

CITY OF NEWTON

IN BOARD OF ALDERMEN

FINANCE COMMITTEE REPORT

MONDAY, FEBRUARY 13, 2012

Present: Ald. Fuller (Acting Chairman), Linsky, Rice, Blazar, and Lappin

Absent: Ald. Ciccone, Salvucci and Gentile

Also present: Ald. Lennon and Danberg

City staff present: David Wilkinson (Comptroller), James Reardon (Treasurer), Matthew Cummings (Police Chief), William Spaulding (Police Sergeant) Joshua Morse (Facilities and Operations Supervisor; Public Buildings Department), Robert DeRubeis (Commissioner of Parks and Recreation), Sue Dzikowski (Director of Finance; School Department), Robert Rooney (Chief Operating Officer)

Chairman's Note: Chris Rogers and Marissa Battista of Sullivan, Rogers and Company, LLC provided the Committee with a helicopter view of the Fiscal Year 2011 Comprehensive Annual Financial Report. Each of the Committee members received the report and it is available on the City's website. The independent auditor is only responsible for providing an audit of the financial statements provided by the Comptroller in the Comprehensive Annual Financial Report (CAFR) and an opinion on those statements. The independent auditor's opinion is unqualified, which is the best type of opinion.

The audit process was smooth this year. It began in mid-September. A draft report was issued in the beginning of December. The final document was completed December 20, 2011, and approved the first week of January. The Newton Commonwealth Foundation and Angino Farm are not included in the auditors' report, as they are audited by another firm.

The financial section of the report contains the independent auditors' report, which includes the opinion. In addition, financial statements including combining statements, notes to the financial statements, supplementary information, individual fund statements and schedules, and information on the capital projects fund, the sewer enterprise fund, the water enterprise fund and stormwater fund are located in the section. The notes include information on the implementation of new accounting principles for FY 2011. New accounting principle Statement #54 results in two changes to the accounting standards. The first requires the City to report its capital stabilization fund as part of the general fund. The second relates to the presentation of the fund balance amounts by establishing classifications for the fund balance amounts within the general fund, special revenue fund, capital projects fund, debt service fund, and permanent fund to provide clarity and consistency across the country.

Mr. Rogers reviewed figures contained in the CAFR with the Committee. This is the fourth year that the Government Accounting Standards Board reporting standards require that the Other Post Employment Benefits (OPEB) Liability be partially reported. The approximately \$118 million in unfunded liability represented as the net other post-employment benefits (OPEB) obligation at the end of the year does not represent the full-unfunded liability, which stands at

about \$640 million. If the City were fully funding the plan over a 30-year period, the annual required contribution would be approximately \$50 million a year. The City currently pays \$15 million a year. The City is adding between \$33 and \$35 million to the OPEB liability each year. The City established an account to begin to fund the liability.

Other communities are in the same situation as the City of Newton and the OPEB liability issue is not a unique concern for Newton. Although it can be difficult for municipalities to put aside the funds, it is necessary that the City find a way to more aggressively address the OPEB liability. For further detail on the CAFR, please refer to the following link:
<http://www.newtonma.gov/Comptrol/fy2012/01062012/632011%20CAFR.pdf>

Mr. Rogers moved onto the draft “Reports on Internal Control over Financial Reporting, Compliance and Federal Award Programs” portion of the report, which was attached to the Finance Committee agenda. The report contains the auditor’s opinion on the City’s compliance with the requirements of laws, regulations, contracts, and grants associated with the City’s major federal programs. It was the auditors’ opinion that there are no instances of noncompliance material to the financial statements of the City, which would be required to be reported. However, the auditors did find instances of material weaknesses in internal controls over major federal award programs. The appropriate City representative has already responded to each of the reported material weaknesses as represented in the report. Mr. Rogers added that the City had responded as well to all of the prior year’s findings, which was excellent.

A modification to the material weakness related to the HOME Investment Partnerships Program was suggested. One of the members of the West Metro HOME Consortium (City of Waltham) did not comply with a procurement law related to construction services. It is not clear in the report that the City of Newton manages the program and is therefore responsible for procedures and compliance. Mr. Rogers agreed to make it clear that Newton is responsible for managing the program.

