Comparison of Select Revenue Sources

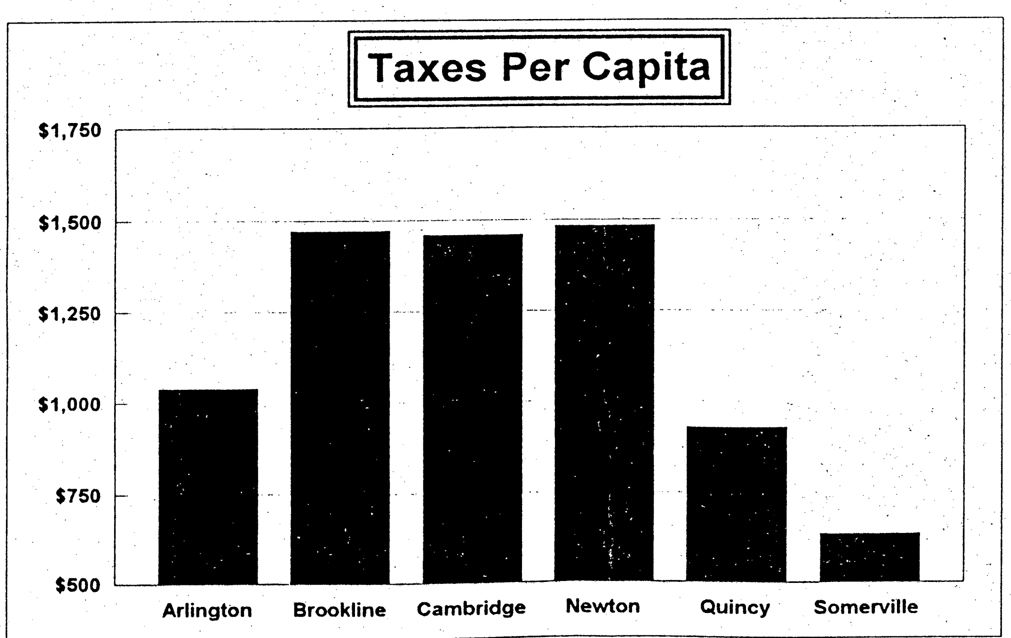
Revenue Sources	*Arlington*	*Brookline*	*Cambridge*	*Newton*	*Quincy*	*Somerville*
Population (1)	43,598	52,791	**98,933**	84,400	84,555	69,958
Tax Levy (2)	$45,343,717	$77,700,333	**$144,445,748**	$125,293,531	$78,499,201	$44,363,388
Taxes per capita	$1,040	$1,472	**$1,460**	$1,485	$928	$634
State Aid (2)	$12,172,800	$9,833,706	**$35,804,170**	$10,830,094	$32,121,773	$42,253,585
State Aid per capita	$279	$186	**$362**	$128	$380	$604
Motor Vehicle Excise Tax (3)	$2,200,000*	$2,735,000*	**$3,571,220**	$5,900,000*	$4,943,595	$3,054,717
MVE per capital	$50	$52	**$36**	$70	$58	$44

