

CITY OF NEWTON, MASSACHUSETTS
MAYOR'S RECOMMENDED FY 2009 OPERATING BUDGET
SUMMARY OF PRIOR YEAR OPERATING ACTIVITY
FOR ALL FUNDS SUBJECT TO ANNUAL APPROPRIATION CONTROL

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 BUDGET (as amended) {2}	MAYOR'S RECOMMENDED FY 2009 BUDGET
GENERAL FUND:					
Property Taxes (Budget is Net of Provision for Abatements)	\$ 193,592,595	\$ 200,233,921	\$ 207,156,434	\$ 213,670,594	220,099,462
Motor Vehicle Excise Taxes	11,467,867	10,750,647	10,745,229	10,801,981	10,800,000
Interest & Penalties on Taxes	1,225,225	824,950	1,042,248	887,072	900,000
In Lieu of Tax Payments	394,562	418,202	411,789	385,010	385,010
Hotel/Motel Taxes	979,194	1,060,052	1,138,921	1,111,324	1,189,117
Total Taxes	<u>207,659,443</u>	<u>213,287,772</u>	<u>220,494,621</u>	<u>226,855,981</u>	<u>233,373,589</u>
School Department	160,158	131,731	146,516	135,086	135,000
Recreation	157,935	142,539	150,790	142,360	145,000
Other Departments	90,577	114,783	141,684	84,000	-
Fees	546,482	753,213	644,582	706,794	750,000
Rental Income	381,371	497,713	424,252	465,194	425,000
Total Charges for Service	<u>1,336,523</u>	<u>1,639,979</u>	<u>1,507,824</u>	<u>1,533,434</u>	<u>1,455,000</u>
Court Fines	259,209	250,012	216,096	145,000	175,000
Administrative Fines	6,122	14,620	11,673	-	-
Library Fines	170,246	164,017	158,917	200,000	175,000
Parking Violation Fines	1,532,742	1,544,191	1,439,010	1,570,512	1,450,000
Total Fines & Forfeitures	<u>1,968,319</u>	<u>1,972,840</u>	<u>1,825,696</u>	<u>1,915,512</u>	<u>1,800,000</u>
Inspection Services	4,112,858	5,755,532	4,593,305	3,900,297	3,900,000
Other	754,861	760,385	777,840	573,677	600,000
Total Licenses & Permits	<u>4,867,719</u>	<u>6,515,917</u>	<u>5,371,145</u>	<u>4,473,974</u>	<u>4,500,000</u>
Investment Income	1,529,059	3,055,801	4,440,056	4,100,000	4,000,000
Special Assessments	22,910	55,808	191,434	51,178	60,000
Miscellaneous Local Revenues	617,318	1,026,373	3,336,482	235,056	30,000
State "Cherry Sheet" Aid	18,915,699	19,816,139	21,700,360	25,942,816	22,876,982
Other State and Federal Aid	442,322	308,959	1,374,751	1,345,290	940,000
TOTAL REVENUE	<u>237,359,312</u>	<u>247,679,588</u>	<u>260,242,369</u>	<u>266,453,241</u>	<u>269,035,571</u>
Transfer from Self-Insurance Funds	312,331	277,582	277,582	277,582	277,582
Transfer from Grant Special Revenue Funds	26,000	2,000	-	-	-
Transfer from Misc. Special Revenue Funds	282,416	304,906	491,805	557,229	300,000
Transfer from Sewer Utility Special Revenue Fund	780,774	710,050	731,299	758,981	847,335

