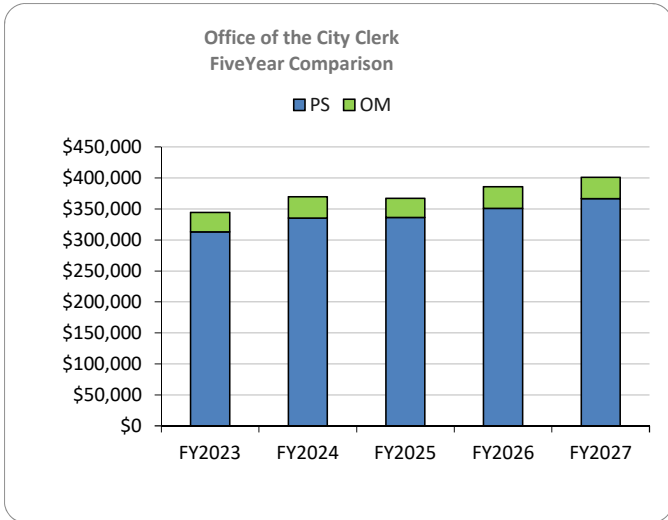
The responsibilities of the Office of the City Clerk are defined by state law, city charter, and city ordinance. The office promotes open government and transparency by leveraging technology that gives easy access to records and information. General responsibilities include maintaining, preserving, amending, and indexing all official city records related to births, marriages, deaths, and city-issued licenses and managing legislative filings such as orders, ordinances, street acceptances and discontinuances, and City Council minutes. Additional duties include serving as the Acting Burial Agent; administering oaths of office to elected city officials and members of boards, committees, and commissions; serving as the Chief Election Official and a member of the Board of Registrars; overseeing voter registration, street listings, and the city census; acting as the Compliance Officer for Open Meeting Law; serving as the City-wide Records Access Officer and Keeper of the City Seal; providing Notary Public services; and managing the filing of other notices, assignments, and documents not otherwise specified.

FY2026 Highlights

We are successfully using a new online tool called Maverick to process vital records of death. The new system is more efficient and allows greater communication and flexibility among users, including hospitalists and funeral directors. Meanwhile, the rollout of the new Massachusetts Voter Registration and Information system is delayed, with no launch date in sight. An attempt to implement it was aborted in January 2026 due to latency issues during processing and problems with merging voter profiles. In 2025, 103 resident births were recorded, 285 resident deaths were registered, and 130 marriage licenses were issued. Additionally, 1,791 dog tags were issued. Of the tags issued, 24 tags were for service dogs and 426 tags were given to pet owners 70 years and older. The municipal Preliminary and November Elections had 6,303 and 9,404 voters, respectively.

FY2027 Budget Information

The state Primary Election is set for September 1, 2026, and the State Election is on November 3, 2026. We expect the state to supply all registered voters with an application to vote by mail, with an initial mailing set for sometime in July. In addition to the vote by mail option, voters will have the ability to vote early at City Hall in the days prior to the election. Dates and times will be posted to the City Clerk webpage. An accessible voting tool is available to qualified overseas voters and to individuals who have trouble marking a ballot.



General Fund Operating Budget						
	Actual	Actual	Actual	Budget	Budget	\$ Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
PS	312,841	335,095	336,342	351,206	366,464	15,258
OM	31,503	34,565	30,722	34,565	34,565	-
Total	344,344	369,660	367,064	385,771	401,029	15,258

FTE's by Unit						
Unit	Budget	Budget	Budget	Budget	Budget	Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
Elected	1.00	1.00	1.00	0.00	0.00	0.00
NAPEA	1.00	1.00	1.00	2.00	2.00	0.00
AFSCME	2.00	2.00	2.00	1.44	1.44	0.00
	4.00	4.00	4.00	3.44	3.44	0.00

161-CITY CLERK

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
City Clerk	Pamela L. Powers	NAPEA	40.00	1.00	113,306	113,306		
Assistant City Clerk	Amy Zielenski	NAPEA	40.00	1.00	77,681	77,681		
Principal Clerk	Christine Shaw	AFSCME	40.00	1.00	55,759	55,759		
Records Clerk	Catherine MacBain	AFSCME	17.50	0.44	18,218	18,218		
Election Workers					80,000	80,000		
Overtime					20,000	20,000		
Longevity					1,500	1,500		
Total Personnel Services:				3.44	366,464	366,464		
R & M Office Equipment					4,500	4,500		
Printing					5,000	5,000		
Ballot Printing/Processing					3,500	3,500		
General Code					5,700	5,700		
Office Supplies Forms					10,040	10,040		
Election Supplies					5,500	5,500		
Dues and Memberships					200	200		
General Liability					125	125		
Total Operations and Maintenance:					34,565	34,565		
161-CITY CLERK TOTAL:				3.44	401,029	401,029		

Office of Planning and Sustainability

Carolyn Misch, AICP, Director
210 Main Street, Northampton, MA 01060
(413) 587-1287
cmisch@northamptonma.gov

Department Responsibilities

The mission of the Office of Planning and Sustainability is to identify and implement the community vision for a sustainable and resilient future with a healthy and equitable economy and environment. This is accomplished through planning (resilience, sustainability, visioning, comprehensive, and strategic), placemaking (design, built environment, history, and community preservation), conservation (environment, design with nature, open space, and agriculture), mobility planning (creating car-less options of bicycle, pedestrian, and transit linkages), equity (housing, community development, and economic prosperity), and climate action (resilience/adaptation and regeneration/mitigation).

FY2026 Highlights

Planning: Completed a mandatory five-year update for Multi-Hazards mitigation and began implementation for our Municipal Vulnerability Preparedness 2.0 micro project priorities that will continue through FY27. This includes supporting existing agencies working on food access. **Community development** included funding new support services, affordable housing, and rehab assistance. **Sustainable transportation** efforts continued through ongoing work to expand and bolster ValleyBike Share in partnership with other Pioneer Valley communities, alongside the successful pursuit and award of a significant MassDOT grant for last-mile travel that will support ValleyBike Share across two additional years. Construction is now underway for Rocky Hill Greenway phase one, connecting Route 66 to the Manhan section of the Rail Trail, while design work is set to begin on Rocky Hill Greenway phase two. The city is also completing test pits and vault design work to finalize the design for Picture Main Street. **Recreation and conservation** efforts continued with the completion of designs for the ecological restoration of Pine Grove Conservation Area, including accessible trails, parking, and removal of a stream crossing at Old Wilson Road, a project accelerated by the collapse of the culvert. The city also bid and will complete construction of an accessible trail upgrade on Boggy Meadow Road and acquired a 75+ acre parcel in Mineral Hills South for permanent conservation. **Affordable and market-rate housing** efforts advanced through the city entering into a purchase agreement with Valley Community Development and The Community Builders for 33 King Street, which will create 95 affordable housing units with ground-floor commercial space. The city also permitted several additional housing projects near downtown and Florence, supporting continued housing growth and development. **Economic development** efforts continued through the permitting of expansions in the industrial park, as well as housing and mixed-use projects on King Street and in Florence, supporting continued investment and growth across the city.

FY2027 Budget Information

For FY2027, planned activities include designing an additional accessible bike/ped connector from North Street to the Mass Central Rail Trail, continuing restoration of Pine Grove conservation area with state grants, using MassDOT funding to expand ValleyBike Share stations across the network, and seeking funding to design a sewer extension to support affordable housing on the city-owned parcel on Chapel Street. This fiscal year will also entail finalizing all right-of-way, plans, specifications, and estimates necessary to prepare for MassDOT bids to construct the redesign of Main Street.

Climate Action and Project Administration Department

Ben Weil, Director

212 Main Street, Northampton, MA 01060

(413) 587-1018

bweil@northamptonma.gov

Department Responsibilities

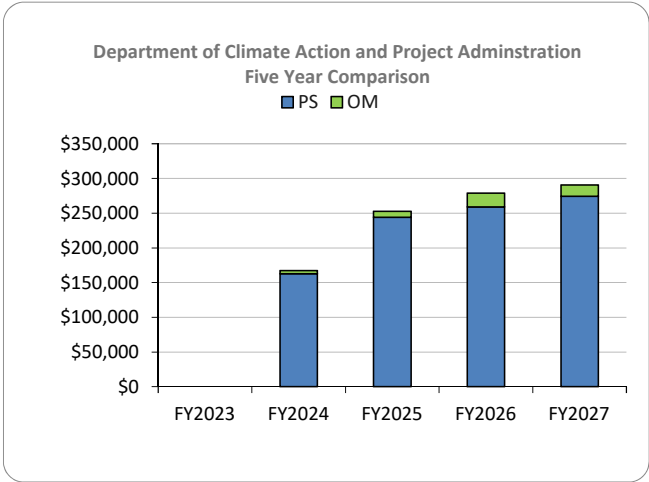
The Climate Action and Project Administration (CAPA) Department is responsible for developing and implementing strategies to meet the city's climate goals, including municipal decarbonization by 2030, city-wide net zero carbon emissions by 2050, and improving the city's resilience and adaptation in response to increasingly frequent and intense impacts of ongoing global climate change. CAPA works with every city department to include, where appropriate, a holistic view of climate and sustainability in the selection, design, procurement, and implementation of projects and activities. CAPA strives to make sure that the city does not miss opportunities to reduce carbon emissions, save money, and improve resilience.

FY2026 Highlights

The Leeds Elementary HVAC retrofit for the 1950s wing, originally estimated at \$2.5M without boiler replacement, was redesigned and implemented for less than \$900,000, including boiler replacement for the 1990s wing. Grants and utility rebates covered two-thirds of the cost. Weather-normalized annual savings are projected at \$44,600 and 59% reduction in CO₂ emissions. City Hall and the Academy of Music weatherization and boiler control upgrades now have projected annual savings of \$8,800 and \$1,900, and 33% and 8% CO₂ emissions, respectively. Forbes Library's electricity consumption was cut by 18% due to the LED lighting upgrade and improved cooling operational choices. Control upgrades at Northampton High School (NHS) are expected to save about \$20,000. CAPA implemented a motor pool and an equity-preserving leasing model to transition to EVs while avoiding additional vehicle acquisition. The platform to share vehicles enables four departments to avoid the purchase of six vehicles, saving about \$300,000. The lease model is now applied to the non-shareable fleet, electrifying and improving efficiency and safety at an average annual savings of around \$100,000. In FY2024, EVs were 17% of the municipal fleet (excluding DPW, Police, and Fire). By the end of FY2026, the municipal fleet will be 50% electric. During Calendar Year 2025, Valley Green Energy delivered \$630,597 in electric bill savings to Northampton residents. The Community First Partnership facilitated 152 residential energy assessments, 76 weatherization projects, and 10 heat pump installations in Northampton homes.

FY2027 Budget Information

CAPA, a three-person department, will continue to operate and expand the motor pool, expand, repair, and replace the public EV charging network, and provide procurement guidance and energy management services to all city departments. CAPA will negotiate and secure advantageous long-term energy supply contracts, develop and finance decarbonization projects for JFK and Ryan Road schools, secure Climate Leader status for the city, and pursue an estimated \$6M in grants. CAPA will manage projects totaling more than \$15M, including two large solar projects, an HVAC retrofit at Jackson Street School, a hot water electrification project at Smith Vocational and Agricultural High School, and the geothermal installation at NHS.



General Fund Operating Budget						
	Actual	Actual	Actual	Budget	Budget	\$ Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
PS	-	162,939	244,217	258,890	274,170	15,280
OM	-	4,533	8,329	19,950	16,450	(3,500)
Total	-	167,472	252,545	278,840	290,620	11,780

FTE's by Unit						
Unit	Budget	Budget	Budget	Budget	Budget	Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
NAPEA			2.00	2.00	2.00	0.00
NR	0.00	3.00	1.00	1.00	1.00	0.00
	0.00	3.00	3.00	3.00	3.00	0.00

182 - Climate Action and Project Administration

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Director	Ben Weil	NAPEA	40.00	1.00	113,306	113,306		
Energy and Sustainability Officer	Gabriella Fox	NAPEA	40.00	1.00	81,224	81,224		
Chief Procurement Officer	William Coffey	NR	40.00	1.00	78,920	78,920		
Cell Phone Allowance					720	720		
Total Personnel Services:				3.00	274,170	274,170		
Training and Seminars					600	600		
Contractual Services					2,000	2,000		
Printing and Mailing					1,000	1,000		
Office Supplies					50	50		
Vehicle Pool					9,000	9,000		
Travel					1,000	1,000		
Dues & Memberships					2,800	2,800		
Total Operations and Maintenance:					16,450	16,450		
182-CLIMATE ACTION AND PROJECT ADMIN TOTAL:				3.00	290,620	290,620		

Central Services Department

Katie Deppen, Director
240 Main Street, Northampton, MA 01060
(413) 587-1020
kdeppen@northamptonma.gov

Department Responsibilities

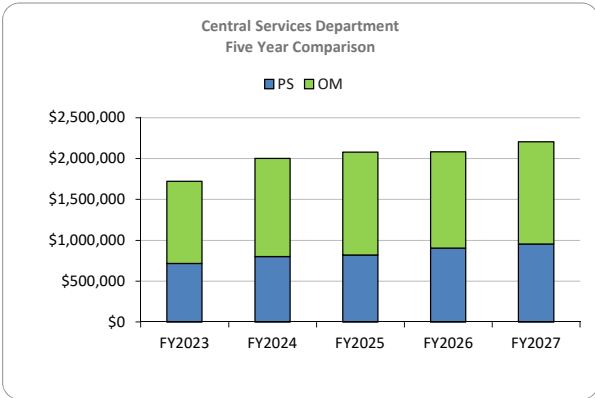
The Central Services Department manages grounds, maintenance, HVAC, plumbing, electrical systems, security, fire protection, custodial services, renovations, construction operations, and capital programs for all city and school buildings. The department maintains approximately 920,000 square feet of facilities, including City Hall, the Puchalski Municipal Building, Memorial Hall, the Police Station, Main and Florence Fire Stations, the Senior Center, James House, the Academy of Music, six Northampton Public Schools, and Department of Public Works facilities. Central Services operates the municipal mail delivery program; manages office and custodial supply programs; procures natural gas and electricity supply contracts with CAPA; and oversees maintenance and capital programs for the E.J. Gare and Gothic Street parking structures, city parking lots (662,156 sq. ft.), 35 pay kiosks, 600 coin meters, and the city streetlight system. The department ensures that public facilities are safe, accessible, and energy-efficient, supporting reliable municipal operations and educational services.

FY2026 Highlights

FY2026 included completion of several key facility and infrastructure improvements, including HVAC upgrades at Leeds Elementary School and installation of an ERV system in the cafetorium; new tennis courts at JFK Middle School; a new inclusive playground at Ryan Road School; EMV card reader installation at 34 parking kiosks; HVAC upgrades and Children's Department renovations at Forbes Library; Memorial Hall emergency repairs; completion of a citywide municipal facilities analysis; and roof, stair, and safety rail improvements at the E.J. Gare Parking Garage. These investments improved accessibility, advanced energy efficiency goals, and reduced the risk of deferred maintenance.

FY2027 Budget Information

FY2027 priorities focus on addressing aging infrastructure, improving facility safety and performance, and reducing long-term maintenance costs across municipal and school facilities. **Schools:** Planned work includes collaboration with CAPA on Jackson Street School heat pumps and the Northampton High School geothermal system, sidewalk repairs and solar installation at Ryan Road School, and purchase of a robotic mower to improve operational efficiency. **City Buildings:** Projects include City Hall roof replacement and exterior repairs, Academy of Music boiler replacement, Forbes Library front-of-building hardscape improvements, facilities asset inventory and data collection to support long-term capital planning and data-driven maintenance prioritization, and building repairs including gutter replacement, exterior masonry repointing, and mechanical component upgrades. **Parking Facilities:** Planned work includes taking actionable steps on the assessments of the EJ Gare and Gothic Street parking garages, and replacement of a flatbed truck supporting facilities operations.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	717,028	798,172	817,351	902,531	951,333	48,802
OM	1,004,508	1,201,603	1,260,610	1,180,562	1,253,345	72,783
Total	1,721,537	1,999,776	2,077,961	2,083,093	2,204,678	121,585

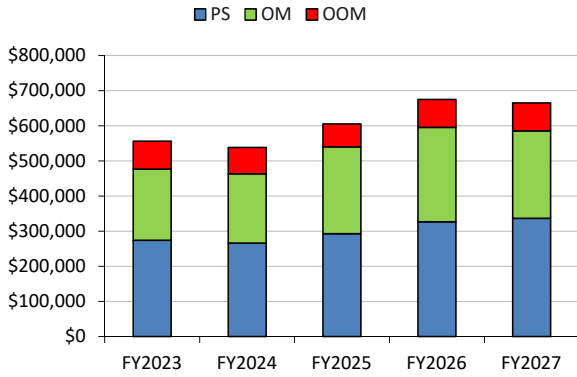
FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	2.00	3.00	3.00	3.00	3.00	0.00
AFSCME	1.00	1.00	1.00	1.00	1.00	0.00
LOCAL 98	8.60	8.60	8.00	8.00	8.00	0.00
NR	4.03	3.03	3.03	3.03	3.03	0.00
	15.63	15.63	15.03	15.03	15.03	0.00

192-CENTRAL SERVICES

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2027 Budget	Funding Sources		
						General Fund	Other	Source
Director	Katie Deppen	NR	40.00	1.00	105,795	105,795		
Principal Clerk	Holly Rowland	AFSCME	40.00	1.00	55,613	48,661	6,952	NPS - 12.5%
Facilities Project Coord	David Molnar	NAPEA	40.00	1.00	81,174	60,880	20,293	NPS - 25%
Facilities Project Coord	Roxanne Mariani-Prall	NAPEA	40.00	1.00	81,174	60,880	20,293	NPS - 25%
Mail Courier	Brenda Curtis	NR	22.00	0.55	27,639	10,226	17,412	NPS - 50%, SVAHS - 13%
HVAC Technician	Viachaslau Kurdun	NR	40.00	1.00	77,240	36,303	40,937	DPW - 20%, NPS - 33%
Electrician	Jim Mailloux	NAPEA	40.00	1.00	89,406	42,021	47,385	NPS - 33%, DPW - 20%
Maint. Supervisor	Warren Jones	LOCAL 98	40.00	1.00	83,269	83,269		
Maint. Custodian	Terry Corbett	LOCAL 98	40.00	1.00	62,263	62,263		
Custodian	Claudia Cook	LOCAL 98	40.00	1.00	55,032	55,032		
Custodian	Sam Santiago	LOCAL 98	40.00	1.00	57,371	57,371		
Custodian	Ivan Kravets	LOCAL 98	40.00	1.00	57,371	57,371		
Custodian	Dan Stone	LOCAL 98	40.00	1.00	52,787	52,787		
Custodian	David Clayton	LOCAL 98	40.00	1.00	50,661	50,661		
Custodian	Otis Holloway	LOCAL 98	40.00	1.00	50,661	50,661		
Custodian	Angel Torres	NR	19.50	0.48	24,697	24,697		
Summer Rec & DHHS Custodians	C. Cook / I. Kravitz/ Vacancy	LOCAL 98			18,563	18,563		
Fill in Mail Courier					7,000	7,000		
Out of Class					2,870	2,870		
Standby Pay					16,900	16,900		
Overtime					30,000	30,000		
Longevity					5,505	5,505		
Weekend Differential					2,936	2,936		
Cell Phone Allowance					3,780	3,780		
Uniform Allowance					4,900	4,900		
Total Personnel Services:				15.03	1,104,606	951,333	153,273	
Electricity					250,000	250,000		
Signal and Street Lights					175,000	175,000		
Natural Gas					121,000	121,000		
Propane					3,000	3,000		
Water					21,145	21,145		
Sewer					9,000	9,000		
Stormwater					58,054	58,054		
Repairs & Maintenance					60,000	60,000		
R & M - Buildings					100,000	100,000		
R & M - Grounds					10,000	10,000		
R & M -HVAC Equip					20,000	20,000		
R & M -Vehicles					7,500	7,500		
Trash Removal					45,000	45,000		
Architecture and Engineering					30,000	30,000		
Medical/Testing					750	750		
Contracted Inspection Services					90,000	90,000		
Telephone					-	-		
Postage					75,000	75,000		
Advertising					1,222	1,222		
Office Supplies - General					40,000	40,000		
Office Supplies - Photocopying					57,000	57,000		
R & M Supplies - Buildings and Equip					15,000	15,000		

R & M Supplies - HVAC Items	5,500	5,500	
R & M Supplies - Plumbing	3,000	3,000	
R & M Supplies - Electrical	11,000	11,000	
R & M Supplies - Paint	750	750	
R & M Supplies - Custodial	20,000	20,000	
Groundskeeping Supplies	2,500	2,500	
Gasoline/Diesel	7,524	7,524	
Trade Subscriptions	100	100	
Uniforms	8,000	8,000	
Travel	1,800	1,800	
Dues and Memberships	4,500	4,500	
Total Operations and Maintenance:	1,253,345	1,253,345	-
192-CENTRAL SERVICES TOTAL:	15.03	2,357,951	2,204,678
			153,273

Central Services Department Parking Maintenance
Five Year Comparison



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	273,974	266,064	292,706	326,472	336,784	10,312
OM	202,952	197,553	247,418	268,576	248,576	(20,000)
OOM	79,626	75,038	65,410	80,000	80,000	-
Total	556,552	538,656	605,534	675,048	665,360	(9,688)

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
AFSCME	1.00	1.00	1.00	1.00	1.00	0.00
NR	4.00	4.00	4.00	4.00	4.00	0.00
	5.00	5.00	5.00	5.00	5.00	0.00

481 - CENTRAL SERVICES - PARKING MAINTENANCE

Description	Name	Unit	Week	FTE	FY2027		Funding Sources		
					Budget	Budget	Fund	Other	Source
Maintenance Supervisor	Brian Baceski	NR	40.00	1.00	79,170		79,170		
Maintenance Assistant	Michael Diemand	NR	40.00	1.00	62,263		62,263		
Maintenance Assistant	Samuel Garstka-Osley	NR	40.00	1.00	62,263		62,263		
Maintenance Assistant	Ivan Giroux	NR	40.00	1.00	53,898		53,898		
Maintenance Assistant	Justin Wentworth	NR	40.00	1.00	54,890		54,890		
Overtime					20,000		20,000		
Longevity					4,300		4,300		
Total Personnel Services:				5.00	336,784		336,784		
Electricity					39,958		39,958		
Natural Gas					2,640		2,640		
Water					750		750		
Sewer					750		750		
Stormwater					12,000		12,000		
Repairs and Maintenance					40,000		40,000		
R & M Grounds					5,500		5,500		
Trash Removal					45,000		45,000		
Professional and Technical					12,000		12,000		
Architecture and Engineering					6,500		6,500		
Medical/Testing Services					500		500		
Office Supplies - General					1,800		1,800		
R & M Supplies - Bldgs & Equip					12,000		12,000		
Groundskeeping Supplies					8,000		8,000		
Vehicular Supplies					12,000		12,000		
Gasoline/Diesel					10,178		10,178		
Uniform Allowance					3,000		3,000		
Compliance and Accomodation					6,000		6,000		
Holiday Lights					30,000		30,000		
Total Operations and Maintenance:					248,576		248,576		
Site Improvements					15,000		15,000		
Equipment Parking					65,000		65,000		
Total Other than Ordinary Maintenance:					80,000		80,000		
481 - PARKING MAINTENANCE TOTAL:				5.00	665,360		665,360		

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Police Department

John D. Cartledge, Police Chief
29 Center St, Northampton, MA 01060
(413) 587-1176
jcartledge@northamptonma.gov

Department Responsibilities

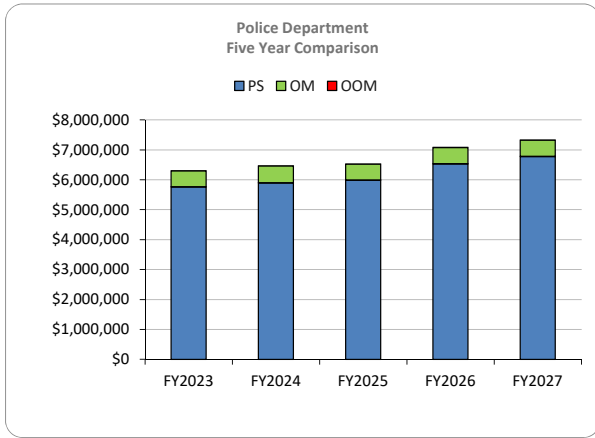
The Northampton Police Department (NPD) is a progressive and professional law enforcement agency committed to delivering exceptional service to the residents and visitors of Northampton. As an accredited police department, NPD adheres to the highest standards and best practices in modern policing. The department is dedicated to crime prevention, reducing fear of crime, and enhancing quality of life. Through professionalism, accountability, and community partnership, NPD strives to maintain a safe environment while upholding the rights and dignity of all individuals.

Calendar Year 2025 Highlights

In 2025, officers handled 30,216 calls for service, investigated 2,768 offense reports, arrested 605 persons, and charged 65 people with operating under the influence of drugs or alcohol. It investigated 472 motor vehicle collisions, 421 of which involved over \$1,000 in damages or resulted in personal injury, and issued 3,069 motor vehicle citations. The department responded to 925 calls that involved a mental health component. Co-responders assisted with 308 of these calls and responded to 18 on their own. The Detective Bureau investigated 280 cases, clearing 91%, and referred six cases to restorative justice partners, and all were accepted. These figures reflect the department's continued focus on responsive service, effective investigations, traffic safety enforcement, collaborative problem solving, and an integrated mental health response.

FY2027 Budget Information

With the recent promotion of a Lieutenant and a Sergeant, the department is working towards full capacity thanks to the student officer program. Upon completion in July at the Holyoke Police Academy, the student officers will enter the Field Training and Evaluation Program. By the end of December it is expected we will have an almost full roster. The department will continue to build trust and cooperation within the community through public engagement at events and through programs.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	5,768,422	5,902,702	5,987,568	6,535,349	6,779,748	244,399
OM	530,851	557,534	532,118	539,531	546,431	6,900
OOM	-	-	-	-	-	-
Total	6,299,273	6,460,236	6,996,182	7,074,880	7,326,179	251,299

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
ADMIN	7.00	7.00	7.00	7.00	7.00	-
PSGT	7.00	7.00	7.00	7.00	7.00	-
POFF	46.00	46.00	46.00	46.00	46.00	-
NAPEA	1.00	1.00	1.00	1.00	1.00	-
AFSCME	2.00	2.00	2.00	2.00	2.00	-
NR	4.50	7.50	7.50	7.50	7.50	-
Total	67.50	70.50	70.50	70.50	70.50	-

210 - POLICE

Description	Name	Unit	Week	FTE	FY2027	Funding Sources		
					Budget	Fund	Other	Source
Chief of Police	John Cartledge	ADMIN	40.00	1.00	180,839	180,839		
Captain	Corey Robinson	ADMIN	40.00	1.00	140,566	140,566		
Captain	Alan Borowski	ADMIN	40.00	1.00	133,053	133,053		
Lieutenant	Grzegorz Korepta	ADMIN	40.00	1.00	116,766	116,766		
Det. Lieutenant	Timothy Satkowski	ADMIN	40.00	1.00	116,766	116,766		
Lieutenant	Brian Letzeisen	ADMIN	40.00	1.00	116,766	116,766		
Lieutenant	Dennis Liptak	ADMIN	40.00	1.00	104,324	104,324		
Staff Sergeant	Josef Barszcz	PSGT	40.00	1.00	95,710	95,710		
Staff Sergeant	Joseph Golec	PSGT	40.00	1.00	95,710	95,710		
Det. Staff Sergeant	Patrick Moody	PSGT	40.00	1.00	95,710	95,710		
Staff Sergeant	Brendan McKinney	PSGT	40.00	1.00	95,710	95,710		
Staff Sergeant	Honora Sullivan-Chin	PSGT	40.00	1.00	95,710	95,710		
Sergeant	Ryan Tellier	PSGT	40.00	1.00	95,710	95,710		
Sergeant	Matthew Montini	PSGT	40.00	1.00	84,132	84,132		
Patrol	Steven Digiammo	POFF	40.00	1.00	79,684	79,684		
Patrol	Brent Dzialo	POFF	40.00	1.00	79,684	79,684		
Patrol	Michael McLaughlin	POFF	40.00	1.00	79,684	79,684		
Patrol	Justin Hooten	POFF	40.00	1.00	79,684	79,684		
Patrol	Andrew Kohl	POFF	40.00	1.00	79,684	79,684		
Patrol	Kenneth Kirchner	POFF	40.00	1.00	79,684	79,684		
Patrol	Joshua Wallace	POFF	40.00	1.00	79,684	79,684		
Detective	Adam Van Buskirk	POFF	40.00	1.00	79,684	79,684		
Patrol	Thomas Briotta	POFF	40.00	1.00	79,684	79,684		
Patrol	Jeffrey Staples	POFF	40.00	1.00	79,684	79,684		
Patrol	Elijah Pack	POFF	40.00	1.00	77,188	77,188		
Patrol	Michael Cronin	POFF	40.00	1.00	77,188	77,188		
Detective	Benjamin Beaver	POFF	40.00	1.00	77,188	77,188		
Patrol	Timothy Zantrowski	POFF	40.00	1.00	77,188	77,188		
Patrol	Rebecca Mazuch	POFF	40.00	1.00	77,188	77,188		
Patrol	Steven Rattelsdorfer	POFF	40.00	1.00	74,578	74,578		
Patrol	Heather Longley	POFF	40.00	1.00	72,056	72,056		
Patrol	Jessica Sullivan	POFF	40.00	1.00	72,056	72,056		
Patrol	Garrett Wojcicki	POFF	40.00	1.00	72,056	72,056		
Detective	Lauren Bolduc	POFF	40.00	1.00	72,056	72,056		
Detective	Kevin Cook	POFF	40.00	1.00	72,056	72,056		
Patrol	Matthew Knowlton	POFF	40.00	1.00	69,619	69,619		
Patrol	Ariangna Gonzalez	POFF	40.00	1.00	67,265	67,265		
Patrol	Timothee' Jacques	POFF	40.00	1.00	67,265	67,265		
Patrol	John Sellow	POFF	40.00	1.00	67,265	67,265		
Patrol	Samantha James	POFF	40.00	1.00	64,990	64,990		
Patrol	Thomas McCabe	POFF	40.00	1.00	64,990	64,990		
Patrol	Megan Szawlowski	POFF	40.00	1.00	62,749	62,749		
Patrol	Dawn Rice	POFF	40.00	1.00	62,749	62,749		
Patrol	Matthew Perkins	POFF	40.00	1.00	62,749	62,749		
Patrol	Adam Russo	POFF	40.00	1.00	62,749	62,749		

Patrol	Hayden France	POFF	40.00	1.00	60,669	60,669
Patrol	Jonathan Ely	POFF	40.00	1.00	60,669	60,669
Patrol	Simonne Ouimette	POFF	40.00	1.00	60,669	60,669
Patrol	Zachery Brea	POFF	40.00	1.00	60,669	60,669
Patrol	Nicholas Spath	POFF	40.00	1.00	60,669	60,669
Patrol	Jonathan Mahaney	POFF	40.00	1.00	60,669	60,669
Patrol	Bailey Avisata-Taylor	POFF	40.00	1.00	58,618	58,618
Patrol	Vacancy	POFF	40.00	1.00	58,618	58,618
Recruit	Joseph Bress	POFF	40.00	1.00	56,635	56,635
Recruit	Mason Prentiss	POFF	40.00	1.00	56,635	56,635
Recruit	Christopher Collins	POFF	40.00	1.00	56,635	56,635
Recruit	Nathan Morse	POFF	40.00	1.00	56,635	56,635
Recruit	Kyle Malouin	POFF	35.00	1.00	56,635	56,635
Recruit	Jacob Rabidoux	POFF	40.00	1.00	56,635	56,635
Recruit	Jeronimo Fernandez	POFF	40.00	1.00	56,635	56,635
Student Officer	Lauren Ross	NR	40.00	1.00	56,635	56,635
Student Officer	Cameron LaFountain	NR	40.00	1.00	56,635	56,635
Student Officer	Vacancy	NR	40.00	1.00	56,635	56,635
Court Admin	Lori Speer	NR	35.00	1.00	62,716	62,716
Records Supervisor	Julie Gaudreau	NAPEA	40.00	1.00	75,569	75,569
Admin Asst.	Tammy Suprenant	NR	40.00	1.00	64,932	64,932
Training and Accreditation Coordinator	Jennifer Delaney	NR	40.00	1.00	71,675	71,675
Records Assistant	Jennifer DiCarlo	AFSCME	40.00	1.00	57,994	57,994
Principal Clerk	Bridget Allen	AFSCME	40.00	1.00	55,545	55,545
Animal Control Officer/Animal Inspector	Dawn Ubelaker	NR	35.00	1.00	67,107	67,107
Part-Time ACO	Tayshana Rodriguez-Logan	NR	20.00	0.50	36,499	36,499
One Extra Days of Payroll		POFF		-	17,354	17,354
Special Police Officers					11,000	11,000
Overtime					319,307	319,307
Court Time					16,169	16,169
Training					41,318	41,318
Holiday Pay					211,400	211,400
Longevity					35,600	35,600
Shift Differential					24,000	24,000
Working Out of Class					18,630	18,630
Crime Scene Service Stipends					14,700	14,700
Detective Stipends					35,280	35,280
Career Incentive					657,853	657,853
Total Personnel Services:			70.50		6,779,748	6,779,748
R & M Vehicles					65,270	65,270
R & M Office Equipment					12,500	12,500
R & L Communication Equipment					60,377	60,377
Professional/Technical					15,000	15,000
Technology Services					20,500	20,500
Training and Seminars					62,752	62,752
Medical/Testing Services					27,100	27,100
Telephone					7,582	7,582
Advertising					7,600	7,600
Animal Control Expenses					20,000	20,000
Office Supplies - General					5,500	5,500
Gasoline/Diesel					60,000	60,000
Police Supplies					105,000	105,000
Uniforms and Other Clothing					64,250	64,250
Dues & Memberships					13,000	13,000
Total Operations and Maintenance:					546,431	546,431
210 - POLICE TOTAL:			70.50		7,326,179	7,326,179

Public Safety Communications Center

Kelly Schuetze, Director
26 Carlon Drive, Northampton, MA 01060
(413) 587-1100
kschuetze@northamptonma.gov

Department Responsibilities

The Public Safety Communications Center “Dispatch” provides centralized emergency and non-emergency communications services for the city. The department serves as the primary communications hub, receiving calls for service, coordinating responses, and dispatching Police, Fire, and Emergency Medical Services, as well as call referrals for the Division of Community Care. Dispatch also provides after-hours support for other municipal departments and utilizes the CodeRED notification system for emergency alerts and community outreach messages. The mission of the department is to ensure public safety through the timely coordination of appropriate responses to calls for service, collaboration with municipal partners, and support of first responder safety. The center remains committed to delivering efficient, professional, and courteous services to both the public and responding agencies.