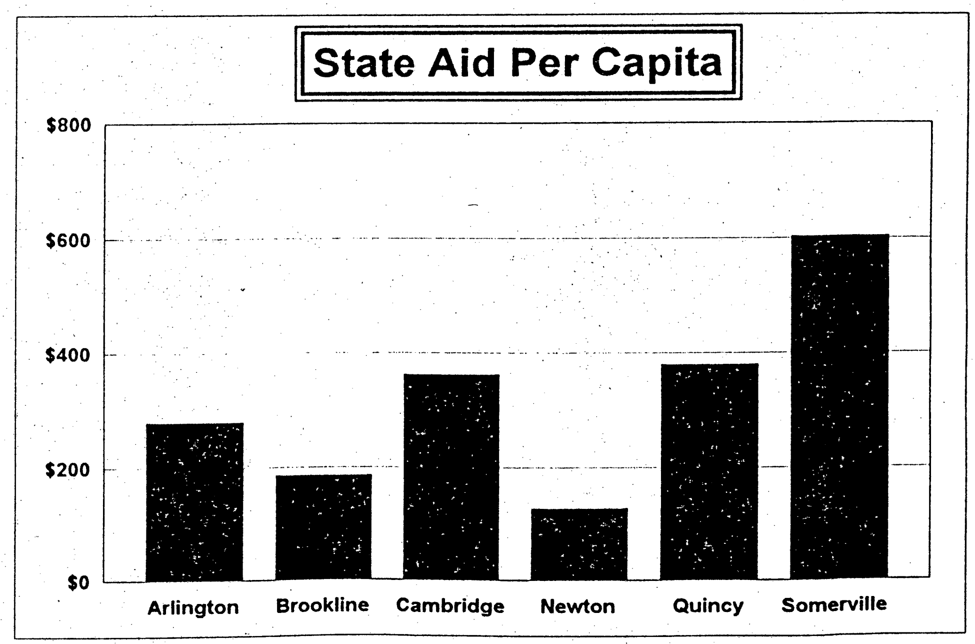
NOTES

1 U.S. Census Estimates as of 7/93. Source: DOR Municipal Data Base

2. FY95 budgeted operating revenues as reported on the "Tax Rate Recapitulation Sheet." Source: DOR Municipal Data Base.

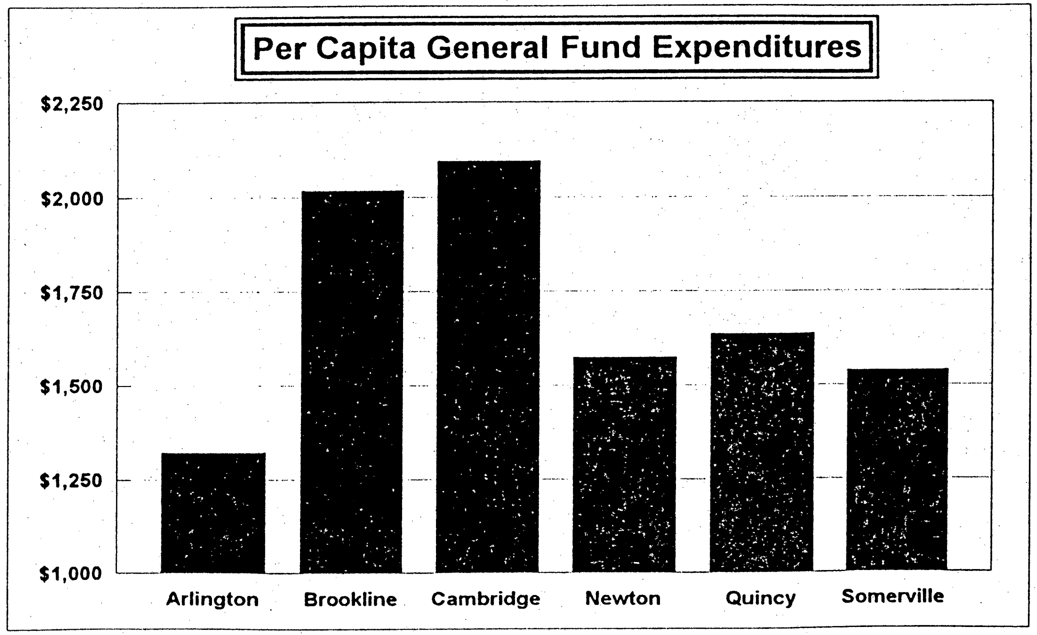
3. FY1995 actual and (*)estimated revenues as reported on the "Tax Rate Recapitulation Sheet." Source: DOR Municipal Data Base.





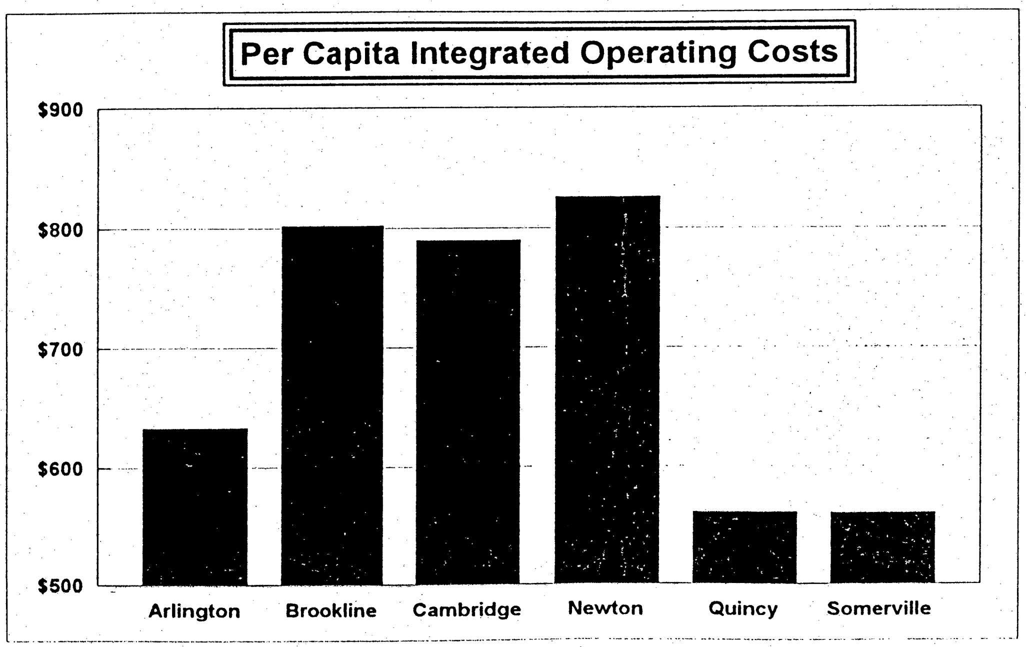
Comparison of General Fund Expenditure Categories

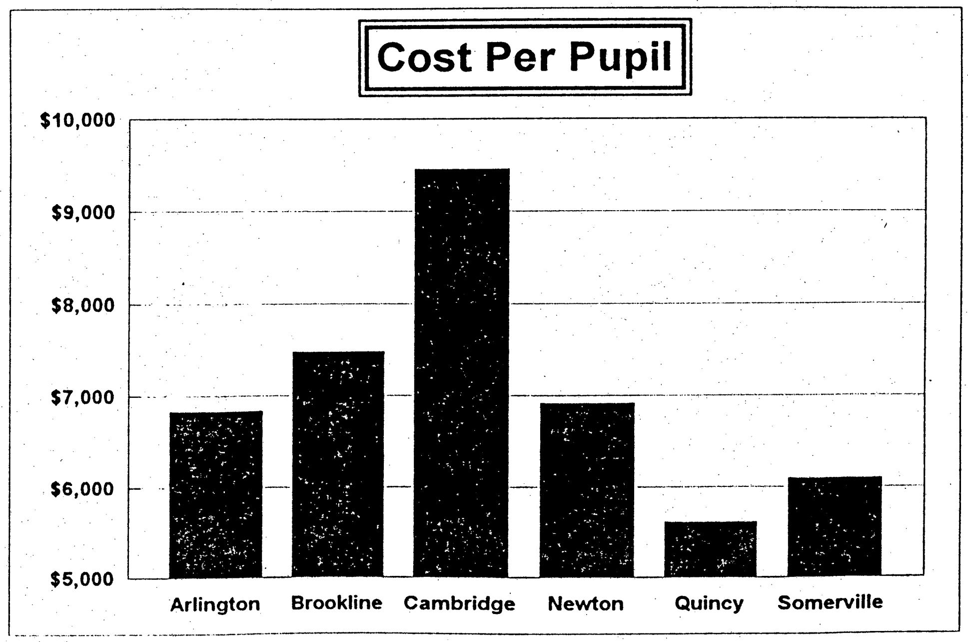
	Arlington	*Brookline*	*Cambridge*	*Newton*	*Quincy*	*Somerville*
Population (1)	43,598	52,791	**98,933**	84,400	84,555	69,958
Total General Fund Expenditures (2)	$57,715,039	$106,574,403	**$207,421,558**	$132,927,356	$138,396,068	$107,720,480
Per capita General Fund expenditures	$1,324	$2,019	**$2,097**	$1,575	$1,637	$1,540
City/Town Full Time Employees (3)	391	696	**1,334**	940	850	660
School Full Time Employees	750	521	**1,480**	1,383	1,300	1,100
Total Full Time Employees	1,141	1,217	**2,814**	2,323	2,150	1,760



