

CITY OF NEWTON, MASSACHUSETTS
 FISCAL YEAR 2011 RECOMMENDED BUDGET
 COMPARATIVE SUMMARY OF FUND SOURCES AND USES

	FY 2009 ACTUAL {1}	FY 2010 BUDGET {1}	FY 2011 RECOMMENDED BUDGET
Property Taxes (Budget is Net of Provision for Abatements)	\$ 224,772,488	230,471,465	238,307,002
Motor Vehicle Excise Taxes	10,239,711	10,239,711	10,000,000
Interest & Penalties on Taxes	1,204,640	1,000,000	1,000,000
In Lieu of Tax Payments	489,108	365,000	405,000
Meals Tax	-	606,337	1,455,209
Hotel/Motel Taxes	1,108,199	1,171,341	1,303,314
Total Taxes	<u>237,814,146</u>	<u>243,853,854</u>	<u>252,470,525</u>
School Department	155,464	150,000	150,000
Recreation	121,294	125,000	150,000
Other Departments	130,273	120,000	120,000
Fees	662,166	640,500	657,600
Rental Income	497,621	500,000	473,400
Total Charges for Service	<u>1,566,818</u>	<u>1,535,500</u>	<u>1,551,000</u>
Court Fines	137,507	110,000	120,000
Administrative Fines	13,165	-	-
Library Fines	119,703	100,000	110,000
Parking Violation Fines	1,704,087	1,820,000	1,800,000
Total Fines & Forfeitures	<u>1,974,462</u>	<u>2,030,000</u>	<u>2,030,000</u>
Inspection Services	3,421,833	2,449,845	2,400,000
Other	768,856	700,000	750,000
Total Licenses & Permits	<u>4,190,689</u>	<u>3,149,845</u>	<u>3,150,000</u>
Investment Income	2,427,017	1,000,000	1,100,000
Special Assessments	102,882	100,000	100,000

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Miscellaneous Local Revenues	2,285,574	235,804	150,000
Chapter 70 School Aid	12,939,869	14,171,395	12,832,503
Unrestricted General Government Aid	5,358,480	5,177,738	4,659,964
Other "Cherry Sheet" Aid	2,192,615	562,757	426,233
School Building Assistance Aid	4,914,768	4,060,285	-
Other State and Federal Aid	1,271,520	1,241,172	1,354,000
Total State & Federal Aid	26,677,252	25,213,347	19,272,700
TOTAL REVENUE	277,038,840	277,118,350	279,824,225
Transfer from Self-Insurance Funds	277,582	277,582	277,582
Transfer from Grant Special Revenue Funds	20,071	-	-
Transfer from Misc. Special Revenue Funds	756,397	470,000	400,000
Transfer from Sewer Utility Special Revenue Fund	847,335	825,712	837,801
Transfer from Water Utility Special Revenue Fund	609,890	550,475	558,534
Transfer from Parking Meter Special Revenue Fund	1,140,000	1,000,000	1,200,000
Transfer from Community Preservation Fund	23,444	26,000	10,000
Transfer from Cable Franchise Admin. Fund	115,000	100,000	100,000
Transfer from Capital Project Funds	2,592,020	954,176	5,794,128
Total Interfund Transfers	6,381,739	4,203,945	9,178,045
Fund Balance (Free Cash and Overlay Surplus)	-	6,300,895	2,675,133
Total Fund Balance to Support Budget	-	6,300,895	2,675,133
TOTAL GENERAL FUND REVENUES, TRANSFERS, AND OTHER FINANCING SOURCES:	283,420,579	287,623,190	291,677,403

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	FY 2009 ACTUAL {1}	FY 2010 BUDGET {1}	FY 2011 RECOMMENDED BUDGET
Municipal Departments	79,963,118	79,368,870	78,573,298
Newton Public Schools {2}	154,866,596	162,667,790	164,626,002
Debt & Interest	10,009,160	14,332,596	16,189,189
Retirement (including retiree health)	20,827,227	21,831,820	23,343,406
Budget Reserve	-	750,000	750,000
Wage/Salary Reserve	-	138,268	-
State & County Assessments	5,453,169	5,664,218	5,552,182
Total Expenditures	<u>271,119,270</u>	<u>284,753,562</u>	<u>289,034,077</u>
Transfer to Workers Compensation Self Insurance Fund	1,232,119	950,000	750,000
Transfer to Workers Compensation Self-Insurance Fund - Schools	350,000	350,000	350,000
Transfer to School Athletic Revolving Fund	900,827	877,781	903,678
Transfer to School Lunch Fund	1,439,944	691,847	502,648
Transfer to Special Revenue Funds	115,585	-	-
Transfer to OPEB Fund	-	-	137,000
Transfer to Capital Project Funds	4,685,261	-	-
Total Transfers to Other Funds	<u>8,723,736</u>	<u>2,869,628</u>	<u>2,643,326</u>
TOTAL GENERAL FUND EXPENDITURES, TRANSFERS, & OTHER FINANCING USES:	<u>\$ 279,843,006</u>	<u>\$ 287,623,190</u>	<u>\$ 291,677,403</u>

{1} Excludes continuing and supplemental appropriations.