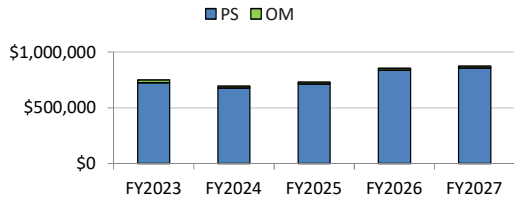
FY2026 Highlights

During FY2026, the department worked collaboratively with the Police Department and Information Technology Services to identify and begin implementation of a replacement Computer-Aided Dispatch (CAD) and Records Management System (RMS). Staff is currently coordinating with the vendor to migrate existing data, establish operational workflows, and develop training materials to support a smooth transition and system deployment. The department also partnered with the Department of Health and Human Services and the Division of Community Care to continue to define operational roles and implement procedures for routing appropriate calls for service to the Community Care responders. Additionally, after several years of planning and interdepartmental coordination, the city successfully implemented a new shared radio system, improving system reliability and communication stability for public safety, schools, public works, and other municipal services.

FY2027 Budget Information

In FY2027, the Public Safety Communications Center will continue to work closely with the Division of Community Care to support ongoing coordination and evaluation of this service model. The departments remain committed to providing timely, compassionate, and appropriate responses to community needs. The Commonwealth has not yet released FY2027 State 911 Department Grant funding levels. These grants support dispatcher salaries, mandated training costs, and compliance with required emergency medical dispatch protocols.

Public Safety Communications Center Five Year Comparison



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	725,955	677,601	712,897	837,998	856,513	18,515
OM	24,998	17,831	19,114	17,372	16,534	(838)
Total	750,953	695,432	732,011	855,370	873,047	17,677

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	1.00	1.00	1.00	1.00	1.00	0.00
NR	11.00	11.00	11.00	12.00	12.00	0.00
	12.00	12.00	12.00	13.00	13.00	0.00

212 - PUBLIC SAFETY COMMUNICATIONS CENTER

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Director	Kelly Schuetze	NAPEA	40.00	1.00	102,728	102,728		
Lead Dispatcher	Mary Kandrotas	NR	40.00	1.00	73,530	73,530		
Dispatcher	Lisa Day	NR	40.00	1.00	71,951	13,582	58,369	PSAP Grant
Dispatcher	Bartholomew Casey	NR	40.00	1.00	66,811	66,811		
Dispatcher	Laurie Bird	NR	40.00	1.00	57,635	57,635		
Dispatcher	Julia Thibodo	NR	40.00	1.00	70,195	70,195		
Dispatcher	Anthony Bosworth	NR	40.00	1.00	66,811	-	66,811	PSAP Grant
Dispatcher	Vacancy	NR	40.00	1.00	54,853	54,853		
Dispatcher	Mariah LaJeunesse	NR	40.00	1.00	56,232	56,232		
Dispatcher	Stephanie Gleason	NR	40.00	1.00	60,543	60,543		
Dispatcher	Emily August	NR	40.00	1.00	59,064	59,064		
Dispatcher	Vacancy	NR	40.00	1.00	54,853	54,853		
Dispatcher	Vacancy	NR	40.00	1.00	54,853	54,853		
Per Diem Dispatchers					6,291	6,291		
Overtime					42,000	42,000		
Holiday Pay					41,800	41,800		
Longevity					4,700	4,700		
Weekend Differential					7,863	7,863		
Call Pay					16,900	16,900		
Cell Phone Allowance					1,080	1,080		
Retention Stipend					1,000	1,000		
Training Incentive					10,000	10,000		
Total Personnel Services:				13.00	981,693	856,513	125,180	
R & M Equipment					900	900		
Software and Licensing Fee					5,200	3,000	2,200	Training Grant
Telephone					-	-		
Advertising					300	300		
Office Supplies - General					750	750		
Uniform Allowance					2,725	2,725		
Travel					2,500	2,500		
Dues & Memberships					2,234	1,859	375	Training Grant
Staff Development					25,540	3,000	22,540	Training / EMD Grants
Capital Equipment					750	750		
Replacement Equipment					750	750		
Total Operations and Maintenance:					41,649	16,534	25,115	
212 - PUBLIC COMMUNICATIONS CENTER TOTAL:					13.00	1,023,342	873,047	150,295

Fire/Rescue Department

Andrew Pelis, Fire Chief
26 Carlon Drive, Northampton, MA 01060
(413) 587-1039
apelis@northamptonma.gov

Department Responsibilities

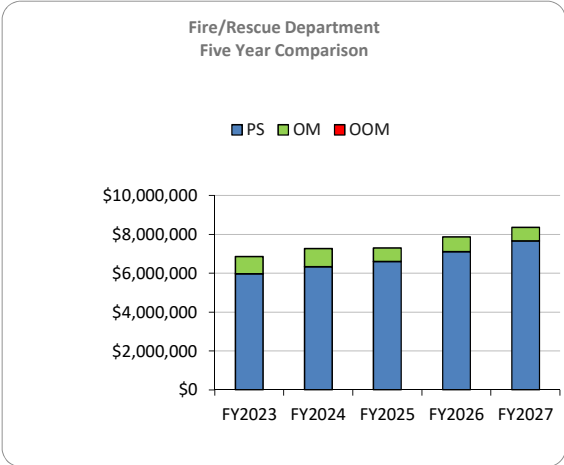
The Northampton Fire/Rescue Department is responsible for protecting the lives and property of residents and visitors through comprehensive emergency response services. Core functions include fire suppression, advanced life support emergency medical services, and technical rescue operations, hazardous materials response, fire prevention, code enforcement, and public life safety education. In addition to emergency response, the department prioritizes community risk reduction initiatives and ongoing professional development to ensure operational readiness and maintain the highest standards of public safety service delivery.

Calendar Year 2025 Highlights

Calendar Year 2025 was another demanding year, with the department responding to 9,240 calls for service, consistent with the previous year's high volume. Of those calls, 6,897 were EMS-related, underscoring the department's critical role as the city's primary emergency healthcare provider. Fire incidents accounted for 77 responses, while the remaining calls included a wide range of emergent and non-emergent service requests. In 2025, the city approved the hiring of eight additional personnel, allowing the department to increase minimum staffing levels on each shift. This staffing enhancement improves the ability to manage simultaneous incidents, maintain reliable citywide coverage, reduce operational strain, and enhance firefighter safety. The increase directly supports consistent service delivery in a high-demand environment.

FY2027 Budget Information

The proposed FY2027 budget reflects an overall increase of \$479,352, almost entirely within the Personnel Services category. This increase is attributable to the approved staffing expansion and contractual wage obligations. The proposed budget ensures the department's ability to meet the increased call demand from the community. The department will continue to invest in training and professional development to maintain certifications, comply with evolving standards, and ensure preparedness for complex emergency incidents. The SAFE and Senior SAFE programs will remain a priority, providing essential fire and life safety education to children, seniors, and other vulnerable populations as part of the city's broader community risk reduction strategy. The FY2027 budget supports the continued delivery of essential public safety services while maintaining fiscal responsibility and operational effectiveness for the residents of Northampton.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	5,975,258	6,341,870	6,601,883	7,115,992	7,666,427	550,435
OM	885,257	926,334	703,151	760,330	689,247	(71,083)
Total	6,860,515	7,316,549	7,305,034	7,876,322	8,355,674	479,352

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
FADMIN	3.00	3	3.00	3.00	3.00	0.00
DFC	4.00	4	4.00	4.00	4.00	0.00
FF	61.00	62	62.00	70.00	70.00	0.00
AFSCME	1.00	1	1.00	1.00	1.00	0.00
NR	1.00	1	1.00	1.00	1.00	0.00
	70.00	71	71.00	79.00	79.00	0.00

220 - FIRE RESCUE

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources	
						Fund	Other
Fire Chief	Andrew Pelis	FADMIN	40.00	1.00	158,303	158,303	
Assistant Fire Chief	Matt Lemberg	FADMIN	40.00	1.00	150,660	150,660	
Division Chief of EMS	William Millin	FADMIN	40.00	1.00	148,406	148,406	
Deputy Chief	Andrew Breen	DFC	42.00	1.00	122,604	122,604	
Deputy Chief	Shawn Denkiewicz	DFC	42.00	1.00	122,604	122,604	
Deputy Chief	Michael Hatch	DFC	42.00	1.00	122,604	122,604	
Deputy Chief	David Murrett	DFC	42.00	1.00	122,604	122,604	
Administrative Asst.	Melissa Betsold	AFSCME	35.00	1.00	56,897	56,897	
Mechanic	Cody Lewis	NR	40.00	1.00	86,809	86,809	
Captain	Ben Miller	FF	42.00	1.00	80,107	80,107	
Captain	William Schuetze	FF	42.00	1.00	92,666	92,666	
Captain	Steve Hall	FF	42.00	1.00	92,666	92,666	
Captain	Caleb Langer	FF	42.00	1.00	92,666	92,666	
Captain	Matthew Marchand	FF	42.00	1.00	92,666	92,666	
Captain	Jesse Sobek-Rosnick	FF	42.00	1.00	92,666	92,666	
Captain	Ian Bigda	FF	42.00	1.00	92,666	92,666	
Captain	Natalie Stollmeyer	FF	42.00	1.00	84,905	84,905	
Captain	Eric Toia	FF	42.00	1.00	84,905	84,905	
Captain	Timothy Putnam	FF	42.00	1.00	84,905	84,905	
Captain	Patrick Davis	FF	42.00	1.00	82,482	82,482	
Firefighter	Mckenzie Nichols	FF	42.00	1.00	58,939	58,939	
Firefighter	Jonathan Scott	FF	42.00	1.00	58,939	58,939	
Firefighter	John Moriarty	FF	42.00	1.00	75,450	75,450	
Firefighter	Brett Gauger	FF	42.00	1.00	75,450	75,450	
Firefighter	Wendy Bryant	FF	42.00	1.00	75,450	75,450	
Firefighter	Jared Kajka	FF	42.00	1.00	75,450	75,450	
Firefighter	Daryl Springman	FF	42.00	1.00	75,450	75,450	
Firefighter	Dan Galica	FF	42.00	1.00	75,450	75,450	
Firefighter	Dennis Nazzaro	FF	42.00	1.00	75,450	75,450	
Firefighter	Dustin Culver	FF	42.00	1.00	75,450	75,450	
Firefighter	James Mulkerin	FF	42.00	1.00	75,450	75,450	
Firefighter	Parker Jansen	FF	42.00	1.00	60,798	60,798	
Firefighter	Colleen Routhier	FF	42.00	1.00	75,450	75,450	
Firefighter	Kara Ledoux	FF	42.00	1.00	75,450	75,450	
Firefighter	Matt Tudryn	FF	42.00	1.00	75,450	75,450	
Firefighter	Adam Martin	FF	42.00	1.00	75,450	75,450	
Firefighter	Bryan Davis	FF	42.00	1.00	75,450	75,450	
Firefighter	Jeff Jasinski	FF	42.00	1.00	75,450	75,450	

Firefighter	Keith Darnold	FF	42.00	1.00	75,450	75,450
Firefighter	Jonathan Schwaiger	FF	42.00	1.00	75,450	75,450
Firefighter	Angelia Seney	FF	42.00	1.00	60,798	60,798
Firefighter	Daniel Martin	FF	42.00	1.00	75,450	75,450
Firefighter	Jamie Crandall	FF	42.00	1.00	57,152	57,152
Firefighter	Ethan Sicard	FF	42.00	1.00	75,450	75,450
Firefighter	Keith Cotnoir	FF	42.00	1.00	75,450	75,450
Firefighter	Joseph Mancino	FF	42.00	1.00	70,934	70,934
Firefighter	Matthew Wiklund	FF	42.00	1.00	70,934	70,934
Firefighter	Philip Pergola	FF	42.00	1.00	60,798	60,798
Firefighter	Daniel Schott	FF	42.00	1.00	68,770	68,770
Firefighter	Hugh Parker	FF	42.00	1.00	68,770	68,770
Firefighter	Daniel Nickerson	FF	42.00	1.00	66,677	66,677
Firefighter	Vacancy	FF	42.00	1.00	58,939	58,939
Firefighter	Matthew Drenen	FF	42.00	1.00	66,677	66,677
Firefighter	Robert Hayes	FF	42.00	1.00	66,677	66,677
Firefighter	Eliya Petrie	FF	42.00	1.00	58,939	58,939
Firefighter	Vacancy	FF	42.00	1.00	58,939	58,939
Firefighter	John Miller	FF	42.00	1.00	64,654	64,654
Firefighter	Justin Brush	FF	42.00	1.00	64,654	64,654
Firefighter	Ryan Cyr	FF	42.00	1.00	64,654	64,654
Firefighter	Brian Keefe	FF	42.00	1.00	64,654	64,654
Firefighter	Collin Stevenson	FF	42.00	1.00	64,654	64,654
Firefighter	Matt Seymour	FF	42.00	1.00	58,939	58,939
Firefighter	Joanna Jaracz	FF	42.00	1.00	62,702	62,702
Firefighter	Brandon Blais	FF	42.00	1.00	62,700	62,700
Firefighter	Sean Kirkendall	FF	42.00	1.00	58,939	58,939
Firefighter	Alec Zukowski	FF	42.00	1.00	62,702	62,702
Firefighter	Charles Merrick	FF	42.00	1.00	62,702	62,702
Firefighter	Chad McKenna	FF	42.00	1.00	60,798	60,798
Firefighter	Jimmy Costa	FF	42.00	1.00	58,939	58,939
Firefighter	Caleb Steineger	FF	42.00	1.00	60,798	60,798
Firefighter	Jacklyn O'Brien	FF	42.00	1.00	60,798	60,798
Firefighter	Dwight Gregoire	FF	42.00	1.00	58,939	58,939
Firefighter	Max Arvidson	FF	42.00	1.00	57,152	57,152
Firefighter	Hamilton Thorpe	FF	42.00	1.00	57,152	57,152
Firefighter	Tyler Gragowski	FF	42.00	1.00	57,152	57,152
Firefighter	Owen Whidden	FF	42.00	1.00	57,152	57,152
Firefighter	Sohan Tyner	FF	42.00	1.00	57,152	57,152
Firefighter	Zack Bloom	FF	42.00	1.00	57,152	57,152
Firefighter	Vacancy	FF	42.00	1.00	58,939	58,939
Extra Days of Payroll					16,324	16,324
Municipal Hearing Officer	Duane Nichols	NR			2,500	2,500
Overtime					589,602	589,602
Holiday Pay					362,397	362,397
Longevity					49,600	49,600
Working Out Of Grade					15,000	15,000
Phone Allowance					4,020	4,020
Career Incentives					192,936	192,936
EMS Stipends					452,500	452,500
Total Personnel Services:				79.00	7,666,427	7,666,427
Building Maintenance					13,500	13,500
Vehicle Repair/Maint.					90,000	90,000
Machine Tools					900	900
Training & Seminars					27,000	27,000
Medical/Testing Services					22,500	22,500
EMS third party billing					94,500	94,500
Communications					36,000	36,000
Telephone					10,800	10,800
Printing and Mailings					855	855
Advertising					1,800	1,800

Laundry Services	4,500	4,500
Office Supplies-General	6,750	6,750
Materials and Supplies	22,500	22,500
Gasoline/Diesel Fuel	58,500	58,500
EMS Supplies	166,050	166,050
Firefighting Supplies	54,000	54,000
Magazine Subscriptions	252	252
Uniform Allowance	63,000	63,000
Travel	9,000	9,000
Dues & Membership	6,840	6,840
Total Operations and Maintenance:	689,247	689,247
<hr/>		
220 - FIRE/RESCUE TOTAL:	79.00	8,355,674

Building Department

Kevin Ross, Building Commissioner
212 Main Street, Northampton, MA 01060
(413) 587-1240
kross@northamptonma.gov

Department Responsibilities

The Building Department's mission is to protect public safety, property, and land use through the administration and enforcement of the Commonwealth's building codes, plumbing and fuel gas codes, electrical codes, architectural access regulations, and Massachusetts General Laws as they apply to building safety, land use, and Northampton Zoning Ordinances. The department reviews applications and plans for all building projects in the city and the initial reviews for all zoning applications. It inspects schools, nursing homes, hospitals, assembly halls, theaters, restaurants, bars, and multifamily dwellings. The adoption of the 10th Edition of 780 CMR now requires the building department to inspect all short-term rental units in the city. The department responds to complaints related to zoning ordinances and the building code. As part of the city's public safety team, a building inspector is available around the clock to respond to disaster events such as structure fires, structure damage, flooding, storms, and other climatic damage. The department can also coordinate the response of electrical, plumbing, and fuel gas inspectors as needed.

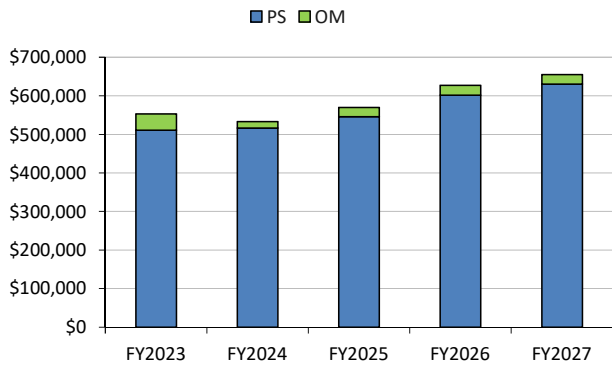
FY2026 Highlights

FY2026 saw Smith College complete two major projects: the second and final phase of the installation of new geothermal in the quad, and the new Kathleen McCartney Hall at 1 Chapin Drive, which was completed in August just before the start of the new school year. The 60-unit Prospect Place project at 737 Bridge Road was completed in December and issued a full temporary certificate of occupancy in early February. Cooley Dickinson Hospital is nearing the completion of the major addition and renovation work of the Emergency Department. Work has started at 3 Elm Street, the old St. Mary's Rectory, to convert the existing structure into a hotel. The project at 111 Hawley, eight condo units, started in early December.

FY2027 Budget Information

FY2027 has some significant projects slated to begin, with several new multi-unit projects in the works. There is a proposed 60-unit housing building with two commercial spaces at the corner of State Street and Elm Street. The parking lot on the corner of Hawley Street and Philips Place is proposed to be redeveloped into a new five-story, 54-unit (1, 2, and 3 bedroom units) with 25 parking spaces at street level. Sovereign Builders has two developments in the works, the first one is seven half-scale units at 8 View Avenue, off North Street, and the second one is a 40-unit development on Glendale Road. Smith College will continue advancing its geothermal energy projects.

Building Department
Five Year Comparison



General Fund Operating Budget

	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	511,006	516,121	545,572	601,320	630,682	29,362
OM	41,935	17,360	24,339	26,100	24,300	(1,800)
Total	552,941	533,481	569,911	627,420	654,982	27,562

FTE's by Unit

Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	5.00	5.00	5.00	5.00	5.50	0.50
NR	0.50	0.50	0.50	0.50	0.50	0.00
AFSCME	2.00	2.00	2.00	2.00	2.00	0.00
	7.50	7.50	7.50	7.50	8.00	0.50

241 - BUILDING DEPARTMENT

Description	Name	Unit	Week	FTE	FY2027	Funding Sources		
					Budget	Fund	Other	Source
Building Commissioner	Kevin Ross	NAPEA	40.00	1.00	102,903	102,903		
Building Inspector	Stephen Fifield	NAPEA	40.00	1.00	75,610	75,610		
Building Inspector	Vacancy	NAPEA	20.00	0.50	36,634	36,634		
Inspector of Wires	Roger Malo	NAPEA	40.00	1.00	89,406	89,406		
Plumbing Inspector	Larry Eldridge	NAPEA	40.00	1.00	89,406	89,406		
Sealer of Weights & Measures	John Frey	NAPEA	40.00	1.00	74,288	74,288		
Department Assistant	Kim Carson	AFSCME	35.00	1.00	57,116	57,116		
Principal Clerk	Beth Willard	AFSCME	35.00	1.00	52,239	52,239		
Intermittent Inspectors		NR	12.00	0.50	10,000	10,000		
Overtime					16,700	16,700		
Longevity					4,300	4,300		
On Call Pay					16,900	16,900		
Phone Allowance					3,180	3,180		
Retention Stipend					2,000	2,000		
Total Personnel Services:				8.00	630,682	630,682		
R & M Vehicles					1,500	1,500		
R & M Office Equipment					2,500	2,500		
Training and Seminars					3,000	3,000		
Contracted Inspection Services					5,000	5,000		
Printing					600	600		
Office Supplies - General					400	400		
Gasoline/Diesel					300	300		
Code and Code Subscriptions					2,500	2,500		
Uniform Allowances					4,000	4,000		
Travel					2,500	2,500		
Dues & Memberships					1,500	1,500		
Equipment Technology					500	500		
Total Operations and Maintenance:					24,300	24,300		
241 - BUILDING DEPARTMENT TOTAL:				8.00	654,982	654,982		

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Department of Health and Human Services

Merridith O’Leary, Health Commissioner
212 Main Street, Northampton, MA 01060
(413) 587-1214
moleary@northamptonma.gov

Department Responsibilities

The Northampton Department of Health and Human Services (DHHS), under the direction of the Board of Health, serves as the city’s lead agency for advancing public health and human services. The department’s work focuses on disease and injury prevention while addressing the social, economic, and environmental conditions that influence health outcomes and community stability. DHHS oversees a comprehensive portfolio of public health and social service functions and is structured to respond to both long-standing and emerging challenges, including communicable disease threats, substance use, behavioral health needs, structural inequities, and public health emergencies. The department continually adapts its strategies and service models to meet evolving community conditions and regulatory requirements. Operations are carried out through six divisions: Inspectional Services, Public Health Nursing, Substance Use Prevention, Emergency Preparedness, Public Health Excellence, and the Division of Community Care (DCC). Each division maintains defined responsibilities while operating within an integrated framework that emphasizes coordination, equity, and evidence-informed practice. This collaborative structure enables DHHS to deliver efficient services, strengthen community partnerships, and improve measurable public health outcomes for Northampton residents.

FY2026 Highlights

- DHHS secured over \$1.6 million in grant funding to support critical upstream and downstream public health initiatives, including \$372,700 from BJA COSSUP for comprehensive substance use programs; \$201,462 from Massachusetts Department of Public Health (MDPH) Bureau of Infectious Disease for surveillance and case management; \$188,245 from MDPH Equitable Approaches to Public Safety (EAPS) to support a public health led community response model; \$376,420 from MDPH BSAS Diversions to Care to prevent overdose along criminal legal system intercepts; and \$492,571 from MDPH Public Health Excellence to expand shared services, meet performance standards, and deliver more equitable public health services.
- DHHS is recognized nationally and statewide as a public health leader, regularly invited to present to diverse audiences. Highlights include Commissioner O’Leary at a legislative briefing on SAPHE 2.0; Deputy Commissioner Farry at the LHD Academy of Science National Conference on integrated regional health strategies; and the Director of Prevention at the PTACC International Deflection and Pre-Arrest Diversion Summit. Additional presentation include the statewide Public Health Excellence celebration at the Statehouse; the Massachusetts Municipal Lawyers Association (MMLA) conference on shared service programs; the Massachusetts Environmental Health Association (MEHA) on policy best practices; and a poster presentation at RX Summit 2026 on integrating public health and public safety in post-overdose response.
- Hampshire County saw its lowest number of fatal overdoses since 2012, marking a significant milestone in the decade-long opioid overdose crisis. DHHS expanded overdose prevention access across the region by distributing 50 NaloxBoxes throughout

western Massachusetts, including installation of eight boxes in Northampton Public School (NPS) buildings, Smith College, the YMCA, and by distributing 1,513 Naloxone kits (3,026 doses), significantly increasing community-wide capacity to prevent fatalities. Focusing on public awareness and access, a [new online map](#) for Northampton was created, including QR code stickers, infographics, and a [HOPE landing page](#).

- Hampshire HOPE/DART hosted or contributed to 15 community events in FY2026 and launched the first Light Northampton Purple Campaign, engaging 17 local businesses and organizations and 32 community members in overdose prevention awareness.
- DHHS's youth wellness work through the Northampton Youth Health Coalition and Youth for Equity and Action (YEA) was highlighted at two local conferences and the MA DPH Youth 4 Youth virtual showcase, where youth leaders led restorative community-building activities.
- DHHS continued its partnership with NPS to build restorative practice capacity, piloting Circles in Northampton High School band and athletics, and supporting YEA students in seven SEL-focused elementary school community reader visits.
- DHHS began developing a citywide Community Advisory Board to gather coordinated community input on homelessness, harm reduction, overdose prevention, and public health services, ensuring policies reflect lived experience.
- DHHS developed and distributed a Community Health Needs Assessment (CHNA) survey to evaluate local health priorities, challenges, and social determinants of health, receiving and assessing over 2,500 responses, which are being used to inform a strategic work plan guiding both short- and long-term public health goals.
- DHHS developed, and the Board of Health passed, a regulation prohibiting the manufacture, sale, and distribution of synthetically derived cannabinoids, kratom, and other unregulated novel intoxicating products to protect residents from unregulated, potentially harmful substances.
- DHHS conducted over 1,500 environmental health inspections across a broad range of regulated areas, including food safety, drinking water, Title V septic systems, tobacco compliance, recreational water facilities, camps, body art establishments, temporary events, mobile food units, and housing, ensuring public health protection and regulatory compliance citywide.
- DHHS bolstered the Vaccine for Children School Immunization Program, leveraged trusted community relationships to combat misinformation, and administered 1,695 vaccine doses through 38+ clinics and in-home visits to homebound residents, expanding equitable access.
- Public Health Nursing provides hands-on community education and targeted outreach, covering topics from chronic disease prevention and vaccinations to mental health, environmental safety, and harm reduction, delivered through multi-modal materials to seniors, mixed-income housing, DCC clients, and Northampton residents.
- In calendar year 2025, the DCC engaged with community members 8,462 times, including 6,545 visits to the community space, and worked with 864 new individuals. Key services included resource connections, housing/shelter navigations, emotional support sessions, conflict resolution interventions, and wellness checks. The DCC also supported residents in securing permanent housing, obtaining long-term shelter beds, and maintaining tenancy after eviction notices.

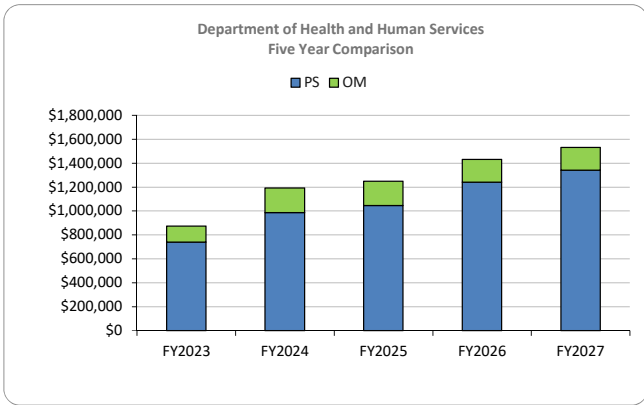
- DCC became the first host site in western Massachusetts for the Legal Kiosk, providing free access to legal information, court records, and Zoom support through Western New England University School of Law's Center for Social Justice to help residents navigate the justice system and promote digital equity.
- DCC collaborated with Dispatch, Police, and Fire/Rescue to create a call referral matrix directing eligible 911 and non-emergency calls to the DCC, with ongoing evaluation to assess and phase in additional call types.
- The DCC public health model is recognized as a national best practice, with existing and emerging programs across Massachusetts and beyond requesting technical assistance and guidance from DHHS on implementing this community-centered approach.
- DHHS will facilitate tabletop exercises to strengthen emergency preparedness, including a measles outbreak simulation with Smith College, a regional sheltering exercise with the Red Cross at Smith Vocational and Agricultural High School, and a mass hospital evacuation drill with Cooley Dickinson Hospital, local hospitals, Police, Fire/Rescue, and the Mayor's office, using lessons learned to improve plans and coordination.
- Improved community preparedness and resilience by providing no-cost training to residents and partners, including CPR/AED, Naloxone administration, choking response, first aid, Stop the Bleed, and bloodborne pathogen safety.

FY2027 Budget Information

DHHS will advance the health, safety, and well-being of Northampton residents by addressing priority needs identified in the Community Health Needs Assessment, with particular emphasis on mental health, prevention, equitable access to services, and climate resilience for the city's most vulnerable populations. The department will facilitate and sustain a citywide Community Advisory Board to guide DHHS and broader city initiatives, develop and implement local regulations and policies, and expand evidence-based programs and public health education.

Guided by SIM survey findings, DHHS will translate community input into actionable strategies through Division of Community Care activities and regional efforts supporting justice-involved individuals with substance use needs. The department will also launch a stigma-reduction campaign focused on substance use and recovery, strengthen partnerships with Northampton Public Schools and the Collaborative Resolutions Group to expand restorative practices, and collaborate with the Ohketeau Cultural Center to advance Indigenous allyship.

