



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION

1973-74
CHERRY SHEET

AMOUNTS THAT MUST BE USED BY THE BOARD OF ASSESSORS IN DETERMINING THE 1973-74 TAX LEVY

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTIONS 21 AND 23

CAMBRIDGE
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and all other amounts as given in Column 1 and the underestimates from the prior year as given in Column 2 must be used by the Assessors in determining the Gross Amount to be raised by Taxation (Item E on Recapitulation Sheet). Overestimates from the prior year as given in Column 3 must be used by the Assessors as Available Funds.

The following estimated tax distributions and appropriated reimbursements must be used by the Assessors as Estimated Receipts (Item F1 on Recapitulation Sheets).

Table with 3 main columns: Column 1 (Estimates to be raised), Column 2 (Prior Year Underestimates To be raised), Column 3 (Prior Year Overestimates to be Used as Available Funds). Rows include COUNTY TAX, COUNTY HOSPITAL, STATE RECREATION AREAS OUTSIDE OF THE METROPOLITAN PARKS DISTRICT, AUDIT OF MUNICIPAL ACCOUNTS, STATE EXAMINATION OF RETIREMENT SYSTEM, METROPOLITAN DISTRICTS AREA, MASSACHUSETTS BAY TRANSPORTATION AUTHORITY, MOSQUITO CONTROL PROJECTS, HEALTH INSURANCE - STATE ELDERLY GOVERNMENTAL RETIREE PROGRAM, AIR POLLUTION CONTROL DISTRICTS, MOTOR VEHICLE EXCISE TAX BILLS, METROPOLITAN AREA PLANNING COUNCIL, OLD COLONY PLANNING COUNCIL, WOODS HOLE, MARTHA'S VINEYARD AND NANUCKET STEAMSHIP AUTHORITY, STATE ASSESSMENT SYSTEM, SHELLFISH PURIFICATION PLANTS, IPSWICH RIVER WATERSHED DISTRICT, and a TOTALS row.

ESTIMATED RECEIPTS
G.L. CHAPTER 58, SEC. 18A, 18B, 18C and 25B, CHAPTER 121A, s. 10
A. General Fund Appropriated Reimbursement Programs:
1. Maintenance of Suffolk County Court House 1935, CH. 474.
2. Veterans' Benefits G.L. CH. 115, s. 6, including Aid to Needy Dependents of Veterans 1963, CH. 537
3. Loss of Taxes-State Properties G.L. CH. 58, ss. 13-17B.
4. Loss of Taxes-Abatements to Veterans G.L. CH. 59, s. 5, clauses 22A, 22B, 22C, & 22D.
5. Loss of Taxes-Abatements to Widows and others G.L. CH. 59, s. 5, c. 17.
6. Government Center Commission, payment in lieu of taxes 1960, CH. 635, s. 8.
7. School Transportation G.L. CH. 71, s. 7A.
8. Outside Schools Transportation G.L. CH. 74, s. 8A.
9. Education of Deaf and Blind Pupils G.L. CH. 69, ss. 28, 33.
10. Pensions to Retired Teachers G.L. CH. 32, s. 20 (2) (c).
11. Construction of School Projects 1948, CH. 645; 1954, CH. 346, s. 6A.
12. *Construction of School Projects-Stabilization Funds, 1948, CH. 645; 1961, CH. 377.
13. *School Lunch Program (Partial Assistance) 1951, CH. 538.
14. Regional Public Libraries G.L. CH. 78, s. 19C.
15. *Free Public Libraries G.L. CH. 78, s. 19A.
16. Vocational Education G.L. CH. 74, s. 9, 1967, CH. 791.
17. Regional School District Aid G.L. CH. 71, s. 16D, 1967, CH. 779.
18. *Racial Imbalance Program G.L. CH. 76, s. 12A.
19. *Natural Resources, Self Help Program G.L. CH. 132A, s. 11.
20. *Water Pollution Abatement Program G.L. CH. 21, s. 37, 1968, CH. 598.
21. *Youth Service Board-Delinquency Prevention G.L. CH. 6, s. 69B.
22. Urban Renewal (Federally Aided) Projects G.L. CH. 121.
23. Urban Renewal (Non-Federally Aided) Projects G.L. CH. 121.
24. Tuition and Transportation of Children G.L. CH. 76, s. 7.
25. Care of Infants Prematurely Born G.L. CH. 111, s. 67C.
26. Compensation of Inspector of Animals G.L. CH. 129, s. 17.
27. *Elderly Lunch Program G.L. CH. 15, s. 1L, 1970, CH. 753.
28. Police Officers Career Incentive Pay Program G.L. CH. 41, s. 108L, 1971, CH. 835.
29. Educational Television Program Costs G.L. CH. 71, s. 13F, 1971, CH. 1115.
30. Decennial Census Cost G.L. CH. 9, s. 7A, 1971, CH. 812.
31.
B. General Fund Distributions:
1. Machinery Basis
2. Special Education Programs, G.L. CH. 69 & CH. 71.
3. School Aid, G.L. CH. 70, as amended.
4. Adjustment, 1972 Guaranteed Amount, School Aid, G.L. CH. 70.
5. Adjustment, other 1972 Special Education G.L. Ch. 69 & Ch. 71
Agency Funds Distributions:
1. Cigarette Excise, School Transportation, G.L. CH. 71, s. 7B.
2. Urban Redevelopment Corporation Excise, G.L. CH. 121A, s. 10.
3. Beano Tax and License Fees, G.L. CH. 147, s. 55, 1971, CH. 486.
D. Highway Fund Distribution, G.L. CH. 81, s. 31, 1971, CH. 497.
E. Local Aid Fund (Lottery) Distribution, G.L. CH. 29, s. 2 D, 1971, CH. 813.
F. TOTAL ESTIMATED RECEIPTS from General Fund Distributions and Reimbursements, Agency, Highway and Local Aid Funds Distributions. (See detail below)**
*These items are to be offset on the Assessors' Recapitulation Sheet (Line A-8) as these 8 items are reserved for direct expenditures.
**TOTAL ESTIMATED GENERAL FUND REIMBURSEMENTS
TOTAL ESTIMATED GENERAL FUND DISTRIBUTIONS
TOTAL ESTIMATED AGENCY, HIGHWAY AND LOCAL AID FUNDS DISTRIBUTIONS

