

**CITY OF NEWTON, MASSACHUSETTS  
FY 2014 RECOMMENDED BUDGET  
COMPARATIVE SUMMARY OF BUDGET SOURCES AND USES**

	FY 2010 ACTUAL {1}	FY 2011 ACTUAL {1}	FY 2012 ACTUAL {1}	FY 2013 BUDGET {2}	RECOMMENDED FY 2014 BUDGET
<b>GENERAL FUND:</b>					
Property Taxes (Net of Provision for Abatements)	\$ 233,296,490	\$ 240,263,282	\$ 248,246,368	\$ 256,559,763	\$ 274,744,479
Motor Vehicle Excise Taxes	10,110,729	10,008,481	10,382,196	10,350,000	10,700,000
Interest & Penalties on Taxes	1,035,776	1,011,005	1,117,001	1,000,000	1,020,000
In Lieu of Tax Payments	3,095,059	439,721	479,617	410,000	409,000
Meals Tax	382,934	1,308,191	1,403,261	1,388,000	1,425,000
Hotel/Motel Taxes	1,168,095	1,588,882	1,814,792	1,682,000	2,100,000
Total Taxes	249,089,083	254,619,562	263,443,235	271,389,763	290,398,479
School Department	113,109	118,800	127,589	115,000	125,000
Recreation	180,839	151,942	157,935	152,000	155,000
Other Departments	135,168	136,111	135,339	115,500	127,500
Fees	700,294	683,719	748,128	673,400	720,900
Rental Income	517,931	533,032	570,647	547,317	497,558
Total Charges for Service	1,647,341	1,623,604	1,739,638	1,603,217	1,625,958
Court Fines	157,043	155,545	199,678	185,000	150,000
Administrative Fines & Restitution	43,182	40,580	9,364	21,000	11,500
Library Fines	120,661	121,201	116,227	120,000	115,000
Parking Violation Fines	1,764,064	1,580,087	1,675,117	1,601,500	1,585,000
Total Fines & Forfeitures	2,084,950	1,897,413	2,000,386	1,927,500	1,861,500
Inspection Services	3,313,878	4,253,034	4,474,880	4,279,000	4,599,000
Other	819,703	877,104	942,102	843,520	910,400
Total Licenses & Permits	4,133,581	5,130,138	5,416,982	5,122,520	5,509,400
Investment Income	887,569	417,144	244,319	240,000	175,000
Special Assessments	74,274	131,050	73,537	73,500	75,000
Miscellaneous Local Revenues	1,069,722	666,131	998,356	138,564	189,467
Chapter 70 School Aid	14,171,395	13,340,502	13,504,220	16,173,152	16,973,152
Unrestricted General Government Aid	5,177,738	4,970,628	4,611,231	4,970,628	4,970,628
Other "Cherry Sheet" Aid	488,553	382,383	327,795	378,860	380,008
School Building Assistance Aid	4,941,992	-	-	-	-
Other State and Federal Aid	1,348,079	1,853,405	2,236,735	1,707,000	1,870,000
Total State & Federal Aid	26,127,757	20,546,918	20,679,981	23,229,640	24,193,788
<b>TOTAL REVENUE</b>	<b>285,114,277</b>	<b>285,031,960</b>	<b>294,596,434</b>	<b>303,724,704</b>	<b>324,028,592</b>
Transfer from Self-Insurance Funds	277,582	277,582	398,723	-	448,000
Transfer from Grant Special Revenue Funds	2,928	129,749	89,696	-	-
Transfer from Misc. Special Revenue Funds	1,347,751	709,301	848,158	1,043,403	267,500
Transfer from Sewer Utility Special Revenue Fund	825,712	837,801	679,518	945,069	960,852
Transfer from Water Utility Special Revenue Fund	550,475	558,534	750,000	855,911	1,023,142
Transfer from Stormwater Fund	-	16,005	16,358	16,401	-
Transfer from Parking Meter Special Revenue Fund	1,142,645	1,740,000	1,325,000	1,681,650	1,700,000
Transfer from Community Preservation Fund	1,521	1,729	1,922	-	-
Transfer from Cable Franchise Admin. Fund	717,996	100,000	198,000	198,000	205,000
Transfer from Capital Project Funds	1,179,046	5,776,562	4,800,000	2,700,000	2,140,111
Total Interfund Transfers	6,045,656	10,147,263	9,107,375	7,440,434	6,744,605
Fund Balance (Free Cash and Overlay Surplus)	-	-	1,197,104	6,421,016	300,000
Total Fund Balance to Support Budget	-	-	1,197,104	6,421,016	300,000
<b>TOTAL GENERAL FUND REVENUES, TRANSFERS, AND OTHER FINANCING SOURCES:</b>	<b>\$ 291,159,933</b>	<b>\$ 295,179,223</b>	<b>\$ 304,900,913</b>	<b>\$ 317,586,154</b>	<b>\$ 331,073,197</b>