Mr. Rogers continued the review with the draft Management Letter portion of the report. The Management Letter is intended to provide information, comments, and recommendations on the City’s internal controls. The Management letter contains new recommendations and some recommendations that are repeats of last year’s recommendations. The letter lists the comments and recommendation in order of priority. Mr. Rogers reviewed each of the new comments and recommendations with the Committee. The number one priority remains the frequently estimated water and sewer bills. Although the City has made improvements and has almost completed the installation of a new meter system, there were still substantial amounts of estimated bills resulting in abatements. Mr. Rogers reviewed the other ten comments and recommendations with the Committee, which were attached to the agenda. The City has responded to each of the comments, which are included in the Management Letter.

The Comptroller requested that the Committee vote to finalize the draft documents in order that they may be provided to the State in a timely manner. The Committee voted unanimously to approve the finalization of the draft management letter, and draft Reports on Internal Control over Financial Reporting, Compliance, and Federal Award Programs. The Committee would like an opportunity to further review the information contained in the CAFR

and accompanying reports. It was pointed out that the newly formed Financial Audit Committee will review the report and the City's responses. It was suggested that the Finance Committee docket an item requesting discussion with the Financial Audit Advisory Committee regarding their review of the CAFR.

#267-11 COMPTROLLER transmitting the Budgetary Basis Annual Financial Report for fiscal year ending June 30, 2011 for Board of Aldermen review/acceptance.
[09/09/11 @ 2:05 PM]

ACTION: **APPROVED 5-0**

NOTE: The Comptroller provided the Board of Aldermen with the Budgetary Basis Annual Financial Report in September 2011. The Comptroller stated that the docket item is a request for acceptance of the report. As there were no questions regarding the report, a motion for approval of acceptance was made and approved unanimously.

REFERRED TO PUBLIC SAFETY AND FINANCE COMMITTEES

#364-10(2) HIS HONOR THE MAYOR requesting an appropriation in the amount of seventy-four thousand five hundred three dollars (\$74,503) from the Capital Stabilization Fund – Designated for Ordinary Capital Funding to provide additional funds to secure the entrance in the Police Department lobby. [01/30/12 @ 4:18 PM]

PS&T APPROVED 8-0 on 02/08/12

ACTION: **APPROVED 5-0**

NOTE: Facilities and Operations Supervisor Josh Morse stated that the request is for supplemental funds for the Police Headquarters Lobby Security Project. The Board of Aldermen approved \$118,500 in January 2011 for the project. The supplemental funds are required to upgrade from Level 3 to Level 4 bulletproof glass, provide a stronger wall system to support the glass, and purchase accessibility hardware to allow a handicapped person to open the door with the extremely heavy bulletproof glass.

The original plan was to install Level 3 bulletproof glass; however, Level 4 glass is becoming the standard at the federal, state, and municipal level. The Level 4 bulletproof glass provides additional safety to police personnel and citizens, as the Level 4 glass is designed to stop a larger caliber bullet than the Level 3 bulletproof glass.

The new glass is the most expensive change to the project; however, the new glass requires a reinforced support structure. The Level 4 glass weighs 14.7 pounds per square inch versus 3 pounds per square inch for Level 3 glass and the original project was designed with a wall system to support the three-pound glass. In addition, the inner door in the lobby will need to be upgraded to hold the heavier glass and will require a substantial automatic opener to move the door for accessibility. Although there are a number of changes to the lobby, it does not trigger the seismic requirements for new renovation and construction as it does not affect the structure of the building.

Chief Cummings voiced his support of the project and added that it is very important to have a secure lobby in the police station. There are often people who have been involved in violent incidents in the lobby and it is important to provide the police personnel with security.

Ald. Rice moved approval, which carried unanimously.