Comparison of School Expenditure Categories

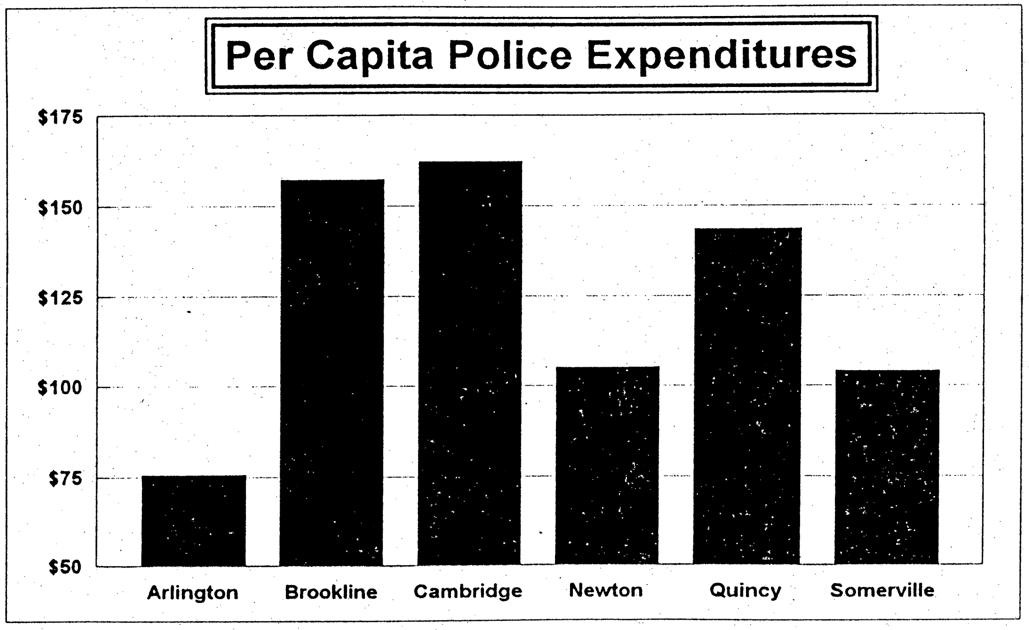
	Arlington	*Brookline*	*Cambridge*	*Newton*	*Quincy*	*Somerville*
FY 94 General Fund Expenditures (4)	$57,619,465	$100,199,447	**$209,295,156**	$136,435,685	$132,893,023	$103,313,065
School Expenditures "Integrated Operating Costs" (5)	$27,617,149	$42,346,366	**$78,145,016**	$69,741,705	$47,454,980	$39,198,836
Percent of Total General Fund Expend	47.9%	42.3%	**37.3%**	51.1%	35.7%	37.9%
Per capita Integrated Operating Costs	$633	$802	**$790**	$826	$561	$560
Average Number of pupils	4042	5662	**8266**	10078	8455	6430
Cost per pupil	$6,833	$7,479	**$9,454**	$6,920	$5,613	$6,096