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COMPARATIVE SUMMARY OF BUDGET SOURCES AND USES**

	FY 2010 ACTUAL {1}	FY 2011 ACTUAL {1}	FY 2012 ACTUAL {1}	FY 2013 BUDGET {2}	RECOMMENDED FY 2014 BUDGET
Municipal Departments	\$ 79,564,481	\$ 78,452,936	\$ 78,576,067	\$ 86,808,020	87,361,788
Newton Public Schools {2}	161,772,121	165,086,019	168,657,856	177,805,712	186,541,003
Debt & Interest	14,332,264	16,009,264	16,055,273	16,264,618	17,057,491
Retirement (including retiree health)	21,932,507	23,774,440	25,352,632	26,393,402	27,842,189
Budget Reserve	-	-	-	4,906	500,000
Snow & Ice Reserve	-	-	-	-	1,750,000
State & County Assessments	5,619,317	5,472,487	5,503,956	5,810,999	5,790,193
Total Expenditures	<u>283,220,690</u>	<u>288,795,146</u>	<u>294,145,784</u>	<u>313,087,657</u>	<u>326,842,664</u>
Workers Compensation Fund - Municipal	1,000,000	798,014	899,375	1,050,643	700,000
Workers Compensation Fund - Public Schools	350,000	250,000	250,000	250,000	250,000
School Athletic Fund	877,781	903,678	886,414	880,533	880,533
School Lunch Fund	691,847	462,000	190,000	115,000	-
Other Special Revenue Funds	78,714	165,750	125,750	-	-
OPEB Fund	-	137,000	175,000	-	-
Rainy Day Stabilization Fund	-	2,643,271	3,500,000	1,850,000	-
Capital Project Funds	148,537	102,117	872,512	352,321	2,400,000
Total Transfers to Other Funds	<u>3,146,879</u>	<u>5,461,830</u>	<u>6,899,051</u>	<u>4,498,497</u>	<u>4,230,533</u>
Other Financing Uses					
<b>TOTAL GENERAL FUND EXPENDITURES, TRANSFERS, &amp; OTHER FINANCING USES:</b>	<b><u>\$ 286,367,569</u></b>	<b><u>\$ 294,256,976</u></b>	<b><u>\$ 301,044,835</u></b>	<b><u>\$ 317,586,154</u></b>	<b><u>\$ 331,073,197</u></b>

*{1} General Fund expenditures exclude continuing appropriations.*

*{2} FY 2012 Budget, as amended thru March 31, 2013*

*{3} Newton Public School total excludes amounts budgeted and expended for transfer to the School Athletic Revolving Fund; the Workers Compensation Self Insurance Fund, and School Lunch Fund. Complete School budget is presented below:*

<i>Newton Public Schools - Current Year Appropriations</i>	<i>\$ 161,772,121</i>	<i>\$ 165,086,019</i>	<i>\$ 168,657,856</i>	<i>\$ 177,805,712</i>	<i>186,541,003</i>
<i>Transfer to School Athletic Revolving Fund</i>	<i>877,781</i>	<i>903,678</i>	<i>886,414</i>	<i>880,533</i>	<i>880,533</i>
<i>Transfer to School Lunch Fund</i>	<i>691,847</i>	<i>462,000</i>	<i>190,000</i>	<i>115,000</i>	<i>-</i>
<i>Transfer to Federal Grant Fund</i>	<i>-</i>	<i>125,750</i>	<i>125,750</i>	<i>-</i>	<i>-</i>
<i>Transfer to Workers Compensation Self Insurance Fund</i>	<i>350,000</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>
<i>Transfer to Capital Project Funds</i>	<i>120,976</i>	<i>-</i>	<i>750,000</i>	<i>350,000</i>	<i>-</i>
<i>Total School Committee Budget</i>	<i><u>\$ 163,812,725</u></i>	<i><u>\$ 166,827,447</u></i>	<i><u>\$ 170,860,020</u></i>	<i><u>\$ 179,401,245</u></i>	<i><u>\$ 187,671,536</u></i>

