

**CITY OF NEWTON, MASSACHUSETTS  
MAYOR'S PROPOSED FY 2021 BUDGET  
COMPARATIVE SUMMARY OF BUDGET SOURCES AND USES**

	FY 2017 ACTUAL {1}	FY 2018 ACTUAL {1}	FY 2019 ACTUAL {1}	FY 2020 BUDGET	RECOMMENDED FY 2021 BUDGET
<b>GENERAL FUND:</b>					
Property Taxes (Net of Provision for Abatements)	\$ 316,183,756	\$ 331,752,755	\$ 345,555,140	\$ 356,892,067	\$ 371,405,459
Motor Vehicle Excise Taxes	13,756,305	13,541,814	13,713,327	13,500,000	12,500,000
Interest & Penalties on Taxes	1,409,030	2,198,862	1,456,045	1,290,000	1,190,000
In Lieu of Tax Payments	415,835	1,304,593	618,719	360,000	375,000
Meals Tax	1,938,182	1,902,662	2,026,232	1,900,000	1,000,000
Hotel/Motel Taxes	2,263,279	2,440,667	2,411,164	2,500,000	1,000,000
Total Taxes	<u>335,966,387</u>	<u>353,141,353</u>	<u>365,780,627</u>	<u>376,442,067</u>	<u>387,470,459</u>
School Department	87,838	79,776	35,525	100,000	35,000
Recreation	136,041	98,514	108,082	107,000	-
Other Departments	1,198,697	1,742,708	1,853,529	1,646,150	878,200
Fees	726,339	689,301	778,376	704,400	614,400
Rental Income	502,821	1,199,090	1,293,106	1,134,233	1,252,000
Total Charges for Service	<u>2,651,737</u>	<u>3,809,389</u>	<u>4,068,618</u>	<u>3,691,783</u>	<u>2,779,600</u>
Court Fines	96,230	73,362	81,445	75,000	50,000
Administrative Fines & Restitution	12,651	32,314	21,071	5,000	5,000
Library Fines	122,247	111,119	109,050	125,000	50,000
Parking Violation Fines	1,437,440	1,393,530	1,303,074	1,390,000	790,000
Total Fines & Forfeitures	<u>1,668,567</u>	<u>1,610,325</u>	<u>1,514,640</u>	<u>1,595,000</u>	<u>895,000</u>
Inspection Services	8,213,481	7,105,612	10,511,932	5,930,000	5,930,000
Other Licenses & Permits	1,123,302	1,316,159	1,193,760	1,077,425	1,081,325
Total Licenses & Permits	<u>9,336,783</u>	<u>8,421,771</u>	<u>11,705,692</u>	<u>7,007,425</u>	<u>7,011,325</u>
Investment Income	644,856	1,441,094	2,939,842	1,745,064	300,000
Special Assessments	56,906	50,514	39,535	50,000	50,000
Miscellaneous Local Revenues	669,207	277,787	301,745	60,000	307,250
Chapter 70 School Aid	21,155,777	23,182,835	24,027,611	24,681,503	25,601,000
Unrestricted General Government Aid	5,650,430	5,499,718	6,076,275	6,240,334	4,811,297
Other "Cherry Sheet" Aid	246,912	267,585	216,983	219,569	168,694
Other State and Federal Aid	1,965,001	1,740,854	1,421,235	1,660,000	910,000
Total State & Federal Aid	<u>29,018,120</u>	<u>30,690,992</u>	<u>31,742,104</u>	<u>32,801,406</u>	<u>31,490,991</u>
<b>TOTAL REVENUE</b>	<b>380,012,564</b>	<b>399,443,225</b>	<b>418,092,803</b>	<b>423,392,745</b>	<b>430,304,625</b>
Transfer from Misc. Special Revenue Funds	397,176	710,860	562,598	364,500	367,600
Transfer from Sewer Utility Special Revenue Fund	1,244,073	1,769,797	1,814,042	1,859,853	1,925,000
Transfer from Water Utility Special Revenue Fund	1,256,990	1,464,268	1,500,875	1,578,000	1,633,000
Transfer from Stormwater Fund	598,062	501,722	514,265	726,847	752,000
Transfer from Parking Meter Special Revenue Fund	2,497,903	-	-	-	-
Transfer from Cable Franchise Admin. Fund	448,984	468,500	300,000	257,500	350,000
Transfer from Capital Project Funds	2,376,662	400,000	1,550,000	200,000	100,000
Transfer from Bond Premiums	164,166	206,691	103,876	-	-
Total Interfund Transfers	<u>8,984,016</u>	<u>5,521,838</u>	<u>6,345,656</u>	<u>4,986,700</u>	<u>5,127,600</u>
Fund Balance - MSBA Debt Service Reserves	98,546	100,564	102,738	104,936	107,222
Fund Balance - Debt Exclusion Bond Sale Premiums	261,366	-	-	-	-
Fund Balance - Free Cash for Leap Day	-	-	-	300,000	-
Fund Balance (Free Cash and Overlay Surplus)	7,215,822	2,007,067	1,500,000	1,500,000	4,000,000
Total Fund Balance to Support Budget	<u>7,314,368</u>	<u>2,107,631</u>	<u>1,602,738</u>	<u>1,904,936</u>	<u>4,107,222</u>
<b>TOTAL GENERAL FUND REVENUES, TRANSFERS, AND OTHER FINANCING SOURCES:</b>	<b><u>\$ 396,310,948</u></b>	<b><u>\$ 407,072,694</u></b>	<b><u>\$ 426,041,197</u></b>	<b><u>\$ 430,284,381</u></b>	<b><u>\$ 439,539,447</u></b>