Additional FY2027 priorities include addressing gaps identified through tabletop emergency preparedness exercises, strengthening data integration across all divisions to improve collaboration, transparency, and outcome tracking, and monitoring improvements in community stabilization and successful connections to care. DHHS will continue to pursue sustainable funding to expand Division of Community Care operations and hours, ensuring critical services remain accessible in a challenging fiscal environment. Through these efforts, DHHS aims to build resilience, advance equity, and achieve measurable improvements in community health outcomes.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	739,254	984,600	1,045,537	1,239,138	1,339,445	100,307
OM	132,738	207,204	202,128	192,230	192,230	-
Total	871,992	1,191,804	1,247,665	1,431,368	1,531,675	100,307

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	6.00	7.00	19.80	19.80	21.80	2.00
AFSCME	1.00	1.00	1.00	2.00	2.00	-
NR	18.00	15.00	16.00	18.00	16.00	(2.00)
	25.00	23.00	36.80	39.80	39.80	-

511 -HEALTH AND HUMAN SERVICES

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Commissioner	Merridith O'Leary	NAPEA	40.00	1.00	152,923	152,923	-	-
Director of Environmental Health	Amy Hutchins	NAPEA	40.00	1.00	93,323	93,323	-	-
Public Health Nurse	Kelly Hughes	NAPEA	40.00	1.00	79,253	-	79,253	PHE
Public Health Nurse	<i>Pending Grant Funding</i>	NAPEA	40.00	1.00	-	-	-	-
Public Health Nurse	Emily Moulton	NAPEA	40.00	1.00	89,356	-	89,356	PHN Revolving
Public Health Nurse	Jennifer Denkiewicz	NAPEA	32.00	0.80	73,221	73,221	-	-
Health Inspector	Angelica Sanchez	NAPEA	40.00	1.00	75,860	-	75,860	PHE
Health Inspector	Kristen Hargrave-Amodio	NAPEA	40.00	1.00	81,473	81,473	-	-
Health Inspector	<i>Pending Grant Funding</i>	NAPEA	40.00	1.00	-	-	-	-
Health Inspector	Donna Bowman	NAPEA	40.00	1.00	81,473	81,473	-	-
Department Assistant	Kelly Constantine	AFSCME	40.00	1.00	65,275	65,275	-	-
Director of Substance Use Prevention	Taylor McDonough	NAPEA	40.00	1.00	91,102	-	91,102	DIVcare, COSSUP, OCI, PHE
Shared Service Coordinator	Kristen Dearborn	NAPEA	40.00	1.00	79,302	-	79,302	PHE
Regional Department Assistant	Lisa Laveck	AFSCME	40.00	1.00	56,903	-	56,903	PHE
Deputy Commissioner	Michele Farry	NAPEA	40.00	1.00	127,825	95,869	31,956	COSSUP
Northampton Prevention Coalition Coordinator	Kara McLaughlin	NAPEA	40.00	1.00	87,286	82,921	4,365	OCI
Public Health Grants & Communication Specialist	Amy DiCaprio	NAPEA	40.00	1.00	79,302	-	79,302	COSSUP
Dart Coordinator	Kathi Cotugno	NAPEA	40.00	1.00	77,431	-	77,431	OCI, COSSUP
Regional Database Manager	Molly Jackson-Watts	NAPEA	40.00	1.00	87,236	26,171	61,065	DIVcare, COSSUP
Public Health Technology Manager	Melissa Aloisi	NAPEA	40.00	1.00	93,747	46,874	46,873	DIVcare, COSSUP, PHE
Executive Assistant / Grant Manger	Scott Hoiberg	NAPEA	40.00	1.00	65,781	42,757	23,024	DIVcare, COSSUP, PHE
Hampshire Hope Coordinator	Vacancy	NAPEA	40.00	1.00	79,302	-	79,302	DIVcare, COSSUP, PHE, OCI
DCC Coordinator	Anna Ganote	NAPEA	40.00	1.00	72,093	72,093	-	-
DCC Director	Donaven Gibbs	NAPEA	40.00	1.00	82,820	82,820	-	-
Community Care Responder - Communications Specialist	Ava Misner	NR	40.00	1.00	52,672	52,672	-	-
Community Care Responder - Resource Specialist	Melody Foxx	NR	40.00	1.00	54,000	54,000	-	-
Community Care Responder - Lead	Gabriel Gonzalez	NR	40.00	1.00	52,672	52,672	-	-
Community Care Responder - Lead	Brandon Williams	NR	40.00	1.00	52,672	52,672	-	-
Community Care Responder	Vacancy	NR	40.00	1.00	52,672	26,336	26,336	DIVcare, COSSUP
Community Care Responder	Henry Ayala	NR	40.00	1.00	48,181	48,181	-	-
Community Care Responder	Jade Torrence	NR	40.00	1.00	52,672	-	52,672	DIVcare
Community Care Responder	Gina Magin	NR	40.00	1.00	52,672	-	52,672	OCI, COSSUP
Community Care Responder	<i>Pending Grant Funding</i>	NR	40.00	1.00	-	-	-	-
DCC Supervisor of Operations	<i>Pending Grant Funding</i>	NR	40.00	1.00	-	-	-	-
Community Care Responder Communications Specialist	<i>Pending Grant Funding</i>	NR	40.00	1.00	-	-	-	-
Community Care Responder - Lead	<i>Pending Grant Funding</i>	NR	40.00	1.00	-	-	-	-
Community Care Responder	<i>Pending Grant Funding</i>	NR	40.00	1.00	-	-	-	-
Community Care Responder	<i>Pending Grant Funding</i>	NR	40.00	1.00	-	-	-	-
Community Care Responder	<i>Pending Grant Funding</i>	NR	40.00	1.00	-	-	-	-
Community Care Responder	<i>Pending Grant Funding</i>	NR	40.00	1.00	-	-	-	-
Lead Stipends					15,000	15,000	-	-
Overtime					30,000	30,000	-	-
Longevity					2,000	2,000	-	-
Cell Phone Allowance					10,260	6,720	3,540	DIVCare
Retention Stipend					2,000	2,000	-	-
Total Personnel Services:					39.80	2,349,759	1,339,445	1,010,315
City Cell Phones/Mobility						14,500	14,500	-
Vehicles						500	500	-

Training and Seminars	30,000		30,000	
Medical Testing Services	750		750	
Contractual Services	90,000		90,000	
Contractual Services - Mosquito Control	17,000		17,000	
Printing and Mailing	3,000		3,000	
Advertising	5,000		5,000	
Office Supplies	13,180		13,180	
Gas	-		-	
Medical Supplies	500		500	
Educational Supplies	2,500		2,500	
Travel	8,800		8,800	
Dues and Memberships	6,500		6,500	
Total Operations and Maintenance:	192,230		192,230	
<hr/>				
511-HEALTH AND HUMAN SERVICES TOTAL:	39.80	2,541,989	1,531,675	1,010,315

Senior Services Department

Kimberly Park, Director
67 Conz Street, Northampton, MA 01060
(413) 587-1228
kpark@northamptonma.gov

Department Responsibilities

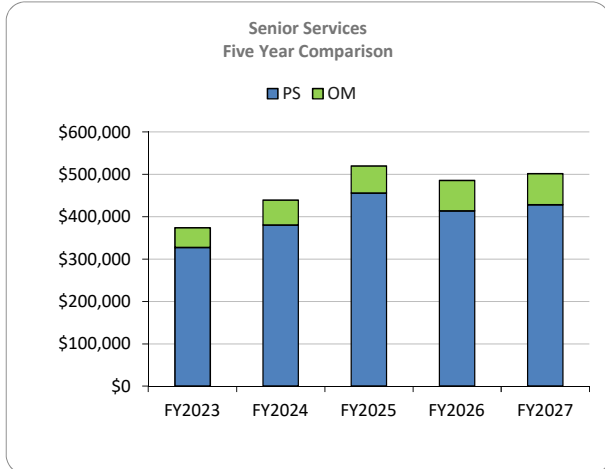
Senior Services is dedicated to enhancing the quality of life for the city's older adults, ages 60 and over, with programs and activities available to those 55-59 years of age. To meet this goal, Northampton Senior Services identifies needs and provides a range of programs, activities, and services to address those needs. Northampton Senior Services serves as a community focal point around issues of aging and is a liaison to local, state, and federal resources for older adults and their families. The department's director is the administrator of the Senior Tax Work Off Program.

FY2026 Highlights

From July 2025 through April 2026, Senior Services welcomed 435 new members to the Senior Center. In addition to seeing an average of over 182 people a day in the center, FY2026 brought the goal of continued expansion of programs and services to meet the interests and needs of the city's older adults. The Fitness Center and fitness classes remained extremely popular, with over 640 people participating in a fitness offering during that same time frame. Hampshire Regional YMCA instructors led a range of dynamic classes and completed 144 orientations with new Fitness Center members. A free Healthy Bones and Balance class continued to be offered twice a week, and each class was typically at maximum capacity. The Beginner Tai Chi and Beyond Beginner Tai Chi classes were also well attended. In the same time frame, a total of 3,627 lunches were served, and people enjoyed meals in the Bistro or via curbside pickup. The Coffee Shop was open five days a week, with extended hours on Tuesdays and Fridays. The Brown Bag and Nutritional Outreach programs continued, and appointments were available for Fuel Assistance and with SHINE counselors. The Transportation Program provided over 4,800 rides for over 225 people to locations throughout the city, including the Senior Center, grocery stores, medical appointments, and other points of interest. French, Italian, Spanish, and German language classes were offered, as well as ukulele and drumming lessons. The Senior Center continues to be a vibrant venue for live music as local musicians have performed through the Lunch and Listen Series as well as at other special events. A variety of art classes gave people a chance to explore and share their creativity, while the Artist of the Month Program highlighted the artwork of 12 local artists throughout the year. There was renewed interest in the Author of the Month Program, which saw increased participation from local authors and attendees. Continued collaboration with the Department of Health and Human Services, Police Department, Pioneer Valley Memory Care Initiative, and Northampton Neighbors brought engaging programs focusing on health, safety, and education.

FY2027 Budget Information

Senior Services will continue to expand the scope of programs and services offered throughout the upcoming year.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	327,783	380,046	455,634	413,663	427,992	14,329
OM	46,264	59,157	64,199	71,660	73,660	2,000
Total	374,047	439,203	519,833	466,454	501,652	16,329

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	4.00	6.00	6.00	6.00	6.00	-
AFSCME	3.00	2.00	2.00	2.00	2.00	-
NR	3.00	2.00	2.00	2.00	2.00	-
Total	10.00	10.00	10.00	10.00	10.00	-

541 - SENIOR SERVICES

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2027 Budget
Director	Kim Park	NAPEA	35.0	1.00	87,748
Assistant Director	Nancy Yesu	NAPEA	35.0	1.00	72,752
Program Coordinator	Emily Higgins	NAPEA	35.0	1.00	49,373
Senior Social Worker	Michele Dihlmann	NAPEA	35.0	1.00	80,086
Department Assistant	Laura Scott	AFSCME	35.0	1.00	53,326
Nutrition Coordinator	Kevin Martin	NAPEA	35.0	1.00	56,882
Principal Clerk/Transportation	Sara Webber	AFSCME	35.0	1.00	43,571
Media & Marketing Coordinator	Megan Knight	NAPEA	35.0	1.00	45,073
Senior Services Staff Assistant	August Etzel	NR	35.0	1.00	37,138
Senior Services Staff Assistant	Vacancy	NR	35.0	1.00	37,138
Longevity					1,000
Total Personnel Services:				10.00	564,087
R&M office equip					500
Prof/Tech					4,560
Contr. Services					2,500
Advertising					48,000
Other Purchased Services					100,000
Office Supplies					2,000
Gasoline/Diesel					500
Travel					600
Staff Development					1,000
Total Operations and Maintenance:					159,660
541-SENIOR SERVICES TOTAL:				10.00	723,747

Funding Sources		
General Fund	Other	Source
87,748		
72,752		
14,008	35,365	AGE Grant
44,721	35,365	AGE Grant
53,326		
21,517	35,365	AGE Grant
43,571		
45,073		
7,138	30,000	Activities Revolving Fund
37,138		
1,000		
427,992	136,095	
500		
4,560		
2,500		
42,000	6,000	Advertising Revenue
20,000	30,000	AGE Grant
	50,000	Trans. Rev Fund & Gift
2,000		
500		
600		
1,000		
73,660	86,000	
501,652	222,095	

Department of Veterans' Services

Director

240 Main Street, Northampton, MA 01060

(413) 587-1299

Department Responsibilities

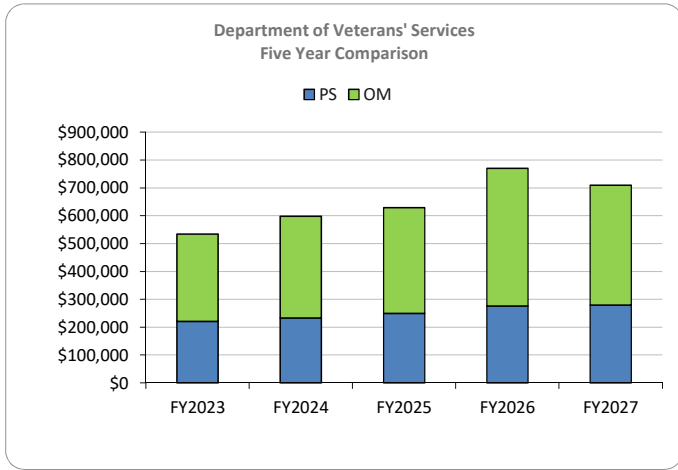
The mission of the Department of Veterans' Services is to aid, support, and advocate for veterans and/or their dependents. The department now serves 14 communities: Northampton, Amherst, Pelham, Hadley, Williamsburg, Chesterfield, Goshen, Cummington, Worthington, Chester, Huntington, Middlefield, Hatfield, and Granby, and is called the Central Hampshire Veterans Services District.

FY2026 Highlights

Central Hampshire Veterans' Services continued its essential work of assisting the community's veterans and their survivors in obtaining or maintaining the state and federal benefits they have earned. In 2025, 429 veterans or their survivors in Northampton received \$11,069,326 in federal VA compensation and pension benefits, or approximately \$922,400 a month. In the low-income financial assistance program under MGL Ch. 115, the department provided \$358,612 to Northampton veterans and their families, and was successfully reimbursed by the state 75% or \$278,861. Central Hampshire Veterans' Services also maintained a strong commitment to outreach and community support throughout. Its primary focus has been ensuring veterans receive accurate and timely information about their benefits, while also organizing impactful commemorative events. Staff members actively participated in numerous outreach events, including the VA Central Western Massachusetts Vocational Resource Fair, the Council of Social Agencies of Hampshire County Providers Fair, and the Big E. As an integral member of the Western Massachusetts Veterans Outreach Project, the department created a website (www.wmvop.org) providing in-depth information regarding the needs of today's veterans and their families, and a comprehensive list of resources available in western Massachusetts to meet those needs. Western Massachusetts Veterans Outreach Project also finished the "Just Ask" campaign that had been worked on for several years, establishing prior military service being identified by intake at Cooley Dickinson Hospital and becoming a permanent identifier on their digital medical records to better serve the needs of this unique population. The department supports efforts included a collaboration with Florence VFW Post 8006 and Building Bridges Veterans Initiative, to bring the monthly free lunch program to veterans and their guests back to Northampton, where it all began in 2015. The department also coordinated with the Veterans Council of Northampton to host the Annual Salute to Veterans Breakfast at the Northampton Senior Center, led the Veterans Day parade and ceremony and Pearl Harbor Remembrance ceremony with the City of Easthampton, and organized Memorial Day events in Leeds and Florence.

FY2027 Budget Information

The Department of Veterans' Services currently has three VA-accredited National Service Officers to assist with VA service-connected claims, pension programs, and survivor benefits. During Summer 2026, we will train a fourth staff member to assist in filing claims with the VA. The passage of the PACT Act and the addition of 400,000 new enrollees in the VA system have created a critical need to expand our capacity to provide support.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	220,297	233,372	249,433	275,527	279,545	4,018
OM	313,890	364,776	380,007	494,594	429,580	(65,014)
Total	534,187	598,147	629,440	770,121	709,125	(60,996)

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	2.00	2.00	2.00	2.00	2.94	0.94
AFSCME	1.00	1.00	0.88	0.94	0.94	0.00
NR	0.63	0.63	0.88	0.94	0.00	-0.94
	3.63	3.63	3.88	3.88	3.88	0.00

543 - VETERANS

Description	Name	Unit	Week	FTE	Budget	Funding Sources		
						Fund	Other	Source
Central Hampshire Veterans District Budget:								
Director	TBD	NAPEA	40.00	1.00	88,616	88,616		
Assistant Director	Rebecca Twining	NAPEA	40.00	1.00	72,099	72,099		
Veterans Investigator	Jessica Barry	NAPEA	37.50	0.94	56,768	56,768		
Veterans Service Agent/Hilltown VSO	Daniel Nye	NAPEA	37.50	0.94	56,782	56,782		
Overtime					2,000	2,000		
Longevity					1,200	1,200		
Phone Allowance					1,080	1,080		
Retention Stipend					1,000	1,000		
Total Personnel Services:				3.88	279,545	279,545		
Training and Seminars					4,000	4,000		
Office Supplies - General					2,870	2,870		
Travel					12,300	12,300		
Dues & Memberships					1,310	1,310		
Total Operations and Maintenance:					20,480	20,480		
543- VETERANS DISTRICT BUDGET:					300,025	300,025		
Specific Expenses for Northampton Veterans Not Included in District Budget:								
Northampton Veterans Benefits:								
Medical and Dental Insurance					4,000	4,000		
Veterans Benefits					350,000	350,000		
Burial Expenses					16,000	16,000		
Ceremonial Expenses					19,100	19,100		
Veterans Benefits - Food					1,000	1,000		
Veterans Benefits - Medical					12,000	12,000		
Veterans Benefits - Other					7,000	7,000		
Total Operations and Maintenance:					409,100	409,100		
543-VETERANS TOTAL:				3.88	709,125	709,125		

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Forbes Library

Lisa Downing, Director
20 West Street, Northampton, MA 01060
(413) 587-1016
ldowning@forbeslibrary.org



Department Responsibilities

Forbes Library exists to provide a wide range of information and materials to all of the people of Northampton and to encourage and support the civic, intellectual, and cultural pursuits of the community. Forbes Library encourages curiosity, free inquiry, and lifelong learning and provides a friendly physical environment as a community meeting place.



FY2026 Highlights

This year, we built an outdoor stage, providing the ideal setting for concerts, community gatherings, children's programming, and so much more. This was a dream in the making for many years and made possible with many generous gifts and grants. We also saw huge increases in the number of items circulated, summer reading participation, and library visits. We continue to increase library cardholders

throughout the community with our kindergarten registration program in partnership with Northampton Public Schools and tabling events at public housing sites, where we can register people for cards on the spot. We are also focused on increasing digital access through our tech support and hotspot loaning program, and soon we will begin loaning laptops for use in the library through a grant from the Massachusetts Broadband Initiative.

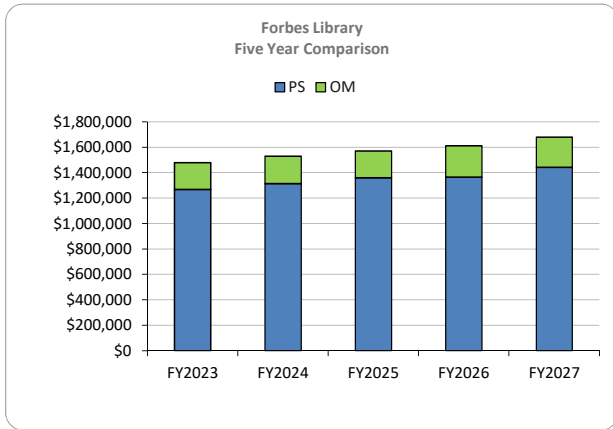
We are continuing work on redesigning the Calvin Coolidge Presidential Library and Museum on the second floor that doubles as the library's largest meeting room. We are also growing collections in the Hampshire Room for Local History this year with the Iron Horse Music Hall records and increasing digital access to records dating back to the Revolutionary War in time for our nation's 250th.

Russ Carrier ended his 44th year of service on the Trustees of Forbes Library. He has been a leading force behind making Forbes the library what it is today, and we are very grateful for all that he has given.

FY2027 Budget Information

We are grateful to the Climate Action and Project Administration (CAPA) Department for helping us to greatly reduce energy costs through an LED light conversion project and allowing our participation in a solar credit program. We continue to heavily rely on the trustees' endowment, Friends of Forbes, and fundraising to supplement our city appropriation and keep operating costs as low as possible. This year, the library conducted a classification and compensation study for staff salaries, for the first time in over 30 years, and we are seeking a supplemental salary adjustment to bring our staff to the median salary for comparable libraries. The library's staff are exceptional and at the heart of everything we do.

Hess Performance Stage photo by Daily Hampshire Gazette Staff Photo/Daniel Jacobi II



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	1,267,095	1,314,310	1,359,794	1,364,192	1,442,755	78,563
OM	210,629	215,132	211,546	246,458	236,028	(10,430)
Total	1,477,724	1,529,442	1,571,340	1,610,650	1,678,783	68,133

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
FLEA	19.93	19.93	19.93	19.93	19.14	(0.80)
NR	6.37	6.41	6.40	6.05	6.76	0.71
Total	26.31	26.34	26.33	25.99	25.90	(0.09)

610 - FORBES

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
ADMINISTRATION								
Director	Lisa Downing	NR	37.50	1.00	101,481	17,481	84,000	Library State Grant
Assistant Director	Molly Moss	NR	37.50	1.00	84,947	61,947	23,000	Clarke & Earle Trust Funds
Administrative Assistant	Jennie Lamour	NR	30.00	0.80	50,053	50,053		
Intermittent Part Time Admin Assistant		NR	3.00	0.08	3,500	3,500		
Treasurer	Doug Wheat	NR	1.50	0.04	100	100		
Secretary	Eilizabeth Sheirer	NR	1.50	0.04	3,850	3,850		
ADULT SERVICES								
Head of Adult Services	Priya Charry	FLEA	37.50	1.00	66,833	66,833		
Part Time AS Librarian	Heather Diaz	FLEA	30.00	0.87	52,247	52,247		
Part Time AS Librarian	Robin Williams	FLEA	30.00	0.80	44,187	44,187		
IS Senior Library Assistant/ ILL Specialist	Jill Emmons	FLEA	37.50	1.00	49,544	49,544		
Part Time Library Assistant	Joshua Vrysen	FLEA	37.50	1.00	45,040	45,040		
Intermittent Part Time IS Librarians		NR	9.00	0.14	6,000	6,000		
Intermittent Part Time Library Assistants		NR	62.50	1.33	46,878	46,878		
CCPL&M /Hampshire Room								
Library and Museum	Julie Bartlett Nelson	FLEA	30.00	0.80	56,678	56,678		
Local History Specialist	Dylan Gaffney	FLEA	37.50	1.00	56,869	56,869		
Part Time Archivist/Local History Librarian	Elise Bernier-Feeley	NR	5.00	0.13	6,122	6,122		
BORROWER SERVICES								
Head of Borrower Services	Mary Biddle	FLEA	37.50	1.00	66,833	66,833		
Library Associate	Chris Teghtsoonian	FLEA	37.50	1.00	50,614	50,614		
Library Assistant	Brian Marchese	FLEA	37.50	1.00	46,373	46,373		
Part Time Library Assistant	Pamela Acosta	FLEA	25.00	0.67	30,027	30,027		
Library Assistant/Custodian	Harrison Greene	NR	30.00	0.80	32,757	32,757		
CHILDREN'S & YOUNG ADULT DEPARTMENT								
Head of Children's/YA Services	Sarah Johnson	FLEA	37.50	1.00	70,848	70,848		
Children's Assistant Librarian	Madison Socha-Bishop	FLEA	37.50	1.00	58,552	58,552		
Youth Librarian & Social Media Coordinator	Julia Cornick	FLEA	37.50	1.00	55,234	55,234		
Intermittent Part Time Library Assistants		NR	25.00	0.67	23,439	23,439		
TECHNICAL SERVICES DEPARTMENT								
Head of Technical Services	Alene Moroni	FLEA	37.50	1.00	70,848	70,848		
Cataloger/Technology Librarian	Benjamin Kalish	FLEA	37.50	1.00	65,798	65,798		
Cataloging Assistant	TBA	FLEA	37.50	1.00	43,745	43,745		
Tech Services Assistant	Steven Stover	FLEA	37.50	1.00	46,373	46,373		
MAINTENANCE DEPARTMENT								
Facilities Manager	Jason Petcen	FLEA	37.50	1.00	68,277	68,277		
Custodian	Frank Gessing	FLEA	37.50	1.00	50,614	50,614		
Intermittent Part Time Custodian		NR	7.50	0.73	29,050	29,050		
Longevity					9,473	9,473		
Stipends - Work Study					13,000	10,000	3,000	Trustees of Forbes Trust Fund
Medicare					21,514	21,514		
Workers Compensation					6,500	6,500		
Unemployment					5,500	5,500		
PFML					13,057	13,057		
Total Personnel Services				25.90	1,552,755	1,442,755	110,000	

Audit	12,500	12,500	
Bookkeeper	24,000	24,000	
Contracted Services	5,600	5,600	
CW/Mars Fee	59,852	39,626	20,226
Electricity	60,799	56,499	4,300 Forbes Aid Fund
Housekeeping Supplies	15,500	15,500	
Internet	3,000	3,000	
Library Supplies	7,500	7,500	
Natural Gas	20,978	20,978	
Postage	700	700	
Printing	3,000	3,000	
Property Contents Insurance	16,500	16,500	
R & M Buildings	10,000	10,000	
State Filing Fee	500	500	
Technology Services - Payroll	6,725	6,725	
Telephone	600	600	
Trash Removal	3,300	3,300	
Water/Sewer	9,500	9,500	
Books & Media	218,000	-	218,000 Funds, Fees, Donations
Programming	18,000	-	18,000 Grant
Staff Development	9,000	-	9,000 Grant, Trustees of Forbes
Technology	15,000	-	15,000 Funds
Total Operations and Maintenance:	520,554	236,028	284,526
610 - FORBES LIBRARY TOTAL:	25.90 2,073,309	1,678,783	394,526

Lilly Library

Adam Novitt, Director

19 Meadow Street, Florence, MA 01062

(413) 587-1500 x5

lillylibrary@gmail.com

Department Responsibilities

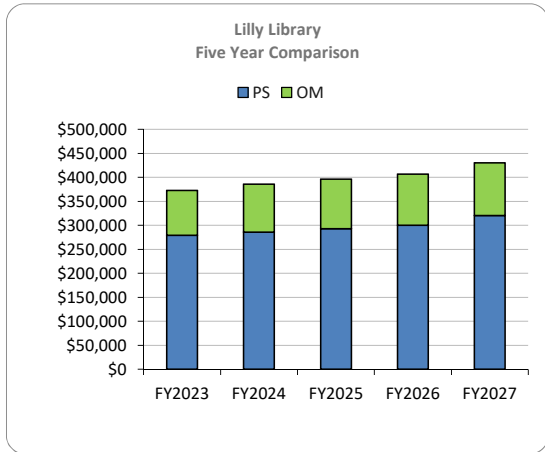
The mission of the Lilly Library is to provide opportunities for life-long learning for people of all ages and backgrounds in the villages of Florence, Leeds, and the City of Northampton, as well as the surrounding area. The library is an integral part of the educational process for youth and a venue for continuing education. As a 21st century library without walls, Lilly Library provides free and open access to a broad range of high-quality print materials, media, electronic resources, programs, and services. In support of this mission, Lilly Library maintains a welcoming and safe library environment in which members of our community can pursue their cultural, intellectual, and recreational information needs. Lilly Library provides full library services six days per week, 52 weeks per year, including Sundays. For all of our patrons, from the youngest child to the oldest adult, the library provides services that include public computers for use in the library, circulation of fiction, nonfiction, magazines, DVDs, and CDs; ready reference services; reader's advisory; and interlibrary loan access to materials throughout the state. Throughout the year, activities are held to celebrate reading. This includes weekly programming for children and young adults during the school year, and seasonal programs for adults. Annually, the library offers a summer reading program for children and young adults. Programs are made possible through the support of the City of Northampton, the Friends of Lilly Library, the Florence Savings Bank Customers' Choice Community Grants, and gifts and memorials provided by library supporters.

FY2026 Highlights

The library began construction on its ambitious new 30' diameter stone patio at the front of the library. The space will be used for programs as well as an area for patrons to read and socialize. It's integrated and part of our ongoing wildflower walkway. We'd like to thank the Mahar family for their generous donation to the project in memory of long-time trustee Robert Mahar and the Friends of the Library for their donation. We hope it becomes an essential and beloved addition to the Florence landscape. The city installed a new WiFi hub on the exterior of the building to broadcast strong and fast internet available to all. We also updated all the computers in the library using donated machines. Our focus on community programs, where people gather regularly for book clubs, scrabble, and tabletop gaming, continues to pay off with stable or rising attendance for all programs. Children's programs are also strong and wonderful; you only need to listen to a room full of caregivers and children singing on a Tuesday morning to know that is true. Our Mother Goose on the Loose program that happens at that time is a joy to behold.

FY2027 Budget Information

Lilly's FY2027 was built on a detailed look back at operating costs. Inflation continued to be a factor, but with careful staffing and operations, we're able to continue to offer better services even in a tough environment. The new patio should be open to the public near the start of FY2027.



	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	278,902	285,572	292,711	300,029	320,319	20,290
OM	93,939	100,317	103,790	106,386	109,576	3,190
Total	372,841	385,889	396,501	406,415	429,895	23,480

Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NR	6.81	6.59	6.59	6.10	6.61	0.51
	6.81	6.59	6.59	6.10	6.61	0.51

611 - LILLY

Description	Name	Unit	Week	FTE	FY2027		Funding Sources		
					Budget	Budget	Fund	Other	Source
Library Director	Adam Novitt		35.00	1.00	68,903	68,903			
Assistant Director	Miranda Smith		25.00	0.71	32,115	32,115			
Young Adult Librarian	Aaron Damon		18.00	0.51	19,334	19,334			
Children's Librarian	Kimberly Evans-Perez		26.50	0.76	30,285	30,285			
Library Assistant III	Kelly Daniels Baker		10.25	0.29	10,943	10,943			
Library Assistant III	Alexandra Brown		32.00	0.91	32,412	32,412			
Library Assistant II	Mara Toone		18.25	0.52	18,485	18,485			
Library Assistant III	Circulation Staff		54.50	1.56	53,707	53,707			
Custodian	Charles Theime		12.00	0.34	11,259	11,259			
Salary Adjustment					33,854	11,285	22,569	Library Funds	
Longevity					2,691	2,691			
Coverage Vacation/Sick					7,726	7,726			
Professional Development					2,208	2,208			
Medicare/Soc Security					16,631	14,024	2,607	Library Funds	
Workers Compensation/Unemployment					4,942	4,942			
Total Personnel Services				6.61	\$345,495	320,319	25,176		
Building Operations									
Energy					36,773	36,773		Library Funds	
Other Utilities					-	-			
Repairs and Maintenance					46,663	25,929	20,734	Library Funds	
Library Operations									
Professional development					-	-	-	Library Funds	
Insurance					14,000	7,354	6,646		
Technology					10,600	5,334	5,266	Library Funds	
Library Expenses					12,680	-	12,680	Library Funds	
Patron Services									
Circulating materials					55,900	34,186	21,714	Library Funds	
Programs					27,000	-	27,000	Library Funds	
Total Operations and Maintenance:					203,616	109,576	94,040		
611 - LILLY LIBRARY TOTAL:					6.61	549,111	429,895	119,216	

Parks and Recreation Department

Ann-Marie Moggio, Director
100A Bridge Road, Florence, MA 01062
(413) 587-1040
amoggio@northamptonma.gov

Department Responsibilities

The mission of the Parks and Recreation Department is to enhance the well-being of individuals and the community by offering a diverse range of high-quality, healthy recreational opportunities that cater to the needs and interests of all ages in Northampton and the surrounding areas. The department offers programs to foster cooperation, build self-esteem, promote healthy competition, and inspire lifelong engagement in recreation. It also manages the usage of the city's parks and fields, actively pursuing grant funding for improvements and renovation. Maintenance work is carried out in partnership with the DPW Parks, Cemetery, and Forestry Division, as well as Central Services and the School Department.

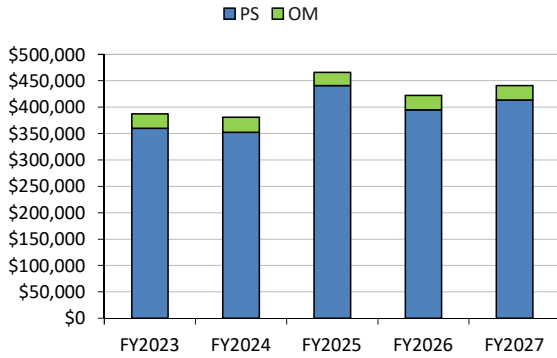
FY2026 Highlights

New programs included spring baseball clinics, Spring into Summer & Fall Festival Kidzone with Look Park, family special events such as Paint & Plunge, Astro Bingo & Splash, and Game Night. The department partnered with the New England Revolution to offer a Summer Soccer Camp and is offering a World Cup Soccer Roadshow celebration with Massachusetts Youth Soccer and Northampton Soccer. The first pickleball tournament was held in collaboration with Friends of Northampton Pickleball. The department saw thousands walk in to open swim, over 6,000 youth and adults enrolled in programming, with 70 youth and young adults employed part-time across various roles. More than 5,000 guests, including campers, enjoyed a safe, lifeguarded environment at Musante Beach. The Northampton Community Gardens on Burt Pits Road had 400 plots rented and was enjoyed by hundreds of residents, complemented by free educational programs and workshops. Significant capital improvements and Community Preservation Act-funded projects moved forward. The department secured \$70,000 in CPA funding for phase 2 of the Maines Field Flood Resiliency Study of the Mill River and park. Additional CPA investments support a new pump track at Veterans' Field, in collaboration with Northampton Cycling Club, as well as the installation of new scoreboards at Florence Recreation Fields, supported by the Ellerbrook Field Fund. The department also celebrated major facility enhancements, including the grand opening of six new pickleball courts at Ellerbrook Field and the tennis and basketball courts at JFK Middle School's grand re-opening. In partnership with the Northampton Police Department, Massachusetts State Police, Children's Advocacy Center of Hampshire County, and the Northwestern District Attorney's Office, the department launched Unity Basketball, free nights of hoops and games designed to build positive relationships between youth and community responders. The Daniel and Beverly Cronin Scholarship Fund provided nearly \$1,000 to help kids participate in sports and recreation programs. Seventeen local businesses and community groups sponsored 37 T-ball, girls lacrosse, youth hoop, and soccer teams, strengthening community support for youth athletics.

FY2027 Budget Information

The Parks and Recreation team will prioritize sustaining current programs at affordable rates, while developing new and innovative opportunities, coordinating special events, pursuing grants and sponsorships, and strengthening both new and established partnerships.

Parks and Recreation Department
Five Year Comparison



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	360,067	352,283	440,744	394,905	413,372	18,467
OM	27,500	28,656	25,543	27,500	27,500	-
Total	387,567	380,939	466,287	422,405	440,872	18,467

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	4.50	4.50	4.50	4.50	4.50	0.00
AFSCME	2.00	2.00	2.00	2.00	2.00	0.00
	6.50	6.50	6.50	6.50	6.50	0.00

630 - PARKS AND RECREATION

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Director	Ann-Marie Moggio	NAPEA	35.00	1.00	111,847	111,847		
Assistant Director	Shelby Michna	NAPEA	35.00	1.00	82,029	82,029		
Department Assistant	Elizabeth Young	AFSCME	35.00	1.00	50,940	50,940		
Recreation Supervisor	Brooke Fairman	NAPEA	35.00	1.00	63,278	34,128	29,150	Rec Rev Funds
Recreation Supervisor	Heidi Gutekenst	NAPEA	35.00	1.00	66,377	66,377		
Recreation Supervisor	James Miller	NAPEA	20.00	0.50	37,930	16,462	21,468	Rec Rev Funds
Principal Clerk	Sandra Gross	AFSCME	35.00	1.00	52,239	38,589	13,650	Rec Rev Funds
Salaries Operations Staff					5,000	5,000		
Overtime					15,000	-	15,000	Two rev funds
Longevity					4,200	4,200		
Phone Allowance					1,800	1,800		
Retention Stipend					2,000	2,000		
Total Personnel Services				6.50	492,640	413,372	79,268	
R & M Vehicles					2,000	2,000		
Contractual Services - Sani Can's for Recreation Facilities					8,000	8,000		
Advertising					3,000	3,000		
Gasoline/Diesel					500	500		
Recreational Supplies					7,500	7,500		
Travel					1,500	1,500		
Conference/Registrations					4,000	4,000		
Dues & Memberships					1,000	1,000		
Total Operations and Maintenance:					27,500	27,500	-	
630- RECREATION TOTAL:					520,140	440,872	79,268	

Arts and Culture Department

Brian Foote, Director

240 Main Street, Northampton, MA 01060

(413) 587-1069

bfoote@northamptonma.gov

Department Responsibilities

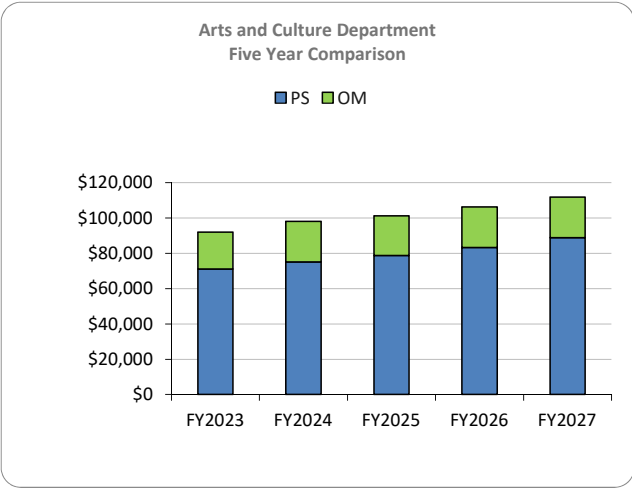
The Arts and Culture Department funds, promotes, and presents high-quality community arts programming for the benefit of artists, residents, and visitors to the City of Northampton. In partnership with the Northampton Arts Council, the department executes tasks under MGL c.10 § 58, coordinates the Paradise City Cultural District, and serves as the city's liaison to regional and statewide arts organizations. Additionally, the department provides comprehensive administrative and technical support to the Arts Council and Northampton Arts, Inc.