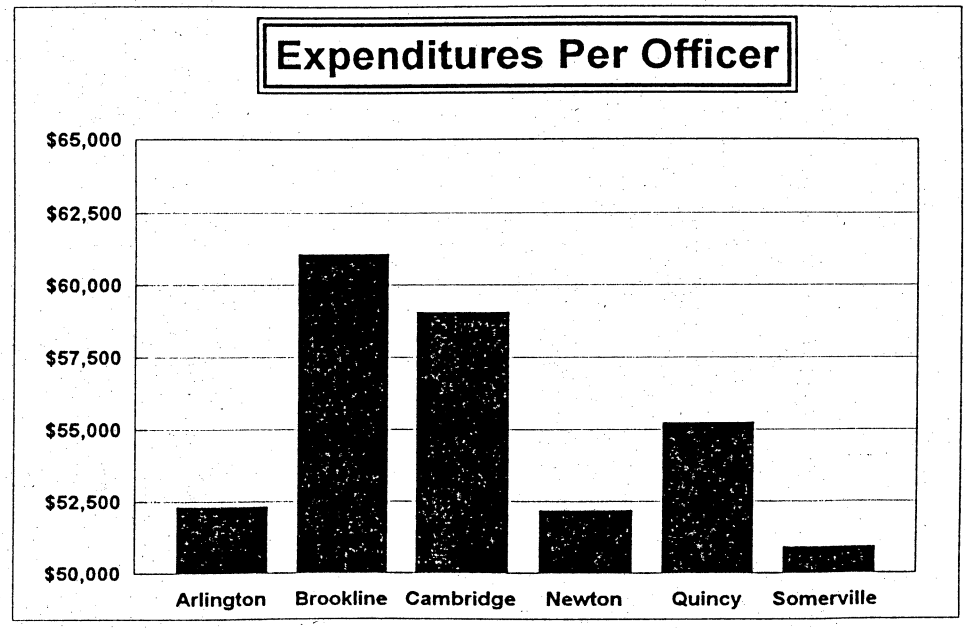




Comparison of Police Expenditure Categories

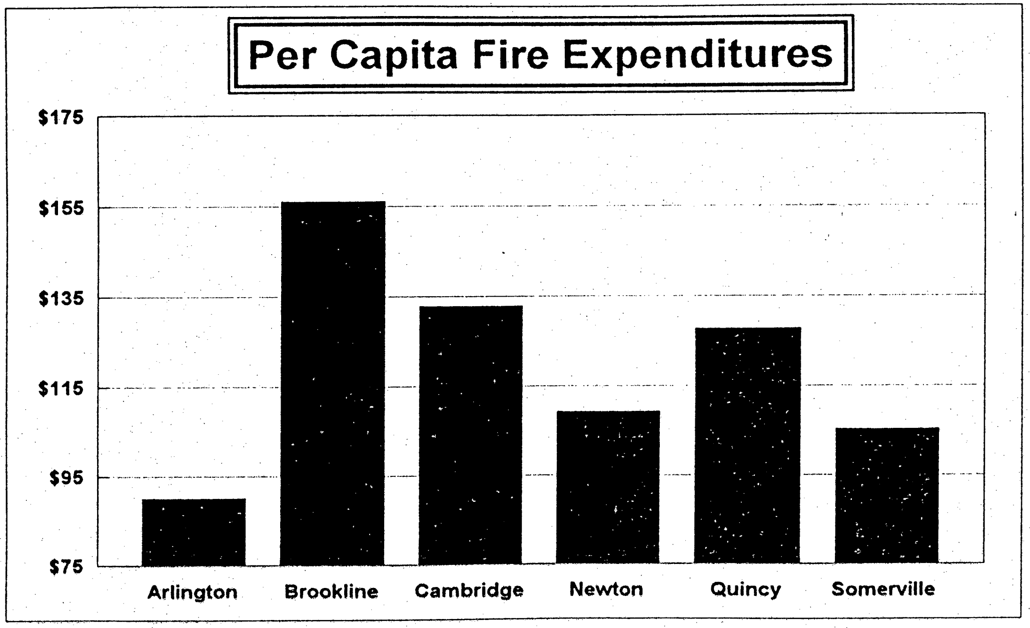
	Arlington	*Brookline*	*Cambridge*	*Newton*	*Quincy*	*Somerville*
Total Expenditures (2)	$3,297,215	$8,306,113	**$16,064,677**	$8,876,358	$12,151,544	$7,283,274
Percent of Total General Fund Expend	5.7%	7.8%	**7.7%**	6.7%	8.8%	6.8%
Per capita Police expenditures	$76	$157	**$162**	$105	$144	$104
Number of Police Officers	63	136	**272**	170	220	143
Expenditures per Officer	$52,337	$61,074	**$59,061**	$52,214	$55,234	$50,932

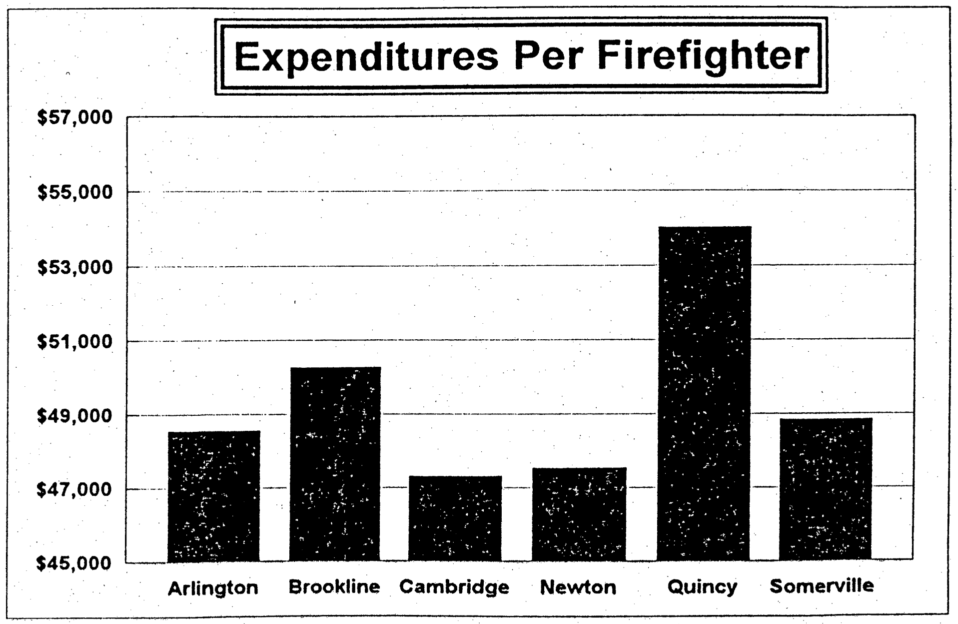




Comparison of Fire Expenditure Categories

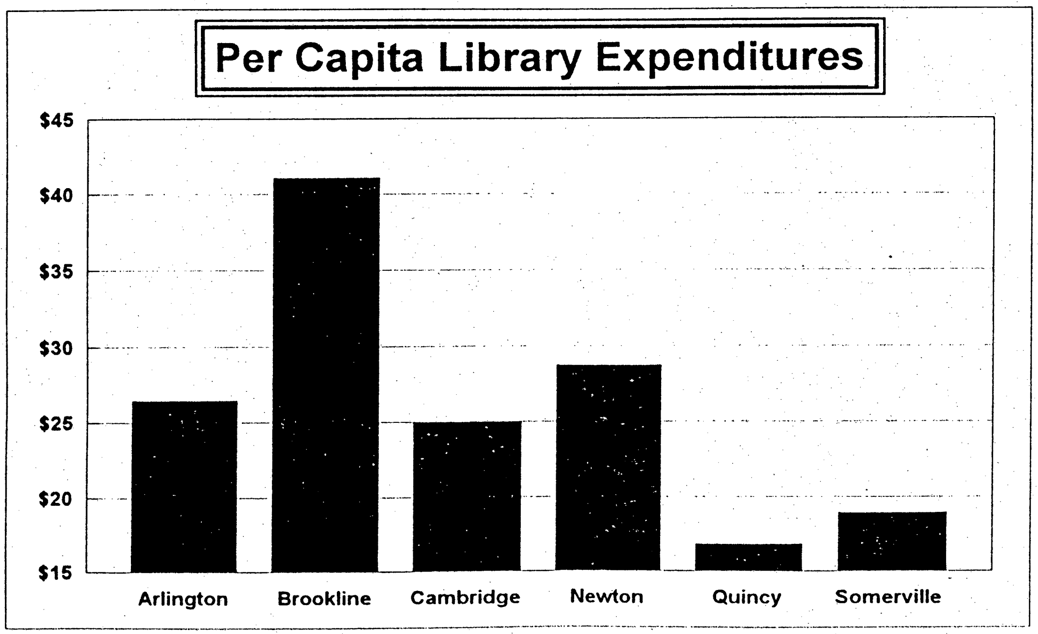
	Arlington	Brookline	Cambridge	Newton	Quincy	Somerville
Total Expenditures (2)	$3,933,054	$8,241,610	**$13,154,432**	$9,222,767	$10,806,948	$7,374,266
Percent of Total General Fund Expend	6.8%	7.7%	**6.3%**	6.9%	7.8%	6.8%
Per capita Fire expenditures	$90	$156	**$133**	$109	$128	$105
Number of Firefighters	81	164	**278**	194	200	151
Expenditures per Firefighter	$48,556	$50,254	**$47,318**	$47,540	$54,035	$48,836

