

CITY OF NEWTON  
IN BOARD OF ALDERMEN  
FINANCE COMMITTEE AGENDA

MONDAY, JANUARY 24, 2011

7 PM  
Room 222

**ITEMS TO BE DISCUSSED:**

**Chairman's Note: The Comptroller will provide the Committee with an update on the Insurance Accounts, General Revenue and Water/Sewer Fund Budget Status Reports.**

Re-appointment by His Honor the Mayor

#27-11      JAMES E. SHAUGHNESSY, 12 Northgate Road, Chelmsford, re-appointed to the City of Newton Board of Assessors for a term to expire February 1, 2014. (01-10-11 @6:05PM]

#28-11      HIS HONOR THE MAYOR requesting that \$12,750 be transferred from FY2011 Budget Reserve to the Fire Department for the purpose of purchasing two sets of air bags, one set each for Ladder 3 and Tower 2. [01-10-11 @6:06 PM]

#29-11      HIS HONOR THE MAYOR requesting a transfer of funds to purchase a new copier with scanning, network, and fax capabilities for the Purchasing Department as follows:

From: FY2011 Printing Account	
#0110503-5313 – Temporary Staffing	\$5,000
To: Purchasing Account #0110501-58514	\$5,000

[01-10-11 @6:07PM]

**REFERRED TO PUBLIC SAFETY AND FINANCE COMMITTEES**

#30-11      HIS HONOR THE MAYOR requesting that \$150,000 be transferred from Budget Reserve to Police Department Overtime. [01/10/11 @6:06 PM]  
**PS&T APPROVED 6-0 on 01/19/11**

**REFERRED TO PUBLIC FACILITIES AND FINANCE COMMITTEES**

#31-11      HIS HONOR THE MAYOR requesting an appropriation in the amount of \$2,065,000 from Free Cash to the Department of Public Works – Snow and Ice Removal Account. [01/10/11 @6:07 PM]  
**PUBLIC FACILITIES APPROVED 6-0 on 01/19/11**

The location of this meeting is handicap accessible, and reasonable accommodations will be provided to persons requiring assistance. If you have a special accommodation need, please contact the Newton ADA Coordinator Kathleen Cahill, 617-796-1125, via email at [KCahill@newtonma.gov](mailto:KCahill@newtonma.gov) or via TDD/TTY at (617) 796-1089 at least two days in advance of the meeting date.

**REFERRED TO PS&T, PUB. FACIL. AND FINANCE COMMITTEES**

- #310-10 ALD. DANBERG, ALBRIGHT, BAKER, BLAZAR, CROSSLEY, FISCHMAN, FREEDMAN, HESS-MAHAN, JOHNSON, LINSKY, MERRILL, RICE AND SCHNIPPER requesting that §26-8 and §20-21 of the City of Newton Rev. Ords., 2007, be amended to establish criteria and provisions for requiring removal of snow in all districts by property owners, occupants, and property managers to sidewalks abutting their property and to review and amend enforcement provisions including structure of fines, for snow removal violations. [10/25/10 @ 4:39 PM]  
**PUBLIC FACILITIES APPROVAL AS AMENDED FAILED TO CARRY 3-3 (Gentile, Lappin, Lennon opposed) on 01/19/11**  
**PS&T APPROVAL AS AMENDED FAILED TO CARRY 2-3-1 (Ciccone, Shapiro, Swiston opposed; Harney abstaining) on 01/19/11**

**ITEMS NOT SCHEDULED FOR DISCUSSION:****REFERRED TO CMTE ON COMMUNITY PRES & FINANCE COMMITTEES**

- #32-11 COMMUNITY PRESERVATION COMMITTEE recommending that \$37,500 be appropriated from the fiscal 2011 historic resources reserve of the Community Preservation Fund to create or update under the direction and control of the Planning & Development Department the Massachusetts Historical Commission survey forms for the city's approximately 140 buildings constructed between 1830 and 1840. [01-11-11 @3:35 PM]