FY2026 Highlights

The Arts Council successfully awarded \$24,451 in local Cultural Council Funds to 31 artists in January 2025. The department successfully oversaw the creation of two new murals at 15 Hampton Avenue (Northampton Radio Group) and 196 Main Street, and also reconditioned an existing mural at 11 Pleasant Street. The department awarded \$3,115 in scholarships to Northampton High School music students via the J. Scott Brandon Fund, and donated \$7,200 to Northampton Public Schools PTOs for arts enrichment through fundraising at Transformance. Signature events included funding and producing a robust calendar of community events, including Parties in the Park, Salsa in the Park, Salsa in the Plaza, Bands on Brewster, Transformance, First Night Northampton, the Taste of Northampton, Four Sundays Series, Silver Chord Bowl, KidsBestFest, Youth Cinema Festival, R.I.S.E., Bow Bow Bash, and the Back Porch Festival. The department maintained high engagement through social media (Facebook/Instagram) and digital communications via Squarespace e-newsletters.

FY2027 Budget Information

For the FY2027 cycle, the department is committed to deepening equity in the arts. Our budget focus is twofold: preserving the legacy of Northampton's established cultural events while actively pursuing new grants and partnerships to diversify local programming. We will continue to prioritize the maintenance of our growing public art collection and provide administrative stability for the city's cultural assets.



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	71,178	75,052	78,794	83,274	88,788	5,514
OM	20,750	23,000	22,414	23,000	23,000	-
Total	91,928	98,052	101,207	103,435	111,788	5,514

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	0.00	2.00	2.00	2.00	2.00	
NR	2.50	0.50	0.50	0.50	0.50	0.00
	2.50	2.50	2.50	2.50	2.50	0.00

699 - ARTS AND CULTURE

Description	Name	Unit	Week	FTE	FY2027 Budget
Director	Brian Foote	NAPEA	35.00	1.00	87,748
Arts Administrator	Steve Sanderson	NAPEA	35.00	1.00	65,002
Production Assistant	Peter McQuillan	NR	20.00	0.50	29,808
Longevity					500
Phone Allowance					540
Total Personnel Services				2.50	183,598
First Night Expenses					5,000
First Night Fireworks					8,000
Community Arts Programming					10,000
Total Operations and Maintenance:					23,000
699 - ARTS COUNCIL TOTAL:				2.50	206,598

Funding Sources		
Fund	Other	Source
87,748		
-	65,002	Northampton Arts, Inc.
-	29,808	Northampton Arts, Inc.
500	-	
540		
88,788	94,810	
5,000		
8,000		
10,000		
23,000	-	
111,788	94,810	

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Department of Public Works

Donna LaScaleia, Director

125 Locust Street, Northampton, MA 01060

(413) 587-1570

dpwinfo@northamptonma.gov

Department Responsibilities

The Department of Public Works (DPW) General Fund Divisions maintain and improve 150+ miles of paved streets and unpaved (gravel) public ways, 85+ miles of sidewalks, 10,000+ public shade trees, 245+ acres of athletic fields, recreational parks, facilities, street parks and cemetery grounds, 11+ miles of bicycle paths and bicycle path greenspaces, 38 bridges, Musante Beach, the Connecticut River Greenway, operations of four cemeteries and more than 150 vehicles and pieces of specialized construction equipment. Also within the General Fund, the DPW provides rapid response for snow and ice events and other inclement weather conditions. Other areas of ongoing maintenance include road safety signage, traffic signals, and all pavement and pedestrian crosswalk markings. Through the Enterprise Funds, the DPW manages operations and maintains and upgrades assets in the Water, Sewer, Stormwater/Flood Control, and Solid Waste Divisions. This includes maintenance, oversight and long term capital planning for facilities in excess of 120 miles of stormwater drain pipes, 4,000 catch basins and intakes, 5,000 sewer and drain manhole structures, 350 outfalls, 150 culverts, six miles of drainage channels and ditches, 150 miles of water mains, 5,000 water valves, 1,400 hydrants, 110 miles of sanitary sewer pipes and 3,200 acres of watershed land surrounding the city's drinking water reservoirs. In addition, the DPW operates and maintains a flood control pump station, two levee systems, a water treatment plant, five dams, three active surface water reservoirs, two active wells, two water pump stations, a wastewater treatment plant, seven sewer pump stations, two transfer stations, and a capped landfill. DPW also oversees the third-party operation of a 3.17 megawatt photovoltaic solar array.

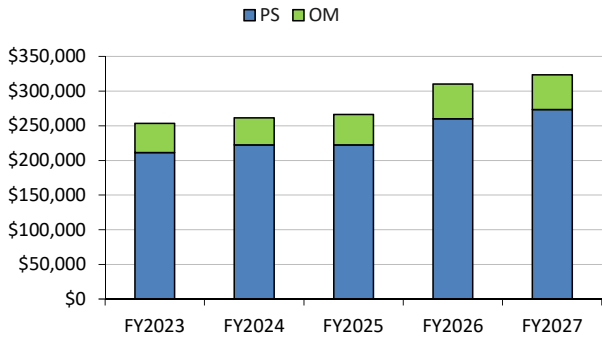
FY2026 Highlights

In FY2026, many upgrades were made to the city's infrastructure, including resurfacing the Rail Trail from Stop & Shop to Look Park; reconstruction of the roadway and water system on Terrace Lane; phase II upgrades to the Wastewater Treatment Plant, including new sludge processing systems; paving of (and reconstruction of sidewalks, if existing) Country Way, Rustlewood Ridge, Morningside Drive, Maplewood Terrace, Birch Lane, Winterberry Lane, Church Street, Northern Avenue, Woodbine Avenue, Fair Street and a portion of South Street; a significant sewer lining effort in Ward 3, including Williams Street and neighborhoods adjacent to Market Street; and sidewalk reconstruction on portions of Florence Road and North Elm Street, with Bedford Terrace planned for Spring of 2026. Design for future improvements is ongoing for phase II upgrades to the Hockanum Road Flood Control System, to include pump engine replacement; improvements to Riverside Drive roadway and utilities; improvements to the Ryan and West Whately reservoirs dam spillways and embankments; replacement and relocation of a portion of the city's water transmission main from cross-country to Mountain Street in Williamsburg as part of the State's 2026-2027 proposed roadway reconstruction project; and sidewalk spot repairs in sections of Ward 2 (Village Hill area) and Ward 4 (South Street neighborhoods).

FY2027 Budget Information

The FY2027 budget will continue to provide important funding for planned improvements to City infrastructure, most notably, continued extensive paving and sidewalk efforts, and an ongoing and substantial project to upgrade the Wastewater Treatment Plant and Pump Stations.

DPW Administration and Engineering Division
Five Year Comparison

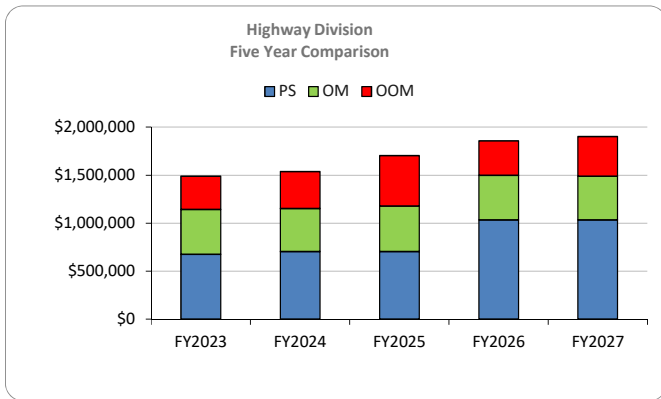


General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	211,219	222,255	222,307	260,140	273,257	13,117
OM	42,325	39,325	43,808	50,300	50,300	-
Total	253,544	261,580	266,114	310,440	323,557	13,117

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	2.40	2.40	2.15	2.15	2.15	0.00
AFSCME	0.20	0.20	0.20	0.20	0.20	0.00
NR	0.30	0.30	0.30	0.30	0.30	0.00
	2.90	2.90	2.65	2.65	2.65	0.00

421 - DPW ADMINISTRATION AND ENGINEERING

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Director	Donna LaScaleia	NR	12.00	0.30	48,883	48,883		
Administration Manager	Cynthia Quinn	NAPEA	8.00	0.20	17,881	17,881		
Principal Account Clerk	Katherine Bayeur	AFSCME	4.00	0.10	4,763	4,763		
Principal Account Clerk	Linda Landers Schranz	AFSCME	4.00	0.10	5,970	5,970		
Civil Engineer	Elizabeth Lotter	NAPEA	6.00	0.15	12,472	12,472		
Civil Engineer	Maggie Chan	NAPEA	40.00	1.00	89,356	89,356		
Civil Engineer	Vacancy	NAPEA	10.00	0.25	19,721	19,721		
GIS Technician	Karyn Nelson	NAPEA	6.00	0.15	14,062	14,062		
Senior Civil Engineer	Vacancy	NAPEA	12.00	0.30	28,706	28,706		
Engineering Superintendent	Vacancy	NAPEA	4.00	0.10	12,783	12,783		
Overtime					7,500	7,500		
Longevity					6,000	6,000		
Uniform Allowance					2,100	2,100		
Cell Phone Allowance					3,060	3,060		
Total Personnel Services:				2.65	273,257	273,257		
Electricity					18,000	18,000		
R & M Buildings					4,000	4,000		
Communication Lines					4,000	4,000		
R & L Copiers					6,300	6,300		
Training and Seminars					1,500	1,500		
Office Supplies - General					4,000	4,000		
R & M Supplies - Equipment					2,500	2,500		
R & M Supplies - Custodial					2,000	2,000		
Vehicular Supplies					1,500	1,500		
Gas/Diesel					1,500	1,500		
Safety Supplies					1,200	1,200		
Uniforms					500	500		
Dues and Memberships					300	300		
Computer Equipment					3,000	3,000		
Total Operations and Maintenance:					50,300	50,300		
421- DPW ADMINISTRATION AND ENGINEERING TOTAL:				2.65	323,557	323,557		



General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	675,841	704,936	703,928	1,035,570	1,034,949	(621)
OM	467,438	447,234	475,030	462,600	453,100	(9,500)
OOM	345,561	386,151	523,271	360,000	415,000	55,000
Total	1,488,840	1,538,320	1,702,229	1,858,170	1,903,049	44,879

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	0.60	0.60	0.60	0.60	0.60	0.00
LOCAL 98	13.00	13.00	13.00	12.00	12.00	0.00
	13.60	13.60	13.60	12.60	12.60	0.00

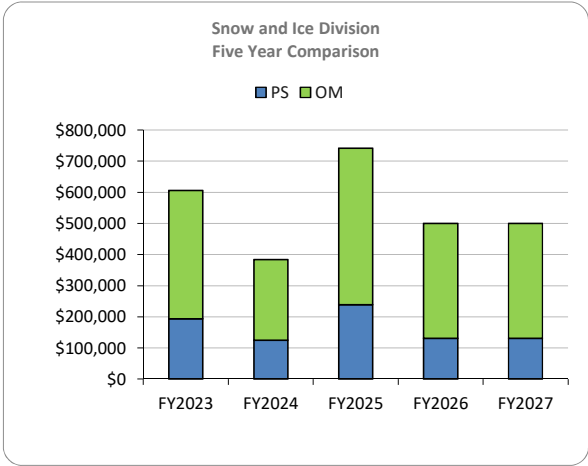
422 - HIGHWAYS

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2027 Budget	Funding Sources		
						General Fund	Other	Source
Highway Superintendent	Richard Parasiliti	NAPEA	24.00	0.60	76,695	76,695		
General Foreman	Jairo Ruiz	LOCAL 98	40.00	1.00	71,421	71,421		
Equipment Operator	Mark Scheel	LOCAL 98	40.00	1.00	67,674	67,674		
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	52,430	52,430		
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	58,446	58,446		
Equipment Operator	Fernando Serrano	LOCAL 98	40.00	1.00	50,661	50,661		
Equipment Operator	Bruce Hutchinson	LOCAL 98	40.00	1.00	62,263	62,263		
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	54,897	54,897		
Truck Driver/Laborer	Forrest Huntley	LOCAL 98	40.00	1.00	52,787	52,787		
Truck Driver/Laborer	Vacancy	LOCAL 98	40.00	1.00	47,797	47,797		
General Foreman / MER	Ed Dupre, Sr.	LOCAL 98	24.00	0.60	49,962	49,962		
Foreman/MER	Steven Kirouac	LOCAL 98	24.00	0.60	45,878	45,878		
Motor Equipment Repair	Jonathan Sullivan	LOCAL 98	24.00	0.60	38,081	38,081		
Motor Equipment Repair	Angel Bou	LOCAL 98	24.00	0.60	40,604	40,604		
Motor Equipment Repair	Jonathan Althoff	LOCAL 98	24.00	0.60	36,493	36,493		
Salary Reserve					-	-		
Overtime					125,000	125,000		
Longevity					8,000	8,000		
Standby Pay					16,900	16,900		
License and Certification					65,000	65,000		
Working Out of Grade					7,500	7,500		
Cell phone Allowance					1,260	1,260		
Uniform Allowance					5,200	5,200		
Total Personnel Services:					12.60 1,034,949	1,034,949		
Electricity					18,000	18,000		
Street and Signal Lights					4,200	4,200		
Natural Gas					15,000	15,000		
R & M Buildings					20,000	20,000		
R & M Vehicles					15,000	15,000		
Communication Lines					5,000	5,000		
R & M Communication Equipment					1,500	1,500		
R & L Copiers					2,400	2,400		
R&L Uniforms					10,000	10,000		
Trash Removal					2,500	2,500		
Security Services / Outside Detail					7,500	7,500		
Training and Seminars					1,000	1,000		
Medical/Testing Services					1,000	1,000		
Office Supplies - General					1,500	1,500		
R & M Supplies - Tools					22,000	22,000		
R & M Supplies - Equipment					40,000	40,000		
R&M Supplies - Custodial					3,500	3,500		
Loam, Grass Seed, Lime					500	500		
Vehicular Supplies					135,000	135,000		

Gasoline/Diesel	95,000	95,000
Safety Supplies	8,500	8,500
Streets and Sidewalks Supplies	40,000	40,000
Uniforms	3,500	3,500
License Certification	500	500
Total Operations and Maintenance:	453,100	453,100

Architecture and Engineering	100,000	100,000
Street Paving and Marking	135,000	135,000
Signal Maintenance	25,000	25,000
Road Improvements	105,000	105,000
Street Sweepings Disposal	50,000	50,000
Total Capital:	415,000	415,000

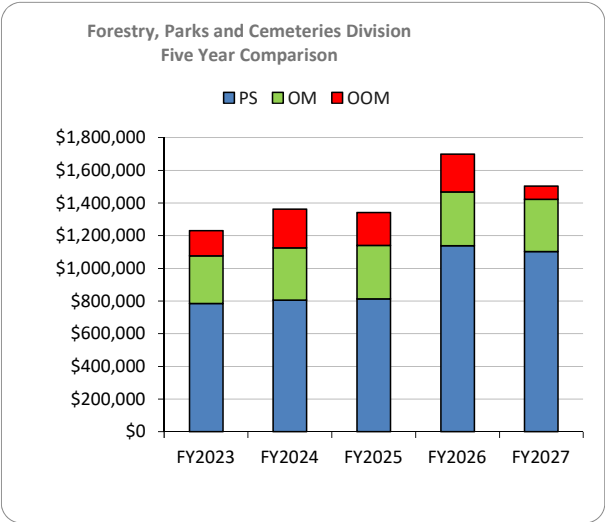
422 - HIGHWAYS TOTAL:	12.60	1,903,049	1,903,049
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General Fund Operating Budget						
	Actual	Actual	Actual	Budget	Budget	Change
	FY2023	FY2024	FY2025	FY2026	FY2027	FY26-FY27
PS	193,940	124,547	239,139	131,000	131,000	-
OM	412,420	259,100	502,029	369,000	369,000	-
Total	606,360	383,647	741,168	500,000	500,000	-

423 - SNOW AND ICE

Description	Name	Barg. Unit	Hrs/Week	FTE	FY2027 Budget	Funding Sources		
						General Fund	Other	Source
Overtime					130,000	130,000		
Working Out of Grade					1,000	1,000		
Total Personnel Services:					131,000	131,000		
R & M Vehicles					25,000	25,000		
Snow Removal					30,000	30,000		
Vehicular Supplies					168,650	168,650		
Gasoline/Diesel					10,350	10,350		
Snow Removal Supplies					131,500	131,500		
Food - Emergency Events					3,500	3,500		
Total Operations and Maintenance:					369,000	369,000		
423 - SNOW AND ICE TOTAL:					-	500,000	500,000	



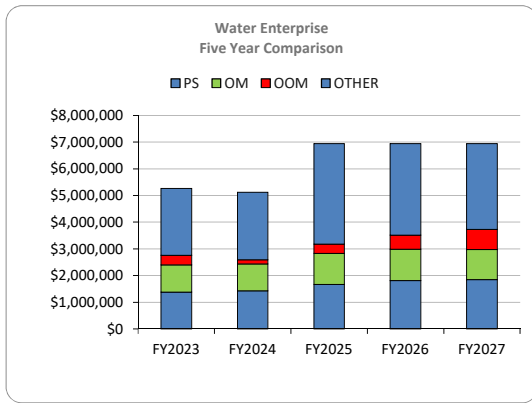
General Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	785,186	805,092	812,730	1,137,590	1,102,117	(35,473)
OM	291,850	320,250	327,360	330,450	320,450	(10,000)
OOM	153,557	236,726	201,424	230,000	130,000	(150,000)
Total	1,230,593	1,362,068	1,341,514	1,698,040	1,552,567	(195,473)

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	1	1	1.00	1.00	1.00	0.00
LOCAL 98	14.00	14.00	13.00	12.00	12.00	0.00
	15.00	14.00	14.00	13.00	13.00	0.00

492 - FORESTRY, PARKS AND CEMETERIES

Description	Name	Unit	Week	FTE	FY2027	Funding Sources		
					Budget	Fund	Other	Source
Superintendent	Vacancy	NAPEA	40.00	1.00	121,813	121,813		
General Foreman	William Sullivan	LOCAL 98	40.00	1.00	83,269	83,269		
Foreman	Jason Antosz	LOCAL 98	40.00	1.00	76,464	76,464		
Equipment Operator	Erik Baranoski	LOCAL 98	40.00	1.00	47,803	47,803		
Equipment Operator	Jason La Fosse	LOCAL 98	40.00	1.00	62,263	62,263		
Equipment Operator	Abigail Phelps	LOCAL 98	40.00	1.00	54,890	54,890		
Truck Driver/Laborer	Alexis Fagan	LOCAL 98	40.00	1.00	45,925	45,925		
Truck Driver/Laborer	Aiden Pedersen	LOCAL 98	40.00	1.00	45,925	45,925		
Truck Driver/Laborer	Vacancy	LOCAL 98	40.00	1.00	44,788	44,788		
Truck Driver/Laborer	Brooke Regnier	LOCAL 98	40.00	1.00	54,890	54,890		
General Foreman	Vacancy	LOCAL 98	40.00	1.00	62,263	62,263		
Equipment Operator	Jonathan Church	LOCAL 98	40.00	1.00	62,263	62,263		
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	54,893	54,893		
Seasonal Staff		NR			81,120	81,120		
Salary Reserve					-	-		
Overtime					100,000	100,000		
Tree Warden Overtime					20,000	20,000		
Longevity					7,400	7,400		
Standby Pay					16,900	16,900		
License Pay					46,488	46,488		
Working Out of Grade					2,000	2,000		
Cell Phone					1,260	1,260		
Uniform Allowance					4,500	4,500		
Tree Warden Stipend					5,000	5,000		
Total Personnel Services:				13.00	1,102,117	1,102,117		
Electricity					9,000	9,000		
Natural Gas					7,500	7,500		
R & M Buildings					9,500	9,500		
R & M Vehicles					15,000	15,000		
Communication Lines					5,000	5,000		
R&M Communication Equipment					1,000	1,000		
Photocopiers					1,500	1,500		
R & L Uniforms					9,000	9,000		
Trash Removal					2,000	2,000		

Security Services	7,500	7,500
Professional Technical	20,000	20,000
Training and Seminars	3,000	3,000
Medical/Testing Services	1,000	1,000
Advertising	1,000	1,000
Office Supplies - General	1,500	1,500
R & M Supplies - Tools	6,500	6,500
R & M Supplies - Equipment	55,000	55,000
Custodial Supplies	1,700	1,700
Fertilizers	35,000	35,000
Loam, Grass Seed, Lime	30,000	30,000
Vehicular Supplies	40,000	40,000
Gasoline/Diesel	46,500	46,500
Safety Supplies	7,000	7,000
Uniforms	2,000	2,000
Dues and Memberships	750	750
Computer Equipment	1,000	1,000
License Certification	1,500	1,500
Total Operations and Maintenance:	320,450	320,450
Tree Removal	50,000	50,000
Site Improvements (Trees)	30,000	30,000
Grounds Equipment	50,000	50,000
Total Other than Ordinary Maintenance	130,000	130,000
492 - PARKS AND CEMETERIES TOTAL:	13.00 1,552,567	1,552,567



Water Enterprise Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	1,383,884.81	1,422,090	1,670,349	1,811,507	1,842,683	31,176
OM	1,020,183.13	1,014,874	1,161,950	1,171,950	1,137,450	(34,500)
OOM	348,815.18	154,008	350,000	525,000	750,000	225,000
OTHER	2,513,687.03	2,527,145	3,762,701	3,436,543	3,214,867	(221,676)
Total	5,266,570.15	5,118,116	6,945,000	6,945,000	6,945,000	(0)

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	6.48	6.58	6.13	6.13	6.13	0.00
LOCAL 98	13.75	13.75	13.75	12.75	12.75	0.00
AFSCME	1.40	1.40	1.40	1.40	1.40	0.00
NR	0.80	0.90	0.88	0.88	0.88	0.00
Total	22.43	22.63	22.16	21.16	21.16	0.00

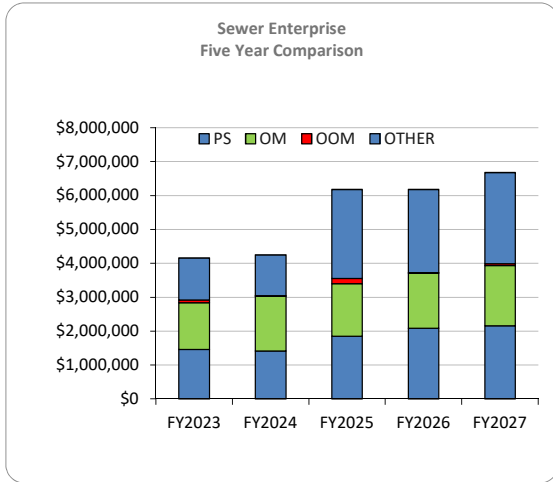
WATER ENTERPRISE - WATER TREATMENT AND OPERATIONS

Description	Name	Unit	Week	FTE	FY2027		Funding Sources		
					Budget		Fund	Other	Source
Superintendent	Keith Snape	NAPEA	40.00	1.00	110,612		110,612		
General Foreman	John Bean	Local 98	40.00	1.00	83,269		83,269		
X Connection Coordinator	Matthew Pelott	NAPEA	40.00	1.00	74,288		74,288		
Foreman	Matthew Campbell	Local 98	40.00	1.00	71,620		71,620		
Equipment Operator/Meter Reader	Juan Maysonet	Local 98	40.00	1.00	67,674		67,674		
Equipment Operator	Joseph Boudreau	Local 98	40.00	1.00	54,890		54,890		
Laborer	Angel Arroyo	Local 98	40.00	1.00	47,803		47,803		
Truck Driver/Laborer	Brian Duffy	Local 98	40.00	1.00	53,898		53,898		
Laborer	Brian Johnson	Local 98	40.00	1.00	46,853		46,853		
Chief Water Treatment Plant Operator	Ian Henderson	NAPEA	40.00	1.00	88,957		88,957		
Water Treatment Operator	Curtley Johnson	Local 98	40.00	1.00	76,251		76,251		
Water Treatment Operator	Zachary Sniadach	Local 98	40.00	1.00	72,990		72,990		
Water Treatment Operator	Sandeep Singh	Local 98	40.00	1.00	77,953		77,953		
Water Treatment Operator	Brian Zimmerman	Local 98	40.00	1.00	77,953		77,953		
Laborer	Sean O'Sullivan	Local 98	40.00	1.00	46,853		46,853		
Reservoir Ranger	Richard Costello	NR	20.00	0.50	25,847		25,847		
Principal Account Clerk	Katherine Bayeur	AFSCME	18.00	0.45	21,433		21,433		
Principal Account Clerk	Wanda Reddin	AFSCME	20.00	0.50	27,879		27,879		
Principal Account Clerk	Linda Landers-Schranz	AFSCME	18.00	0.45	26,866		26,866		
Director	Donna LaScaleia	NR	11.00	0.28	44,811		44,811		
Administration Manager	Cyndi Quinn	NAPEA	10.00	0.25	22,352		22,352		
Water & Sewer Administrator	Mary Richi	NAPEA	20.00	0.50	36,159		36,159		
Civil Engineer	Elizabeth Lotter	NAPEA	10.00	0.25	20,786		20,786		
Civil Engineer	Vacant	NAPEA	10.00	0.25	19,721		19,721		
GIS Coordinator	Karyn Nelson	NAPEA	10.00	0.25	23,437		23,437		
Senior Civil Engineer	Vacant	NAPEA	4.00	0.10	9,569		9,569		
Civil Engineer	Vacant	NAPEA	13.20	0.33	22,987		22,987		
Environmental Planner	David Ciernia	NAPEA	32.00	0.80	60,488		60,488		
Engineering Superintendent	Vacant	NAPEA	12.00	0.30	38,348		38,348		
General Foreman/MER	Ed Dupre, Sr.	Local 98	6.00	0.15	12,490		12,490		
Foreman/MER	Steven Kirouac	Local 98	6.00	0.15	11,470		11,470		
Motor Equipment Repair	Jonathan Sullivan	Local 98	6.00	0.15	9,520		9,520		
Motor Equipment Repair	Angel Bou	Local 98	6.00	0.15	10,151		10,151		
Motor Equipment Repair	Jonathan Althoff	Local 98	6.00	0.15	9,123		9,123		
City Electrician	James Mailloux	NAPEA	4.00	0.10	8,941		8,941		
City HVAC	Viachaslau Kurdun	NR	4.00	0.10	7,724		7,724		
Technical/Professional					57,927		57,927		
Overtime					150,000		150,000		
Longevity					5,350		5,350		
Standby Pay					33,800		33,800		
License Certification					66,040		66,040		
Working Out of Grade					1,000		1,000		
Cell Phone Allowance					1,500		1,500		
Uniform Allowance					5,100		5,100		
Total Personnel Services:				21.16	1,842,683		1,842,683		
Electricity					165,000		165,000		
Propane Gas					65,000		65,000		
Stormwater Services					5,000		5,000		
Repairs and Maintenance Buildings					30,000		30,000		
R & M Vehicles					20,000		20,000		
Communication Lines					35,000		35,000		

R & M Communication Equipment	1,000	1,000
R & M HVAC Equipment	20,000	20,000
R & M Water/Sewer Treatment Equipment	35,000	35,000
R & M Lagoons	25,000	25,000
R & L Photocopiers	4,300	4,300
R & L Uniforms	10,000	10,000
Trash Removal	4,000	4,000
Security Services/Outside Detail	12,000	12,000
Training & Seminars	12,000	12,000
Medical/Testing Services	1,400	1,400
Lab Sample Analysis	30,000	30,000
Postage	4,000	4,000
Office Supplies	3,500	3,500
R & M Supplies Tools	4,000	4,000
R & M Supplies Equipment	35,000	35,000
R & M Supplies Custodial	2,000	2,000
Vehicular Supplies	35,000	35,000
Gasoline and Diesel	38,750	38,750
Safety Supplies	10,000	10,000
Chemicals - Zinc Orthophosphate	35,000	35,000
Chemicals- Aluminum Sulfate	40,000	40,000
Chemicals- Cationic Polymer	35,000	35,000
Chemicals - Sodium Carbonate	40,000	40,000
Chemicals - Sodium Hypochlorite	60,000	60,000
Water Division Supplies	85,000	85,000
Lab Supplies	30,000	30,000
Streets and Sidewalks Supplies	6,500	6,500
Uniforms	2,500	2,500
Other State Assessments	10,000	10,000
Dues and Memberships	35,000	35,000
Real Estate Taxes	105,000	105,000
License Certification	6,500	6,500
Computer Equipment	10,000	10,000
Watershed Operations	30,000	30,000
Total Operations and Maintenance:	1,137,450	1,137,450
Architecture and Engineering	250,000	250,000
Vehicle Replacement	500,000	500,000
Total Other than Ordinary Maintenance:	750,000	750,000
WATER ENTERPRISE - WATER TREATMENT AND OPERATIONS	21.16 3,730,133	3,730,133

WATER ENTERPRISE - OTHER

Description	Name	Unit	Week	FTE	Budget	Funding Sources		
						Fund	Other	Source
Maturing Principal on Long Term Debt					1,554,358	1,554,358		
Interest on Long Term Debt					25,122	25,122		
Indirect Charges to General Fund					796,803	796,803		
Transfer to Capital - Granular Activated Carbon					30,000	30,000		
Transfer to Capital - Transmission Main					808,584	808,584		
Total Other:					3,214,867	3,214,867		
WATER ENTERPRISE - OTHER					3,214,867	3,214,867		
WATER ENTERPRISE TOTAL:				21.16	6,945,000	6,945,000		



Sewer Enterprise Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	1,452,400	1,413,941	1,844,206	2,076,959	2,150,828	73,869
OM	1,377,837	1,612,147	1,551,500	1,629,500	1,781,700	152,200
OOM	86,501	14,890	150,000	15,000	50,000	35,000
OTHER	1,242,138	1,204,426	2,631,794	2,456,041	2,690,901	234,860
Total	4,158,875	4,245,404	6,177,500	6,177,500	6,673,429	495,929

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	5.72	6.32	5.57	5.57	5.57	0.00
NR	0.30	0.40	0.38	0.38	0.38	0.00
LOCAL 98	19.47	18.47	18.47	17.47	17.47	0.00
AFSCME	1.40	1.40	1.40	1.40	1.40	0.00
	26.89	26.59	25.82	24.82	24.82	0.00

SEWER ENTERPRISE - SEWER OPERATIONS

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources	
						Other	Source
General Foreman	Brendan Shea	LOCAL 98	26.80	0.67	52,228	52,228	
Foreman	Justin Allen	LOCAL 98	40.00	1.00	67,130	67,130	
Equipment Operator/Camera Van	Zachary Torrey	LOCAL 98	30.00	0.75	47,601	47,601	
Equipment Operator	Scott Cadieux	LOCAL 98	40.00	1.00	57,230	57,230	
Equipment Operator	Scott Rutherford	LOCAL 98	40.00	1.00	54,890	54,890	
Equipment Operator	Vacancy	LOCAL 98	40.00	1.00	54,894	54,894	
Equipment Operator	Joseph Selevitch	LOCAL 98	40.00	1.00	56,048	56,048	
Truck Driver/Laborer	Vacancy	LOCAL 98	40.00	1.00	52,785	52,785	
Civil Engineer	Elizabeth Lotter	NAPEA	10.00	0.25	20,786	20,786	
Civil Engineer	Vacancy	NAPEA	20.00	0.50	39,442	39,442	
Stormwater Manager	Vacancy	NAPEA	8.00	0.20	17,456	17,456	
GIS Coordinator	Karyn Nelson	NAPEA	12.00	0.30	28,124	28,124	
Senior Civil Engineer	Vacancy	NAPEA	16.00	0.40	38,274	38,274	
Civil Engineer	Vacancy	NAPEA	26.80	0.67	46,671	46,671	
Superintendent	Richard Parasiliti	NAPEA	10.00	0.25	31,956	31,956	
General Foreman/MER	Ed Dupre, Sr.	LOCAL 98	6.00	0.15	12,490	12,490	
Foreman/MER	Steven Kirouac	LOCAL 98	10.00	0.25	19,116	19,116	
Motor Equipment Repair	Jonathan Sullivan	LOCAL 98	10.00	0.25	15,867	15,867	
Motor Equipment Repair	Angel Bou	LOCAL 98	10.00	0.25	16,918	16,918	
Motor Equipment Repair	Jonathan Althoff	LOCAL 98	10.00	0.25	15,205	15,205	
Overtime					32,000	32,000	
Longevity					1,800	1,800	
Standby Pay					16,900	16,900	
License Certification					33,280	33,280	
Working Out of Grade					1,500	1,500	
Cell Phone Allowance					480	480	
Uniform Allowance					2,800	2,800	
Total Personnel Services:				11.14	833,873	833,873	
Stormwater Services					100	100	
R & M Vehicles					1,500	1,500	
Communication Lines					2,500	2,500	
R & M Communication Equipment					1,000	1,000	
R & L Photocopiers					1,500	1,500	
R & L Uniforms					5,500	5,500	
Security Services/Outside Detail					10,000	10,000	
Training and Seminars					1,000	1,000	
Medical/Testing Services					1,500	1,500	
DPW TV Inspections					25,000	25,000	
Vapor Rooting					12,000	12,000	
Office Supplies					650	650	
R & M Supplies Tools					3,000	3,000	

