

CITY OF NEWTON, MASSACHUSETTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2002

	General	Community Preservation	High School Renovations	Non Major Governmental Funds	Total Governmental Funds
REVENUES					
Real estate and personal property taxes	\$ 160,230,063	\$ 1,522,800	\$ -	\$ -	\$ 161,752,863
Motor vehicle excise taxes	9,848,559	-	-	-	9,848,559
Hotel room occupancy taxes	1,291,950	-	-	-	1,291,950
Penalties and interest on taxes	791,560	-	-	-	791,560
Licenses and permits	4,155,923	-	-	330,033	4,485,956
Intergovernmental	37,098,719	-	-	13,079,912	50,178,631
Charges for service	1,303,744	-	-	8,688,294	9,992,038
Fines and forfeitures	1,578,307	-	-	242,666	1,820,973
Investment income	1,758,632	11,323	-	58,764	1,828,719
Contributions and donations	-	-	-	978,344	978,344
Payments in lieu of taxes	309,695	-	-	-	309,695
Miscellaneous	755,379	-	-	190,898	946,277
Total revenues	219,122,531	1,534,123	-	23,568,911	244,225,565
EXPENDITURES					
Current:					
General Government:					
Legislative & Executive	1,546,693	-	-	1,706	1,548,399
Elections	652,389	-	-	13,648	666,037
Financial administration	2,478,366	-	-	-	2,478,366
Administrative support	3,841,000	-	-	2,778	3,843,778
Planning & development	717,620	-	-	3,674,752	4,392,372
Public building maintenance & operations	2,392,187	-	-	5,201	2,397,388
Public Safety:					
Police	13,909,862	-	-	1,620,896	15,530,758
Fire	12,970,842	-	-	166,226	13,137,068
Inspectional services	972,026	-	-	-	972,026
Other public safety	67,050	-	-	-	67,050
Education	113,358,643	-	11,436,842	18,655,196	143,450,681
Public Works:					
Streets & sidewalks	6,036,855	-	-	763,849	6,800,704
Control of snow & ice	750,953	-	-	-	750,953
Collection & disposal of solid waste	5,491,617	-	-	97,156	5,588,773
Vehicle maintenance	2,037,343	-	-	2,593	2,039,936
Engineering	558,787	-	-	9,016	567,803
Administration & support	1,700,187	-	-	-	1,700,187
Public Transportation	-	-	-	448,667	448,667
Health & Human Services					
Public health	1,529,402	-	-	529,156	2,058,558
Human services	921,093	-	-	1,077,985	1,999,078
Veteran services	186,532	-	-	-	186,532
Culture & Recreation					
Libraries	4,029,721	-	-	528,982	4,558,703
Parks & recreation	3,998,709	-	-	931,753	4,930,462
Jackson Homestead museum	178,076	-	-	3,196	181,272
Retirement benefits	25,994,240	-	-	60,730	26,054,970
Property & liability insurance	106,314	-	-	-	106,314
Workers compensation insurance	1,246,870	-	-	14,490	1,261,360
Claims & judgements	189,509	-	-	-	189,509
State assessments & charges	5,142,581	-	-	-	5,142,581
Debt service					
Principal	4,884,800	-	-	-	4,884,800
Interest	1,716,690	-	-	-	1,716,690
Total expenditures	219,606,957	-	11,436,842	28,607,976	259,651,775
Excess/(deficiency) of revenues over expenditures	(484,426)	1,534,123	(11,436,842)	(5,039,065)	(15,426,210)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,500,411	-	-	3,956,540	6,456,951
Transfers out	(3,375,666)	-	-	(1,967,144)	(5,342,810)
Proceeds from general obligation bonds	-	-	-	4,910,000	4,910,000
Total other financing sources and uses	(875,255)	-	-	6,899,396	6,024,141
Net change in fund balances	(1,359,681)	1,534,123	(11,436,842)	1,860,331	(9,402,069)
Fund balances - beginning of the year (see note 15)	16,798,424	-	(3,599,766)	13,699,472	26,898,130
Fund balances - end of the year	\$ 15,438,743	\$ 1,534,123	\$ (15,036,608)	\$ 15,559,803	\$ 17,496,061