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	FY 2009 ACTUAL {1}	FY 2010 BUDGET {1}	FY 2011 RECOMMENDED BUDGET
<i>{2} 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>			
<i>Newton Public Schools - Current Year Appropriations</i>	\$ 154,866,596	162,667,790	164,626,002
<i>Transfer to School Athletic Revolving Fund</i>	900,827	877,781	903,678
<i>Transfer to School Lunch Fund</i>	1,439,944	691,847	502,648
<i>Transfer to Workers Compensation Self Insurance Fund</i>	350,000	350,000	350,000
<i>Transfer to Capital Project Funds</i>	144,641	120,976	-
<i>Total School Committee Budget</i>	<u>\$ 157,702,008</u>	<u>\$ 164,708,394</u>	<u>\$ 166,382,328</u>
COMMUNITY PRESERVATION FUND			
CPA Revenue	\$ 4,126,124	\$ 3,119,567	\$ 3,089,085
Other Financing sources (proceeds from sale of bonds)	-	-	-
Fund Balance - (Current year appropriations)	-	1,822,600	-
Fund Balance - (Continuing appropriations)	-	5,731,667	-
TOTAL CPA FUND REVENUES, TRANSFERS, & OTHER FINANCING SOURCES	<u>4,126,124</u>	<u>10,673,834</u>	<u>3,089,085</u>
Community Preservation Administration	\$ 130,057	\$ 141,677	\$ 145,990
Community Preservation Projects	2,861,119	10,532,157	2,943,095
TOTAL CPA FUND EXPENDITURES	<u>2,991,176</u>	<u>10,673,834</u>	<u>3,089,085</u>

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	FY 2009 ACTUAL {1}	FY 2010 BUDGET {1}	FY 2011 RECOMMENDED BUDGET
<u>STORMWATER MANAGEMENT FUND</u>			
Stormwater Management Revenue	\$ 654,310	\$ 700,000	\$ 725,000
Transfer from Other Funds	-	-	-
Fund Balance - Continued Appropriations	-	322,514	-
TOTAL STORMWATER FUND REVENUES, TRANSFERS, & OTHER FINANCING SOURCES	654,310	1,022,514	725,000
Stromwater Management Activities	\$ 503,818	\$ 1,022,514	\$ 725,000
<u>SEWER SPECIAL REVENUE FUND</u>			
Sewer Revenue	\$ 20,354,514	\$ 24,749,566	\$ 25,054,602
Transfer from Other Funds	584,964	683,111	922,778
Fund Balance (Sewer Surplus)	1,423,067	-	-
Fund Balance- Continuing Appropriations	-	129,102	-
TOTAL SEWER FUND REVENUES, TRANSFERS, & OTHER FINANCING SOURCES	\$ 22,362,545	\$ 25,561,779	\$ 25,977,380
Sewer System Maintenance & Operation	\$ 3,791,512	\$ 5,157,360	\$ 5,061,826
Debt Service	978,823	1,249,794	1,501,228
Retirement	334,675	370,738	339,190
MWRA Assessments	16,260,200	17,808,175	18,087,335
Total Expenditures	21,365,210	24,586,067	24,989,579
Transfers to Other Funds	997,335	975,712	987,801
TOTAL SEWER FUND EXPENDITURES, TRANSFERS, AND OTHER FINANCING USES	\$ 22,362,545	\$ 25,561,779	\$ 25,977,380

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	FY 2009 ACTUAL {1}	FY 2010 BUDGET {1}	FY 2011 RECOMMENDED BUDGET
<u>WATER SPECIAL REVENUE FUND</u>			
Water Revenue	\$ 14,688,672	\$ 15,510,359	
State Grant Reimbursement	-	-	
Transfer from Other Funds	-	-	
Fund Balance - Continued Appropriations	-	467,533	
Fund Balance (Water Surplus)	389,217	1,582,469	
	<u>15,077,889</u>	<u>17,560,361</u>	<u>-</u>
TOTAL WATER FUND REVENUES, TRANSFERS, & OTHER FINANCINGS SOURCES			
Water System Maintenance & Operation	2,786,856	3,892,805	4,462,000
Debt Service	1,841,457	3,132,663	3,172,816
Retirement	427,214	452,268	381,798
MWRA/DEP Assessments	8,647,508	8,699,039	8,745,520
Total Expenditures	<u>13,703,035</u>	<u>16,176,775</u>	<u>16,762,134</u>
Transfers to Other Funds	1,374,854	1,383,586	1,631,312
	<u>15,077,889</u>	<u>17,560,361</u>	<u>18,393,446</u>
TOTAL WATER FUND EXPENDITURES, TRANSFERS, AND OTHER FINANCING USES			