**REFERRED TO PROGRAMS AND SERVICES AND FINANCE COMMITTEES**

- #373-10(2) ALD. GENTILE, HARNEY, SANGIOLO requesting an amendment to §20-13 of the City of Newton Revised Ordinances to adjust the structure, as well as increase the amount of the fines associated with non-compliance of §20-13, **Noise Control**, to reflect the following: first violation: issuance of a warning; second violation: \$100 fine; third violation: \$200 fine; fourth violation: \$300 fine. [01-05-11 @10:00 PM]

**REFERRED TO PROG. AND SERVICES AND FINANCE COMMITTEES**

- #373-10 ALD. GENTILE, HARNEY, SANGIOLO requesting amendment to §20-13, *Noise Control*, of the City of Newton Revised Ordinances to prohibit outdoor athletic events from starting before 7 AM and increase the maximum fine to \$300. [12-10-10 @ 12:53 PM]  
**PROGRAMS & SERVICES HELD on 01/05/10**

**REFERRED TO PROG & SERV, PUBLIC FACIL. AND FINANCE COMMITTEES**

- #367-10 HIS HONOR THE MAYOR requesting authorization to appropriate an amount not to exceed five million dollars (\$5,000,000) from bonded indebtedness for the following:  
(B) installation of up to six modular classrooms at five elementary schools as well as the addition of permanent classrooms and renovations to the core of F.A. Day Middle School. [11/29/10 @ 3:23 PM]

**REFERRED TO PUBLIC FACILITIES AND FINANCE COMMITTEES**

- #311-10 HIS HONOR THE MAYOR requesting an appropriation in the amount of three million three hundred thirty-five thousand dollars (\$3,035,000) from bonded indebtedness for the purpose of funding the FY 2011 Capital Improvement Plan projects as follows:

(A) Architectural Design and Engineering/Next Scheduled Fire Station \$400,000  
A-2 - HELD \$270,000 for final design bidding and construction admin  
[11/29/10 @ 3:23 PM]

**REFERRED TO PUBLIC FACILITIES AND FINANCE COMMITTEES**

- #365-10 HIS HONOR THE MAYOR requesting authorization to appropriate and expend the sum of three hundred ninety-five thousand dollars (\$395,000) from the FY 2011 Overlay Surplus Reserve Account for the purpose of funding a Comprehensive Citywide Capital Assessment. [11/29/10 @ 3:23 PM]

**REFERRED TO PUBLIC SAFETY & TRANS. AND FINANCE COMMITTEES**

- #363-10 ALD. ALBRIGHT & DANBERG proposing a trial of parking meter free Saturdays between Thanksgiving and New Year for the shopping areas to support shopping at local businesses in Newton. [11/15/10 @ 6:30 PM]

**REFERRED TO PUBLIC SAFETY & TRANS. AND FINANCE COMMITTEES**

- #311-10(B) HIS HONOR THE MAYOR requesting an appropriation in the amount of three hundred thousand dollars (\$300,000) from bonded indebtedness for the purpose of funding the Manet Road Emergency Communications Radio Tower Replacement, which is included in the FY 2011 Capital Improvement Plan. [11/29/10 @ 3:23 PM]

**PUBLIC SAFETY & TRANSPORTATION APPROVED 7-0 on 12/08/10**

**REFERRED TO PUBLIC FACILITIES, PROG&SERV AND FINANCE COMMITTEES**

- #312-10 ALD. LENNON, LAPPIN, SCHNIPPER, SANGIOLO requesting a discussion with the School Committee on its plans to address space needs in the Newton public schools. [10-27-10 @ 11:07 AM]

**REFERRED TO FINANCE AND APPROPRIATE COMMITTEES**

- #311-10 HIS HONOR THE MAYOR submitting the FY'12-FY'16 Capital Improvement Program, totaling \$174,246,135 pursuant to section 5-3 of the Newton City Charter and the FY'11 Supplemental Capital budget which require Board of Aldermen approval to finance new capital projects over the next several years. [10/18/10 @ 5:24PM]

**REFERRED TO PROGRAMS AND SERVICES AND FINANCE COMMITTEES**

- #307-10 PROGRAMS AND SERVICES COMMITTEE proposing a RESOLUTION to the Interim Director of Health and Human Services to increase the tobacco seller's license fee. [10/25/210 @ 4:34pm]