REFERRED TO PROGRAMS & SERVICES AND FINANCE COMMITTEES

#37-12 HIS HONOR THE MAYOR requesting authorization to appropriate and expend the sum of ninety thousand eight hundred sixty-two dollars (\$90,862) from Free Cash and a transfer of sixteen thousand seven hundred fifty thousand dollars (\$16,750) from the Budget Reserve for the purpose of funding costs associated with emergency tree services. [01/30/12 @ 4:19 PM]

PROG & SERV APPROVED AS AMENDED 7-0 on 02/08/12

ACTION: **APPROVED AS AMENDED 4-0-1 (Fuller abstaining)**

NOTE: Commissioner of Parks and Recreation Robert DeRubeis reviewed the request for \$90,862 to fund overtime expenses and rental expenses related to emergency tree services. The cost of the contracted tree services between December 8, 2011 and January 26, 2012 was \$20,898 and overtime costs related to major storms between September 2, 2011 and November 7, 2011 were \$20,647. The Parks and Recreation Department received funds for emergency tree services shortly after Tropical Storm Irene; however, those funds were used for rental vehicles and not overtime. If the funds are approved, there will \$50,000 left in the account to fund emergency tree services for the rest of the fiscal year. The department is working with the Federal Emergency Management Agency to receive a 75% reimbursement of qualified expenses for the first three days of Tropical Storm Irene and the storm of October 29, 2011.

There is available Free Cash to fund this request. The City's Free Cash position is positive, as the account is in a positive position due to the lack of snow.

Commissioner DeRubeis submitted the attached request to amend the allocation of the requested funds. He would like \$86,965 allocated to the rental vehicles account and \$20,647 allocated to the employee overtime account. The total amount requested does not change but the reallocation will allow the department to pay all overtime due to the employees.

The department is also out of funds for regular tree services. During discussion of this item in the Programs and Services Committee, it was decided to docket an item to discuss the possibility of hiring in-house a three-person tree services crew. Chief Financial Officer Maureen Lemieux stated that the Administration is already investigating that possibility and would be happy to have that discussion.

There was a request for additional information on the original budget for emergency tree services account and a history of expenditures and appropriations from that account. Commissioner DeRubeis agreed to supply that information, which is attached. With that, Ald. Lappin moved approval as amended, which carried by a vote of four in favor and one abstention. Ald. Fuller opted to abstain in order to review the requested information.

REFERRED TO PROGRAMS & SERVICES AND FINANCE COMMITTEES

#38-12 HIS HONOR THE MAYOR requesting authorization to establish three revolving accounts with annual expenditure limits of \$350,000 each for the purpose of receiving funds for 1) Regular Tuition, 2) Special Education Tuition, and 3) English Language Learners Tuition. [01/30/12 @ 4:18 PM]

PROG & SERV APPROVED 7-0 on 02/08/12

ACTION: **APPROVED 5-0**

NOTE: The School Department's Director of Finance Sue Dzikowski presented the request to establish three revolving accounts within the School Department's budget to collect and spend tuitions paid to the School Department for out of district students at the Central High School and tuition for students who establish residency in Newton for the sole purpose of attending school.

Whenever a revolving fund is established, an annual spending limit is required to be set. The proposed annual spending limit on each of the above revolving funds will be set at \$350,000. The School Department chose to request a limit of \$350,000 for the accounts, as it has yet to be determined how many students would be part of these programs and they wanted to ensure that there was capacity within the accounts.

Comptroller David Wilkinson provided the attached list of the current revolving funds contained in the School Department's budget. The Board of Aldermen reviews these accounts on an annual basis as part of the School Department budget discussion. Therefore, these three new revolving funds would also be reviewed annually. In addition, Mr. Wilkinson monitors the revolving funds on a regular basis to confirm that they are solvent.

The Committee questioned whether the establishment of these accounts would bring the total of all the City's revolving funds above the ten percent of the amount raised by taxation, as that would be in violation of the Massachusetts General Laws. Mr. Wilkinson responded that the City is not close to reaching the 10% limit and the School Department is well under the requirement that limits a department to expending less than 1% of the amount raised by taxation by the City from all the revolving fund under their control in one fiscal year.

Ald. Lappin moved approval, which carried unanimously.