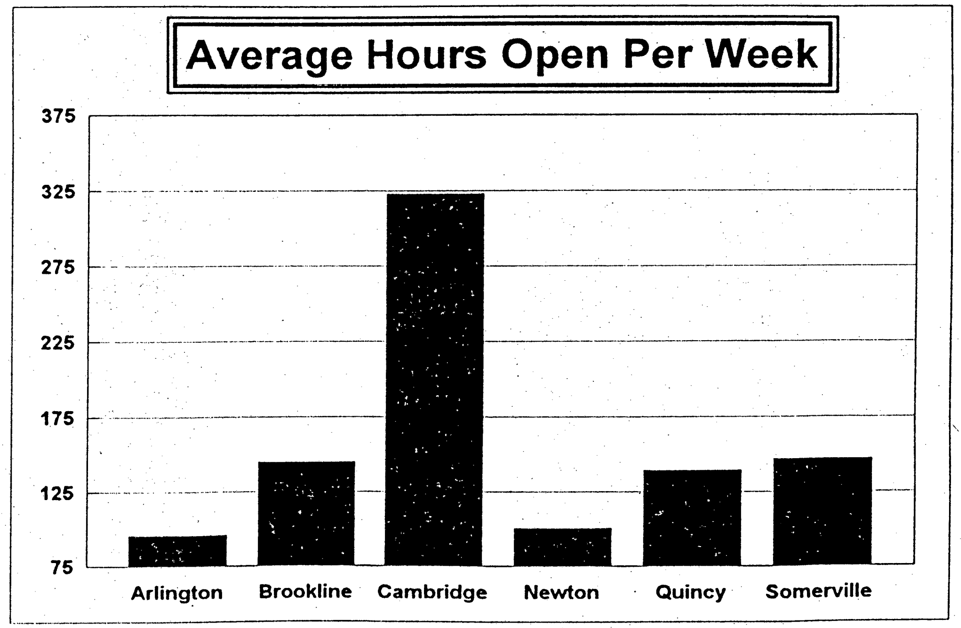




Comparison of Library Expenditure Categories

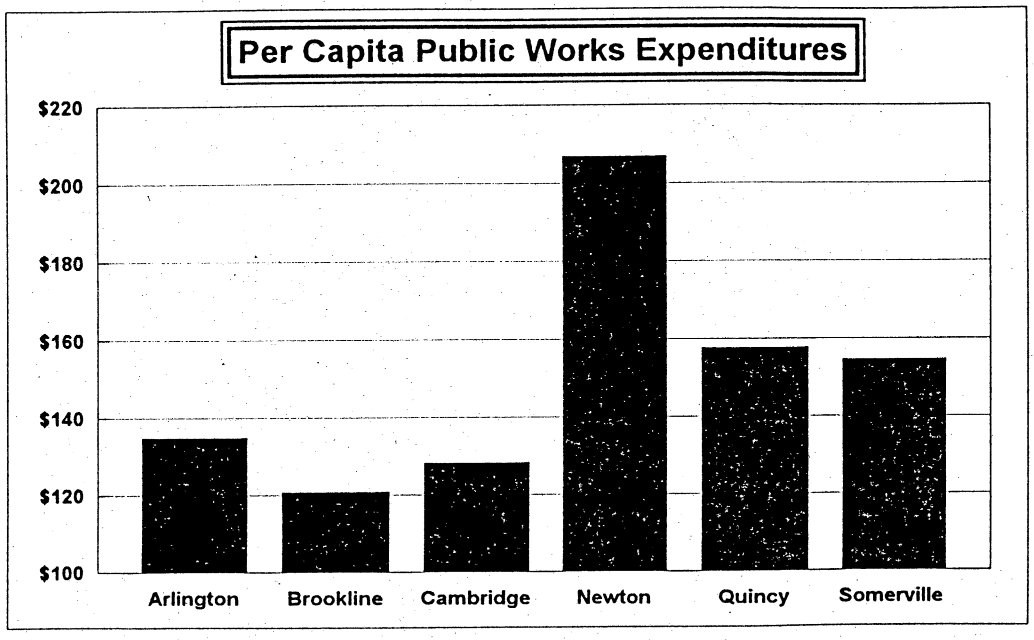
	Arlington	*Brookline*	*Cambridge*	*Newton*	*Quincy*	*Somerville*
Total Expenditures (6)	$1,153,454	$2,169,746	**$2,472,068**	$2,424,360	$1,423,945	$1,323,868
Percent of Total General Fund Expend	2%	2%	**1%**	2%	1%	1%
Per capita Library expenditures	$26	$41	**$25**	$29	$17	$19
Number of branches (7)	1	2	**6**	4	3	2
Average hours open per week (8)	95.8	144.8	**322.7**	100.6	139.5	147
Circulation (9)	374,674	597,597	**962,537**	941,074	472,395	259,731
Number full time equivalent employees (10)	37	57	**72**	69	35	41
Circulation per FTE	10,126	10,466	**13,332**	13,599	13,459	6,276
Per capita circulation	8.59	11.32	**9.73**	11.15	5.59	3.71





