



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To James L. Sullivan, City Manager

Date April 4, 1974

From Board of Assessors
Rudolph R. Russo, Chairman

Reference

Subject CHERRY SHEET

Dear Mr. Sullivan:

Enclosed are copies of the 1975 (Fiscal) Cherry Sheet.

Comparisons to past years are as follows:

	<u>1975 (Fiscal)</u>	<u>1973-4 2/3 of 18 month Cherry Sheet Amounts</u>	<u>1972</u>
Receipts	\$ 4,725,697.34	\$3,796,025.16	\$ 3,770,593.68
Charges	8,056,051.77	6,468,767.31	7,914,686.19
To be Raised) thru Taxation)	3,330,354.43 ⁺⁺	2,672,742.15	4,144,092.51

Using a valuation (Real & Personal) of \$320,000,000, the amount to be raised (\$3,330,354.43)⁺⁺ by taxation, would generate \$10.40 + on the tax rate.

Mr. Manager, can you perform any of your magical methods (as you did in Lowell) and affect a change in these Cherry Sheet Estimates!

Very truly yours

Board of Assessors

Rudolph R. Russo
Rudolph R. Russo, CAE, CMA
Chairman

Encls.

RRR:os

BUDGET ANALYSIS

Raised in Tax Levy January 1, 1973 thru June 30, 1974	\$80,466,757.69
To be raised in Tax Levy, 1974/1975	\$63,397,867.00
Raised 12 mos 1973 (2/3 of \$80,466,757.69)	\$53,644,506.00
Making an approximate increase in budget of	\$10,000,000.00
Plus additional amount required appropriation for Tax Purposes as reflected in Cherry Sheet	657,612.38
Making a total of	\$10,657,612.38
TAX RATE:	
\$320,000 represents \$1.00 on Tax Rate divided into \$10,657,612.38 - making a <u>Tax Rate increase of</u>	\$33.00

CHERRY SHEET

County Tax - increased	\$ 478,279
County Hospital - increased (250%)	241,545



THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF CORPORATIONS AND TAXATION

AMOUNTS THAT MUST BE USED BY THE BOARD OF ASSESSORS IN DETERMINING THE FISCAL 1975 TAX LEVY

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

FISCAL 1975
CHERRY SHEET

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).

	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		
COUNTY TAX	2	416	036	94	104	603	11		
COUNTY HOSPITAL		347	909	32					
STATE RECREATION AREAS OUTSIDE OF THE METROPOLITAN PARKS DISTRICT G. L. CH. 132A, § 54-6 (1931, 391, 442; 1935, 415; 1946, 432, 511; 1958, 640, §10).									
AUDIT OF MUNICIPAL ACCOUNTS G. L. CH. 44, §§41, 46A (1932, 155; 1946, 432, §4).									
STATE EXAMINATION OF RETIREMENT SYSTEM G. L. CH. 32, §21 (2) (1945, 658; 1946, 432, §3).		24	112	65					
METROPOLITAN DISTRICTS AREA:									
METROPOLITAN PARKS G. L. CH. 92, §§54-59A (1933, 197, §1; 1946, 432, §7; 1949, 554; 1968, 589).		771	677	85			553	01	
METROPOLITAN SEWERAGE G. L. CH. 92, §§5-8 (1946, 432, §5; 1949, 670, §4; 1957, 710; 1959, 612; 1961, 230).	1	056	700	40			104	213	
CONNECTION CHARGES									
METROPOLITAN WATER G. L. CH. 92, §26 (1943, 543, §2; 1945, 587, §2; 1946, 432, §6, 549, §6; 1953, 618; 1962, 723, §4); §26A (1945, 587, §3); (1946, 432, §6); 1947, 557, §3; 1949, 605, §3; 1962, 723, §§5, 6, 7, 1973, 1039.		50	160	00					
CONNECTION CHARGES									
ENTRANCE FEES									
BOSTON METROPOLITAN DISTRICT EXPENSES OF ACTS OF 1929, CH. 383, §12 (1954, 535).		1	160	43					
MASSACHUSETTS BAY TRANSPORTATION AUTHORITY G. L. CH. 161A, §58, 9; (1964, 563, 1973, 1140). NET COST OF SERVICE - JAN. 1, 1973 - DEC. 31, 1973. AFTER COMMONWEALTH CREDIT (\$3,183,585.00)	3	223	191	00			784	13	
MOSQUITO CONTROL PROJECTS G. L. CH. 252, §5A (1929, 288, §3); (1946, 432, §12); 1930, 379, §1, 1957, 238, §1, 1969, 504, §1; (1945, 456, §1, 1970, 459); (1956, 506, §1, 1958, 432, §1, 1970, 638, §1); (1956, 341, §1, 1970, 559); (1957, 514, §1, 1970, 544, §1); (1958, 516, §1, 1967, 108, §1, 1970, 679); (1973, 583); (1973, 606).									
HEALTH INSURANCE PROGRAMS - G. L. CH. 32A, §510B(c), 12.									
ELDERLY GOVERNMENTAL RETIREES		12	875	95					
RETIRED MUNICIPAL TEACHERS									
AIR POLLUTION CONTROL DISTRICTS G. L. CH. 111, §§142B, 142C, (1960, 676, §1).		8	351	46			944	72	
MOTOR VEHICLE EXCISE TAX BILLS ACTS OF 1962, CH. 727.		7	760	70					
METROPOLITAN AREA PLANNING DISTRICT G. L. CH. 40B, §26 (1970, 849, 1973, 215).		4	973	25					
OLD COLONY PLANNING COUNCIL ACTS OF 1967, CH. 332									
WOODS HOLE, MARTHA'S VINEYARD AND NAN-TUCKET STEAMSHIP AUTHORITY Deficiency - ACTS OF 1948, CH. 544, §9 (1949, 142, §2; 1956, 747, §2; 1960, 701, §9).									
STATE ASSESSMENT SYSTEM G. L. CH. 58, §57A-7E (1955, 649).									
SHELLFISH PURIFICATION PLANTS ACTS OF 1961, CH. 506, §2.									
IPSWICH RIVER WATERSHED DISTRICT ACTS OF 1966, CH. 682, (1971, 16).									
BOSTON ARENA AUTHORITY ACTS OF 1973, CH. 557.					15	034	38		
SPECIAL EDUCATION G. L. 71B, §§10, 12 (1972, 766).		118	000	00					
TOTALS	8	042	909	95	119	637	49	106	495