Loam, Grass Seed, Lime	500	500
Vehicular Supplies	20,000	20,000
Gasoline and Diesel	22,000	22,000
Safety Supplies	4,500	4,500
Sewer Division Supplies	28,000	28,000
Grease Chemicals	20,000	20,000
Manhole Rims and Covers	12,000	12,000
Uniforms	2,500	2,500
License Certifications	750	750
Computer Equipment	5,000	5,000
Total Operations and Maintenance:	180,500	180,500

Equipment Replacement	0	0
Total Other than Ordinary Maintenance:	0	0

SEWER ENTERPRISE - SEWER OPERATIONS 11.14 1,014,373 1,014,373

SEWER ENTERPRISE - WASTEWATER TREATMENT PLANT

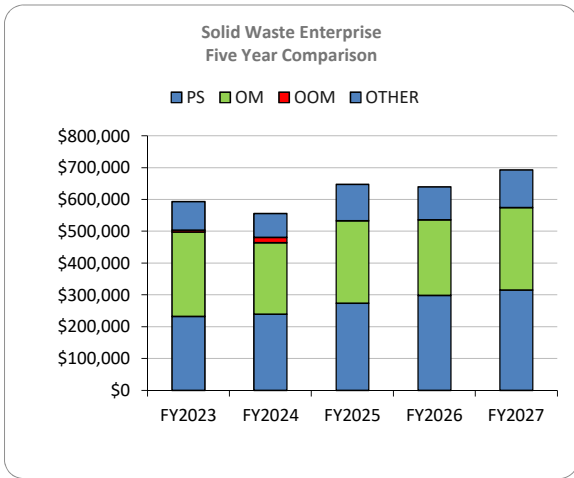
Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Superintendent	Dale Small	NAPEA	38.00	0.95	110,271	110,271		
WWTP Chief Operator	Reinaldo Roman	NAPEA	36.00	0.90	81,992	81,992		
WWTP Maintenance Foreman	Gaylon Caputo	Local 98	36.00	0.90	70,157	70,157		
WWTP Operator/Pretreatment	Kevin Gillette	Local 98	40.00	1.00	81,214	81,214		
WWTP Operator	James Izatt	Local 98	40.00	1.00	72,990	72,990		
WWTP Operator	Eric Miller	Local 98	40.00	1.00	72,990	72,990		
WWTP Operator	Vacancy	Local 98	40.00	1.00	74,980	74,980		
WWTP Operator	Gary Frain	Local 98	40.00	1.00	76,251	76,251		
WWTP Operator	Scott Lewis	Local 98	40.00	1.00	72,990	72,990		
WWTP Operator	Erik LaMountain	Local 98	40.00	1.00	72,990	72,990		
WWTP Maintenance Tech	Vacancy	Local 98	40.00	1.00	62,263	62,263		
Principal Account Clerk	Katherine Bayeur	AFSCME	18.00	0.45	21,433	21,433		
Principal Account Clerk	Wanda Reddin	AFSCME	20.00	0.50	27,879	27,879		
Principal Account Clerk	Linda Landers-Schranz	AFSCME	18.00	0.45	26,866	26,866		
Director	Donna LaScaleia	NR	11.00	0.28	44,811	44,811		
Administration Manager	Cyndi Quinn	NAPEA	10.00	0.25	22,352	22,352		
Water & Sewer Administrator	Mary Richi	NAPEA	20.00	0.50	36,159	36,159		
Engineering Superintendent	Vacancy	NAPEA	12.00	0.30	38,348	38,348		
City Electrician	James Mailloux	NAPEA	4.00	0.10	8,941	8,941		
City HVAC	Viachaslau Kurdun	NR	4.00	0.10	7,724	7,724		
Technical / Professional					27,000	27,000		
Overtime					130,000	130,000		
Longevity					5,500	5,500		
Weekend Differential					16,900	16,900		
Standby Pay					1,664	1,664		
License Certification					46,280	46,280		
Working Out of Grade					1,000	1,000		
Cell Phone Allowance					1,260	1,260		
Uniform Allowance					3,750	3,750		
Total Personnel Services:				13.68	1,316,955	1,316,955		

Electricity	250,000	250,000
Natural Gas	35,000	35,000
Propane Gas	5,500	5,500
Stormwater Services	4,000	4,000
R & M Buildings	40,000	40,000
R & M Vehicles	3,000	3,000
Communication Lines	8,500	8,500
R & M Communication Equipment	1,000	1,000
R & M Water/Sewer Treatment Equipment	45,000	45,000
R & L Photocopiers	2,100	2,100
R & L Uniforms	9,000	9,000

Training & Seminars	3,500	3,500
Medical/Testing Services	1,000	1,000
Lab Sample Analysis	45,000	45,000
Sludge Disposal	700,000	700,000
Postage	3,500	3,500
Office Supplies	1,000	1,000
R&M Supplies Tools	2,500	2,500
R & M Supplies Equipment	50,000	50,000
R & M Supplies - Custodial	2,300	2,300
Vehicular Supplies	6,500	6,500
Gasoline and Diesel	7,000	7,000
Safety Supplies	3,000	3,000
Chemicals - Polymer	150,000	150,000
Chemicals - Sodium Hydroxide	0	0
Chemicals - Potassium Permanganate	20,000	20,000
Chemicals - Sodium Hypochlorite	175,000	175,000
Lab Supplies	20,000	20,000
Uniforms	2,500	2,500
Dues and Memberships	300	300
License Certifications	1,000	1,000
Computer Equipment	4,000	4,000
Total Operations and Maintenance:	1,601,200	1,601,200
Architecture and Engineering	50,000	50,000
Total Other than Ordinary Maintenance:	50,000	50,000
SEWER ENTERPRISE - WASTE WATER TREATMENT PLANT	13.68	2,968,155

SEWER ENTERPRISE - OTHER

Description	Name	Unit	Week	FTE	FY2026 Budget	Funding Sources		
						Fund	Other	Source
Maturing Principal on Long Term Debt					870,488	870,488		
Interest on Long Term Debt					418,126	418,126		
Transfer to Capital - Sewer Line Replacement					493,786	493,786		
Indirect Charges to General Fund					908,501	908,501		
Total Other:					2,690,901	2,690,901		
SEWER ENTERPRISE - OTHER					2,690,901	2,690,901		
SEWER ENTERPRISE TOTAL:				24.82	6,673,429	6,673,429		



Solid Waste Enterprise Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	232,377	238,934	273,353	298,186	315,115	16,929
OM	265,074	225,134	260,000	238,150	259,150	21,000
OOM	6,262	16,515	-	-	-	-
OTHER	89,913	75,075	114,181	103,547	118,129	14,582
Total	593,626	555,658	647,534	639,883	692,394	52,511

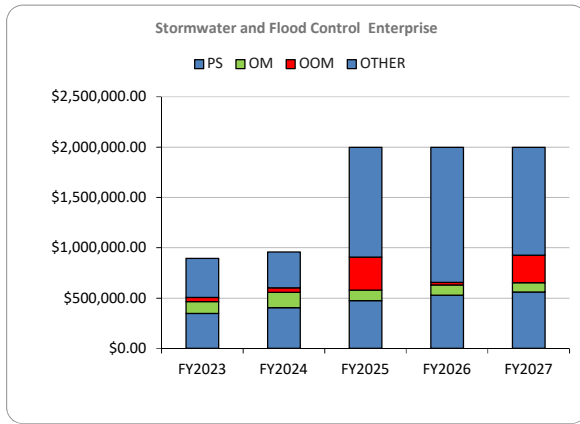
FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	0.25	1.05	1.25	1.25	1.25	0.00
NR	0.80	0.00	0.05	0.05	0.05	0.00
LOCAL 98	1.00	1.00	1.00	1.00	1.00	0.00
AFSME	1.00	0.00	0.00	0.00	0.00	0.00
Total	3.05	2.05	2.30	2.30	2.30	0.00

SOLID WASTE ENTERPRISE

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Foreman	Scott Harper	Local 98	40.00	1.00	74,810	74,810		
Director	Donna LaScaleia	NR	2.00	0.05	8,147	8,147		
Solid Waste Administrator	Bonnie Itterly-Bergeron	NAPEA	40.00	1.00	68,974	68,974		
Administration Manager	Cyndi Quinn	NAPEA	6.00	0.15	13,411	13,411		
Engineering Superintendent	Vacancy	NAPEA	4.00	0.10	12,783	12,783		
Gate Keepers					63,000	63,000		
Overtime					50,000	50,000		
Longevity					1,300	1,300		
Week Adjustment					16,900	16,900		
License Incentive					5,200	5,200		
Cell Phone Allowance					240	240		
Uniform Allowance					350	350		
Total Personnel Services:				2.30	315,115	315,115		
Electricity					8,000	8,000		
R & M Buildings					3,000	3,000		
R & M Vehicles					3,000	3,000		
Communication Lines					3,500	3,500		
R & M Communication Equipment					1,000	1,000		
R & L Photocopiers					500	500		
R & L Uniforms					800	800		
Trash Removal					130,000	130,000		
Haz-Mat Disposal Fees					11,000	11,000		
Security Services/Oustides Detail					13,000	13,000		
Professional/Technical					2,000	2,000		
Medical/Testing Services					100	100		
Electronic Recycling Program					2,000	2,000		
Printing and Mailing					500	500		
Office Supplies General					750	750		
R & M Supplies - Equipment					50,000	50,000		
Vehicular Supplies					13,000	13,000		
Gasoline/Diesel					15,000	15,000		
Safety Supplies					500	500		
Uniforms					300	300		
Licenses					200	200		
Computer Equipment					1,000	1,000		
Total Operations and Maintenance:					259,150	259,150		
SOLID WASTE ENTERPRISE - TRANSFER STATION OPERATIONS				2.30	574,265	574,265		

SOLID WASTE ENTERPRISE - OTHER

Description	Name	Unit	Week	FTE	Budget	Fund	Other	Source
Indirect Charges to General Fund					118,129	118,129		
Total Other:					118,129	118,129		
SOLID WASTE ENTERPRISE - OTHER				-	118,129	118,129		
SOLID WASTE ENTERPRISE TOTAL:					692,394	692,394		



Stormwater and Flood Control Enterprise Fund Operating Budget						
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	\$ Change FY26-FY27
PS	346,245	401,774	474,527	527,483	560,420	32,937
OM	117,671	152,987	104,700	101,700	89,200	(12,500)
OOM	40,250	46,192	325,000	25,000	275,000	250,000
OTHER	388,746	356,142	1,092,259	1,342,303	1,071,866	(270,437)
Total	892,912	957,095	1,996,486	1,996,486	1,996,486	(0)

FTE's by Unit						
Unit	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27
NAPEA	3.35	3.35	3.50	3.50	3.50	-
LOCAL 98	2.68	2.78	2.78	2.78	2.78	-
AFSCME	0.00	0.00	0.00	0.00	0.00	-
NR	0.10	0.10	0.10	0.10	0.10	-
	6.13	6.23	6.38	6.38	6.38	-

STORMWATER AND FLOOD CONTROL ENTERPRISE - STORM DRAINS

Description	Name	Unit	Week	FTE	FY2027 Budget	Funding Sources		
						Fund	Other	Source
Laborer	Derrick Godbout	Local 98	40.00	1.00	46,853	46,853		
Equipment Operator	Vacancy	Local 98	40.00	1.00	54,894	54,894		
Stormwater Manager	Vacancy	NAPEA	32.00	0.80	69,823	69,823		
Stormwater Administrator	Megan Thompson	NAPEA	40.00	1.00	68,974	68,974		
Director	Donna LaScaleia	NR	4.00	0.10	16,294	16,294		
Administration Manager	Cyndi Quinn	NAPEA	6.00	0.15	13,411	13,411		
Civil Engineer	Elizabeth Lotter	NAPEA	14.00	0.35	29,101	29,101		
Environmental Planner	David Ciernia	NAPEA	8.00	0.20	15,122	15,122		
GIS Coordinator	Karyn Nelson	NAPEA	12.00	0.30	28,124	28,124		
Engineering Superintendent	Vacancy	NAPEA	8.00	0.20	25,565	25,565		
Senior Civil Engineer	Vacancy	NAPEA	8.00	0.20	19,137	19,137		
Superintendent	Richard Parasiliti	NAPEA	4.00	0.10	12,783	12,783		
General Foreman/MER	Ed Dupre, Sr.	Local 98	4.00	0.10	8,327	8,327		
General Foreman	Brendan Shea	Local 98	13.20	0.33	25,724	25,724		
Equipment Operator/Camera Van	Zachary Torrey	Local 98	10.00	0.25	15,867	15,867		
Overtime					12,000	12,000		
Longevity					1,500	1,500		
License Incentive					4,680	4,680		
Cell Phone Allowance					240	240		
Uniform Allowance					1,000	1,000		
Total Personnel Services:				6.08	469,419	469,419		
R&M Vehicles					2,000	2,000		
Communication Lines					1,500	1,500		
R & L Photocopiers					1,500	1,500		
R & L Uniforms					2,000	2,000		
Security Services/Outside Detail					1,000	1,000		
Training & Seminars					500	500		
Medical/Testing Services					200	200		
Lab Sample Analysis					1,500	1,500		
DPW TV Inspections					7,500	7,500		
Postage					2,500	2,500		
Advertising					500	500		
R & M Supplies -- Tools					1,500	1,500		
R & M Supplies -- Equipment					5,000	5,000		
Vehicular Supplies					5,000	5,000		
Gasoline/Diesel					4,500	4,500		
Safety Supplies					1,500	1,500		
Sewer Division Supplies					7,000	7,000		
Streets and Sidewalks Supplies					3,500	3,500		
Catch Basin Frames & Grates					13,000	13,000		
Uniforms					600	600		
License Certification					200	200		
Computer Equipment					1,000	1,000		
Total Operations and Maintenance:					63,500	63,500		
Architecture & Engineering					50,000	50,000		
Catch Basin Cleaning					25,000	25,000		
Vehicle Replacement					150,000	150,000		
Total Other than Ordinary Maintenance:					225,000	225,000		

STORMWATER AND FLOOD CONTROL ENTERPRISE - STORM DRAINS

6.08 757,919

757,919

STORMWATER AND FLOOD CONTROL ENTERPRISE - FLOOD CONTROL

Description	Name	Unit	Week	FTE	Budget
Superintendent	Dale Small	NAPEA	2.00	0.05	5,804
WWTP Chief Operator	Reinaldo Roman	NAPEA	4.00	0.10	9,110
WWTP Maintenance Foreman	Gaylon Caputo	LOCAL 98	4.00	0.10	7,795
Superintendent	Richard Parasiliti	NAPEA	2.00	0.05	6,392
Overtime					45,000
Standby Pay					16,900
Total Personnel Services:				0.30	91,001

Funding Sources		
Fund	Other	Source
		5,804
		9,110
		7,795
		6,392
		45,000
		16,900
		91,001

Electricity					3,500
Natural Gas					7,000
Stormwater Services					1,500
Repairs and Maintenance					6,700
R&M Communication Lines					1,000
R & M Supplies -- Equipment					1,000
Gasoline/Diesel					4,500
Safety Supplies					500
Total Operations and Maintenance:					25,700

		3,500
		7,000
		1,500
		6,700
		1,000
		1,000
		4,500
		500
		25,700

Architecture and Engineering					50,000
Total Other than Ordinary Maintenance:					50,000

		50,000
		50,000

STORMWATER AND FLOOD CONTROL ENTERPRISE - FLOOD CONTROL

0.30 166,701

166,701

Indirect Charges to General Fund					360,227
Transfer to Capital - Drain Replacement					711,639
Total Other:					1,071,866

		360,227
		711,639
		1,071,866

STORMWATER AND FLOOD CONTROL ENTERPRISE - OTHER

1,071,866

1,071,866

STORMWATER AND FLOOD CONTROL ENTERPRISE TOTAL:

6.38 1,996,486

1,996,486

CITY OF NORTHAMPTON
ENTERPRISE FUNDS

INDIRECT COSTS FOR FY 2027

DEPARTMENT	SEWER FUND	WATER FUND	SOLID WASTE FUND	STORMWATER		ALL FUNDS TOTAL	Change FY27-FY26
				FLOOD CONTROL FUND	FUND		
CITY COUNCIL	12,359	11,617	1,494	4,525	29,995	644	
MAYOR'S OFFICE	10,201	10,201	6,801	10,201	37,403	1,270	
AUDITOR'S OFFICE	15,894	17,373	1,209	6,284	40,760	1,335	
TREASURER'S OFFICE	7,746	8,468	589	3,063	19,866	1,097	
COLLECTOR OF TAXES	47,881	47,881	1,813	47,881	145,456	7,130	
LEGAL SERVICES	3,081	3,081	3,081	3,081	12,326	1,591	
HUMAN RESOURCES	7,484	6,380	694	1,924	16,483	(1,413)	
ITS	52,879	49,942	9,860	21,860	134,540	0	
					0	0	
					0	0	
EMPLOYEE BENEFITS & INSURANCE							
MEDICAL	319,335	342,204	56,677	69,211	787,426	68,249	
WORKER'S COMPENSATION	5,846	11,692	2,923	2,923	23,384	(18,186)	
CONTRIBUTORY RETIREMENT	235,411	208,801	17,979	161,945	624,137	23,823	
EMPLOYEE TAXES	30,116	26,267	4,324	7,649	68,355	6,550	
UNEMPLOYMENT COMP	1,264	1,145	187	325	2,922	(2,704)	
LIABILITY INSURANCE	9,887	8,955	1,465	402	20,710	39	
BUILDING/VEHICLE INS.	149,116	42,795	9,033	18,954	219,898	(1,549)	
					0	0	
					0	0	
OTHER DIRECT COSTS							
ESCO Savings to Bond Debt Service	0	0	0	0	0	(65,972)	
	908,501	796,803	118,129	360,227	2,183,660	21,904	
Payment in-Lieu-of-Taxes	0	0	0	0	0	0	
					0	0	
Totals	908,501	796,803	118,129	360,227	2,183,660	21,904	

CITY OF NORTHAMPTON SEWER ENTERPRISE

INDIRECT COSTS FOR FY 2027

DEPARTMENT	FY2026 MAYOR BUDGET	INDIRECT COST FACTOR	Indirects For FY2027 TOTAL	Williamsburg Share for FY27 2.8%	NOTES
CITY COUNCIL	302,806	4.08%	12,359	346	percentage of entire PS and OM for City Council- based on % of budget for enterprise to total city budt
MAYOR'S OFFICE	272,023	3.75%	10,201	286	percentage of PS only for Mayor, Fin Director- 1.5 hours per week/40 hr wk
AUDITOR'S OFFICE	298,121	5.33%	15,894	445	percentage of entire PS and OM for Auditor's Office based on Auditor metrics from prior fiscal year
TREASURER'S OFFICE	145,301	5.33%	7,746	217	Percentage of PS for 1/2 Treas/Collector and 100% Assistant Treasurer with percentage based on Auditor metrics
COLLECTOR OF TAXES	348,834	13.73%	47,881	1,341	Percentage of remainder of Treasurer/Collector Office minus what has already been counted, minus parking staff at
LEGAL SERVICES	171,587	1.80%	3,081	86	Percentage of legal budget per calculations attached
HUMAN RESOURCES	334,504	2.24%	7,484	210	percentage of entire PS and OM for HR less School Payroll Position - based on % of fte's in city for new
ITS & Communications			52,879	1,481	see calculation detail - based on estimate of 8 hours per week pro-rated and some % of overall OM
SUB-TOTAL			157,526	4,411	
EMPLOYEE BENEFITS					
MEDICAL			319,335	8,941	based on actual enrollment for actives and retirees with estimate for vacancies
WORKMEN'S COMPENSATION	292,300	2.00%	5,846	164	based on % of premium related to sewer workers
CONTRIBUTORY RETIREMENT	8,030,767	2.93%	235,411	6,592	percentage calculated by retirement office based on prior fiscal year payroll
MEDICARE	2,076,959	1.45%	30,116	843	based on 1.45% of payroll for upcoming fiscal year * I used year living in FY2024 for FY2025 Indirects
SUB-TOTAL			590,708	16,540	56,390
OTHER DIRECT COSTS					
UNEMPLOYMENT COMP	51,939	2.43%	1,264	35	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
LIABILITY INSURANCE	406,205	2.43%	9,887	277	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
PROPERTY INSURANCE	577,509	23.00%	132,827	3,719	based on % of premium related to sewer property
VEHICLE INSURANCE	162,887	10.00%	16,289	456	based on % of premium related to sewer vehicles
PAYMENT IN LIEU OF TAXES			0	0	reduce per schedule below
ESCO Savings to Bond Debt Service		100.00%	0	0	actual debt service - no longer estimated savings
SUB-TOTAL			160,267	4,487	
GRAND TOTAL			908,501	25,438	
SEWER ENTERPRISE FUND			(30,653)		Increase (Decrease) over prior year
			-3.26%		Increase (Decrease) over prior year

CITY OF NORTHAMPTON WATER ENTERPRISE

INDIRECT COSTS FOR FY 2027

DEPARTMENT	FY2026 INFO		INDIRECT COST FACTOR	Indirects For FY2027 TOTAL	NOTES
	MAYOR BUDGET	TOTAL			
CITY COUNCIL	302,806	11,617	3.84%		
MAYOR'S OFFICE	272,023	10,201	3.75%		percentage of entire PS and OM for City Council- based on % of budget for enterprise to total city budget excluding debt service for prior fiscal year
AUDITOR'S OFFICE	298,121	17,373	5.83%		percentage of PS only for Mayor, Fin Director- 1.5 hours per week/40 hour week
TREASURER'S OFFICE	145,301	8,468	5.83%		percentage of entire PS and OM for Auditor's Office based on Auditor metrics from prior fiscal year
COLLECTOR OF TAXES	348,834	47,881	13.73%		Percentage of PS and OM for 1/2 Treas/Collector and 100% Assistant Treasurer with percentage based on Auditor metrics
LEGAL SERVICES	171,587	3,081	1.80%		percentage of entire PS and OM budget for Collector's Office minus Parking PS and OM - based on percentage of bills issued
HUMAN RESOURCES	334,504	6,380	1.91%		percentage of legal budget per calculations attached
ITS & Communications		49,942			percentage of entire PS and OM for HR less School Payroll Position - based on % of fee's in city
SUB-TOTAL		154,944			see calculation detail - based on estimate of 10 hours per week pro-rated and some % of overall OM
EMPLOYEE BENEFITS					
MEDICAL		342,204			based on actual enrollment for actives and retirees with estimate for vacancies
WORKER'S COMPENSATION	292,300	11,692	4.00%		based on % of premium related to water workers
CONTRIBUTORY RETIREMENT	8,030,767	208,801	2.60%		percentage calculated by retirement office based on prior fiscal year payroll
MEDICARE	1,811,507	26,267	1.45%		based on 1.45% of payroll for upcoming fiscal year - 1 used year living in - FY2024 PS for FY2025 indirects
SUB-TOTAL		588,964			
OTHER DIRECT COSTS					
UNEMPLOYMENT COMP	51,939	1,145	2.20%		based on % of total payroll compared with payroll in enterprise fund for current fiscal year
LIABILITY INSURANCE	406,205	8,955	2.20%		based on % of total payroll compared with payroll in enterprise fund for current fiscal year
PROPERTY INSURANCE	577,509	34,651	6.00%		based on % of premium related to water property
VEHICLE INSURANCE	162,887	8,144	5.00%		based on % of premium related to water vehicles
ESCO Savings to Bond Debt Service		0	100.00%		actual debt service - no longer estimated savings
SUB-TOTAL		52,895			
GRAND TOTAL				796,803	

44,980 Increase (Decrease) over prior year
5.98% Increase (Decrease) over prior year

WATER ENTERPRISE FUND

CITY OF NORTHAMPTON SOLID WASTE ENTERPRISE FUND

INDIRECT COSTS FOR FY2027

DEPARTMENT	FY2026 INFO MAYOR BUDGET	INDIRECT COST FACTOR	Indirects for FY2027 TOTAL
CITY COUNCIL	302,806	0.49%	1,494
MAYOR'S OFFICE	272,023	2.50%	6,801
AUDITOR'S OFFICE	298,121	0.81%	1,209
TREASURER'S OFFICE	145,301	0.81%	589
COLLECTOR OF TAXES		0.00%	1,813
LEGAL SERVICES	171,587	1.80%	3,081
HUMAN RESOURCES	334,504	0.21%	694
ITS			9,860
SUB-TOTAL			25,540

percentage of entire PS and OM for City Council- based on % of budget for enterprise to total city budget excluding debt service for prior fiscal year
percentage of PS only for Mayor, Fin Director- 1 hour per week
percentage of entire PS and OM for Auditor's Office based on Auditor metrics from prior fiscal year discounted by 50% for reduction in program
percentage of PS and OM for 1/2 Treas/Collector and 100% Assistant Treasurer with percentage based on Auditor metrics
based on Collector's estimate of 2 hours per week - using lowest clerk salary \$17.43/HR X2 X 52
percentage of legal budget per calculations attached
percentage of entire PS and OM for HR less School Payroll Position - based on % of fle's in city
see calculation detail - based on estimate of 10 hours per week pro-rated and some % of overall OM

EMPLOYEE BENEFITS

MEDICAL			56,677
WORKMEN'S COMPENSATION	292,300	1.00%	2,923
CONTRIBUTORY RETIREMENT	8,030,767	0.22%	17,979
MEDICARE	298,186	1.45%	4,324
SUB-TOTAL			81,903

based on actual enrollment for actives and retirees with estimate for vacancies
based on % of premium related to solid waste workers
percentage calculated by retirement office based on prior fiscal year payroll
based on 1.45% of payroll for upcoming fiscal year

OTHER DIRECT COSTS

UNEMPLOYMENT COMP	51,939	0.36%	187
LIABILITY INSURANCE	406,205	0.36%	1,465
PROPERTY INSURANCE	577,509	1.00%	5,775
VEHICLE INSURANCE	162,887	2.00%	3,258
SUB-TOTAL			10,686

based on % of total payroll compared with payroll in enterprise fund for current fiscal year
based on % of total payroll compared with payroll in enterprise fund for current fiscal year
based on % of premium related to solid waste property
based on % of premium related to solid waste vehicles

GRAND TOTAL			118,129
HOST COMMUNITY FEE			0
GRAND TOTAL			118,129

SOLID WASTE ENTERPRISE FUND

14,581 **Increase (Decrease) over prior year**
14.08% **Increase (Decrease) over prior year**

CITY OF NORTHAMPTON STORMWATER AND FLOOD CONTROL ENTERPRISE

INDIRECT COSTS FOR FY2027

DEPARTMENT	FY2026 INFO		INDIRECT COSTS		INDIRECTS FOR FY2027 TOTAL	NOTES
	MAYOR BUDGET	INFO	FACTOR	COST		
CITY COUNCIL	302,806		1.49%		4,525	percentage of entire PS and OM for City Council- based on % of budget for enterprise to total city budget excluding debt service for prior fiscal year
MAYOR'S OFFICE	272,023		3.75%		10,201	percentage of PS only for Mayor, Fin Director- 1.5 hours per week/40 hr wk
AUDITOR'S OFFICE	298,121		2.11%		6,284	percentage of entire PS and OM for Auditor's Office based on Auditor metrics from prior fiscal year
TREASURER'S OFFICE	145,301		2.11%		3,063	Percentage of PS and OM for 1/2 Treas/Collector and 100% Assistant Treasurer with percentage based on Auditor metrics
COLLECTOR OF TAXES	348,834		13.73%		47,881	percentage of entire PS and OM budget for Collector's Office minus Parking PS and OM - based on percentage of bills issued
LEGAL SERVICES	171,587		1.80%		3,081	percentage of legal budget per calculations attached
HUMAN RESOURCES	334,504		0.58%		1,924	percentage of entire PS and OM for HR less School Payroll Position - based on % of fte's in city
ITS & Communications					21,860	see calculation detail - based on estimate of 10 horus per week prorated and some % of overall OM
SUB-TOTAL					98,818	

EMPLOYEE BENEFITS

MEDICAL					69,211	based on actual enrollment for actives and retirees with estimate for vacancies
WORKMEN'S COMPENSATION	292,300		1.00%		2,923	based on % of premium related to storm water and flood control workers
CONTRIBUTORY RETIREMENT	8,030,767		2.02%		161,945	percentage calculated by retirement office based on prior fiscal year payroll
MEDICARE FOR STORMWATER	527,483		1.45%		7,649	based on 1.45% of payroll for upcoming fiscal year
SUB-TOTAL					241,727	

OTHER DIRECT COSTS

UNEMPLOYMENT COMP	51,939		0.63%		325	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
LIABILITY INSURANCE	64,250		0.63%		402	based on % of total payroll compared with payroll in enterprise fund for current fiscal year
PROPERTY INSURANCE	577,509		3.00%		17,325	based on % of premium related to storm water and flood control property
VEHICLE INSURANCE	162,887		1.00%		1,629	based on % of premium related to storm water and flood control vehicle
SUB-TOTAL					19,682	

GRAND TOTAL					360,227	
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(7,005) Increase (Decrease) over prior year
-1.91% Increase (Decrease) over prior year

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FY 27 Preliminary Budget

Dr. Portia S. Bonner, Superintendent of Schools
Bobbie Jones, Business Administrator

THREE VIEWS OF PROPOSED BUDGET

LEVEL SERVICES BUDGET



6.79%
\$46,599,217
(Base Budget Only)

STRONG BUDGET



15.4%
\$50,372,969
(Base Budget Only)

CITY TARGETED BUDGET



6.79%
\$46,599,217
(Base Budget Only)

Three Views of Proposed Budget

Level Services Budget 

6.45%
\$47,001,193

(includes Smith College Donation & Special Education Stabilization)

Strong Budget 

14.9%
\$50,774,945




(includes Smith College Donation & Special Education Stabilization)

City Targeted Budget 

6.45%
\$47,001,193

(includes Smith College Donation & Special Education Stabilization)

ENROLLMENT DATA 2022-2026

Org Name	Enrollment	2022	2023	2024	2025	2026
 Northampton	All Students	2,618	2,573	2,495	2,496	2,382
	All Students #	2,618	2,573	2,495	2,496	2,382
 Select a Comparable District	All Students					
	All Students #					
 State	All Students	911,529	913,735	914,959	915,932	900,490
	All Students #	911,529	913,735	914,959	915,932	900,490

ENROLLMENT PROJECTIONS BY GRADE

Enrollment Projections By Grade*																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2020	154	2025-26	42	138	121	160	171	161	173	201	187	182	204	167	241	226	<10**	2340	2382
2021	145	2026-27	42	124	143	125	162	172	164	168	212	189	186	205	167	242	<10**	2267	2369
2022	129	(prov.)	42	110	128	148	127	163	175	160	177	215	193	187	205	168	<10**	2164	2206
2023	142	(prov.)	42	121	114	132	150	128	166	170	169	179	219	194	187	206	<10**	2143	2185
2024	114	(prov.)	42	97	125	118	134	151	131	161	179	171	182	220	184	188	<10**	2059	2101
2025	137	(est.)	43	117	100	129	119	135	154	127	170	181	174	183	220	195	<10**	2012	2055
2026	133	(est.)	43	114	121	103	131	120	138	150	134	172	185	175	183	221	<10**	1955	1998
2027	131	(est.)	43	112	118	125	104	132	122	134	158	136	175	186	175	184	<10**	1869	1912
2028	131	(est.)	43	112	116	122	127	105	135	119	141	160	139	176	186	176	<10**	1822	1865
2029	129	(est.)	43	111	116	120	124	128	107	131	125	143	163	140	176	187	<10**	1779	1822
2030	132	(est.)	44	113	115	120	121	125	131	104	138	126	146	164	140	177	<10**	1728	1772

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

*Birth data provided by Public Health Vital Records Departments in each state.

** < 10 Not reported, to protect subgroups with fewer than 10 students.

Based on an estimate of births

Based on children already born

Based on students already enrolled

GROWTH IN STAFFING

The last six years has seen an FTE growth of 53.06 FTE's or a 10% increase in staffing.
 Enrollment in the same period has decreased by 11.84%.
 The largest growth in staff has been in paraeducators – a 46% increase.