REFERRED TO PROG & SERV, PUB FACIL AND FINANCE COMMITTEES

#40-12 HIS HONOR THE MAYOR requesting the vote of the Board of Aldermen to complement by RESOLUTION the vote of the School Committee to transfer the sum of seven hundred fifty thousand dollars (\$750,000) from health insurance savings to the Angier School Building Fund to fund the costs of a feasibility study of the Angier Elementary School. [01/30/12 @ 4:30 PM]

PROG & SERV APPROVED SUBJECT TO SECOND CALL 6-0 on 02/8/12

PUB FAC APPROVED SUBJECT TO SECOND CALL 7-0 on 02/08/12

ACTION: **APPROVED 5-0**

NOTE: Chief Financial Officer Maureen Lemieux informed the Committee that the School Committee voted unanimously to support utilizing the \$750,000 in health insurance savings to fund a feasibility study of the Angier Elementary School. The Mayor is requesting that the Board of Aldermen vote a resolution to complement the School Committee's vote. A new draft resolution was provided to the Committee and the Committee compared it to the School Committee's language to ensure that they had similar language, which they did. The Board of Aldermen's resolution and the School Committee's language are attached.

The health insurance fund has a significant surplus due to a very favorable claims experience. In addition, the City is also receiving \$1.8 million dollars from Tufts that was not anticipated. Also an additional almost \$700,000 was made available due to a recalculation of incurred but unreported claims, as shown in the attached December 31, 2011 Monthly Health Insurance Report provided to the Finance Committee. Those factors added \$2.5 million to the health insurance fund over and above the favorable claims experience. It is likely that a premium holiday for employees will occur in either April or May. For city employees, it will be a two-week holiday; for school employees it will be one pay period because they are paid twice a month; and, for retirees, it will be one-half of one month. The premium holiday will occur at the same time for everybody.

The City and the School Department will also benefit from the premium holiday, as they do not have to spend money on health insurance, freeing up these funds. Ms. Lemieux expects that on the City side, the savings from the premium holiday will be used to fully fund the retirees' health insurance, which has been underfunded. It is Ms. Lemieux's goal to fully fund that account in the budget for the next fiscal year.

Although this was not part of the School Committee's motion, Comptroller David Wilkinson has already set up an account to transfer the \$750,000 out of the health insurance account into a capital account.

There is a very tight timeline associated with the proposed Angier Elementary School Project. The Massachusetts School Building Authority (MSBA) has been extremely cooperative with the City. The City was unexpectedly invited into the MSBA process in January. At this point, the City has only been invited to participate in the initial stage of the MSBA process. The City is working to complete all of the MSBA requirements by March 9 in order to get an invitation from the MSBA to move to the feasibility study, which is the next stage of the process. If the City were invited, it would have six to nine months to do the feasibility study to understand what the costs would be, whether or not there is another location for the school, and whether it is a tear down or a renovation. The City will hopefully have the bulk of that information by the end of the calendar year and have a good sense of where the feasibility study is going. At that time, the Mayor will make his decision about what funding source should be used for the project. This will enable the Administration to have a number a months to put in place the funding source.

Ms. Lemieux explained why the Feasibility Study was not funded through bonds. This type of expenditure can only be bonded for five years. It makes more sense to use one-time funds from a source such as a health insurance premium holiday then to use relatively short-term debt.

Ald. Lappin moved approval of the item, which carried unanimously.

The Committee adjourned at 9:25 p.m. and all other items before the Committee were held without discussion. Draft Board Orders for the above items that are recommended for Board of Aldermen action are attached.

Respectfully submitted,

Ruthanne Fuller, Chairman



SETTI D. WARREN
MAYOR

NEWTON PARKS AND RECREATION DEPARTMENT

124 Vernon St, Newton, MA 02458
Office: (617) 796-1500/Fax: (617) 796-1512
TDD/TTY: (617) 796-1089
parks@newtonma.gov



NEWTON
Parks & Recreation

ROBERT J. DERUBEIS
COMMISSIONER

February 8, 2012

Honorable Board of Aldermen
Newton City Hall
1000 Commonwealth Avenue
Newton, MA 02459

Ladies and Gentlemen:

I am writing in reference to Board Order #37-12 dated January 30, 2012 requesting to transfer \$90,862 from FY11 Free Cash and \$16,750 from FY11 Budget Reserve to account #01602011 5273 Rental Vehicles to fund costs associated with Emergency Tree Services.

I wish to amend the account number for this request. This request should be \$86,965 to account 01602011 5273 and \$20,647 to account # 01602011 513001 to cover maintenance employee overtime.

Thank you for your consideration of this matter.