ESTIMATED RECEIPTS
G.L. CHAPTER 58, SEC. 18A, 18B, 18C and 25B, CHAPTER 121A, s. 10

General Fund Appropriated Reimbursement Programs:		
1. Maintenance of Suffolk County Court House 1935, CH. 474.		\$ 425,000.00
2. Veterans' Benefits G.L. CH. 115, s. 6, including Aid to Needy Dependents of Veterans 1963, CH. 537		1,751.45
3. Loss of Taxes-State Properties G.L. CH. 58, ss. 13-17B.		22,494.71
4. Loss of Taxes-Abatements to Veterans G.L. CH. 59, s. 5, clauses 22A, 22B, 22C, & 22D.		40,862.75
5. Loss of Taxes-Abatements to Widows and others G.L. CH. 59, s. 5, c. 17, c. 37		1,500.00
6. Government Center Commission, payment in lieu of taxes 1960, CH. 635, s. 8.		516,283.30
7. School Transportation G.L. CH. 71, s. 7A.		86,056.47
8. Outside Schools Transportation G.L. CH. 74, s. 8A.		37,635.38
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 & s. 10, 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. 18A, s. 2.		
22. Urban Renewal (Federally Aided) Projects G.L. CH. 121.		49,957.19
23. Urban Renewal (Non-Federally Aided) Projects G.L. CH. 121.		7,437.80
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.		900.00
28. Police Officers Career Incentive Pay Program G.L. CH. 41, s. 108L, 1970, CH. 835.		115,659.08
29. Flood Control G.L. CH. 58, s. 17, 1963, CH. 584		
30. Special Education Grant (proposed)		33,475.98
31.		
B. General Fund Distributions:		
1. Machinery Basis		233,551.86
2. Special Education Programs, G.L. CH. 69, CH. 71 & CH. 71A.		1,122,476.00
3. School Aid, G.L. CH. 70, as amended.		1,223,939.25
4. Adjustment, Prior Year Guaranteed Amount, School Aid, G.L. CH. 70.		79,648.34
5. Adjustment, other.		
Agency Funds Distributions: Beano Tax and Fees, 1971 CH. 486		
1. Cigarette Excise, School Transportation, G.L. CH. 71, s. 7B.		2,908.63
2. Urban Redevelopment Corporation Excise, G.L. CH. 121A, s. 10.		20,286.00
3. Highway Fund Distribution, G.L. CH. 81, s. 31, 1971, CH. 497.		99,250.00
4. Local Aid Fund Distributions, G.L. CH. 29, s. 2D:		103,472.16
1. Lottery, 1971, CH. 813.		487,420.84
2. Beano, 1973, CH. 1165.		2,746.03
3. Ticket Sales, 1973, CH. 729.		10,984.12
TOTAL ESTIMATED RECEIPTS from General Fund Distributions and Reimbursements, Agency, Highway and Local Aid Funds Distributions. (See detail below)**		\$ 4,725,697.34
*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		\$ 1,339,014.11
Total of all programs listed in Item A.		
TOTAL ESTIMATED GENERAL FUND DISTRIBUTIONS		\$ 2,659,615.45
Total of Items listed in B.		
TOTAL ESTIMATED AGENCY, HIGHWAY AND LOCAL AID FUNDS DISTRIBUTIONS		\$ 727,067.78
Total of Items C, 1, 2, 3, D, and E.		



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 876-6800

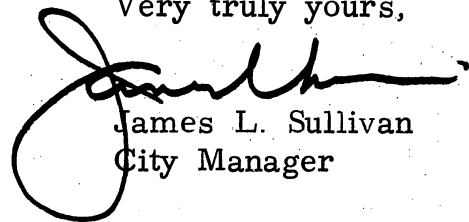
EXECUTIVE DEPARTMENT
JAMES L. SULLIVAN
City Manager

April 8, 1974

To the Honorable, the City Council:

I transmit herewith for your information
a copy of the Fiscal 1975 Cherry Sheet, together
with self-explanatory communication from the
Assessors and a simple Budget Analysis.

Very truly yours,



James L. Sullivan
City Manager

JLS/b

Agenda # 3

1977

/ Fiscal 1975 Cherry Sheet.

In City Council,

April 8, 1974

4/8/74

Referred to the

Comm. on Finance

Copies put into Councillors
bags from Ings. off.

4/15/74