**REFERRED TO PUBLIC FACILITIES AND FINANCE COMMITTEES**

- #264-10 ALD. CROSSLEY, SCHNIPPER & FULLER requesting a discussion of the status of new water meter installations, and to consider payment mechanisms to help customers if they receive an extraordinary, one-time, water bill from an accurate accounting of past usage over an extended period of time. [09/16/10 @ 11:59 am]
- #259-10 COMPTROLLER transmitting Annual Financial Report for the audit of fiscal year ending June 30, 2010 for Board of Aldermen review/acceptance. [09/13/10 @ 12:26 PM]
- #78-10 ALD. FULLER, GENTILE, FREEDMAN, JOHNSON, DANBERG AND BAKER requesting a review of the elements of the Financial Management Guidelines of January 2008, together with the Mayor's Office, to ensure they meet the current needs of the City. [03/09/10 @ 8:23 AM]

**REFERRED TO ZONING & PLANNING AND FINANCE COMMITTEES**

- #391-09(2) ALD. DANBERG, MANSFIELD, VANCE & HESS-MAHAN requesting the establishment of a municipal parking mitigation fund whose proceeds, derived from payments-in-lieu of providing off-street parking spaces associated with special permits, will be used solely for expenses related to adding to the supply of municipal parking spaces, improving existing municipal parking spaces, or reducing the demand for parking spaces.

**REFERRED TO PROGRAMS & SERVICES AND FINANCE COMMITTEES**

- #125-09 THE POST AUDIT & OVERSIGHT COMMITTEE requesting creation of a public tree protection ordinance and amendment of the current tree ordinance as recommended in the Tree Preservation Ordinance Report. [04/17/09 @ 9:14 PM]  
**PROG & SERV APPROVED 7-0 (Merrill not voting) on 10/6/10**

**REFERRED TO PROGRAMS & SERVICES AND FINANCE COMMITTEES**

- #87-09 ALD. SANGIOLO, BRANDEL, FREEDMAN AND HESS-MAHAN requesting a Home Rule Petition to allow the City of Newton to require elected officials to contribute a higher percentage rate for health insurance benefits than is required for other employee groups. [03-10-09 @ 9:17 AM]  
**PROGRAM & SERVICES APPROVED 5-1-1 (Baker opposed; Merrill abstaining; Parker not voting) on 4/15/09**  
**RECOMMITTED TO FINANCE ON 07/12/10**

**REFERRED TO COMM. PRES., PUB FAC & FINANCE COMMITTEES**

- #147-08 COMMUNITY PRESERVATION COMMITTEE recommending that the sum of \$359,400, including \$2,000 for legal costs, be appropriated from the FY'08 Community Preservation Fund's historic resources and general reserves, for a project to rehabilitate and expand storage space for the research library and archives at the Newton History Museum, to preserve the existing collections, and enhance public access to the collections. [04-01-08 @ 4:10 PM]

**COMMUNITY PRESERVATION APPROVED 6-0 on 4-29-08  
(A) DESIGN FUNDS ESTIMATE \$37,500.00 – BOA APPROVED (B)  
BALANCE OF PROJECT ESTIMATE \$321,900.00 – HELD  
PUBLIC FACILITIES VOTED NO ACTION NECESSARY ON PART B 8-  
0 on 05/05/10**

#207-07(4) ALD. COLETTI proposing that the city's Financial Management Guidelines adopted under board order #207-07 be amended to allow the adjustment of self-funded health insurance plan rates in the event that rates and any accumulated excess resources not meet actual resource requirements. [07-02-08 @ 12:12 PM]

#207-07(2) ALD. COLETTI proposing that the city's Financial Management Guidelines adopted under board order #207-07 be amended, effective FY10, as follows:  
(A) total resources devoted to all forms of employee compensation shall not exceed the estimated growth in total general fund revenue for the following fiscal year;  
(B) funds for salary and wage adjustments shall not exceed the difference between total estimated revenue growth and resources needed to fund growth in health/dental and life insurance benefits and growth in the actuarial required contribution for the city's retirement system for each fiscal year;  
(C) if collective bargaining contracts are not resolved at the time of budget submission, funds budgeted for such contracts shall be held in "municipal and compensation" reserve. [07-02-08 @ 12:12 PM]