Very truly yours,

Robert DeRubeis
Parks and Recreation Commissioner

David A. Olson, CMC
Newton, MA 02459

2012 FEB - 8 PM 2: 26

RECEIVED
Newton City Clerk

Forestry Contractual Emergency Costs FY2007-FY2012

Fiscal Year	Expended	Notes
FY2007*	\$ 30,986	Amount if adjusted to current rates - \$56,000
FY2008*	\$ 121,112	Amount if adjusted to current rates - \$218,000
FY2009*	\$ 64,156	Amount if adjusted to current rates - \$115,000
FY2010	\$ 279,214	
FY2011	\$ 216,030	
FY2012	\$ 643,021	partial year
average	\$ 225,753	

* prior to prevailing wage regulation change which resulted in a near doubling of contracted hourly rates

Urban Forestry Emergency Expenses, FY2012

Emergency Tree Crews

Appropriation	Week Ending	Amount	Notes
\$ 160,000.00		\$ 160,000.00	initial appropriation
	7/2/2011	\$ (840.00)	
	7/9/2011	\$ (1,605.00)	
	7/16/2011	\$ (1,360.00)	
	7/23/2011	\$ (4,720.00)	
	7/30/2011	\$ (5,080.00)	
	7/30/2011	\$ (1,360.00)	stumps from downed trees
	8/6/2011	\$ (4,080.00)	stumps from downed trees
	8/6/2011	\$ (2,040.00)	
	8/13/2011	\$ (1,360.00)	
	8/20/2011	\$ (6,540.00)	
	8/27/2011	\$ (1,790.00)	
	8/28/2011	\$ (11,505.00)	irene
	9/3/2011	\$ (302,435.00)	Irene
	9/10/2011	\$ (27,355.00)	Irene
	9/17/2011	\$ (19,975.00)	Irene
	9/24/2011	\$ (6,855.00)	Irene
\$ 450,000.00	9/28/2011	\$ 450,000.00	Board Order 263-11
	10/1/2011	\$ (21,252.50)	Irene
	10/8/2011	\$ (2,400.00)	
	10/22/2011	\$ (2,040.00)	
	10/29/2011	\$ (6,445.00)	
	11/1/2011	\$ (35,370.00)	Irene debris disposal
	11/5/2011	\$ (53,592.50)	Snow Storm
	11/5/2011	\$ (35,000.00)	snow storm estimated\invoice
	11/12/2011	\$ (14,330.00)	Snow Storm
	11/19/2011	\$ (7,147.50)	Snow Storm
	11/26/2011	\$ (5,100.00)	Snow Storm
	12/3/2011	\$ (10,105.00)	Snow Storm
	12/10/2011	\$ (1,947.50)	
	12/10/2011	\$ (14,800.00)	snow storm debris disposal
	12/17/2011	\$ (1,360.00)	
	12/24/2011	\$ (1,900.00)	
	12/31/2011	\$ (6,071.25)	
	1/7/2012	\$ (2,440.00)	
	1/14/2012	\$ (3,780.00)	
	1/21/2012	\$ (15,000.00)	snow storm debris disposal
	1/21/2012	\$ (2,440.00)	
	1/28/2012	\$ (1,600.00)	
		\$ (33,021.25)	Balance before 2/2012 Request

Urban Forestry Emergency Expenses, FY2012

Emergency City Staff Costs

Appropriation	Week Ending	Amount	Notes
\$ 6,153.00		\$ 6,153.00	initial appropriation
	7/8/11	\$ (61.36)	
	7/15/11	\$ (46.02)	
	7/22/11	\$ (122.71)	
	7/29/11	\$ (92.03)	
	8/12/11	\$ (122.71)	
	8/19/11	\$ (184.07)	
	9/2/11	\$ (12,336.58)	irene
	9/9/11	\$ (2,824.56)	irene
	9/16/11	\$ (2,230.57)	irene
	9/23/11	\$ (846.64)	irene
	9/30/11	\$ (729.98)	irene
	10/7/11	\$ (309.85)	irene
	10/14/11	\$ (170.42)	irene
	10/21/11	\$ (438.36)	irene
	10/28/11	\$ (297.18)	snow storm related
	11/4/11	\$ (1,072.29)	snow storm related
	11/11/11	\$ (399.96)	snow storm related
	11/18/11	\$ (371.82)	snow storm related
	12/9/11	\$ (668.07)	snow storm related
	12/23/11	\$ (109.74)	
	1/13/12	\$ (160.35)	
	1/27/12	\$ (154.92)	
		\$ (17,597.19)	Balance before 2/2012 Request