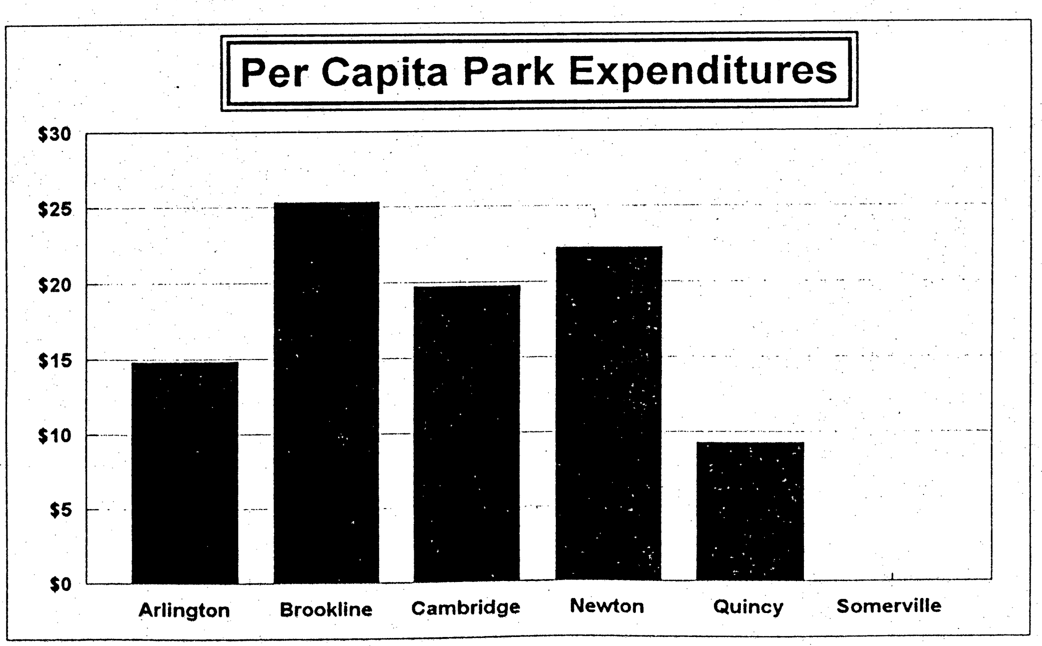
Comparison of Public Works Expenditure Categories

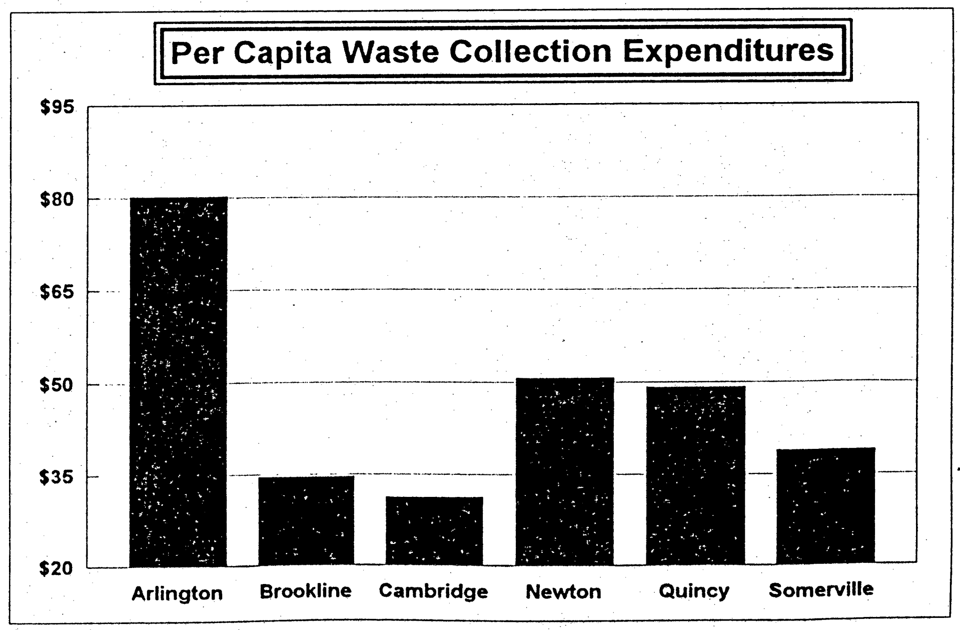
	Arlington	Brookline	Cambridge	Newton	Quincy	Somerville
Total Public Works Expenditures (11)	$5,885,188	$6,382,492	**$12,697,737**	$17,455,068	$13,340,125	$10,817,215
Percent of Total General Fund Expend	10.20%	5.99%	**6.12%**	13.13%	9.64%	10.04%
Per capita Public Works expenditures	$135	$121	**$128**	$207	$158	$155