Growth in staffing from FY2020 to FY2026									
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	Increase from FY2020 to FY2026	% Increase from FY2020 to FY2026
Elected	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00	0%
School Administration	18.00	19.75	19.00	21.00	21.00	21.00	21.00	3.00	17%
NR	20.97	17.27	17.95	17.10	16.13	16.33	16.33	-4.64	-22%
Teachers	298.35	304.83	303.30	305.76	304.63	294.31	303.31	4.96	2%
Paraeducators	100.30	117.00	135.48	135.48	128.80	136.02	146.80	46.50	46%
Clerical	23.43	24.52	22.07	22.07	20.83	19.25	19.25	-4.18	-18%
Custodial	34.66	39.98	39.36	39.36	36.28	36.28	36.28	1.62	5%
Cafeteria	16.50	18.90	21.75	21.75	20.85	22.30	22.30	5.80	35%
Total	521.21	551.25	567.91	571.52	557.52	554.49	574.27	53.06	10%
Enrollment	2702	2745	2656	2676	2668	2498	2382	-320.00	-11.84%

COMPARISON OF THREE VIEWS

<p>Level Services \$47,001,193 6.45%</p> <p>Or 6.79% on the base only</p>	<ul style="list-style-type: none"> • At minimum, maintains one (1) reading at each of the four elementary and middle school and one (1) math interventionist for three elementary and the middle school. • Continue addressing students with severe disabilities in special programming at the elementary, middle and high school. • Maintains manageable class sizes at the elementary level. 	<p>Prioritizes the continuity of essential operations while adjusting for the modern realities of inflation, enrollment shifts, and mandated student needs. All current staffing is maintained which includes positions that were added during FY26 excluding positions added under mid-year appropriation.</p> <p>Continues to meet the needs of DIP.</p> <p>Continues expanding programming for medically fragile and students with severe disabilities.</p>
<p>City's Targeted \$47,001,193 6.45%</p> <p>Or 6.79% on the base only</p>	<ul style="list-style-type: none"> • At minimum, maintains one (1) reading at each of the four elementary and middle school and one (1) math interventionist for three elementary and the middle school. • Continue addressing students with severe disabilities in special programming at the elementary, middle and high school. • Maintains manageable class sizes at the elementary level. 	<p>Prioritizes the continuity of essential operations while adjusting for the modern realities of inflation, enrollment shifts, and mandated student needs. All current staffing is maintained which includes positions that were added during FY26 excluding positions added under mid-year appropriation.</p> <p>Continues to meet the needs of DIP.</p> <p>Continues expanding programming for medically fragile and students with severe disabilities.</p>

COMPARISON OF THREE VIEWS

FY27	Investment/Reductions	Justification
<p>Strong Budget \$50,774,945</p> <p>14.9%</p> <p>Or 15.4% on the base only</p>	<p>Personnel & Non-personnel request projected total \$6,597,425</p> <ul style="list-style-type: none"> ● Add additional reading & math interventionists support at 2 elementary schools and restore math interventionist at Leeds, and a new combination coach/interventionist at the high school. ● Add 13 FTE paraeducators across the 6 buildings ● Add 8.2 FTE academic content teachers for JFK and NHS, and health teachers for elementary schools ● Add 4 FTE special education teachers and increase hours of BCBA at Leeds ● Add 1 FTE District ML Literacy teacher ● Add/restore 4 FTE clerical (10 month) ● Add 1 FTE for business office ● Add 2 administrators (Unit B) and Director of District-wide After School Program ● Add .5 FTE Internship Coordinator and additional hours for guidance support ● Add 2 FTE integration Specialists ● Add 3 FTE Drivers, 1.0 PTE Bus Monitor and 1.0 PTE crossing guard ● Add 1 FTE custodial floater 	<p>The primary focus of these requests is the restoration of essential services and the strengthening of core academic and behavioral supports. The investments fall into four critical categories: Academic Intervention, Special Education, Health & Wellness, and Operational Stability</p> <p><i>Interventionists</i> - provide data-driven, small-group instruction to students falling below grade-level benchmarks, preventing the need for costlier special education services later.</p> <p><i>Clerical</i> -Front-office staff are the first line of school security; restoring these roles ensures consistent coverage for visitor management and student attendance.</p> <p><i>Academic Teachers</i> – Addresses class size for advanced placement courses, improves the quality of instruction and ensures access to diverse course offerings.</p>

COMPARISON OF THREE VIEWS

FY27	Investment/Reductions	Justification
<p>Strong Budget \$50,774,945</p> <p>14.9%</p> <p>Or 15.4% on the base only</p>	<p>Personnel & Non-personnel request projected total \$6,597,425</p> <p>Non-Personnel request:</p> <ul style="list-style-type: none"> ● District Contribution towards Salaries for the Early Childhood Program ● Professional Development ● Interpretation /Translation ● Adult Accommodations ● Technology 	<p><i>Special Education</i> -Teachers/Paraeducators - Ensures legal compliance with state and federal mandates while providing the "least restrictive environment" for students with high needs. Assist in safety and monitoring of students and job coaching.</p> <p><i>Administration</i> – Associate Director -Provides much-needed administrative oversight for the complex legal and educational requirements of Special Education, ensuring the district remains in compliance with state and federal laws. Dean - focused on student conduct and engagement. Director – manage afterschool programs.</p> <p><i>Operations</i> – Essential for the Business Office to ensure timely and accurate processing of staff pay and benefits, especially with the increase in total district headcount. Custodial Floater - Provides flexibility to cover absences across multiple buildings, ensuring that sanitation and maintenance standards are met even during flu season or staff vacations.</p> <p><i>Transportation</i> – necessary additions to bring special education transportation in-house</p> <p><i>Non-personnel</i> - This ensures the continued operation of district's programs, professional development, instructional lines, adult 504 accommodations, services and technology.</p>

NEW PERSONNEL REQUEST FOR STRONG BUDGET

School or Department	Personnel Request
Bridge Street	.5 to 1.0 FTE Clerical (10 mo) <i>(Restoration)</i>
	.5 FTE Health Teacher
	1.0 FTE Reading Interventionist
	1.0 FTE Special Education Paraeducator
	1.0 FTE Math Interventionist
Jackson Street	1.0 FTE Special Education Teacher
	1.0 FTE Math & Reading Interventionist
	.5 FTE Health Teacher
	1.0 FTE Tiered Support Paraeducator
	.5 to 1.0 FTE Clerical (10 mo) <i>(Restoration)</i>
	2.0 FTE Special Education Paraeducator

NEW PERSONNEL REQUEST FOR STRONG BUDGET

Leeds	1.0 FTE Math Interventionist (<i>Restoration</i>)
	.8 to 1.0 FTE BCBA
	1.0 FTE Special Education Teacher
	1.0 FTE Clerical (10 mo) (<i>Restoration</i>)
	.5 FTE Health Teacher
	(2) .5 FTE Lunch/Recess Paraeducator
	1.0 FTE Special Education Paraeducator
Ryan Road	1.0 FTE Special Education Teacher
	.5 FTE Health Teacher
	1.0 FTE Clerical (10 mo) (<i>Restoration</i>)
	1.0 FTE Tiered Support Paraeducator
	1.0 FTE Special Education Paraeducator

NEW PERSONNEL REQUEST FOR STRONG BUDGET

JFK	1.0 FTE Science Teacher
	1.0 FTE Social Studies Teacher
	2.0 FTE Campus Monitors
	.8 to 1.0 FTE ELA Teacher
	1.0 FTE GOALS Co-Teacher

NEW PERSONNEL REQUEST FOR STRONG BUDGET

NHS	1.0 FTE Dean of Students
	1.0 FTE Clerical Support (10 mo) (Restoration)
	Guidance additional stipend 5 days per diem
	1.0 FTE Paraeducator for Tech support
	2.0 FTE Special Education Paraeducators
	1.0 FTE Reading Interventionist/Coach
	1.0 FTE Biology Teacher
	1.0 FTE World Language Teacher
	1.0 FTE Visual Arts Teacher
	1.0 FTE Social Studies Teacher

NEW PERSONNEL REQUEST FOR STRONG BUDGET

Athletics	1.0 FTE Clerical
Student Services	1.0 FTE Associate Director of Student Services
	1.0 FTE SLP
	.5 FTE SE Internship Coordinator
	.5 FTE District ML Literacy
Technology	2.0 FTE Integration Specialist
Transportation	3.0 FTE Drivers
	.5 FTE Bus Monitor
	.5 FTE Crossing Guard

NEW PERSONNEL REQUEST FOR STRONG BUDGET

Districtwide Afterschool Program	1.0 FTE Director
	3.0 Site Coordinators @ \$60,000 each
Grounds/Maintenance	1.0 FTE Custodial Floater Districtwide
Central Office	1.0 FTE Payroll/MTA Clerk

NEW NON-PERSONNEL REQUEST FOR STRONG BUDGET

School or Department	Request	Projected Amount
Bridge Street	Restoration of Instructional Supply	\$5,000.00
Jackson Street	Professional Development (addition)	\$5,000.00
	Interpretation/Translation (addition)	\$1,000.00
	Adult Accomodations/504 (new line)	\$1,000.00
Leeds	Professional Development (addition)	\$3,000.00
	IPADS (set of 10) for Kindergarten Classes	\$4,449.50
	Instructional Supplies (Increase)	\$5,000.00
Ryan Road	IPADS (set of 10) for Kindergarten Classes	\$4,449.50

NEW NON-PERSONNEL REQUEST FOR STRONG BUDGET

JFK	Teacher Additional Pay (addition)	\$5,000.00
	Clerical Additional Pay (addition)	\$1,500.00
NHS	Innovation Career Pathways	\$29,300.00
Athletics	Volleyball Program	\$40,000.00

NEW NON-PERSONNEL REQUEST FOR STRONG BUDGET

Early Childhood	Kindergarten Registration Pay	\$500.00
	Kindergarten Registration Expenses	\$250.00
Afterschool Program	Start up cost for three sites	\$60,000.00
Student Health Services	AED's 12 units	\$12,045.00
	Increase Professional Development	\$1,350.00

POSITIONS OF PRIORITY

School Priority	Request	Amount
BSS	1 FTE New third grade classroom	\$94,891.00
Ryan Road	1 FTE New Special Education Teacher/Rise	\$95,959.84
Leeds	1 FTE Math Interventionist	\$94,891.00
JSS	1 FTE Special Education Teacher	\$95,959.84
JFK	1 FTE Science Teacher	\$94,891.00
NHS	1 FTE Dean of Students	\$112,907.00
	1 FTE Clerical	\$61,197.00
Student Services	1 FTE Associate Director	\$112,907.00
District	1 FTE Director for Afterschool Prog	\$75,000.00
	.5 FTE Payroll/MTRS Clerk	\$28,569.00
	Total	\$867,172.68

Northampton Public Schools

FY2027 Level Service Budget versus available revenues

	FY2025 BUDGET	FY2026 BUDGET	CURRENT FY2027	ESTIMATED FY2027 FUNDING AVAILABLE
Appropriation	\$ 40,938,674	\$ 43,635,855	\$ 46,599,217	\$ 46,599,217
Smith College Donation	\$ 166,666	\$ 166,666	\$ 166,666	\$ 166,666
Special Education Stabilization	\$ 350,000	\$ 350,000	\$ 235,310	\$ 235,310
<u>Other:</u>				
School Choice	\$ 1,150,009	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Esser Funds	\$ -	\$ -	\$ -	\$ -
Circuit Breaker	\$ 391,680	\$ 406,997	\$ 980,603	\$ 980,603
240 SPED Entitlement/262	\$ 766,382	\$ 794,957	\$ 812,593	\$ 812,593
Athletic Revolving	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Food Service	\$ 1,174,247	\$ 1,231,364	\$ 1,304,816	\$ 1,304,816
Transportation Revolving	\$ 95,000	\$ 105,000	\$ 105,000	\$ 105,000
Health Grant (2817)	\$ 113,515	\$ 75,789	\$ 77,084	\$ 77,084
SPED Tuition Revolving	\$ 36,941	\$ 38,049	\$ -	\$ -
CPPI	\$ 312,460	\$ 432,711	\$ 473,952	\$ 473,952
Pre-K Revolving	\$ 58,322	\$ 46,064	\$ 47,446	\$ 47,446
CFCE	\$ 119,668	\$ 120,492	\$ 135,262	\$ 135,262
Title I, II, IV	\$ <u>416,651</u>	\$ <u>426,058</u>	\$ <u>455,560</u>	\$ <u>455,560</u>
Other sub-total:	\$ 3,634,866	\$ 3,827,481	\$ 4,542,316	\$ 4,542,316
TOTAL OPERATING BUDGET	\$ 46,240,215	\$ 48,980,002	\$ 52,543,509	\$ 52,543,509
			ESTIMATED BUDGET GAP:	\$ 0.00

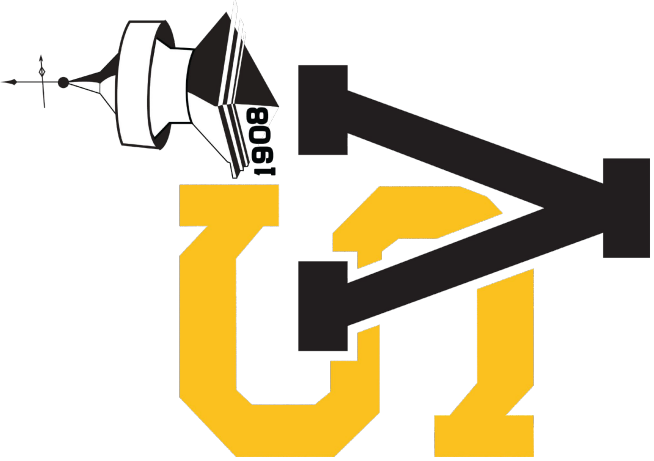
Northampton Public Schools

FY2027 Strong Budget versus available revenues

	FY2025 BUDGET	FY2026 BUDGET	CURRENT FY2027	ESTIMATED FY2027 FUNDING AVAILABLE
Appropriation	\$ 40,938,674	\$ 43,635,855	\$ 50,372,969	\$ 46,599,217
Smith College Donation	\$ 166,666	\$ 166,666	\$ 166,666	\$ 166,666
Special Education Stabilization	\$ 350,000	\$ 350,000	\$ 235,310	\$ 235,310
<u>Other:</u>				
School Choice	\$ 1,150,009	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Esser Funds	\$ -	\$ -	\$ -	\$ -
Circuit Breaker	\$ 391,680	\$ 406,997	\$ 980,603	\$ 980,603
240 SPED Entitlement/262	\$ 766,382	\$ 794,957	\$ 812,593	\$ 812,593
Athletic Revolving	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Food Service	\$ 1,174,247	\$ 1,231,364	\$ 1,304,816	\$ 1,304,816
Transportation Revolving	\$ 95,000	\$ 105,000	\$ 105,000	\$ 105,000
Health Grant (2817)	\$ 113,515	\$ 75,789	\$ 77,084	\$ 77,084
SPED Tuition Revolving	\$ 36,941	\$ 38,049	\$ -	\$ -
CPPI	\$ 312,460	\$ 432,711	\$ 473,952	\$ 473,952
Pre-K Revolving	\$ 58,322	\$ 46,064	\$ 47,446	\$ 47,446
CFCE	\$ 119,668	\$ 120,492	\$ 135,262	\$ 135,262
Title I, II, IV	\$ 416,651	\$ 426,058	\$ 455,560	\$ 455,560
Other sub-total:	\$ 3,634,866	\$ 3,827,481	\$ 4,542,316	\$ 4,542,316
TOTAL OPERATING BUDGET	\$ 46,240,215	\$ 48,980,002	\$ 56,317,261	\$ 52,543,509
			ESTIMATED BUDGET GAP:	\$ 3,773,752

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**Smith Vocational and Agricultural High School
FY27 Budget Presentation**



April 7, 2026

Board of Trustees

- **Mr. Michael Cahillane, Chair**
- **Mr. Richard Aquadro, Vice-Chair**
- **Dr. Julie Spencer-Robinson, Trustee**
- **Honorable Gina-Louise Sciarra, Mayor**
- **Dr. Portia Bonner, Superintendent NPS**



Administration

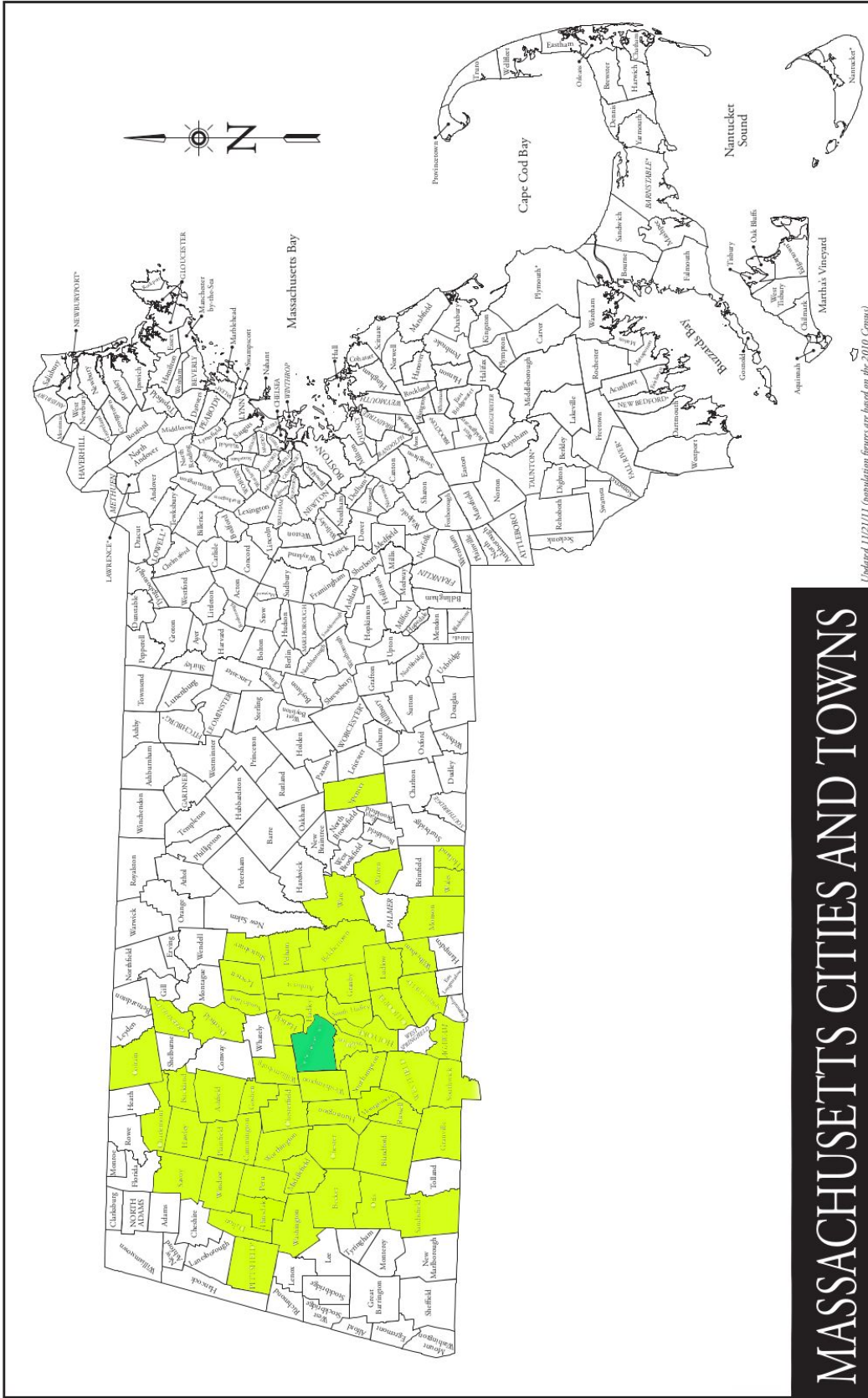
- **Dr. Andrew Linkenhoker**, Superintendent
 - **Mr. Joseph Bianca**, Principal
- **Ms. Crystal Fairman**, School Business Administrator
- **Ms. Rebecca Wanczyk**, Director of Student Services
 - **Ms. Heather Bouley**, Food Service Director
 - **Ms. Melanie Chartier**, Director of CTE
 - **Mr. Joshua Clark**, Assistant Principal
 - **Mr. Michael Parks**, Director of Academics
 - **Mr. Ethan Percy**, Assistant Principal
- **Mr. Anthony Sabonis**, Athletic Director/Co-Op Coordinator
 - **Mr. Joshua Shearer**, IT Director
 - **Mr. Timothy Smith**, Director of Facilities
- **Ms. Lorena Turner**, Adult and Community Education Director



Mission Statement

The mission of Smith Vocational and Agricultural High School is to provide students with an education that equips them to be professional adults with a high level of expertise, knowledge, and competence in their field; creative and impactful members of their chosen vocations and their communities; and effective communicators who value diversity of thought, experience and cultural backgrounds.





MASSACHUSETTS CITIES AND TOWNS

Updated 1/22/11 (population figures are based on the 2010 Census)

Student Demographics

Enrollment by Gender (2025-2026)

	School	State
Male	321 (-13/ -3.89%)	461,773 (-8,417/ -1.79%)
Female	263 (+16/ +6.48%)	437,445 (-6,702/ -1.51%)
Non Binary	5 (-1/ -16.67%)	1,272 (-323/ -20.25%)
Total	589 (+2/ +0.34%)	900,490 (-14,469/ -1.58%)



Student Demographics: Continued

Enrollment by Race/Ethnicity (2025-2026)		
Race	% of School	% of State
African American	1.2% (-0.7%)	10.4% (+0.2%)
Asian	0.8% (+0.1%)	7.6% (+0.1%)
Hispanic	11.5% (-2.1%)	26.2% (+0.3%)
Native American	0.3% (-0.2%)	0.2% (NC)
White	82.7% (+1.1%)	50.8% (-0.7%)
Native Hawaiian, Pacific Islander	0.0% (NC)	0.1% (NC)
Multi-Race, Non-Hispanic	3.4% (+1.4%)	4.8% (+0.2%)



Selected Populations

Title	% of school	% of state
First Language not English	5.1% (+0.3%)	27.3% (+0.1%)
English Language Learner	2.5%(+0.1%)	13.4% (-0.5%)
Students with Disabilities	33.6% (-1.7%)	21.1% (+0.5%)
Low Income	33.3% (-3.5%)	41.1% (-1.0%)
High Needs	55.9% (-3.9%)	55.4% (-0.4%)



Plans of High School Graduates Class of 2025

Plan	% of School	% of State
4-Year Private College	4.3% (-8.3%)	25.9% (-2.2%)
4-Year Public College	7.1% (+2.4%)	29.8% (-0.7%)
2-Year Private College	0.7% (+0.7%)	0.7% (+0.1%)
2-Year Public College	18.6% (+7.6%)	16.0% (+3.2%)
Other Post-Secondary	2.9% (+1.3%)	3.8% (NC)
Apprenticeship	0.0% (NC)	1.0% (-0.1%)
Work	57.9% (+4.4%)	12.8% (-0.7%)
Military	5.7% (-2.2%)	1.7% (+0.2%)
Other	0.0% (-1.6%)	2.2% (+0.2%)
Unknown	2.9% (-4.2%)	6.2% (+0.1%)



Western MA Regional CTE Comparisons

	Boys	Girls	N. Binary	Total	Af.-Am.	Asian	Hispanic	Nat.-Am.	White	Native Hawaiian, Pacific Islander	Mit-Race, Non-Hisp.	First Lang. not Eng.	Eng. Lang. Learner	Stud. w/ Dis.
SVAHS (64) 15 Programs 39.3/Program	321 (54.5%)	263 (44.7%)	5 (0.8%)	589	1.2%	0.8%	11.5%	0.3%	82.7%	0.0%	3.4%	5.1%	2.5%	33.6%
Franklin Tech (19) 14 Programs 46.2/Program	385 (59.5%)	259 (40.0%)	3 (0.5%)	647	0.9%	0.8%	6.3%	0.3%	88.6%	0.0%	3.1%	0.0%	0.0%	22.1%
McCann Tech (9) 10 Programs 49.1/Program	307 (62.5%)	184 (37.5%)	0 (0.0%)	491	1.0%	0.4%	3.3%	0.0%	92.9%	0.0%	2.4%	1.0%	0.6%	19.8%
Pathfinder (9) 16 Programs 40.4/Program	401 (62.0%)	243 (37.6%)	3 (0.4%)	647	0.8%	0.6%	12.5%	0.0%	81.8%	0.2%	4.2%	1.1%	0.0%	22.9%



Western MA Regional CTE Comparisons (Cont.)

	Dropout Rate	Graduation Rate	Attendance Rate
SVAHS	0.0%	98.4%	95.0%
Franklin Tech	1.1%	96.6%	94.0%
McCann Tech	0.2%	94.8%	91.4%
Pathfinder	0.8%	89.5%	93.3%



Enrollment Projections

2025-2026 (585 Students)

Freshmen	148
Sophomores	149
Juniors	149
Seniors	139

2026-2027 (596 Students +11)

Freshmen	150
Sophomores	148
Juniors	149
Seniors	149

2027-2028 (597 Students +1)

Freshmen	150
Sophomores	150
Juniors	148
Seniors	149

2028-2029 (598 Students +1)

Freshmen	150
Sophomores	150
Juniors	150
Seniors	148



Vision

- To be the ***predominant Career, Technical & Agricultural High School in Western MA*** that is consistently ***at capacity*** within ***ALL*** of our ***Chapter 74 Programs*** while providing the ***most rigorous and relevant educational experience*** for ***ALL students***.

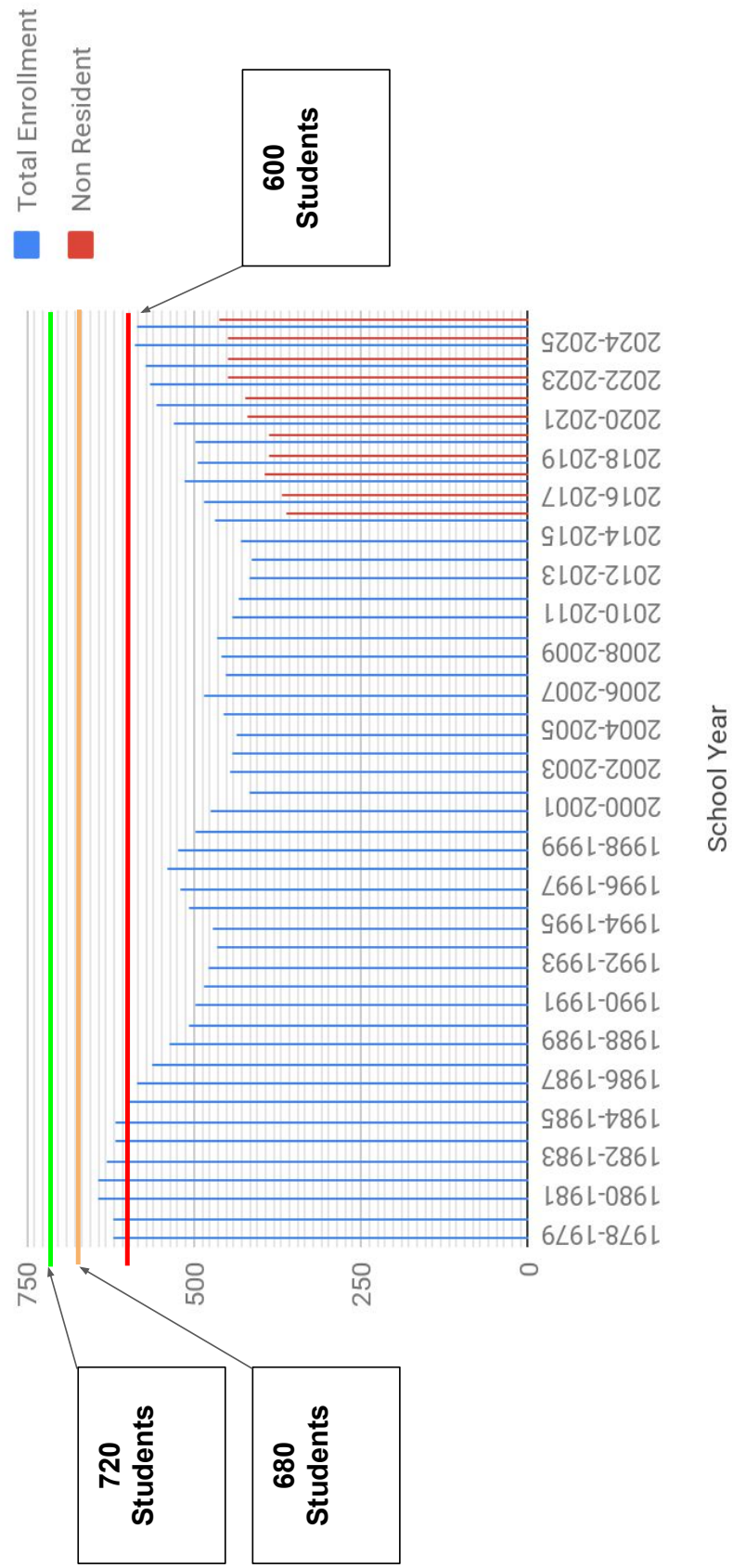


Admissions Vision

- What is our capacity?
 - 1. Current Admissions Policy:
 - 150 students/grade = 600 students
 - 600 students/ 15 Ch. 74 Programs = 10 students per shop/grade
 - 2. Maintaining existing 15 Ch. 74 Programs:
 - 12 students per grade/shop = 720 students
 - 180 students/grade
 - Not enough academic classes to support an additional 120 students
 - 3. Maintain Western MA CTE School Average Program Enrollment (45.2/Program)
 - 170 students/grade = 680 students
 - 4. Maintain current enrollment:
 - 12 students per grade/shop = 12.5 shops
 - Which 2-3 shops would we close?



Enrollment Vision



Programming Vision

- Offer ALL Animal Science Concentrations to become true “Aggie”
 - Create Companion Animal Concentration: COMPLETED
 - Create Equine Concentration
 - Create Veterinary Assisting Concentration
- Animal Science Expansion aligns with school’s flagship program and mission within Oliver Smith’s Will
 - No need for new Chapter 74 approval
 - Immediate ability to increase student enrollment
 - Exploratory Exemption allows ANY student from ANY community to attend SVAHS for Agricultural Programs
- Expansion of Animal Science & Horticulture increases overall enrollment
 - Builds case for more academic classrooms = NEW D BUILDING
 - Solutions for short term academic classroom expansion?