CITY OF NEWTON, MASSACHUSETTS
SCHOOL REVOLVING FUND
SCHEDULE OF OPERATING ACTIVITY
July 1, 2011 - December 31, 2011

	Beginning Balance	Revenue	Transfers from other Funds	Expenditures	Transferred To Other Funds	Ending Balance
Bigelow Middle School	\$ 2,790	\$ 6,080	-	-	-	\$ 8,870
Brown Middle School	3,615	13,849	-	-	-	17,464
Day Middle School	15,175	31,475	-	-	-	46,650
Oak Hill Middle School	4,785	22,520	-	-	-	27,305
North High School	223	269,315	300,000	308,046	-	261,492
South High School	14,812	97,840	300,000	261,578	-	151,074
School Athletics	41,400	441,079	600,000	569,624	-	512,855
SPACE Program (includes \$700 petty cash)	241,690	4,480	-	168,278	-	77,892
Music Lesson Program	6,885	46,580	-	43,736	-	9,729
Shakespeare Program	519	-	-	-	-	519
Creative Arts Program	249,094	51,060	-	212,014	-	88,140
North High Pre School Program	-	-	-	-	-	-
South High Pre School Program	51,339	188,375	-	142,152	-	97,562
Ed Center Pre School Program (including \$400 petty cash)	47,855	137,598	-	158,149	-	27,304
Pre-School Program	99,194	325,973	-	300,301	-	124,866
Use of School Buildings	-	220,198	-	35,692	-	184,506
School Damage Recoveries	14,581	36,736	-	4,695	-	46,622
Student Transportation	1,755	471,680	-	-	-	473,435
High School Parking	2,422	19,280	-	-	-	21,702
Summer School	197,851	67,782	-	245,919	-	19,714
Continuing Education (including \$300 petty cash account)	243,287	566,760	-	580,635	-	229,412
Tiger Loft Food Program	13,930	9,593	-	13,981	-	9,542
Teacher Training Institute	5,237	2,500	-	3,196	-	4,541
Elementary Instrumental Music	10,041	149,140	-	-	-	159,181
Elementary Early Morning Program	-	71,540	-	14,675	-	56,865
Tech-Voch Graphic Communications	30,094	20,350	-	7,062	-	43,382
Tech-Voch Carpentry	57	-	-	-	-	57
Green Engineering	797	-	-	-	-	797
High School Activities {1}	-	15,740	-	-	-	15,740

CITY OF NEWTON, MASSACHUSETTS
 SCHOOL REVOLVING FUND
 SCHEDULE OF OPERATING ACTIVITY
 July 1, 2011 - December 31, 2011

	Beginning Balance	Revenue	Transfers from other Funds	Expenditures	Transferred To Other Funds	Ending Balance
High School Drama {1}	-	3,410	-	-	-	3,410
Middle School Activities {1}	-	24,555	-	-	-	24,555
All City Band/Chorus/Orchestra {1}	-	17,250	-	-	-	17,250
Out of District Tuitions {1}	-	31,679	-	-	-	31,679
Other Revolving Funds	520,052	1,728,193	-	905,855	-	1,342,390
Total Public School Revolving Accounts	\$ 909,740	\$ 2,546,305	\$ 600,000	\$ 1,987,794	\$ -	\$ 2,068,251

{1} Spending authorization for these programs is pending before School Committee and Mayor and Board of Aldermen.

CITY OF NEWTON
IN BOARD OF ALDERMEN

2012

ORDERED:

That, in accordance with the recommendation of the Finance Committee through its Chairman Leonard J. Gentile, the acceptance of the Budgetary Basis Annual Financial Report for fiscal year ending June 30, 2011, be and is hereby approved.