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Transfer from Water Utility Special Revenue Fund	439,181	480,866	497,532	505,987	564,890
Transfer from Parking Meter Special Revenue Fund	890,638	758,832	852,832	1,000,000	1,000,000
Transfer from Community Preservation Fund	-	30,000	30,000	60,000	60,000
Transfer from Cable Franchise Admin. Fund	222,045	136,691	100,000	100,000	100,000
Transfer from Capital Project Funds	434,801	649,997	82,449	76,700	-
Total Interfund Transfers	<u>3,388,186</u>	<u>3,350,924</u>	<u>3,063,499</u>	<u>3,336,479</u>	<u>3,149,807</u>
Fund Balance - Budget Reserve	-	-	-	-	-
Fund Balance - Operating Budget	-	-	-	5,945,434	2,900,000
Fund Balance - Continued Appropriations & Encumbrances	270,596	-	-	7,198,616	-
Fund Balance - Capital outlay & improvements	-	-	-	1,840,030	-
Total Fund Balance to Support Budget	<u>270,596</u>	<u>-</u>	<u>-</u>	<u>14,984,080</u>	<u>2,900,000</u>
TOTAL GENERAL FUND REVENUES, TRANSFERS, AND OTHER FINANCING SOURCES:	<u><u>241,018,094</u></u>	<u><u>251,030,512</u></u>	<u><u>263,305,868</u></u>	<u><u>284,773,800</u></u>	<u><u>275,085,378</u></u>
Municipal Departments	74,664,261	74,146,248	74,015,078	79,644,386	75,402,644
Newton Public Schools {1}	130,156,996	134,803,237	140,824,276	154,515,094	157,794,353
Debt & Interest	6,387,369	7,245,009	9,631,312	7,017,116	8,253,127
Retirement (including fringes beginning in fy 2001)	17,009,618	18,525,153	19,043,013	20,110,077	21,006,920
Budget Reserve	-	-	-	194,208	650,000
Wage/Salary Reserve	-	-	-	4,810,218	2,878,744
Capital Improvements	2,121,422	1,312,163	1,202,822	3,743,537	-
State & County Assessments	5,045,783	5,209,013	5,375,365	5,615,196	5,811,358
Total Expenditures	<u>235,385,449</u>	<u>241,240,823</u>	<u>250,091,866</u>	<u>275,649,832</u>	<u>271,797,146</u>
Transfer to Workers Compensation Self Insurance Fund	1,322,870	1,351,352	1,384,342	1,375,000	1,300,000
Transfer to School Athletic Revolving Fund	966,048	871,198	909,024	946,502	850,827
Transfer to School Lunch Fund	748,000	907,691	888,994	712,822	1,089,988
Transfer to Special Revenue Funds	12,000	7,672	370	101,607	-
Transfer to Capital Project Funds	2,583,727	2,301,383	3,984,490	5,988,037	47,417
Total Transfers to Other Funds	<u>5,632,645</u>	<u>5,439,296</u>	<u>7,167,220</u>	<u>9,123,968</u>	<u>3,288,232</u>
Other Financing Uses					
TOTAL GENERAL FUND EXPENDITURES, TRANSFERS, & OTHER FINANCING USES:	<u><u>\$ 241,018,094</u></u>	<u><u>\$ 246,680,119</u></u>	<u><u>\$ 257,259,086</u></u>	<u><u>\$ 284,773,800</u></u>	<u><u>275,085,378</u></u>

{1} 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.