Respectfully submitted,

Leonard J. Gentile, Chairman

**COMPTROLLER'S OFFICE**  
**CITY OF NEWTON, MASSACHUSETTS**  
[dwilkinson@newtonma.gov](mailto:dwilkinson@newtonma.gov)  
**(617) 796-1305**

January 3, 2011

TO: Finance Committee

FROM: David Wilkinson

SUBJECT: Group Health Self Insurance Fund Mid Year Financial Report

=====

The overall financial position of the group health self-insurance fund stood at \$8.5 million at December 31, 2010 – a 1.4% improvement from the end of the prior month, but a decline of 3.7% from the beginning of the fiscal quarter and 21.6% from the beginning of the current fiscal year. In spite of the deterioration in the overall financial position of the fund, both the Tufts and Harvard-Pilgrim plan fund balances remain well within the target fund balance levels.

The **Tufts health plan** ended December with a fund balance of \$6,470,824 - the *equivalent of 2.3 months of average year to date claims experience and still in excess of the 1.5 to 2 month target reserve level*. Plan expenditures have exceeded revenues by \$1.8 million thus far this fiscal year, however, 80% of this damage occurred during the month of August. Tufts health plan premiums charged to the City and participating employees and retirees were not increased for the current fiscal year and accumulated fund balances are being used to fund the difference between plan revenues and expenditures.

Tufts health plan paid claims for the first half of current fiscal year were \$17,190,433 - \$1,830,038 (11.9%) more than total paid claims during the first six months of the prior fiscal year. Median monthly claims for the first half of the current year were \$2.7 million, a 3% increase over median monthly claims for the first half of the prior year. Based upon actual claims experience for the first six months of the year, the plan's estimated incurred but unreported claims liability has been increased by \$95,991 to \$2,865,072. The reported fund balance is net of the IBNR estimate.

The **Harvard-Pilgrim health plan** ended December with a fund balance of \$2,052,025 – the *equivalent of 1.7 months of average claims experience this fiscal year*. Fund expenditures have exceeded revenues by \$527,460 thus far this year, however \$390,587 or 74% of the decline in financial position represents an increase in the plan's incurred but unreported claims estimate.

Paid claims for the first half of the year were \$7,079,688 - \$1,110,164 (18.6%) more than paid claims for the first six months of last fiscal year. Median monthly claims were \$1.3 million, a 25.1% increase over the median monthly claims experience for the first half of

the previous fiscal year. Based upon actual claims experience for the first six months of the year, the plan's estimated incurred but unreported claims liability has been increased by \$390,587 to \$1,533,933. The reported fund balance is net of this liability estimate.

Cc: Human Resources Director  
Benefits Manager  
CFO  
COO

GROUP HEALTH SELF INSURANCE FUND  
COMPARATIVE BALANCE SHEET  
December 31, 2010  
(with comparative totals for December 31, 2009)