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	FY 2017 ACTUAL {1}	FY 2018 ACTUAL {1}	FY 2019 ACTUAL {1}	FY 2020 BUDGET	RECOMMENDED FY 2021 BUDGET
Municipal Departments	107,901,382	121,024,489	119,084,212	113,942,986	116,744,584
Newton Public Schools	210,049,818	216,371,175	226,936,752	234,879,234	241,584,473
Debt & Interest	20,255,168	22,870,405	24,033,615	24,488,102	25,116,601
Retirement (including retiree health)	33,397,815	35,566,546	39,410,176	41,817,879	43,362,345
Budget Reserve	-	-	-	500,000	500,000
Snow & Ice Reserve	-	-	-	3,000,000	1,500,000
Wage Reserve	-	-	-	2,746,626	2,000,000
State & County Assessments	6,143,354	6,050,954	6,351,888	6,466,476	6,370,575
<b>Total Expenditures</b>	<b>377,747,537</b>	<b>401,883,569</b>	<b>415,816,643</b>	<b>427,841,303</b>	<b>437,178,578</b>
Workers Compensation Fund - Municipal	900,000	800,000	800,000	800,000	800,000
Workers Compensation Fund - Public Schools	550,000	400,000	400,000	400,000	400,000
School Athletic Fund	1,072,385	1,150,578	1,248,078	1,093,078	1,125,870
School Lunch Fund	46,811	24,035	82,480	-	35,000
Other Special Revenue Funds	123,679	85,254	-	-	-
Rainy Day Stabilization Fund	689,887	500,000	390,000	150,000	-
Capital Project Funds	3,126,558	-	1,700,000	-	-
<b>Total Transfers to Other Funds</b>	<b>6,509,320</b>	<b>2,959,867</b>	<b>4,620,558</b>	<b>2,443,078</b>	<b>2,360,870</b>
<b>TOTAL GENERAL FUND EXPENDITURES, TRANSFERS, &amp; OTHER FINANCING USES:</b>	<b>\$ 384,256,857</b>	<b>\$ 404,843,437</b>	<b>\$ 420,437,201</b>	<b>\$ 430,284,381</b>	<b>\$ 439,539,447</b>

{1} General Fund expenditures exclude continuing appropriations.

<i>Newton Public Schools - Current Year Appropriations</i>	210,049,818	216,371,175	226,936,752	234,879,234	241,584,473
<i>Transfer to School Athletic Revolving Fund</i>	1,072,385	1,150,578	1,248,078	1,093,078	1,125,870
<i>Transfer to School Lunch Fund</i>	46,811	24,035	82,480	-	35,000
<i>Transfer to Federal Grant Fund</i>	-	-	-	-	-
<i>Transfer to Workers Compensation Self Insurance Fund</i>	550,000	400,000	400,000	400,000	400,000
<i>Transfer to Capital Project Funds</i>	-	-	-	-	-
<b>Total School Committee Budget</b>	<b>\$ 211,719,014</b>	<b>\$ 217,945,788</b>	<b>\$ 228,667,310</b>	<b>\$ 236,372,312</b>	<b>\$ 243,145,343</b>

**COMMUNITY PRESERVATION FUND:**

CPA Revenue	3,811,663	4,019,633	4,380,427	4,107,858	4,797,373
Fund Balance - (Current year appropriations)	87,998	1,928,864	-	-	-
Fund Balance - (Continuing appropriations)	-	-	-	-	-
<b>TOTAL CPA FUND REVENUES, TRANSFERS, &amp; OTHER FINANCING SOURCES</b>	<b>3,899,661</b>	<b>5,948,497</b>	<b>4,380,427</b>	<b>4,107,858</b>	<b>4,797,373</b>
Community Preservation Administration	111,613	118,936	127,348	205,075	177,414
Debt Service	-	-	-	-	697,700
Retirement	-	-	-	-	21,827
Community Preservation Projects	3,612,052	1,971,832	1,735,775	3,902,783	3,900,432
<b>TOTAL CPA FUND EXPENDITURES</b>	<b>\$ 3,723,665</b>	<b>\$ 2,090,768</b>	<b>\$ 1,863,123</b>	<b>\$ 4,107,858</b>	<b>\$ 4,797,373</b>