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<i>Newton Public Schools - Current Year Appropriations</i>	\$ 130,156,996	\$ 134,803,237	\$ 140,824,276	\$ 154,515,094	157,794,353
<i>Transfer to School Athletic Revolving Fund</i>	966,048	871,198	909,024	946,502	850,827
<i>Transfer to School Lunch Fund</i>	748,000	907,691	888,994	712,822	1,089,988
<i>Transfer to Workers Compensation Self Insurance Fund</i>	350,000	350,000	350,000	350,000	350,000
<i>Transfer to Capital Project Funds</i>	-	-	355,579	-	-
<i>Total School Committee Budget</i>	<u>\$ 132,221,044</u>	<u>\$ 136,932,126</u>	<u>\$ 143,327,873</u>	<u>\$ 156,524,418</u>	<u>160,085,168</u>
COMMUNITY PRESERVATION FUND					
CPA Revenue	\$ 3,971,702	\$ 4,236,410	\$ 4,358,410	\$ 4,416,883	3,743,228
Other Financing sources (proceeds from sale of bonds)	1,500,000	-	-	-	-
Fund Balance - (Current year appropriations)	-	-	1,396,402	358,982	-
Fund Balance - (Continuing appropriations)	-	1,578,322	-	4,117,278	-
TOTAL CPA FUND REVENUES, TRANSFERS, & OTHER FINANCING SOURCES	<u>5,471,702</u>	<u>5,814,732</u>	<u>5,754,812</u>	<u>8,893,143</u>	<u>3,743,228</u>
Community Preservation Administration	87,721	148,631	124,846	194,942	177,759
Community Preservation Projects	3,979,141	5,666,101	5,629,966	8,698,201	3,565,469
TOTAL COMMUNITY PRESERVATION FUND EXPENDITURES	<u>\$ 4,066,862</u>	<u>\$ 5,814,732</u>	<u>\$ 5,754,812</u>	<u>\$ 8,893,143</u>	<u>3,743,228</u>
STORMWATER MANAGEMENT FUND					
Stormwater Management Revenue	\$ -	\$ -	\$ 694,006	\$ 700,000	691,018
Transfer from Other Funds	-	-	-	100,000	-
Fund Balance - Continued Appropriations	-	-	-	96,568	-
TOTAL STORMWATER FUND REVENUES, TRANSFERS, & OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>694,006</u>	<u>896,568</u>	<u>691,018</u>
Stormwater Management Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 445,768</u>	<u>\$ 896,568</u>	<u>691,018</u>
SEWER SPECIAL REVENUE FUND					
Sewer Revenue	\$ 18,203,788	\$ 18,739,450	\$ 19,101,529	\$ 22,215,796	22,059,086
Transfer from Other Funds	510,065	545,765	534,313	553,001	584,964

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Fund Balance (Sewer Surplus)	-	-	840,481	-	
Fund Balance- Continuing Appropriations	-	-	-	218,948	
TOTAL SEWER FUND REVENUES, TRANSFERS, & OTHER FINANCING SOURCES	18,713,853	19,285,215	20,476,323	22,987,745	22,644,050
Sewer System Maintenance & Operation	2,934,872	3,129,037	3,257,115	4,387,892	3,991,140
Debt Service	948,185	884,722	903,435	834,127	978,825
Retirement	170,088	181,880	280,990	304,730	336,054
MWRA Assessments	13,624,048	13,884,034	15,154,186	16,552,015	16,490,696
Total Expenditures	17,677,193	18,079,673	19,595,726	22,078,764	21,796,715
Transfers to Other Funds	880,774	855,763	880,597	908,981	847,335
TOTAL SEWER FUND EXPENDITURES, TRANSFERS, AND OTHER FINANCING USES	\$ 18,557,967	\$ 18,935,436	\$ 20,476,323	\$ 22,987,745	22,644,050
<u>WATER SPECIAL REVENUE FUND</u>					
Water Revenue	\$ 12,649,637	\$ 13,571,897	\$ 13,614,594	\$ 14,298,453	15,935,242
State Grant Reimbursement		2,380	-	-	
Transfer from Other Funds	-	-	-	-	-
Fund Balance - Continued Appropriations	-	-	-	1,126,404	-
Fund Balance (Water Surplus)	-	-	321,304	-	-
TOTAL WATER FUND REVENUES, TRANSFERS, & OTHER FINANCINGS SOURCES	12,649,637	13,574,277	13,935,898	15,424,857	15,935,242
Water System Maintenance & Operation	2,196,732	2,557,601	3,230,892	4,136,440	3,098,539
Debt Service	1,166,737	1,327,885	1,585,301	1,842,689	2,100,061
Retirement	361,478	290,268	305,182	461,766	436,562
Employee Benefits	-	-	-	-	235,545
MWRA/DEP Assessments	6,484,003	7,413,972	7,635,975	7,774,974	8,764,681
Total Expenditures	10,208,950	11,589,726	12,757,350	14,215,869	14,635,388
Transfers to Other Funds	1,076,246	1,284,365	1,178,548	1,208,988	1,299,854

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TOTAL WATER FUND EXPENDITURES, TRANSFERS, AND OTHER FINANCING USES	<u>\$ 11,285,196</u>	<u>\$ 12,874,091</u>	<u>\$ 13,935,898</u>	<u>\$ 15,424,857</u>	<u>15,935,242</u>

{2} Fiscal year 2008 budget represents original budget plus amendments voted thru March 31, 2008.