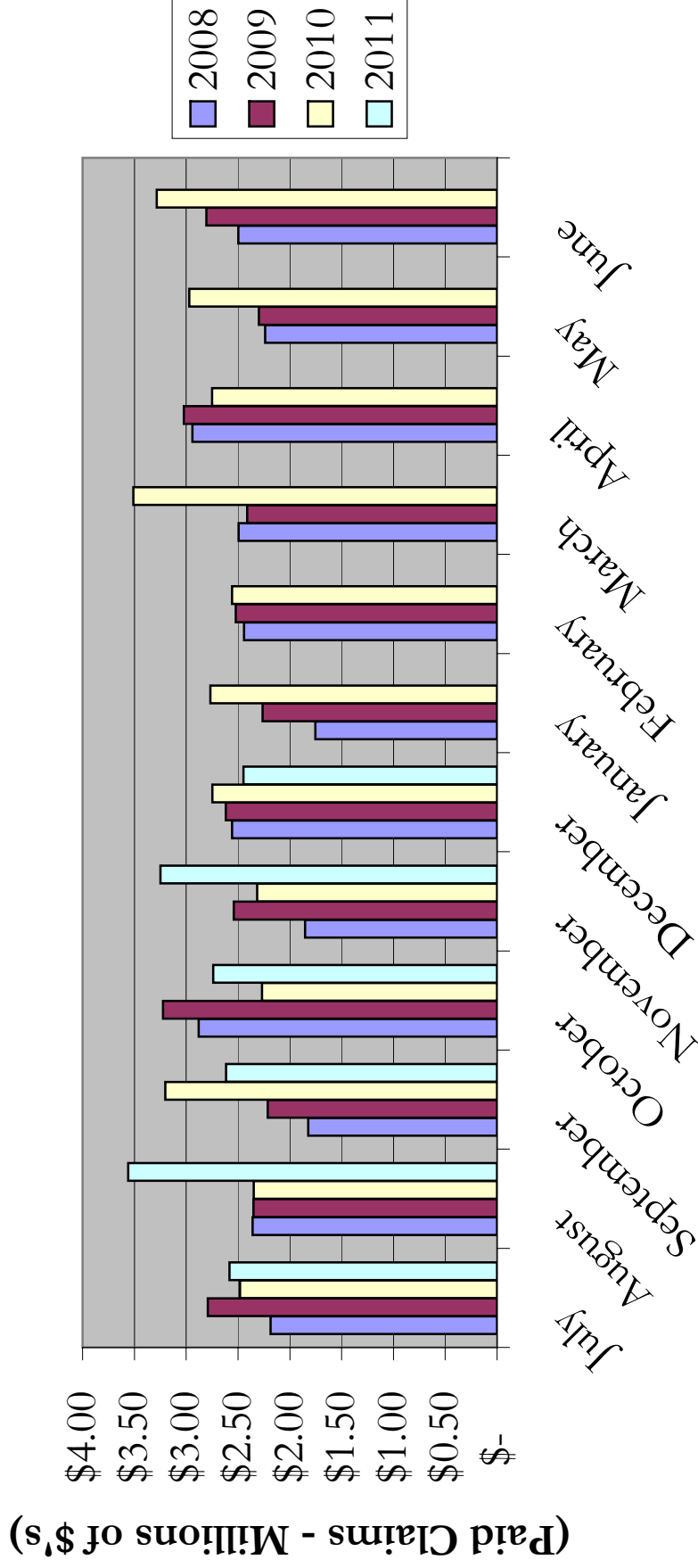
	December 31, 2010	December 31, 2009	\$ Change	% Change
<b>ASSETS:</b>				
Cash & temporary investments	\$ 12,560,894	\$ 13,905,835	\$ (1,344,941)	-9.7%
Health benefit deposits	360,960	359,828	1,132	0.3%
<b>Total Assets</b>	<b>12,921,854</b>	<b>14,265,663</b>	<b>(1,343,809)</b>	<b>-9.4%</b>
<b>LIABILITIES &amp; FUND BALANCES:</b>				
Accrued self insurance claims payable	4,399,005	4,412,246	(13,241)	-0.3%
<b>Total Liabilities</b>	<b>4,399,005</b>	<b>4,412,246</b>	<b>(13,241)</b>	<b>-0.3%</b>
Fund Balance - Group Health Claims -Tufts Health Plan	6,470,824	9,277,604	(2,806,780)	-30.3%
Fund Balance - Group Health Claims - Harvard Health Plan	2,052,025	575,813	1,476,212	256.4%
<b>Total Fund Balances</b>	<b>8,522,849</b>	<b>9,853,417</b>	<b>(1,330,568)</b>	<b>-13.5%</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 12,921,854</b>	<b>\$ 14,265,663</b>	<b>\$ (1,343,809)</b>	<b>-9.4%</b>



GROUP HEALTH SELF INSURANCE FUND  
TUFTS HEALTH PLAN  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
July 1, 2010 - December 31, 2010  
(with comparative activity for first six months of the three prior fiscal years)