**STORMWATER FUND:**

Stormwater Management Revenue	2,677,882	2,781,422	2,821,347	3,795,096	3,795,000
Transfer from Other Funds	-	-	-	-	-
Fund Balance - Current Year Appropriations	653,744	622,657	391,312	-	-
Fund Balance - Continued Appropriations	-	-	-	-	-
<b>TOTAL STORMWATER FUND REVENUES, TRANSFERS, &amp; OTHER FINANCING SOURCES</b>	<b>\$ 3,331,626</b>	<b>\$ 3,404,079</b>	<b>\$ 3,212,659</b>	<b>\$ 3,795,096</b>	<b>\$ 3,795,000</b>
<b>STORMWATER EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 2,024,138</b>	<b>\$ 2,082,324</b>	<b>\$ 2,430,034</b>	<b>\$ 3,795,096</b>	<b>\$ 3,795,000</b>

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<b>SEWER FUND:</b>					
Sewer Revenue	32,750,425	31,220,403	32,526,767	32,480,067	28,050,000
Transfer from Other Funds	665,144	691,085	708,362	729,613	-
Fund Balance - Current Year Appropriations	4,212,675	849,494	(1,289,266)	-	-
Fund Balance- Free Cash	-	-	-	-	1,936,695
<b>TOTAL SEWER FUND REVENUES, TRANSFERS, &amp; OTHER FINANCING SOURCES</b>	<b>\$ 37,628,244</b>	<b>\$ 32,760,982</b>	<b>\$ 31,945,863</b>	<b>\$ 33,209,680</b>	<b>\$ 29,986,695</b>
Sewer System Maintenance & Operation	3,238,318	3,535,332	3,517,293	4,905,217	3,989,293
Debt Service	1,764,125	1,643,662	1,645,886	1,947,255	1,345,909
Retirement (including retiree health)	479,917	327,639	544,771	609,207	580,697
Budget Reserve	-	-	-	1,000,000	-
MWRA Assessments	20,518,241	21,760,724	22,348,192	22,639,537	21,895,848
Total Expenditures	26,000,601	27,267,357	28,056,142	31,101,216	27,811,747
Transfers to Other Funds	3,202,293	3,794,637	6,468,253	2,108,464	2,174,948
<b>TOTAL SEWER FUND EXPENDITURES, TRANSFERS, AND OTHER FINANCING USES</b>	<b>\$ 29,202,894</b>	<b>\$ 31,061,994</b>	<b>\$ 34,524,395</b>	<b>\$ 33,209,680</b>	<b>\$ 29,986,695</b>
<b>WATER FUND :</b>					
Water Revenue	26,438,943	25,155,650	25,016,216	25,123,271	20,350,000
State Grant Reimbursement	-	-	-	-	50,000
Transfer from Other Funds	-	-	-	-	-
Fund Balance - Current Year Appropriations	4,016,459	1,671,118	1,422,373	-	-
Fund Balance - Free Cash	-	-	-	-	3,267,792
<b>TOTAL WATER FUND REVENUES, TRANSFERS, &amp; OTHER FINANCINGS SOURCES</b>	<b>30,455,402</b>	<b>26,826,768</b>	<b>26,438,589</b>	<b>25,123,271</b>	<b>23,667,792</b>
Water System Maintenance & Operation	3,723,654	4,123,098	4,828,335	5,046,777	3,463,895
Debt Service	2,955,502	3,344,029	3,444,295	3,219,153	3,291,883
Retirement (including retiree health)	620,642	688,784	751,171	822,501	842,616
Budget Reserve	-	-	-	750,000	-
MWRA/DEP Assessments	12,950,552	12,923,268	12,110,805	12,759,326	13,567,097
Total Expenditures	20,250,350	21,079,179	21,134,606	22,597,757	21,165,491
Transfers to Other Funds	2,172,134	2,405,353	2,459,237	2,525,514	2,502,301
<b>TOTAL WATER FUND EXPENDITURES, TRANSFERS, AND OTHER FINANCING USES</b>	<b>\$ 22,422,484</b>	<b>\$ 23,484,532</b>	<b>\$ 23,593,843</b>	<b>\$ 25,123,271</b>	<b>\$ 23,667,792</b>