Staffing Vision

- Academic
 - History Teacher: COMPLETED
 - English Teacher: COMPLETED
 - P.E Teacher: COMPLETED
 - Spanish: COMPLETED
 - Art: COMPLETED
- Vocational
 - Animal Science Teacher: COMPLETED
 - Graphic Communications: COMPLETED
 - Carpentry: COMPLETED
- Administrative
 - Additional Assistant Principal: COMPLETED
 - Divide Facilities Director & Farm Director: PLANNED FOR FY27
- Support
 - SPED
 - Administrative Support



Facility Improvement Vision

- Weather Vane on Dairy Barn (Donated): COMPLETED
- ADA Compliant Doors: COMPLETED
- Guidance Suite: COMPLETED
- Nurse's Suite: COMPLETED
- Renovate Locker Rooms: COMPLETED
- C Building Boilers (2): COMPLETED
- D Building Hallways & Carpentry Epoxy Floor: COMPLETED
- Advanced Manufacturing Lighting Upgrades: COMPLETED
- Gym Lighting Upgrades: COMPLETED
- A, B, & C Buildings Faculty Rooms Renovation: COMPLETED
- Front Sign: COMPLETED
- Update Shop Lockers: IN PROGRESS
- Facility LED Lighting Upgrades: COMPLETED



Facility Improvement Vision

- Complete consistent paint theme across campus: IN PROGRESS
- New windows in A & B Buildings: COMPLETED
- Motivational Signage on light posts: COMPLETED
- Automated Door Control System: COMPLETED
- Administrative Offices: COMPLETED
- “C” Building A/C: COMPLETED
- Door FOB System: COMPLETED
- Split-Rail Fencing: COMPLETED
- Sidewalk Upgrades: IN PROGRESS
- Paint Barns: IN PROGRESS
- SVAHS Bushes (SVAHS Trustee Request)
- Expanded Animal Science Complex: IN PROGRESS
- New “D” Building: GOVERNANCE MODEL DISCUSSION
- New Building in General: GOVERNANCE MODEL DISCUSSION
- Horticulture Building Rebuild: COMPLETED



Agriculture Complex Vision

- New Animal Science Complex
 - Former GCC Building
 - Provides 2 classrooms, locker room, and instructor office space
 - Completed in April 2023
 - MS Barn
 - Classroom becomes pocket pet lab (Component of Companion Animal Concentration)
 - Egg Production facility
 - New animal quarantine area
 - Renovations began in Spring 2023
 - Nursery Barn
 - Rebuild into dog grooming/boarding area (Component of Companion Animal Concentration)
 - Provides mixed-use retail/intake and classroom space
 - Demolition began in 2023
 - Construction completed August 2024



Agriculture Complex Vision

- New Animal Science Complex
 - Dairy Barn
 - Renovate to include pig and other livestock housing
 - Renovations completed Summer 2025
 - Horticulture Rebuild
 - Provide more efficient learning areas
 - Additional classroom for related needs and simulator space (Animal Science & Horticulture)
 - Construction completed August 2025
 - Horse Barn
 - Plan on 4 stalls
 - To begin after Horticulture Building is completed



D Building Vision

- Consulting with MARS around potential regionalization study
- More efficiently designed D Building
 - Same overall footprint, but square design offers more space for academic classes
 - More academic classes provides opportunity to increase enrollment and fully enroll ALL programs



Budget Proposal



Five Year Budget Comparison

Fiscal Year	Budget Amount	Increase / Decrease	% Change	Per Student Budget	% Change
FY23	\$12,795,891	\$973,226	8.23%	\$22,608	-
FY24	\$13,488,374	\$692,483	5.41%	\$23,581	4.30%
FY25	\$14,008,690	\$520,316	3.86%	\$23,865	1.20%
FY26	\$14,661,334	\$643,838	4.59%	\$25,062	5.02%
FY27	\$15,385,072	\$723,738	4.94%	\$25,814	3.00%

Budget amount includes Indirect Costs paid to the city



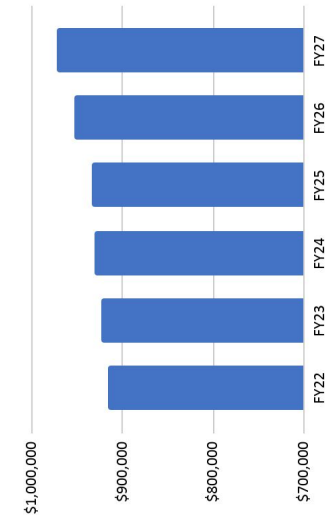
Net School Spending Explanation

- Chapter 70 (State) + Local Contribution (Northampton) = NSS (Minimum Required Amount)
- Chapter 70 = \$973,221
- NSS = \$4,318,710
- Local (Northampton) Contribution in Budget = \$3,935,661 (\$590,172 over required contribution)
 - Includes: Indirect costs to city + additional contributions + \$629,212 of Capital Projects
 - Capital Projects assist with meeting NSS
 - \$629,212 Capital Projects are essential, but is not available within “operating budget”.
 - These funds come from various funding sources rather than the city’s operating budget



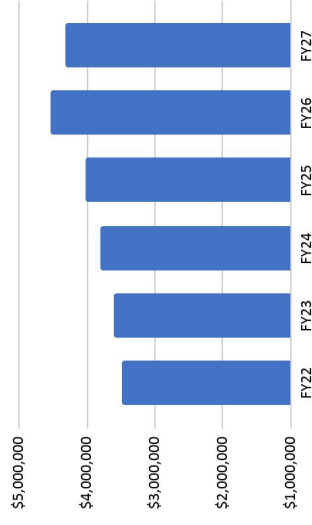
Chapter 70/ NSS Comparison

Ch. 70 Comparison



FY26-FY27 Change: 2.08% Increase

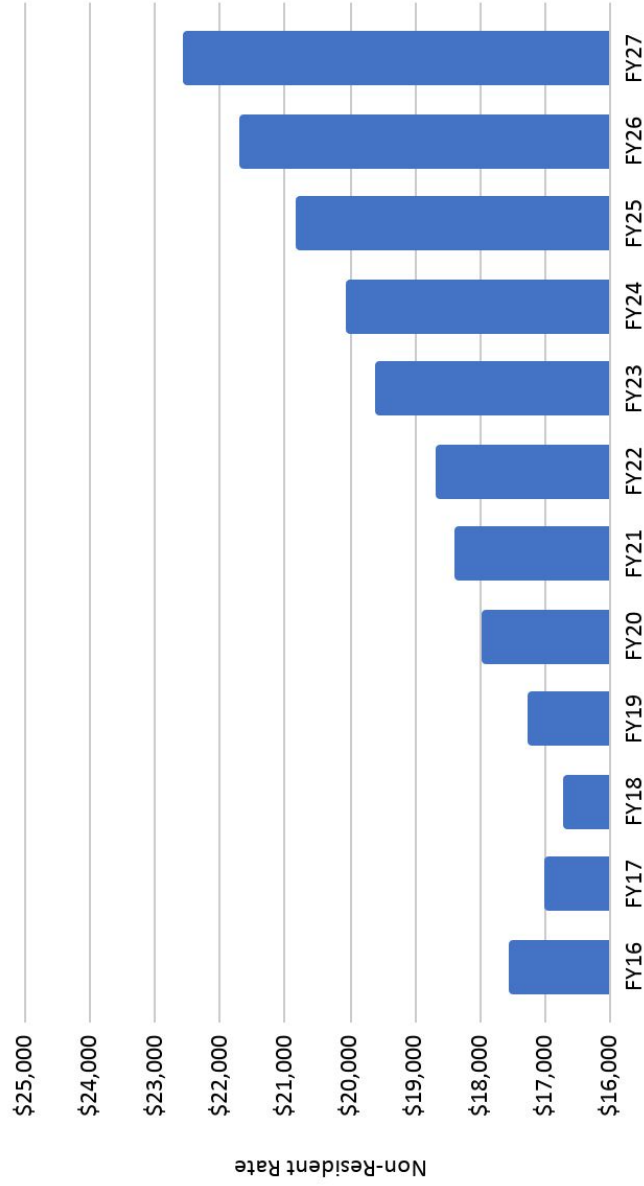
NSS Comparison



FY26-FY27 Change: 4.66% Decrease



Non-Resident Tuition Rate Comparison



FY23-FY27 Average: 3.85% Annual Increase



Budget Highlights/ Headwinds

- **FY27 Budget**
 - Baseline:
 - **MUNIS Operating Budget:** With same non-resident enrollment as FY26: 3.79% increase
 - Did not bill budgeted non-resident students in FY26 (shortfall)
 - Must ensure billing for all budgeted number of non-resident students
 - Must set aside tuition to cover the Northampton transportation contract
 - Equates to approximately 8 non-resident students
 - Tuition Revolving Account has decreased from over \$2 million to \$800,000
 - Must focus on rebuilding this stabilization/capital fund
- **Potential federal funding changes/impacts**
 - Federal Government threatening to decrease Title I (Anticipate 25% reduction)
 - Impacts PD & staffing levels

Opportunity to Become More Sustainable for 3-5 Years

- **Priorities**
 - Avoid fiscal cliff and become more sustainable for 3-5 Years
 - Reinvest in tuition revolving account
 - Ensure Extraordinary Maintenance line is funded
 - Minimize student learning impacts



Our Opportunity to Become More Sustainable for 3-5 Years

- Revenue Impacts:
 - Review indirect costs related to Adult Ed
 - Will assist with tuition revolving replenishment
 - Update Admissions Policy with additional number of students
 - Increase Grade 10 enrollment to 155 students
 - Maintain Northampton enrollment at 30 students
 - Will assist with tuition revolving replenishment



Our Opportunity to Become More Sustainable for 3-5 Years

- **Expense Impacts:**
 - Eliminate/reduce under enrolled athletic programs/ clubs
 - Recommend eliminating Wrestling program
 - Consult with NHS on potential restructuring of current co-op agreement
 - Negotiate new athletic co-op agreement
 - Work with host school to update existing co-op agreement
 - Not replacing the following Staff upon pending retirements
 - Electrical
 - Plumbing
 - Director of Security
 - Split Facilities Director into: Facilities Director & Farm Director
 - Review Materials/Supplies
 - Increase supply budgets in high cost vocational programs
 - Fund Extraordinary Maintenance Line at \$123,495
 - Reduced by 9.9% from FY26



QUESTIONS, COMMENTS, CONCERNS?

Dr. Andrew Linkenhoker, Superintendent

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Debt Service

Introduction

The city must annually appropriate funds to service debt obligations related to capital improvements in municipal and school facilities. Debt service includes projects that were specifically "debt-excluded," such as the Police Station. It also includes other capital projects, which are funded through borrowing and paid for using funds within the levy limit. The city regularly invests in the maintenance of capital assets that support the delivery of services to residents. These assets include buildings and related maintenance and utility systems; public infrastructure such as roads, bridges, and sidewalks; water and sewer treatment plants and delivery systems; equipment; technology; and department vehicles.

The city's debt management policy guideline for general fund debt is that net direct debt should not exceed 10% of its total general fund operating revenues. In FY2027, the net direct debt service is \$4,974,850, which represents 3.7% of the general fund operating revenue. Net direct debt is the total debt minus self-supporting debt (debt that is paid from separate revenue sources, such as the Community Preservation Act Fund). Another benchmark is that the portion of levy-supported debt service should not exceed 5% of net general fund operating revenues. In FY2027, levy-supported debt is \$4,354,590, which represents 3.2% of its net general fund operating revenue.

Debt-Excluded Projects

The city currently has only one debt-excluded project – the Police Station. This is the debt service related to the \$10 million that was debt-excluded. There was additional debt for the project in the amount of \$7,567,000, which has been paid within the levy-supported debt. The total project cost was \$17,567,000. The Police Station was bonded in 2012 and refinanced in February of 2022, saving the city \$410,475 in interest payments. Debt payments will be made until 2032. Debt-excluded payments on the Police Station in FY2027 total \$555,260. The projects that have been completely paid for are the J.F.K. Middle School renovation, Northampton High School renovation, and the construction of the Fire Station.

FY2027 Budget Information

The FY2027 General Fund budget shows a decrease in debt service of \$42,172. This change reflects bonds that were paid off in FY2026, as well as a late-breaking opportunity to secure a grant for the Geothermal project, which in turn affected which projects were bonded and the amount borrowed in FY2026. As a result, our anticipated borrowing was slightly lower than level funding projections. The grant announcement is expected in late May. Bonds paid off in FY2026 include December 2010 bonds, including the ESCO (QECB) and SVAHS Solar Array (CREB); December 2015 rebonded projects, including the Senior Center construction, drainage improvements, salt/sand shed, Forbes Library remodeling, NPS HVAC controls, SVAHS E Building roof and cosmetology shop, and the DPW garage roof; the June 2016 bond for LED street lights and a fire truck; and the October 2020 rebonded projects, including Police Station design and permitting and the ESCO (Municipal Bond). New debt service payments reflected in FY2027 include paving, sidewalks, and DPW vehicles from the FY2026 and FY2027 Capital Improvement Plans.

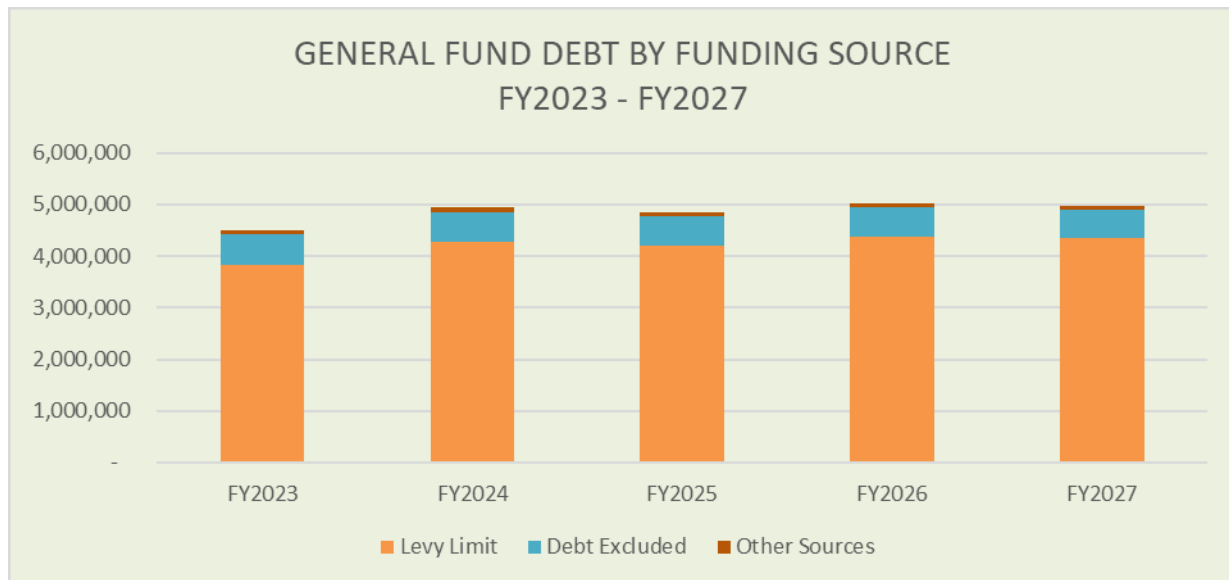
Total general fund debt service in FY2027 is \$5,621,538. However, the net amount charged to the general fund is \$4,974,850, or 3.65%, of the FY2027 budget. This reduction is due to the Community Preservation Act (CPA) fund covering \$646,688 in debt service obligations. Specifically, the CPA fund will pay: \$4,998 for the Bean Allard Farm Project, \$92,700 for the Florence Fields Project, \$61,800 for Pulaski Park – Phase II, \$167,500 for the Ryan Road School playground, and \$95,250 for the JFK tennis and basketball courts. New CPA borrowings are estimated at \$89,900 for the Leeds School playground and \$134,640 for the bike pump track.

The following chart illustrates four categories of debt service: levy-supported debt, debt-excluded debt, reimbursement from the Massachusetts School Building Authority, and debt paid by other sources, such as parking meter receipts, etc.

GENERAL FUND DEBT FY2023 - FY2027							
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Dollar Change FY26-FY27	% Change FY26-FY27
DEBT SERVICE							
Long-Term Bonds Principal	3,451,201	3,774,900	3,868,650	4,097,900	3,971,700	(126,200)	-3.08%
Long-Term Bonds Interest	994,001	1,112,387	979,357	919,122	1,003,150	84,028	9.14%
Temporary Bonds/Pay Downs	-	-	-	-	-	-	0.00%
TOTAL DEBT SERVICE	4,445,202	4,944,774	4,848,007	5,017,022	4,974,850	(42,172)	-0.84%

The following chart illustrates three categories of debt service: levy-supported debt, debt-excluded debt, and debt paid by other sources, such as parking meter receipts, etc.

GENERAL FUND DEBT BY FUNDING SOURCE FY2023 - FY2027							
	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Change FY26-FY27	% Change FY26-FY27
Levy Limit	3,829,361	4,280,494	4,195,337	4,380,222	4,354,590	(25,632)	-0.59%
Debt Excluded	585,396	575,932	568,220	556,334	544,073	(12,261)	-2.25%
MSBA Reimbursement	-	-	-	-	-	-	0.00%
Other Sources	92,204	88,348	84,450	80,466	76,187	(4,280)	-5.62%
TOTAL DEBT SERVICE	4,506,961	4,944,774	4,848,007	5,017,022	4,974,850	(42,172)	-0.84%



Enterprise Fund Debt

Enterprise funds also include debt service payments on large infrastructure projects such as the Water Treatment Plant and the Waste Water Treatment Plant. Debt service in the enterprise funds is as follows:

DEBT IN THE ENTERPRISE FUNDS FY2023 - FY2027							
	Actual FY2023	Actual FY2024	Budget FY2025	Budget FY2026	Budget FY2027	Dollar Change FY26-FY27	% Change FY26-FY27
DEBT SERVICE							
WATER Long-Term Bonds Principal	1,739,790	1,775,625	1,826,994	1,615,205	1,554,358	(272,636)	-16.9%
WATER Long-Term Bonds Interest	170,916	125,184	81,555	61,185	25,122	(56,433)	-92.2%
SEWER Long-Term Bonds Principal	202,747	205,502	614,001	622,572	870,488	256,487	41.2%
SEWER Long-Term Bonds Interest	145,232	29,913	205,483	170,113	418,126	212,643	125.0%
SOLID WASTE Long-Term Bonds Principal	-	-	-	-	-	-	0.0%
SOLID WASTE Long-Term Bonds Interest	-	-	-	-	-	-	0.0%
STORM WATER Long-Term Bonds Principal	35,000	35,000	35,000	-	-	-	0.0%
STORM WATER Long-Term Bonds Interest	2,450	1,663	875	-	-	-	0.0%
TOTAL DEBT SERVICE	2,296,135	2,267,326	2,763,909	2,469,074	2,868,095	140,061	5.7%

Employee Benefits

Retirement

Employees who regularly work 20 hours per week or more (not temporary or seasonal employment) are required to join the Northampton Retirement System. Certified school staff (teachers and administrators) are not part of the Northampton Retirement System because they belong to a separate system—the Massachusetts Teachers Retirement System. The city's Retirement Board oversees the retirement office, which administers the accounting, payment of benefits, investing of assets, monitoring of retirees receiving disability payments, counseling of its members, and calculating estimated pension benefits for active members.

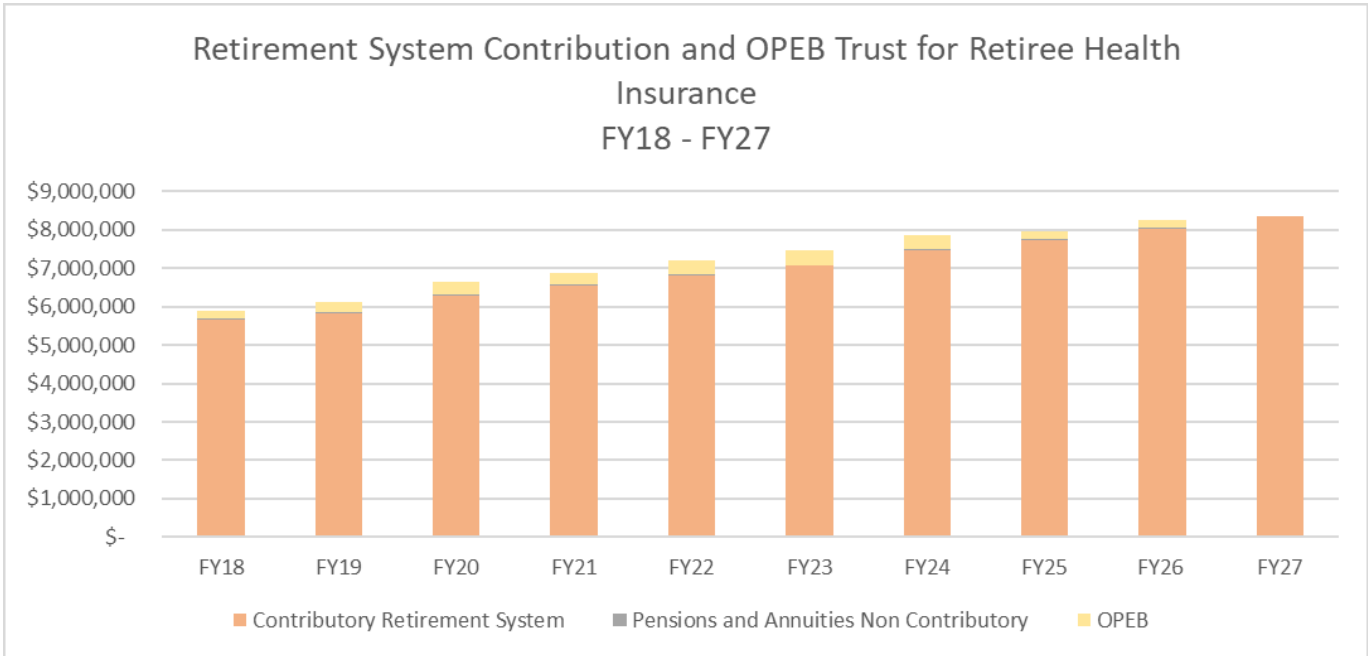
The Retirement Board is overseen by the Public Employee Retirement Administration Commission (PERAC). It is a five-member board made up of two members elected from the membership, the City Auditor, the Finance Director, who serves as the Mayor's appointee, and a fifth member elected by the other four board members who may not be a member of the system. The city's pension appropriation is determined by the retirement system's updated actuarial funding schedule approved by PERAC. These actuarial studies are performed at least once every two years to recalibrate the funding schedule to ensure full funding by FY2040. The current funding schedule has the system reaching full funding in FY2037. The city's FY2027 appropriation is increasing by \$335,364, or 4.18%, to a total of \$8,366,131. This increase reflects a 3% increase on the \$13,000 base for all current retirees.

Actuarial Services

Every two years, the city is required to conduct an actuarial study to assess its liability for Other Post-Employment Benefits (OPEB). These benefits, which are separate from pensions, primarily consist of healthcare premiums provided to employees once they retire. OPEB regulations do not yet mandate that the city set aside funds for future liability; however, they do require that we provide accounting and financial reporting. The most recent OPEB study was conducted with a valuation date of July 1, 2025.

OPEB Trust Fund

Although communities are not required to fund their OPEB liabilities, it is prudent to plan to fund these long-term liabilities. The Mayor sought City Council approval for the establishment of an OPEB Trust Fund in FY2015, and funding has become a regular line item in the operating budget ever since. This action demonstrates a proactive financial management practice, something the bond rating agencies, bond buyers, and the Department of Revenue look upon favorably. Funding in FY2027 is again budgeted at \$200,000, which is the same amount as the two prior years. This appropriation amount has remained flat to provide increases in the NPS school budget over the last several years. The balance in the city's OPEB Liability Trust Fund is \$7,669,922.



Workers' Compensation and Police and Fire Accident

The city must carry Workers' Compensation and Police and Fire Accident insurance policies to cover workers for on-the-job injuries. Northampton participates in the Massachusetts Interlocal Insurance Association (MIIA) program, which is an interdependent pool of members comprised of Massachusetts municipalities. Our premium cost is driven by total wages paid and claim experience. The estimated premium for Workers' Compensation in FY2027 is \$366,691, and the estimated premium for the Police and Fire Accident policy in FY2027 is \$293,722.

Unemployment Compensation and Administration

The city is self-insured for Unemployment Compensation. This means we cover, dollar for dollar, our costs related to unemployment.

Employee Medical Insurance, Co-Pay, and Medicare Penalty

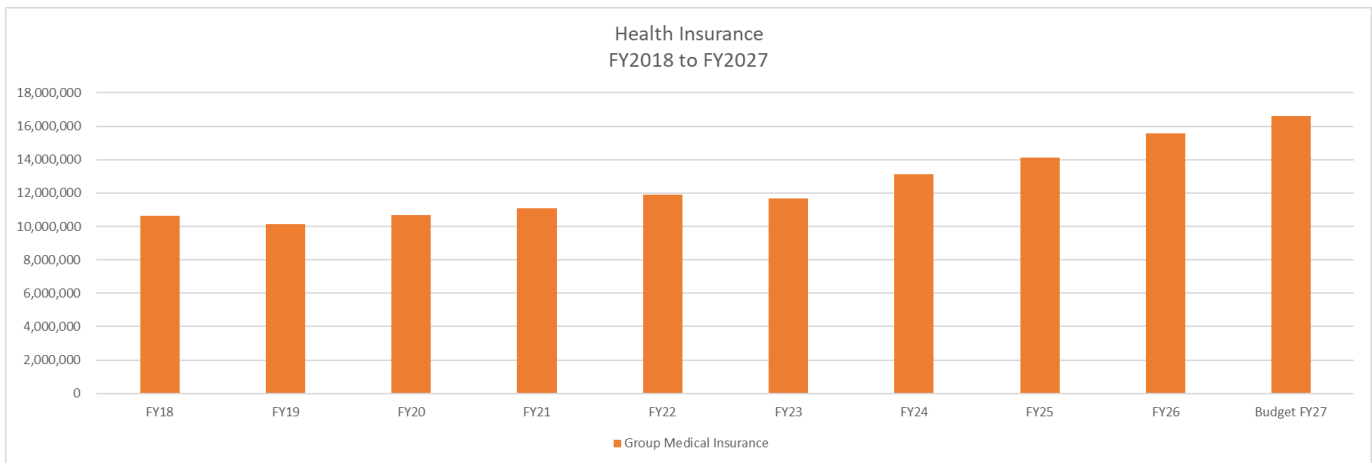
By law, the city must offer full health insurance benefits to employees who regularly work 20 hours per week or more (not temporary or seasonal employment) in the service of the city. Health insurance continues to be the largest fixed-cost line item in the budget.

In July 2014, the city moved to the state’s Group Insurance Commission (GIC) for employee and retiree health care coverage. The GIC is a statewide pool that provides health insurance coverage to state and other governmental entities, such as towns, cities, and regional school districts. The advantage of being part of a larger insurance pool is better buying power and protection from large premium spikes, which can occur in a small healthcare pool when there are large catastrophic claims. The move to the GIC saved the city and its employees and retirees over \$1 million in premiums. Over the years, the GIC has helped the city keep health insurance increases reasonable, which has allowed funds to be directed to other city services such as schools, police, fire, and other essential services.

The GIC contracts with carriers to provide health plans to state and municipal employees and retirees. The GIC is responsible for deciding what plans should be offered, the type of products, such as Health

Maintenance Organizations (HMOs), Preferred Provider Organizations (PPOs), and Indemnity Plans, and what plans are available in specific areas of the state or surrounding states. The city’s Public Employee Committee (PEC), comprised of one representative from each union and one retiree representative, is charged with deciding on participation in the GIC. In 2024, the PEC met to consider whether to renew the city’s participation in the GIC or to pursue an independent health insurance plan. The PEC decided to remain with the GIC. The GIC insurance plans offered in FY2027, which begin July 1, 2026, have resulted in approximately a 6.8% overall increase to the city. The most subscribed non-Medicare health plan – Health New England – increased by 4.99% for individual plans and 5.3% for family plans, and the four offered Medicare plans, which represent 27% of the total health insurance budget, increased from 3.99% to 7.38% depending on the plan.

The city determines the percentage of health insurance premiums paid by the employer and the employee, based on the type of plan—HMO, PPO, or Indemnity. However, the classification of a plan as an HMO, PPO, or Indemnity is set by the GIC, not the city. The percentage split for the premium cost between the employer and employee for City of Northampton HMOs has been the same for the last 20 years – the city pays 80% of the monthly premium. For PPOs, the percentage split for the premium cost between the employer and employee has been the same for the last 16 years – the city pays 50% of the monthly premium. The city has always paid 50% of the indemnity plan products. These percentage splits are the same for an individual plan and for a family plan for both active employees and for retirees, who are either Medicare or non-Medicare eligible.



Employee Healthcare Mitigation Fund

As part of the process of moving city employees into the GIC, the city was required to share a portion of the savings with employees. The regulations require these savings to be set aside in a mitigation fund that provides financial relief to three categories of employees: low-income, retirees, and employees experiencing high out-of-pocket healthcare costs. The mitigation fund began with \$331,000, which fully funded the mitigation fund obligation. The starting balance of the mitigation fund was \$118,299 on July 1, 2025, and employees may continue to access the fund until it is depleted.

Medicare Penalty

The city is required by law to pay the Medicare penalty for employees who did not sign up for Medicare Part B before they were mandated to sign up. The cost in FY2027 is estimated at \$6,500. There is only one employee left under this obligation.

Health Insurance Administration and Consulting

The city retains the services of a health insurance consultant to assist with regulatory compliance with state and federal healthcare laws. The consultant assists with aligning the policies and processes of the GIC with the city’s policies. Funds for this line item are needed when we meet with the PEC and review options for health insurance plans. Therefore, this line is being funded at \$15,000 for FY2027.

Life Insurance

The city pays 60% of the cost of a \$5,000 life insurance policy for employees who opt to enroll in life insurance. The budget for FY2027 remains at \$66,200.

Payroll Taxes – Medicare and Social Security

Medicare is based on payroll and requires, by law, that both the employer and the employee contribute 1.45% each. In FY2027, it is estimated at \$1,274,065. There are a small number of employees in social security at a cost of \$5,000.

Sick Leave Buyback

The sick leave buyback is paid when an employee leaves the city's employment and is based on a percentage of unused sick leave, capped at \$5,500.

911 -919 EMPLOYEE BENEFITS							
Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	\$ Change	% Change
Contributory Retirement System	7,060,854	7,480,027	7,724,233	8,030,767	8,366,131	335,364	4.18%
Pensions Non-Contributory	19,814	20,204	25,000	21,500	-	(21,500)	-100.00%
OPEB Actuarial Services	9,950	10,000	10,500	8,678	8,678	-	0.00%
Workers' Compensation	545,582	495,220	413,479	386,813	366,691	(20,122)	-5.20%
Workers' Compensation - Police & Fire	255,271	274,625	278,373	292,300	293,722	1,422	0.49%
Unemployment Compensation	30,749	100,000	11,532	41,939	21,939	(20,000)	-47.69%
Unemployment Claims Administration	8,240	8,240	8,240	10,000	10,000	-	0.00%
Employee Medical Insurance	11,656,010	13,157,387	14,132,285	15,555,671	16,613,293	1,057,622	6.80%
Employee Health Care Mitigation Fund	15,916	14,875	18,650	-	-	-	0.00%
Medicare Penalty	13,668	13,151	23,000	20,000	6,500	(13,500)	-67.50%
Health Insurance Admin/Consulting	-	15,000	15,000	15,000	15,000	-	0.00%
Life Insurance	62,890	66,200	66,200	66,200	66,200	-	0.00%
OPEB Trust Fund	375,000	375,000	200,000	200,000	200,000	-	0.00%
Medicare	970,240	1,057,660	1,105,882	1,150,964	1,274,065	123,101	10.70%
Social Security	2,916	5,000	4,976	4,500	5,000	500	11.11%
Sick Leave Buy Back	327,334	180,000	180,000	175,000	160,000	(15,000)	-8.57%
191-TOTAL EMPLOYEE BENEFITS	21,354,434	23,272,590	24,217,349	25,979,332	27,407,219	1,427,887	5%

ELECTED OFFICIALS ANNUAL COMPENSATION – Fiscal Year 2027

Mayor	\$137,956
City Council President	\$22,285
City Council – At-Large	\$17,934
City Council – Ward Representative	\$17,934
School Committee – At-Large	\$9,882
School Committee – Ward Representative	\$9,882
Superintendents of Smith’s Agricultural School	\$9,882
Elector under the Oliver Smith Will	\$10
Trustees under the Will of Charles E. Forbes	\$0
Community Preservation at Large	\$0

The Mayor, City Council, School Committee, and Trustees of Smith Vocational and Agricultural School shall be eligible to enroll in the municipal health insurance and retirement plans.

Elected officials are also eligible for the following benefits:

- Life Insurance - Basic Plan – city share 60% - \$61.56 per year, per employee at a rate of \$5.13 city share per month
- Dental and Vision - 100% employee paid
- FY2027 Health Insurance through Group Insurance Commission (GIC) – Name, Type, city share, city share per month and annual per employee, increase over prior year.

GIC Rates 2027	Type	City Share of Cost	City Monthly Contribution	City Total Annual Contribution	Premium % Increase over Prior Year
Harvard Pilgrim Access America	PPO	50%	\$ 1,511.32	\$ 18,135.84	5.05%
Harvard Pilgrim Access America	PPO	50%	\$ 3,373.67	\$ 40,484.04	5.14%
Wellpoint (Formerly Unicare) Total Choice	PPO-TYPE	50%	\$ 1,827.40	\$ 21,928.80	4.15%
Wellpoint (Formerly Unicare) Total Choice	PPO-TYPE	50%	\$ 4,065.91	\$ 48,790.92	4.26%
Wellpoint (Formerly Unicare) Plus	PPO-TYPE	50%	\$ 1,161.09	\$ 13,933.08	6.32%
Wellpoint (Formerly Unicare) Plus	PPO-TYPE	50%	\$ 2,778.20	\$ 33,338.40	6.61%
Harvard Pilgrim Explorer	POS	50%	\$ 1,291.24	\$ 15,494.88	8.69%
Harvard Pilgrim Explorer	POS	50%	\$ 3,202.98	\$ 38,435.76	8.91%
MGB Health Plan Complete	HMO	80%	\$ 1,234.42	\$ 14,813.04	13.10%
MGB Health Plan Complete	HMO	80%	\$ 3,277.48	\$ 39,329.76	13.62%
Health New England HMO	HMO	80%	\$ 902.23	\$ 10,826.76	4.99%
Health New England HMO	HMO	80%	\$ 2,170.16	\$ 26,041.92	5.29%
Wellpoint (Formerly Unicare) Comm. Choice	Indemnity	50%	\$ 903.72	\$ 10,844.64	7.92%
Wellpoint (Formerly Unicare) Comm. Choice	Indemnity	50%	\$ 2,256.21	\$ 27,074.52	8.40%
Harvard Pilgrim Quality	HMO	80%	\$ 966.63	\$ 11,599.56	9.15%
Harvard Pilgrim Quality	HMO	80%	\$ 2,465.52	\$ 29,586.24	9.46%
Tufts Medicare Preferred	HMO	80%	\$ 406.81	\$ 4,881.72	3.99%
Wellpoint (Formerly Unicare) Ext.	Indemnity	50%	\$ 497.71	\$ 5,972.52	4.49%
Harvard Pilgrim Medicare Enchance	Indemnity	50%	\$ 503.50	\$ 6,042.00	7.53%
Health New England Medicare Supplement +	Indemnity	50%	\$ 505.44	\$ 6,065.28	7.38%

Reserves, Insurance, Non-Appropriated Uses, and State Assessments

Reserves

The city maintains financial reserves per city policy and Department of Revenue recommendations. The amount of funds in the reserves impacts the city's municipal credit rating and can be used to finance unforeseen or emergency needs and fund future capital projects. Reserves provide financial flexibility, promote financial stability, and improve bond ratings, which means lower interest rates when the city borrows for capital projects. The city has made significant progress toward building reserves over the past 13 years. The Division of Local Services recommends that reserves be 10% to 14% of the total budget. As of March 31, 2026, there are currently nine stabilization funds with balances as follows:

General Fund - Stabilization Fund – This is the city's emergency fund. The current balance is \$4,781,302, which represents approximately 368% of the FY2026 General Fund Operating Budget. It is the city's objective to keep a balance equivalent to at least 5% of the General Fund Operating Budget in the Stabilization Fund.

General Fund - Capital Stabilization Fund – This represents the city's efforts to fund ongoing capital projects to replace aging infrastructure and equipment. The current balance is \$3,354,051, which represents approximately 2.58% of the FY2026 General Fund Operating Budget. It is the city's goal to keep increasing this target percentage each year until reaching a reserve of 5% of the General Fund Operating Budget in the Capital Stabilization Fund. In FY2026, the city stopped annually appropriating funds to the Capital Stabilization Fund from the budget in order to use the recurring funds to support the Northampton Public Schools' budget and the city operations.