Comparison of Select Public Works Expenditure Categories

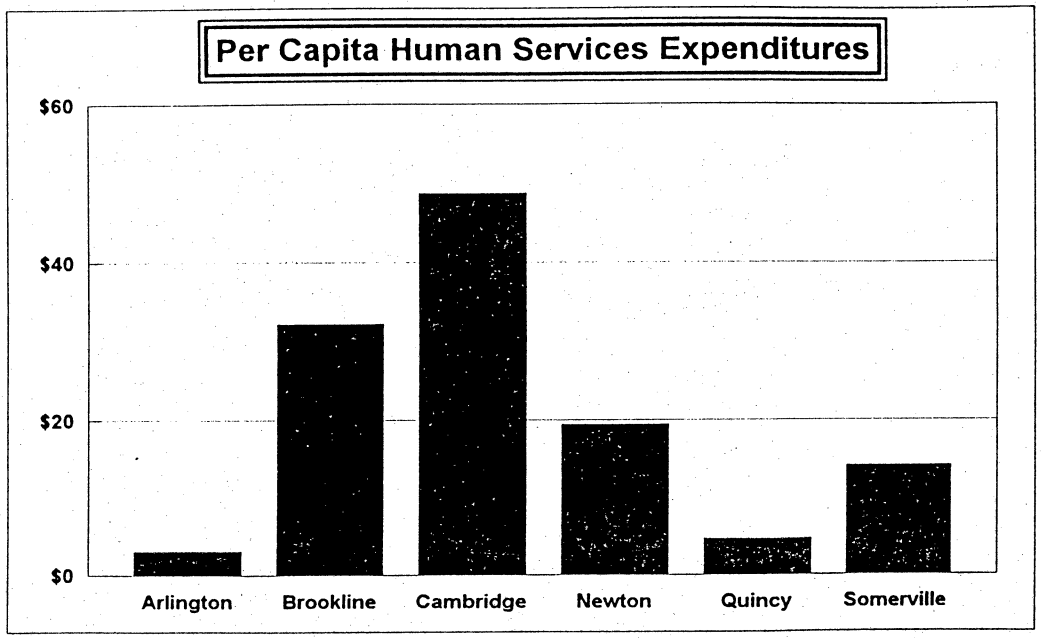
	Arlington	*Brookline*	*Cambridge*	*Newton*	*Quincy*	*Somerville*
Park Maintenance expenditures	$645,668	$1,337,880	**$1,955,175**	$1,877,977	$784,436	n/a
Percent of Total General Fund Expend	1.12%	1.26%	**0.94%**	1.41%	0.57%	
Per capita Park expenditures	$15	$25	**$20**	$22	$9	
Street cleaning	n/a	$694,592	**$732,644**	$599,888	$255,630	n/a
Miles of streets	100.59	92.92	**125**	273.88	180.17	
Cost per mile of street	$0	$7,475	**$5,861**	$2,190	$1,419	
Waste Collection	$3,496,268	$1,824,507	**$3,089,744**	$4,284,084	$4,155,494	$2,720,411
Percent of Total General Fund Expend	6.06%	1.71%	**1.49%**	3.22%	3.00%	2.53%
Per capita Waste Collection expenditures	$80	$35	**$31**	$51	$49	$39





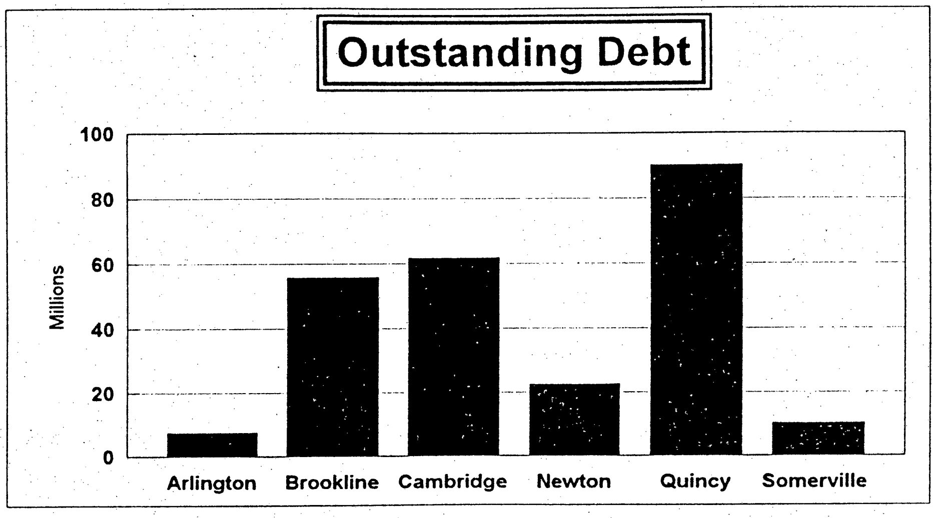
Comparison of Human Services Expenditure Categories

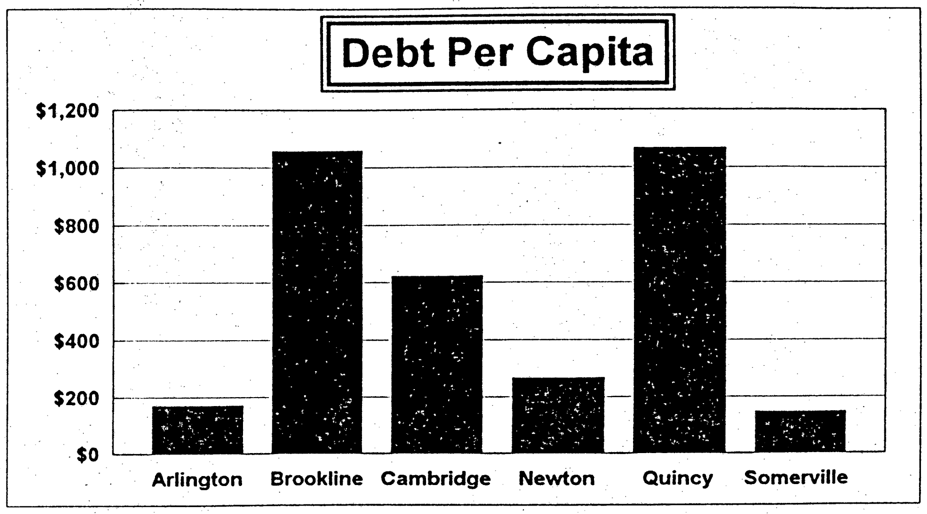
	Arlington	*Brookline*	*Cambridge*	*Newton*	*Quincy*	*Somerville*
Total Expenditures (12)	$135,625	$1,700,870	**$4,814,151**	$1,640,033	$396,244	$984,253
Per capita Human Services expenditures	$3	$32	**$49**	$19	$5	$14