	Fiscal Year 2011	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
<b>Revenue:</b>				
Investment income	\$ 16,333	\$ 32,604	\$ 188,039	\$ 285,643
Employee contributions	3,332,908	3,326,474	3,087,917	3,053,071
Employer contributions	13,066,109	13,137,953	12,310,827	12,036,183
Insurance recoveries	97,093	43,229	16,701	-
<b>Total Revenue</b>	<b>16,512,443</b>	<b>16,540,260</b>	<b>15,603,484</b>	<b>15,374,897</b>
<b>Expenditures:</b>				
Administrative services	889,743	855,560	835,577	796,355
Stop loss insurance premiums	158,902	157,661	191,362	150,674
Health claims (paid claims)	17,190,433	15,360,395	15,739,089	13,658,155
Health claims - change in IBNR estimate	95,991	-	-	7,221
<b>Total Expenditures</b>	<b>18,335,069</b>	<b>16,373,616</b>	<b>16,766,028</b>	<b>14,612,405</b>
<b>Excess/(deficiency) revenues over expenditures</b>	<b>(1,822,626)</b>	<b>166,644</b>	<b>(1,162,544)</b>	<b>762,492</b>
<b>Fund Balance - beginning of fiscal year</b>	<b>8,293,450</b>	<b>9,110,960</b>	<b>10,106,315</b>	<b>7,672,851</b>
<b>Fund Balance - December 31</b>	<b>\$ 6,470,824</b>	<b>\$ 9,277,604</b>	<b>\$ 8,943,771</b>	<b>\$ 8,435,343</b>

# **CITY OF NEWTON, MASSACHUSETTS** **TUFTS HEALTH PLAN** **MONTHLY PAID CLAIMS TRENDS** **First Six Months of Fiscal Year 2011** **and Three Prior Fiscal Years**