General Fund - Fiscal Stability Stabilization Fund – This fund was established concurrently with the FY2014 override to provide fiscal stability over a multi-year period. FY2019 was the first time the city used funds from the Fiscal Stability Fund, and \$277,850 was used to help balance the FY2019 General Fund Operating Budget. In the FY2020 budget, the city used \$775,874 to balance the General Fund Operating Budget. In FY2021, the city used \$411,367 to balance the budget and fill the gap created by revenue reductions caused by the COVID-19 emergency. The city did not use Fiscal Stability Funds in FY2022 or FY2023. However, in FY2024, \$1,284,954 of Fiscal Stability Stabilization Funds were used to balance the budget: \$1.2 million was for a one-time appropriation to cover the NPS deficit, and the balance of \$84,954 supported the creation of the Climate Action and Project Administration Department. In FY2025, the city used \$2,315,640 to support the NPS amended school budget. In FY2026, \$1,403,757 was used to support NPS school increases. The city will use \$1,940,348 in FY2027 to provide level services to NPS and support an increase in Fire/Rescue Department personnel. The March 31, 2026, balance in the Fiscal Stability Stabilization Fund is \$2,048,437, which represents 1.58% of the FY2026 budget.

General Fund - Climate Change Mitigation Stabilization Fund – This fund was established in FY2023 to increase the city’s ability to anticipate, adapt, and thrive in a changing climate, reduce the city’s carbon footprint and its impact on climate change, and address the city’s resilience and regeneration plans. The current balance in the fund is \$2,561,659, which represents 1.97% of the FY2026 Budget.

Northampton Public School (NPS) Special Education Stabilization Fund – This fund was established in FY2024 in order to support the special education needs of Northampton students. It is funded by Medicaid reimbursements from eligible services provided by NPS and tailings of the NPS budget each year. By state statute the fund may not exceed 2% of the estimated Net School Spending for that year. In FY2026, the maximum amount allowed is \$1,136,115. The NPS School Committee may expend up to the prior year’s Medicaid reimbursement for the budget each year. In addition, the School Committee may request an additional amount, which would bring the total amount used for the entire year to a maximum of \$350,000, for unanticipated or extreme special education needs. The current balance as of March 31, 2026, is \$963,764.

Water Enterprise Stabilization Fund – This fund was established in FY2014 and is a reserve for future capital projects in the Water Enterprise Fund. The transmission main rehabilitation and reservoir construction capital projects planned in the next few years are estimated to be in the range of \$6.5 to \$7 million each. The current balance as of March 31, 2026, is \$2,556,534.

Sewer Enterprise Stabilization Fund – This fund was established in FY2014 and is a reserve for future capital projects in the Sewer Enterprise Fund and to help pay for current and future borrowings. The Waste Water Treatment Plant and Pump Station need significant improvements and equipment replacements, which were done over a five year period. The city borrowed \$9.5 million from the Clean Water Trust (CWT) for water pollution abatement, payment of which began in November 2023. An additional \$14.8 million was borrowed from CWT for the additional phases of the Waste Water Treatment Plant improvements with payments beginning in FY2027. The current balance as of March 31, 2026, is \$12,765,328.

Solid Waste Enterprise Stabilization Fund – This fund was established in FY2017 and is a reserve for future expenses related to the city’s closed landfill. The current balance as of March 31, 2026, is \$1,860,295.

Stormwater Enterprise Stabilization Fund – This fund was established in FY2017 and is a reserve for future expenses related to the city’s stormwater and flood control infrastructure. Over the next five years, the capital investment is expected to be \$13.9 million, which would include improvements in the flood control system. The current balance as of March 31, 2026, is \$642,624.

Cash Capital Projects – Annually, the city appropriates a sum of money from the budget to be used toward capital projects. In FY2024 and FY2025, the city contributed \$200,000 to support the FY2024 and FY2025 Capital Improvement Program plans. This amount was significantly reduced from the prior years. The reduction was to support additional stressors on the budget and its recurring revenues. In FY2026, to address the Capital Improvement Program and help address departmental budget needs, the city kept the contribution low at \$275,000. In FY2027, there is no appropriation of funds to support the FY2027 Capital Improvement Plan.

Insurance and Reserves

The city is also required to provide various types of insurance - General Liability, Property, Auto, and Public Employee Liability. The Reserve for Personnel is for employee vacation payouts when employees terminate, other employee changes throughout the year that affect department budgets, and unsettled collective bargaining agreements. The chart below shows a multi-year history for these line items.

	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Change FY2026-FY2027	Change FY2026-FY2027
INSURANCE AND RESERVES							
Capital Projects	446,057	200,000	200,000	275,000	-	(275,000)	-100.00%
General Liability Insurance	89,258	107,484	112,858	120,529	118,393	(2,136)	-1.77%
Property & Auto Insurance	418,735	435,092	673,805	740,396	727,271	(13,125)	-1.77%
Public Employees Liability Insurance	197,054	232,588	269,444	285,676	228,409	(57,267)	-20.05%
Reserve for Personnel	444,788	338,901	100,000	367,410	100,000	(267,410)	-72.78%
Transfer to Fiscal Stability Stabilization Fund	0	0	0	0	0	-	0.00%
Transfer to Capital Stabilization Fund	450,000	450,000	275,000	-	-	-	0.00%
TOTAL CAPITAL PROJECTS & MISCELLANEOUS	2,045,893	1,764,065	1,631,107	1,789,011	1,174,073	(614,938)	-34.37%

Non-Appropriated Uses

These budget line items are not appropriated by the City Council. The Overlay Reserve is raised to cover abatements and exemptions granted by the Assessors through the abatement and exemption process.

The overlay for FY2027 is budgeted at \$300,000. In addition to covering the abatements approved by the Assessors, these funds will be used to support the Senior and Veteran Tax Work Off Program. This program began in 2014 and provides an abatement for hours worked in the city, and operates on a calendar-year basis. In 2025, the city provided \$51,706 in tax abatements for those participating in the Senior and Veterans Tax Work Off Program. Since 2024, each Senior Tax Work Off participant has been eligible to earn up to \$2,000, and each Veteran Tax Work Off participant has been eligible to earn up to \$1,500. These funds are subject to Medicaid and federal payroll taxes. The net amount earned counts towards their property tax bill. To further support seniors and veterans, the Mayor increased the number of individuals allowed to participate to more than double that of the years before 2020 (Covid-19). There were a total of 44 participants in 2023, 50 participants in 2024, and 42 participants in 2025.

Offset receipts are for two revenues that come into the city, but are reserved specifically for use by other departments. Under the House FY2027 budget, it is estimated that \$110,432 will go to the public libraries and \$1,150,912 will go directly to the Northampton Public Schools as School Choice funds. The Choice-In funds come from communities whose students choose to attend Northampton Public Schools. The total offset receipt is \$1,150,912.

	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Change FY2026-FY2027	Change FY2026-FY2027
NON-APPROPRIATED USES:							
Overlay Reserve for Abatements	534,841	503,015	526,771	374,070	300,000	(74,070)	-19.80%
Offset Receipts - Cherry Sheet	1,390,085	1,238,393	1,321,050	1,331,237	1,261,344	(69,893)	-5.25%

State Assessments

The current amounts shown for State Assessments are based on the House budget and are subject to change. State Assessments are charges from the state to the city.

	Actual FY2023	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	Dollar Change FY2026-FY2027	% Change FY2026-FY2027
STATE ASSESSMENTS-CHERRY SHEET						-	
Air Pollution Districts	8,832	8,932	9,160	9,465	9,260	(205)	-2.17%
RMV Non-Renewal Surcharge	52,500	52,500	56,520	56,520	67,100	10,580	18.72%
Regional Transit Assessment (PVRTA)	443,732	458,345	479,712	570,305	822,693	252,388	44.25%
Special Education (Ch. 71B, ss. 10, 12)	24,583	17,811	18,523	-	156	156	100.00%
Charter School Sending Tuition	2,636,660	2,871,793	3,035,519	3,193,938	3,380,657	186,719	5.85%
School Choice Sending Tuition	700,216	739,329	748,492	656,637	952,436	295,799	45.05%
SUB-TOTAL STATE ASSESSMENTS	3,866,523	4,148,710	4,347,926	4,486,865	5,232,302	745,437	16.61%

The Air Pollution District charge is an assessment to municipalities for a portion of the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial, and institutional facilities. The assessment is based on the community's population and equalized valuation.

The Registry of Motor Vehicles (RMV) Non-Renewal Surcharge is a reimbursement to the RMV for "marking" a license or registration for non-renewal due to: 1) non-payment of parking violations, 2) non-payment of motor vehicle excise, or 3) non-payment of abandoned vehicle costs. The RMV charges each participating municipality \$20 for each "mark" of a license for non-renewal. Municipalities collect a \$20 surcharge per violation for non-payment of excise from individual violators to offset the \$20 charge per "marking" assessed by the RMV.

The Regional Transit Assessment for the Pioneer Valley Transit Authority (PVRTA) is an assessment to municipalities to provide for a system of regional transportation authorities to develop, finance, and contract for the operation of transportation facilities and services outside the Metropolitan Boston area. Between 25 – 50% of the total net cost of service of each regional transit authority is assessed to its member municipalities in proportion to the estimated cost of operating routes through those municipalities. A net operating deficit for each regional transit authority is calculated as the difference between the revenue sources (fares, advertisements, and federal assistance) and the operating costs. This deficit is funded through assessments to member municipalities and state contract assistance.

The Special Education Assessment is to partially reimburse the state for providing special needs education to children enrolled in state hospital schools. The cost that each municipality is charged is the average per-pupil cost of education within the school district multiplied by the full-time equivalent of resident pupils served by the state. Current year charges are for pupils served in the prior school year.

The largest assessments from the state to the city are charges for Northampton students who choose to attend public schools in other communities. Charter school charge is an assessment to Northampton for students who choose to attend charter schools. Northampton loses students to the following charter schools: Four Rivers Charter School in Greenfield, Hilltown Cooperative Charter School in Easthampton, Pioneer Valley Performing Arts Charter School in South Hadley, the Pioneer Valley Chinese Immersion

Charter School in Hadley and the Springfield International in Springfield. In FY2026, 163 Northampton students attended a charter school for a total cost in tuition of \$3,197,527, an average of \$20,755 per student. These funds come out of the city budget. The following chart shows the details on charter school enrollment for the third quarter of FY2026. For FY2027, it is projected that 164 students will attend charter schools for a net district cost of \$2,776,396.

Massachusetts Department of Elementary and Secondary Education
 Office of District and School Finance
Projected FY26 Foundation Rates by Charter School and Sending District (Q3)

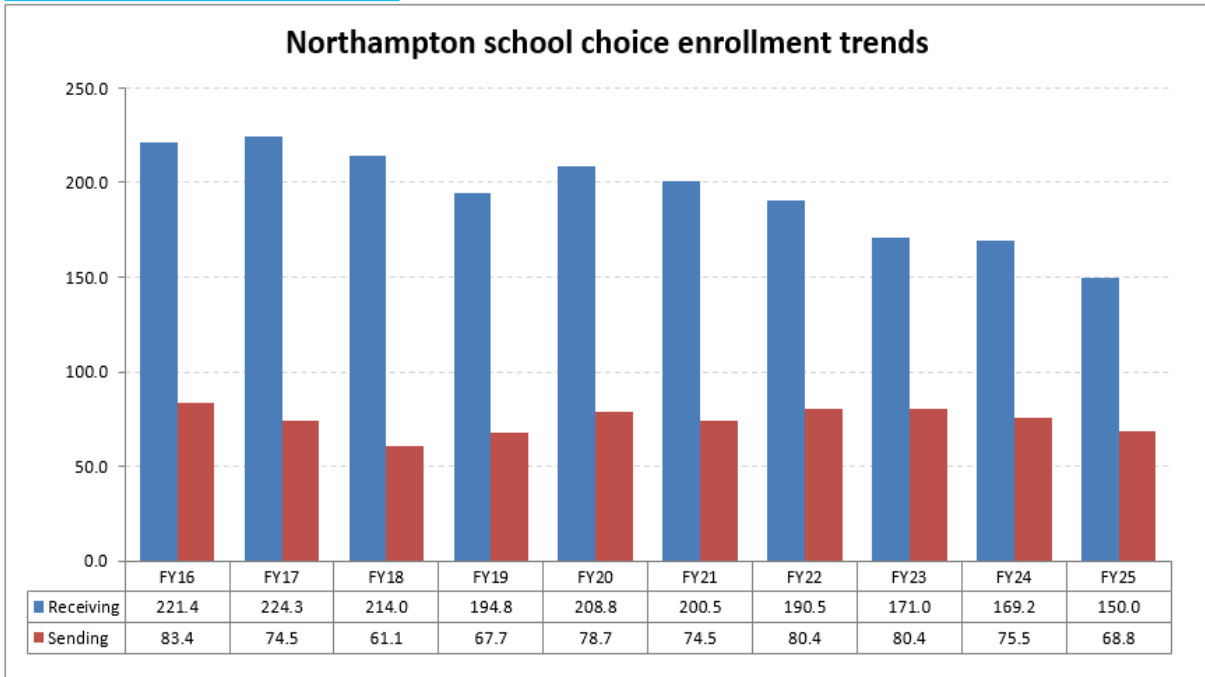
				FTE & TUITION	
Charter School	Campus Location	Sending District	Tuition Rate	# of Students	Total Tuition
FOUR RIVERS	GREENFIELD	NORTHAMPTON	20,433	3.0	\$ 61,299
SPRINGFIELD INTERNATIONAL	SPRINGFIELD	NORTHAMPTON	22,505	1.0	\$ 22,505
HILLTOWN COOPERATIVE	EASTHAMPTON	NORTHAMPTON	19,147	84.0	\$ 1,608,348
PIONEER VALLEY PERFORMING ARTS	SOUTH HADLEY	NORTHAMPTON	22,845	23.0	\$ 525,435
PIONEER VALLEY CHINESE IMMERSION	HADLEY	NORTHAMPTON	18,845	52.0	\$ 979,940
--	--	--	--	163.0	\$ 3,197,527

The school choice charge is an assessment to Northampton for students who choose to attend another public school district under school choice. According to the House budget, Northampton is projected to spend \$952,436 for tuition for those outgoing students under the school choice program in FY2027. This is paid for by the city budget. Under the same program, the Northampton Public Schools will receive \$1,150,912 in school choice funds for students who come from other towns to attend Northampton schools. Revenue from incoming students through that program is shown on the revenue side of the city budget; however, those funds go directly to the Northampton Public School District and are under the control of the Northampton Public School Committee. The Department of Elementary and Secondary Education has not released the number of students attending school in other communities in FY2026 or the projected number of students for FY2027 under the school of choice program. However, the chart below details program participation and the receiving and sending tuition amounts from FY2016 to FY2025. Northampton has received more incoming students than sending outgoing students through this program.

School Choice Trends in Enrollment & Tuition				
	Receiving		Sending	
FY	# of Students	Tuition	# of Students	Tuition
2016	221.4	\$ 1,829,052	83.4	\$ 537,347
2017	224.3	\$ 1,617,281	74.5	\$ 553,950
2018	214	\$ 1,437,007	61.1	\$ 429,729
2019	194.8	\$ 1,253,307	67.7	\$ 517,235
2020	208.8	\$ 1,316,678	78.7	\$ 614,839
2021	200.5	\$ 1,246,536	74.5	\$ 570,575
2022	190.5	\$ 1,315,115	80.4	\$ 687,354
2023	171	\$ 1,120,574	80.4	\$ 700,216
2024	169.2	\$ 1,220,126	75.5	\$ 739,329
2025	150	\$ 1,229,792	68.8	\$ 749,383

**Massachusetts Department of Elementary and Secondary Education
Office of District and School Finance**

Northampton



City of Northampton

MASSACHUSETTS

In City Council

May 21, 2026

Upon recommendation of the Mayor

Ordered, that

the sum of \$129,431,572 which is the full amount necessary for the Fiscal Year 2027 General Fund Budget (July 1, 2026 to June 30, 2027), be appropriated for the purposes stated, provided that the appropriation for Smith Vocational and Agricultural High School shall be used solely for the purposes of meeting net school spending as defined by the Department of Elementary and Secondary Education and no funds so appropriated shall be transferred to any account or expended for any purpose that would not be included in the calculation of net school spending. To meet this appropriation, \$1,755,000 will be raised and appropriated from Parking Meter Receipts Reserved, \$908,501 from Sewer Enterprise Funds, \$796,803 from Water Enterprise Funds, \$118,129 from Solid Waste Enterprise Funds, \$360,227 from Storm Water Enterprise Funds, \$17,200 from Community Preservation Act Administrative Funds, \$11,187 from the Reserve for Police Station Debt Service, and \$1,940,348 from the Fiscal Stability Stabilization Fund, \$235,311 from the Special Education Stabilization Fund, \$166,666 from the Smith College Gift, and \$123,122,200 will be raised and appropriated.

CITY OF NORTHAMPTON, MASSACHUSETTS
FISCAL YEAR 2027 BUDGET APPROPRIATION ORDER

GENERAL FUND	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2027 Total Expenditures
GENERAL GOVERNMENT				
CITY COUNCIL	237,817	74,000	0	311,817
OFFICE OF THE MAYOR	532,856	19,450	0	552,306
OFFICE OF THE CITY AUDITOR	277,425	8,115	0	285,540
OFFICE OF THE ASSESSOR	223,709	31,500	80,000	335,209
OFFICE OF THE TREASURER/COLLECTOR	503,759	266,435	0	770,194
CITY SOLICITOR	0	275,000	0	275,000
HUMAN RESOURCES DEPARTMENT	338,322	9,000	0	347,322
INFORMATION TECHNOLOGY SERVICES DEPARTMENT	622,130	1,853,130	0	2,475,260
OFFICE OF THE CITY CLERK	366,464	34,565	0	401,029
OFFICE OF PLANNING & SUSTAINABILITY	483,347	60,935	0	544,282
CLIMATE ACTION AND PROJECT ADMINISTRATION	274,170	16,450	0	290,620
CENTRAL SERVICES DEPARTMENT	951,333	1,253,345	0	2,204,678
	4,811,332	3,901,925	80,000	8,793,257
PUBLIC SAFETY				
POLICE DEPARTMENT	6,779,748	546,431	0	7,326,179
PARKING DIVISION - ENFORCEMENT	228,216	12,200	0	240,416
PUBLIC SAFETY COMMUNICATIONS CENTER	856,513	16,534	0	873,047
FIRE RESCUE DEPARTMENT	7,666,427	689,247	0	8,355,674
BUILDING DEPARTMENT	630,682	24,300	0	654,982
PARKING DIVISION - MAINTENANCE	336,784	248,576	80,000	665,360
	16,498,370	1,537,288	80,000	18,115,658
EDUCATION				
SMITH VOCATIONAL & AGRICULTURAL HIGH SCHOOL	0	0	0	12,247,451
NORTHAMPTON SCHOOL DEPARTMENT				47,001,194
OTHER TUITIONS	0	0	0	34,907
	0	0	0	59,283,552
PUBLIC WORKS				
ADMINISTRATION AND ENGINEERING DIVISION	273,257	50,301	0	323,558
HIGHWAYS DIVISION	1,034,949	453,100	415,000	1,903,049
SNOW AND ICE DIVISION	131,000	369,000	0	500,000
FORESTRY, PARKS AND CEMETERIES DIVISION	1,102,117	320,450	130,000	1,552,567
	2,541,323	1,192,851	545,000	4,279,174
HEALTH AND HUMAN SERVICES				
HEALTH DEPARTMENT	1,339,445	192,230	0	1,531,675
SENIOR SERVICES DEPARTMENT	427,992	73,660	0	501,652
VETERANS SERVICES DEPARTMENT	279,545	429,580	0	709,125
	2,046,982	695,470	0	2,742,452
CULTURE AND RECREATION				
FORBES LIBRARY	1,442,755	236,028	0	1,678,783
LILLY LIBRARY	320,319	109,576	0	429,895
PARKS AND RECREATION DEPARTMENT	413,372	27,500	0	440,872
ARTS AND CULTURE DEPARTMENT	88,788	23,000	0	111,788
	2,265,234	396,104	0	2,661,338
DEBT SERVICE				
MUNICIPAL INDEBTEDNESS	0	3,971,700	0	3,971,700
INTEREST ON MUNICIPAL INDEBTEDNESS	0	1,003,150	0	1,003,150

	0	4,974,850	0	4,974,850
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EMPLOYEE BENEFITS

CONTRIBUTORY RETIREMENT SYSTEM	8,366,131	0	0	8,366,131
PENSIONS: NON-CONTRIB. & OPEB	200,000	8,678	0	208,678
WORKER'S COMPENSATION	660,413	0	0	660,413
UNEMPLOYMENT COMPENSATION	21,939	10,000	0	31,939
GROUP MEDICAL INSURANCE	16,619,793	15,000	0	16,634,793
LIFE INSURANCE	66,200	0	0	66,200
EMPLOYEE TAXES	1,279,065	0	0	1,279,065
UNUSED SICK LEAVE	160,000	0	0	160,000
	27,373,541	33,678	0	27,407,219

CAPITAL PROJECTS & MISCELLANEOUS

CAPITAL PROJECTS	0	0	0	0
GENERAL LIABILITY FUND	0	118,393	0	118,393
PROPERTY & AUTO INSURANCE	0	727,271	0	727,271
PUBLIC EMPLOYEES LIABILITY INSURANCE	0	228,409	0	228,409
RESERVE FOR PERSONNEL	100,000	0	0	100,000
TRANSFER TO FISCAL STABILITY STABILIZATION FUND	0	0	0	0
TRANSFER TO CAPITAL STABILIZATION FUND	0	0	0	0
	100,000	1,074,073	0	1,174,073

TOTAL GENERAL FUND APPROPRIATION

129,431,572

NON-APPROPRIATED USES

RESERVE FOR ABATEMENTS & EXEMPTIONS	0	300,000	0	300,000
OTHER AMOUNTS TO BE RAISED	0	0	0	0
CHERRY SHEET OFFSET RECEIPTS	0	1,261,344	0	1,261,344
STATE ASSESSMENTS - CHERRY SHEET	0	5,232,302	0	5,232,302
	0	6,793,646	0	6,793,646

TOTAL BUDGET PLAN - GENERAL FUND

136,225,218

City of Northampton
MASSACHUSETTS

In City Council

May 21, 2026

Upon recommendation of the Mayor

Ordered, that

the sum of \$6,673,429 which is the full amount necessary for the Fiscal Year 2027 Sewer Enterprise Fund Budget (July 1, 2026 to June 30, 2027), be appropriated for the purposes stated and to meet said appropriation, \$5,268,999 is to be raised from sewer receipts, \$908,501 shall be allocated to indirect costs, and \$495,929 be transferred from the Sewer Stabilization Fund account.

	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2027 Total Expenditures
SEWER ENTERPRISE FUND				
SEWER GENERAL SANITARY	833,873	180,500	0	1,014,373
SEWER TREATMENT	1,316,955	1,601,200	50,000	2,968,155
SEWER DEBT	0	0	870,488	870,488
SEWER INTEREST	0	0	418,126	418,126
SEWER DIRECT & INDIRECT COSTS	0	0	908,501	908,501
SEWER RESERVE FOR CAPITAL PROJECTS	0	0	493,786	493,786
	2,150,828	1,781,700	2,740,901	6,673,429
TOTAL SEWER ENTERPRISE FUND APPROPRIATION				6,673,429

City of Northampton
MASSACHUSETTS

In City Council

May 21, 2026

Upon recommendation of the Mayor

Ordered, that

the sum of \$6,945,000 which is the full amount necessary for the Fiscal Year 2027 Water Enterprise Fund Budget (July 1, 2026 to June 30, 2027), be appropriated for the purposes stated and to meet said appropriation, \$6,148,197 is to be raised from water receipts, and \$796,803 shall be allocated to indirect costs.

	Personal Services	Operations & Maintenance	Other Than Ordinary Maintenance	FY 2027 Total Expenditures
WATER ENTERPRISE FUND				
WATER TREATMENT AND OPERATIONS	1,842,683	1,137,450	750,000	3,730,133
WATER DEBT	0	0	1,554,358	1,554,358
WATER INTEREST	0	0	25,122	25,122
WATER INDIRECT COSTS	0	0	796,803	796,803
WATER RESERVE FOR CAPITAL PROJECTS	0	0	838,584	838,584
	1,842,683	1,137,450	3,964,867	6,945,000
TOTAL WATER ENTERPRISE FUND APPROPRIATION				6,945,000

City of Northampton
 MASSACHUSETTS

In City Council

May 21, 2026

Upon recommendation of the Mayor

Ordered, that

the sum of \$692,394 which is the full amount necessary for the Fiscal Year 2027 Solid Waste Enterprise Fund Budget (July 1, 2026 to June 30, 2027), be appropriated for the purposes stated and to meet said appropriation, \$481,164 is to be raised from solid waste receipts, \$118,129 shall be allocated to indirect costs, and \$93,101 to be transferred from the Retained Earnings Balance of the Solid Waste Enterprise Fund.

SOLID WASTE ENTERPRISE FUND				
OTHER WASTE MGT PROGRAMS	315,115	259,150	0	574,265
SOLID WASTE DIRECT & INDIRECT COSTS	0	0	118,129	118,129
	315,115	259,150	118,129	692,394
TOTAL SOLID WASTE ENTERPRISE FUND APPROPRIATION				692,394

City of Northampton

MASSACHUSETTS

In City Council

May 21, 2026

Upon recommendation of the Mayor

Ordered, that

the sum of \$1,996,486 which is the full amount necessary for the Fiscal Year 2027 Stormwater and Flood Control Enterprise Fund Budget (July 1, 2026 to June 30, 2027), be appropriated for the purposes stated and to meet said appropriation, \$1,636,259 is to be raised from Stormwater and Flood Control receipts and \$360,227 shall be allocated to indirect costs.

STORMWATER ENTERPRISE FUND				
STORM WATER DRAIN OPERATIONS	469,419	63,500	225,000	757,919
STORM WATER FLOOD CONTROL OPERATIONS	91,001	25,700	50,000	166,701
STORM WATER INDIRECT COSTS	0	360,227	0	360,227
STORM WATER RESERVE FOR CAPITAL PROJECTS	0	0	711,639	711,639
TOTAL STORMWATER AND FLOOD CONTROL ENTERPRISE FUND	560,420	449,427	986,639	1,996,486
TOTAL STORM WATER ENTERPRISE FUND APPROPRIATION				1,996,486

City of Northampton
MASSACHUSETTS

In City Council

May 21, 2026

Upon recommendation of the Mayor

Ordered that, in accordance with M.G.L. Chapter 44, Section 53 E 1/2 the city shall vote the limit on the total amount that may be expended from each revolving fund established by Chapter 16 of the City Ordinances.

Fund Number	Name of Fund	Annual Spending Limit
2420	Energy and Sustainability Revolving Fund	\$150,000
2416	Hazmat Revolving Fund	\$95,000
2419	DPW Public Works Construction Services Revolving Fund	\$15,000
2408	Senior Services Transportation Revolving Fund	\$50,000
2428	Senior Services Activities Revolving Fund	\$175,000
2433	Senior Services Food Services Revolving Fund	\$90,000
2440	Senior Services Publications Revolving Fund	\$35,000
2406	Athletic League Fees Revolving Fund	\$200,000
2405	JFK Family Aquatic Center	\$175,000
2422	NPS Transportation Revolving Fund	\$200,000
2452	SVAHS Farm Revolving Fund	\$130,000
2435	Tourism Directional Sign Program Revolving Fund	\$10,000
2436	Public Health Nursing Program Revolving Fund	\$375,000
2410	James House Revolving Fund	\$150,000
2439	Sharps Disposal Program Revolving Fund	\$25,000
2442	Fire Alarm Monitoring Program Revolving Fund	\$65,000
2443	DPW Reuse Committee Revolving Fund	\$10,000
2444	Charging Station Electricity Revolving Fund	\$300,000
	Total Revolving Funds	\$2,250,000

Abatement – A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Appropriation – An authorization granted by a town meeting, city council, or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assessed Valuation – A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Audit – An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.

Bond – A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value, or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Bond Rating (Municipal) – A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where

AAA is the highest rating, and C1 is a very low rating.

Budget – A plan for allocating resources to support particular services, purposes, and functions over a specified period of time.

Capital Improvements Program – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity, and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Cemetery Perpetual Care – Funds donated by individuals for the care of gravesites. According to MGL Ch. 114 §25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, the interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Chapter 70 School Aid – Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993, by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

Chapter 90 Highway Funds – State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83 percent) derived from the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant.

Cherry Sheet – Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns, and regional school districts of the next fiscal year’s state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls.

Cherry Sheet Assessments – Estimates of annual charges to cover the cost of certain state and county programs.

Cherry Sheet Offset Items – Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public library grants.

Collective Bargaining – The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.

Debt Exclusion – An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Service – The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Enterprise Fund – An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal

services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses.

Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted, generated by the operation of the enterprise, rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Estimated Receipts – A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Exemption – A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Financial Advisor – An individual or institution that assists municipalities in the issuance of tax-exempt bonds and notes. The public finance department of a commercial bank or a non-bank advisor usually provides this service.

Fiscal Year (FY) – Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar

year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ends September 30.

Fixed Costs – Costs that are legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

Foundation Budget – The spending target imposed by the Education Reform Act of 1993 for each school district is the level necessary to provide an adequate education for all students.

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

Hotel/Motel Excise – A local option since 1985 that allows a community to assess a tax on short-term room occupancy. The community may levy up to 4 percent of the charge for stays of less than 90 days at hotels, motels, and lodging houses. The convention center legislation imposed an additional 2.75 percent charge in Boston, Cambridge, Springfield, and Worcester.

Indirect Cost – Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Ceiling – A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes

a capital exclusion, a debt exclusion, or a special exclusion.

Levy Limit – A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Line-Item Budget – A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid – Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Appropriating Authority – In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power, upon the recommendation of the mayor.

Local Receipts – Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Lock Box Service – A service typically offered by a financial institution for a fee to receive, process, and deposit payments made to municipalities for property taxes, motor vehicle excise, boat excise, and/or utility payments. At the end of each processing day, the community receives payment information on disk or other medium, which can

be automatically posted to the collectors' cash receipts software. Printed reports are also provided.

Minimum Required Local Contribution – The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Motor Vehicle Excise (MVE) – A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the community, in accordance with MGL Chapter 60A. The excise tax rate is set by statute at \$25.00 per \$1,000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a city or town, or to the Deputy Collector who represents it.

Net School Spending (NSS) – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches, and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE).

New Growth – The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations, and other increases by the prior year's tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY27 will be based on new construction, etc. that occurred between July 1, 2025, through June 30, 2025. In the fall of 2026, when new growth is being determined to set the FY27 levy limit, the FY26 tax rate will be used in the calculation.

OPEB (Other Post Employment Benefits) –

Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these post-employment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including, in some cases, their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB.

OM or Operations & Maintenance—All

departmental costs that are generally recurring expenses, such as postage, fuel, software costs, copier costs, and other department-specific things needed in the daily operation of a department.

OOM or Other than Ordinary Maintenance—All

larger items needed to carry out the mission of the department, such as replacement of ambulances, cruisers, and other equipment that is larger but replaced on a regular basis, and processes that carry over from one fiscal year to another such as DPW replacement and maintenance work.

Operating Budget – A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay (Overlay Reserve or Allowance for Abatements and Exemptions) – An account

established annually to fund anticipated property tax abatements, exemptions, and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election

ballot must state a purpose for the override and the dollar amount.

PS or Personnel Services – All salary line items, including regular salaries, overtime, longevity payments, etc.

Payments in Lieu of Taxes – An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

PERAC – The Public Employee Retirement Administration oversees and directs the state retirement system and administers benefits for members.

Personal Property – Movable items not permanently affixed to or part of the real estate. It is assessed separately from real estate for certain businesses, public utilities, and owners of homes that are not their primary residences.

Preliminary Tax – The tax bill for the first two quarters of the fiscal year is sent, no later than July 1, by communities on a quarterly tax billing cycle. The tax due on a preliminary tax bill can be no greater than the amount due in the last two quarters of the previous fiscal year.

Proposition 2½ – A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Raise and Appropriate – A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipts.

Receipts Reserved for Appropriation – Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking

meters and the regulation of parking and other traffic activities.

Revaluation – The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every five years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that revolving funds be established by annual town meeting or city council vote stating (1) the programs or activities for which the revolving fund may be expended; (2) the dept. receipts in connection with those programs or activities that shall be credited to the revolving fund; (3) the board, department, or officer authorized to expend the funds; and (4) reporting or other requirements that the city or town may impose. The limit of each fund must be re-authorized each year at the annual town meeting or by city council action. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Sale of Cemetery Lots Fund – A fund established to account for the proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care, and improvement, or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.

Sale of Real Estate Fund – A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL Ch. 44 §63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the city or town is authorized to borrow for a period of five years or more.

Schedule A – A statement of revenues, expenditures, and other financing sources, uses, changes in fund balance, and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the UMAS manual.

Sick Leave Buyback – A community's obligation, under collective bargaining agreements or personnel board policies, to compensate retiring employees for the value of all, or a percentage of, sick time earned, but not used.

Special Revenue Fund – Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Stabilization Fund – A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more

stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

Tax Rate – The amount of property tax stated in terms of a unit of the municipal tax base; for example, in FY26, the tax rate is \$13.67 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title (or Tax Taking) – A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

Trust Fund – In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.