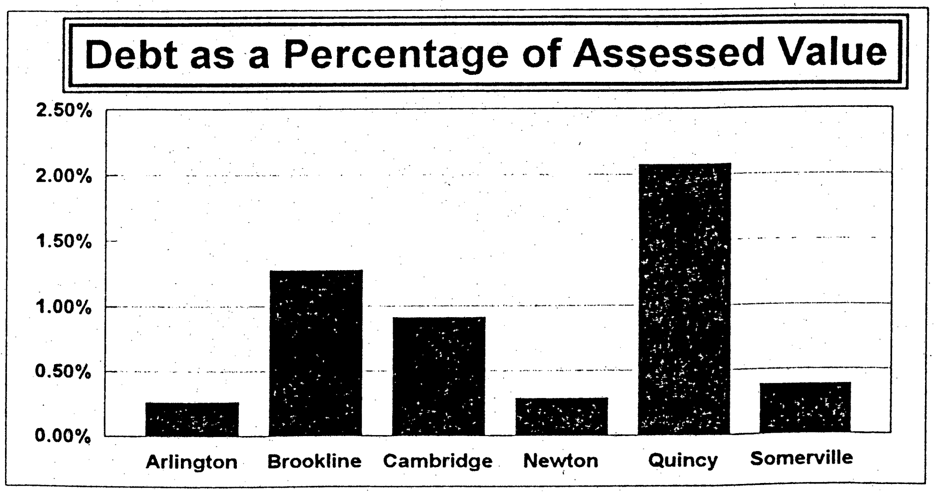


Comparison of Debt Service Expenditure Categories (13)

	Arlington	*Brookline*	*Cambridge*	*Newton*	*Quincy*	*Somerville*
Assessed Value	$2,823,394,562	$4,363,465,000	**$6,754,946,242**	$7,802,934,800	$4,340,156,848	$2,680,906,927
Outstanding Debt	$7,499,297	$55,811,850	**$61,760,128**	$22,663,630	$90,204,545	$10,325,000
Debt Per Capita	$172	$1,057	**$624**	$269	$1,067	$148
Debt as a percent of assessed value	0.3%	1.3%	**0.9%**	0.3%	2.1%	0.4%
Debt as a percent of Gen Fund Expenditures	13.0%	52.4%	**29.8%**	17.0%	65.2%	9.6%







Comparison of Employee Benefits Expenditure Categories

	Arlington	Brookline	Cambridge	Newton	Quincy	Somerville
Retirement-contrib & non-contrib (2)	$4,955,409	$7,476,357	**$14,258,620**	n/a	$12,731,113	$7,177,550
Cost per employee	$4,343	$6,143	**$5,067**		$5,921	$4,078
Health Insurance (2)	$4,970,236	$5,128,787	**$19,875,859**	n/a	$13,538,784	$11,169,591
Cost per employee	$4,356	$4,214	**$7,063**		$6,297	$6,346
Per capita Employee Benefits expenditures	$228	$239	**$345**		$311	$262

NOTES

1. U.S. Census Estimates as of 7/93. Source: DOR Municipal Data Base
2. FY95 Expenditures as reported in Part II of Schedule A. Source: DOR Division of Local Services. Note: Individual department expenditures (e.g. Police) do not include pension, or health benefit expenditures. These expenditures, which are reflected in separate line items on Schedule A, are included in the "Total General Fund Expenditures" amount..
3. General Fund Employees
4. FY94 Expenditures as reported on Schedule A. Source: MA Department of Revenue, Division of Local Services.
5. Calculated by the MA Department of Education. This is one of the most widely-accepted measures used to compare school spending among communities. It reflects a community's share of regional district spending as well as of its own local schools. Also includes employee benefits and EEO grant spending. Source: End of Year Pupil & Financial Report, DOE.
6. Source: FY94 Public Library Financial Statistics Report.
7. Exclusive of main library. Source: FY94 Public Library Circulation and Services Report
8. " Average hours open" is the sum of all hours the main and branch libraries were open divided by 52. Source: FY94 Public Library Source and Circulation report
9. Circulation is the number of print and non-print items circulated directly to borrowers.
10. Source: FY94 Public Library Circulation and Services Report.
11. PWD expenditures include: public bldg. maint;forestry; engineer;highway expenditures; street cleaning;waste collect & disposal;sewer; electric dist; cemetery, other public works & parks maintenance. Source: FY95 Expenditures as reported in Part II of Schedule A. Obtained from DOR Division of Local Services.
12. Humans Services expenditures include: Council on Aging; Youth services; public assistance; recreation; and other human services. Source: FY95 Expenditures as reported in Part II of Schedule A. Obtained from DOR Division of Local Services
13. FY94 Expenditures as reported in Part II of Schedule A. Source: DOR Division of Local Services.

CITY OF CAMBRIDGE
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EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

RICHARD C. ROSSI
Deputy City Manager

April 24, 1996

To the Honorable, the City Council:

In preparation for the review of the proposed FY97 budget, the City Council requested that the Budget Department attempt to develop a comparison of City expenditures and revenues with other Massachusetts communities. For purposes of this comparison 5 communities, Arlington, Brookline, Newton, Quincy and Somerville, were selected. These communities were selected either because of their size, proximity to Cambridge or their reputation as being an active, involved local government. This information was collected from the Massachusetts Department of Revenue data base and covers the periods FY94 and FY95. The categories chosen for comparison include total General Fund expenditures, School expenditures, Police expenditures, Fire expenditures, Public Works expenditures, Library expenditures, Debt expenditures and Employee Benefits expenditures.

While the information presented is statistical in nature and we have made no detailed effort to analyze the various issues, some items deserve mention. First while Cambridge ranks first in the comparison communities in per capita General Fund expenditures, this ranking is caused primarily by School expenditures where the City ranks first by a large margin, and by Police and Human Service expenditures. In all other categories with the exception of employee health insurance, City spending ranks in the middle to bottom of the comparison group. The health insurance number reflects FY95 expenditures, a year in which a large number of employees had not been fully converted to a less costly HMO plan.

I look forward to reviewing this report with the City Council.

Very truly yours,

Robert W. Healy
City Manager

S-243

Comm. & Rpts. City Officers #2

Materials received at the Finance Committee Budget hearing on April 23, 1996 for informational purposes on a comparison of expenditures and revenues with other Massachusetts communities.

In City Council April 29;, 1996

Report Accepted. 9-0-0
Placed on file