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<b>COMMUNITY PRESERVATION FUND:</b>					
CPA Revenue	\$ 3,107,181	\$ 2,992,909	\$ 3,093,862	\$ 3,039,516	3,177,323
Fund Balance - (Continuing appropriations)	-	978,261	757,308	2,731,493	-
<b>TOTAL CPA FUND REVENUES, TRANSFERS, &amp; OTHER FINANCING SOURCES</b>	<b>3,107,181</b>	<b>3,971,170</b>	<b>3,851,170</b>	<b>5,771,009</b>	<b>3,177,323</b>
Community Preservation Administration	100,845	102,906	116,557	148,316	<b>142,909</b>
Community Preservation Projects	2,692,631	3,868,264	3,734,613	5,622,693	<b>3,034,414</b>
<b>TOTAL CPA FUND EXPENDITURES</b>	<b>\$ 2,793,476</b>	<b>\$ 3,971,170</b>	<b>\$ 3,851,170</b>	<b>\$ 5,771,009</b>	<b>\$ 3,177,323</b>
<b>STORMWATER FUND:</b>					
Stormwater Management Revenue	\$ 801,104	\$ 646,158	\$ 773,079	\$ 725,000	682,613
Transfer from Other Funds	-	-	-	-	-
Fund Balance - Current Year Appropriations	-	-	-	121,063	-
Fund Balance - Continued Appropriations	-	62,241	-	542,553	-
<b>TOTAL STORMWATER FUND REVENUES, TRANSFERS, &amp; OTHER FINANCING SOURCES</b>	<b>\$ 801,104</b>	<b>\$ 708,399</b>	<b>\$ 773,079</b>	<b>\$ 1,388,616</b>	<b>\$ 682,613</b>
<b>STORMWATER EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 765,425</b>	<b>\$ 708,399</b>	<b>\$ 627,284</b>	<b>\$ 1,388,316</b>	<b>\$ 682,613</b>
<b>SEWER FUND:</b>					
Sewer Revenue	\$ 23,331,226	\$ 22,911,164	\$ 28,481,399	\$ 26,417,140	26,693,367
Transfer from Other Funds	683,111	1,078,575	808,330	689,753	577,827
Fund Balance - Current Year Appropriations	-	-	-	-	-
Fund Balance- Continuing Appropriations	-	-	-	1,773,764	-
<b>TOTAL SEWER FUND REVENUES, TRANSFERS, &amp; OTHER FINANCING SOURCES</b>	<b>\$ 24,014,337</b>	<b>\$ 23,989,739</b>	<b>\$ 29,289,729</b>	<b>\$ 28,880,657</b>	<b>\$ 27,271,194</b>
Sewer System Maintenance & Operation	\$ 3,759,854	\$ 3,078,100	\$ 3,194,128	\$ 5,899,227	3,960,625
Debt Service	1,241,504	1,316,148	1,309,699	1,308,503	1,621,991
Retirement	325,828	339,190	366,979	375,287	381,706
Budget Reserve	-	-	-	-	-
MWRA Assessments	17,548,082	18,034,955	19,546,086	20,151,919	20,146,020
Total Expenditures	22,875,268	22,768,393	24,416,892	27,734,936	26,110,342
Transfers to Other Funds	975,712	1,105,463	874,402	1,145,721	1,160,852
<b>TOTAL SEWER FUND EXPENDITURES, TRANSFERS, AND OTHER FINANCING USES</b>	<b>\$ 23,850,980</b>	<b>\$ 23,873,856</b>	<b>\$ 25,291,294</b>	<b>\$ 28,880,657</b>	<b>\$ 27,271,194</b>
<b>WATER FUND :</b>					
Water Revenue	\$ 14,714,439	\$ 15,326,879	19,767,416	19,053,294	19,675,057
Fund Balance - Current Year Appropriations	-	-	-	-	-
Fund Balance - Continuing Appropriations	1,681,156	1,616,365	-	817,975	-
<b>TOTAL WATER FUND REVENUES, TRANSFERS, &amp; OTHER FINANCINGS SOURCES</b>	<b>16,395,595</b>	<b>16,943,244</b>	<b>19,767,416</b>	<b>19,871,269</b>	<b>19,675,057</b>
Water System Maintenance & Operation	3,040,806	3,059,969	3,093,783	4,578,651	3,545,204
Debt Service	2,944,214	3,136,654	3,466,409	3,326,836	3,415,664
Retirement	335,109	377,110	489,685	507,181	530,800
Budget Reserve	-	-	-	-	-
MWRA/DEP Assessments	8,691,880	8,738,199	8,966,357	9,739,358	10,382,420
Total Expenditures	15,012,009	15,311,932	16,016,234	18,152,026	17,874,088
Transfers to Other Funds	1,383,586	1,631,312	1,791,346	1,719,243	1,800,969
<b>TOTAL WATER FUND EXPENDITURES, TRANSFERS, AND OTHER FINANCING USES</b>	<b>\$ 16,395,595</b>	<b>\$ 16,943,244</b>	<b>\$ 17,807,580</b>	<b>\$ 19,871,269</b>	<b>\$ 19,675,057</b>