Under Suspension of Rules
Readings Waived and Approved

(SGD) DAVID A. OLSON
City Clerk

(SGD) SETTID. WARREN
Mayor

Date _____

CITY OF NEWTON
IN BOARD OF ALDERMEN

2012

ORDERED:

That, in accordance with the recommendation the Public Safety and Transportation Committee through its Chairman Allan Ciccone, Jr. and the Finance Committee through its Chairman Leonard J. Gentile, the sum of seventy-four thousand five hundred dollars (\$74,500), to be appropriated from the Capital Stabilization Fund, be and is hereby appropriated and expenditure authorized under the direction of the Chief of Police and Public Buildings Commissioner for the purpose of providing additional funds to secure the entrance in the Police Department lobby: as follows:

FROM:	Capital Stabilization Fund (39A104-5930).....	\$74,500
TO:	Police HQ Lobby Improvements (38E11502-52407)	\$74,500

Under Suspension of Rules
Readings Waived and Approved

(SGD) DAVID A. OLSON
City Clerk

(SGD) SETTI D. WARREN
Mayor

CITY OF NEWTON

IN BOARD OF ALDERMEN

2012

ORDERED:

That, in accordance with the recommendation of the Programs & Services Committee through its Chairman Amy Mah Sangiolo and the Finance Committee through its Chairman Leonard J. Gentile, the sum of ninety thousand eight hundred sixty-two dollars (\$90,862), to be appropriated from Fiscal Year 2012 Free Cash, be and is hereby appropriated and a transfer of funds in the amount of sixteen thousand seven hundred fifty dollars (\$16,750) from Fiscal Year 2012 Budget Reserve is hereby approved and expenditure authorized for the purpose of funding costs associated with emergency tree services as follows:

FROM:	Free Cash	
	(01-3497).....	\$90,862
	Budget Reserve	
	(0110498-5791).....	\$16,750
TO:	Parks Dept Expenses	
	(01602011-5273).....	\$86,965
	Parks Dept Personnel Expenses	
	(01602011-513001).....	20,647

Under Suspension of Rules
Readings Waived and Approved

(SGD) DAVID A. OLSON
City Clerk

(SGD) SETTI D. WARREN
Mayor

CITY OF NEWTON
IN BOARD OF ALDERMEN

2012

ORDERED:

That, in accordance with the recommendation of the Programs and Services Committee through its Chairman Amy Mah Sangiolo and the Finance Committee through its Chairman Leonard J. Gentile, and pursuant to MGL Chapter 44, §53E ½, the Comptroller is hereby authorized to establish three revolving funds under direction of the School Department with annual spending limits not to exceed three hundred fifty thousand dollars (\$350,000) in order to collect and spend tuition revenues. The revenues will be used to offset instructional expenses of the following academic programs:
Regular Education, Special Education, and/or English Language Learners

Under Suspension of Rules
Readings Waived and Approved

(SGD) DAVID A. OLSON
City Clerk

(SGD) SETTI D. WARREN
Mayor

Date: _____

**Motion to Fund Feasibility Study for the A.E. Angier
Elementary School:**

That the School Committee of the City of Newton, hereby votes to spend the amount of Seven Hundred and Fifty Thousand and no/100ths (\$750,000.00) Dollars from unexpended, unobligated appropriation balances in the FY2012 School Budget for the purpose of paying the costs of a Feasibility Study of A.E. Angier Elementary School, 1697 Beacon Street, Waban, MA 02468, including the payment of all costs incidental or related thereto, and for which the City may be eligible for a grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended by the City under the direction of the Commissioner of Public Buildings. The School Committee acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs the City incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the City.

CITY OF NEWTON
IN BOARD OF ALDERMEN

2012

RESOLVED:

That the City support the vote of the Newton School Committee to spend the amount of Seven Hundred and Fifty Thousand and no/100ths (\$750,000.00) Dollars from unexpended, unobligated appropriation balances in the FY2012 School Budget for the purpose of paying the costs of a Feasibility Study of A.E. Angier Elementary School, 1697 Beacon Street, Waban, MA 02468, including the payment of all costs incidental or related thereto, and for which the City may be eligible for a grant from the Massachusetts School Building Authority (“MSBA”), said amount to be expended by the City under the direction of the Commissioner of Public Buildings. The City acknowledges that the MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs the City incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the City.

Under Suspension of Rules
Readings Waived and Adopted

(SGD) DAVID A. OLSON
City Clerk

(SGD) SETTI D. WARREN
Mayor

Date: _____