CHERRY SHEET COMPARISONS

	<u>RECEIPTS</u> <u>1973/ 74</u>	<u>CHARGES</u> <u>1973/74</u>	<u>DIFFERENCE</u>	<u>IMPACT ON LOCAL</u> <u>TAX RATE</u> <u>PER M</u>
STATE TOTAL:	\$784,966,982.41	\$246,642,873.07	\$538,324,109.34	
Arlington	2,852,584.66	4,017,924.52	1,165,339.86	\$ 3.30*
Belmont	2,392,147.75	2,672,632.60	280,484.85	1.10*
Boston	120,088,050.39	52,756,340.99	67,331,709.40	47.20
Brookline	3,096,137.22	5,266,732.04	2,170,594.82	4.90*
Cambridge	5,734,360.36	9,793,330.76	4,058,970.40	12.60*
Lowell	13,675,971.27	2,186,135.36	11,489,835.91	72.80
Medford	7,403,219.61	5,072,559.08	2,330,660.53	17.90
Newton	7,840,858.91	7,731,541.29	109,317.62	.30
Somerville	9,624,780.52	6,802,214.12	2,822,566.40	21.70
Springfield	27,443,850.81	4,221,966.32	23,221,884.49	35.90
Waltham	4,295,136.59	3,601,995.58	693,141.01	1.40
Watertown	2,206,623.27	3,128,709.26	922,085.99	9.90*
Worcester	29,834,012.19	6,310,985.56	23,523,026.63	47.00

*Approximate costs included in the local tax rates to support the revenue sharing program with the Commonwealth, County, MBTA, etc.



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 876-6800

EXECUTIVE DEPARTMENT
JOHN H. CORCORAN
City Manager

May 7, 1973

To the Honorable, the City Council:

Enclosed herewith please find a photocopy of the 1973-74 Cherry Sheet covering the 18-month transitional period from January 1, 1973 through June 30, 1974.

Once again the City of Cambridge is obligated to return to the Commonwealth of Massachusetts/Middlesex County/M.B.T.A./MDC, etc., a very significant amount of money or \$4,111,835.24, which will represent approximately \$12.60 on the Cambridge tax rate.

In 1967 the City of Cambridge received from the Commonwealth, after satisfying all charge obligations, approximately Two Million Dollars. From 1967 to 1973, our cash flow picture as it relates to the Commonwealth of Massachusetts has diminished by more than Six Million Dollars annually, resulting in an erosion of our local tax rate of approximately \$19.00 per thousand of assessed valuation.

During this fiscal cycle the Commonwealth of Massachusetts will distribute to the cities and towns of the Commonwealth approximately \$785 million and at the same time will assess charges to the various cities and towns for government services totaling \$247 million. Simple arithmetic will show that there is a flow of dollars from the State House to the cities and towns of approximately \$538 million during this 1973/1974 period.

I take this occasion to advise you of the current receipts and charges of other cities and towns in the Commonwealth for your additional information.

It is interesting to note that only four communities out of the thirteen selected have an obligation of supplying funds to the Commonwealth and County, as we do. All other communities are the recipients of dollars in their local treasuries after satisfying the charges assessed by the Commonwealth. The benefits range from a low in Newton where approximately \$109,000.00 will be returned to the Treasury, to a high in Lowell where approximately \$11,489,000.00 will be returned to the local Treasury.

The fourth column of the chart reflects the impact of this situation as translated into the respective local tax rates.

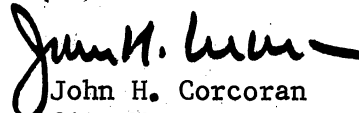
To: The City Council (cont.)

May 7, 1973

I can further advise your Honorable Body that I have appeared before the State Legislature from time to time in support of legislation which will assist us on future Cherry Sheet calculations.

I submit this information in an endeavor to be helpful and informative in a very significant fiscal area.

Respectfully submitted,


John H. Corcoran
City Manager

JHC/b

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AGENDA # 9

Comm. from John H. Coreoran,
City Manager relative to the
1973-74 Cherry Sheets

*File with Finance
Committee Papers*

In City Council,

May 7, 1973

5/7/73

Placed on File.