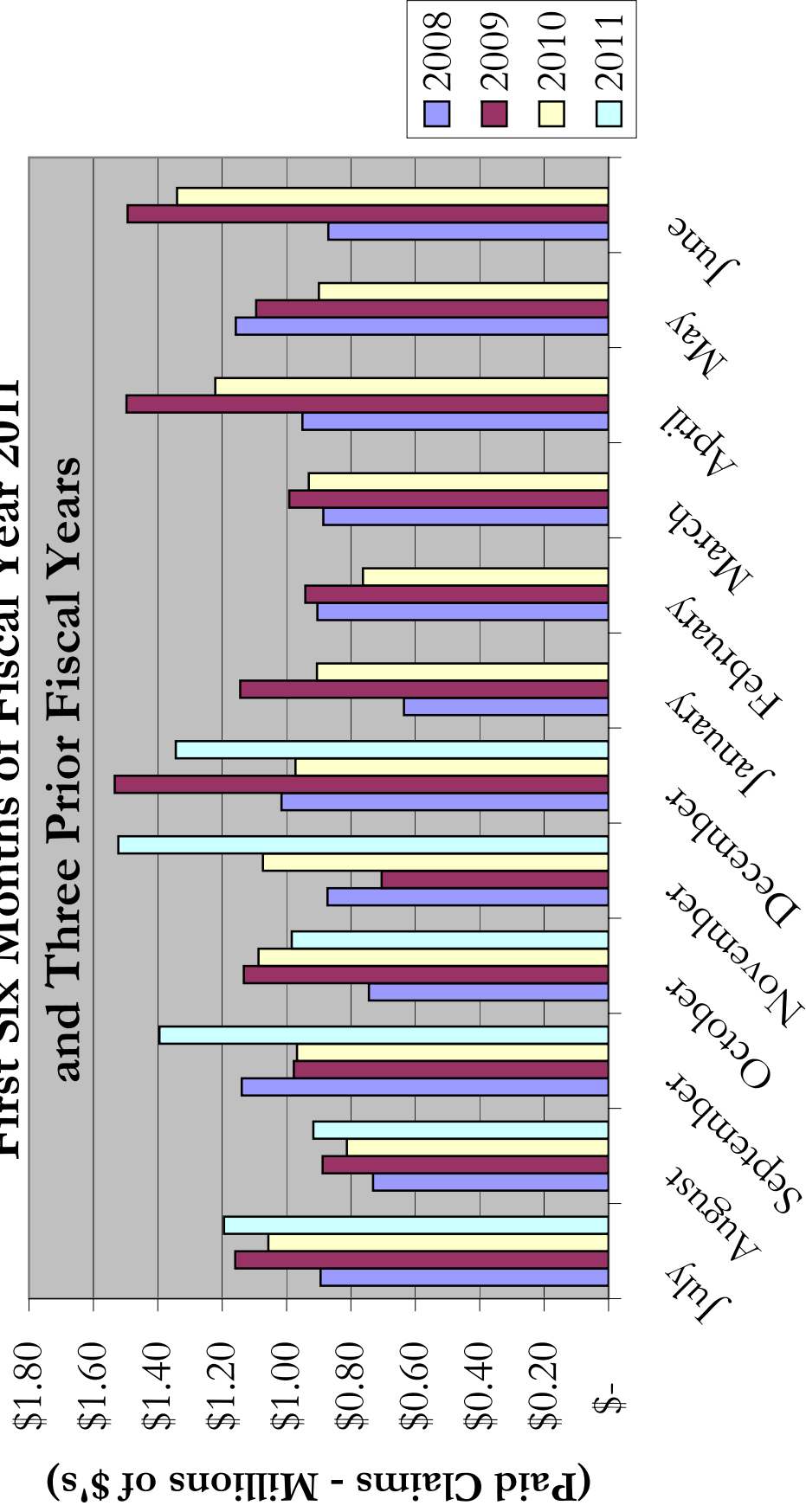


GROUP HEALTH SELF INSURANCE FUND  
HARVARD-PILGRIM HEALTH PLAN  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
July 1, 2010 - December 31, 2010  
(with comparative activity for the three previous fiscal years)

	Fiscal Year 2011	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
<b>Revenue:</b>				
Investment income	\$ 5,389	\$ 5,109	\$ 7,935	\$ 30,223
Employee contributions	1,529,933	1,405,360	1,229,014	1,162,802
Employer contributions	5,916,053	5,524,018	4,828,461	4,483,272
Insurance recoveries	-	20,526	-	18,039
<b>Total Revenue</b>	<b>7,451,375</b>	<b>6,955,013</b>	<b>6,065,410</b>	<b>5,694,336</b>
<b>Expenditures:</b>				
Administrative services	417,559	415,488	399,141	435,905
Stop loss insurance premiums	91,001	93,099	94,570	73,922
Health claims (paid claims)	7,079,688	5,969,524	6,396,105	5,397,652
Health claims - change in IBNR estimate	390,587	-	-	107,543
<b>Total Expenditures</b>	<b>7,978,835</b>	<b>6,478,111</b>	<b>6,889,816</b>	<b>6,015,022</b>
<b>Excess/(deficiency) revenues over expenditures</b>	<b>(527,460)</b>	<b>476,902</b>	<b>(824,406)</b>	<b>(320,686)</b>
<b>Fund Balance - beginning of fiscal year</b>	<b>2,579,485</b>	<b>98,911</b>	<b>1,453,010</b>	<b>401,778</b>
<b>Fund Balance - December 31</b>	<b>\$ 2,052,025</b>	<b>\$ 575,813</b>	<b>\$ 628,604</b>	<b>\$ 81,092</b>

# **CITY OF NEWTON, MASSACHUSETTS** **HARVARD-PILGRIM HEALTH PLAN MONTHLY** **PAID CLAIMS TRENDS**

**First Six Months of Fiscal Year 2011**



**COMPTROLLER'S OFFICE**  
**CITY OF NEWTON, MASSACHUSETTS**  
[dwilkinson@newtonma.gov](mailto:dwilkinson@newtonma.gov)  
**(617) 796-1305**

January 14, 2011

TO: Finance Committee

FROM: David Wilkinson

SUBJECT: **Fiscal Year 2011 General Fund Revenue Budget Status Report**

=====

Enclosed is a (3) page report summarizing budget to actual experience for the first half of the current fiscal year, and comparing revenue experience thus far this year with the first six months of each of the three prior years. This report addresses the City's **General Fund** only. A mid year status report for Water and Sewer funds will be issued next week.

General fund revenues are recognized when collected in cash during the course of the fiscal year. At year end any revenues susceptible to accrual are recognized to the extent that they are measurable and expected to be collected within sixty days of year end. The actual amount of fund balance needed to support the budget is determined at year end after the difference between actual revenues, expenditures, and encumbrances and continuing appropriations is known.

The total fiscal year 2011 budget amounts to \$301.1 million, \$280.7 million (93.2%) of which consists of recurring fund revenues; \$9.2 million (3.1%) of which is transfers from other funds; and \$11.2 million (3.7%) represents fund balance planned to bridge the difference between budgeted revenues and inter-fund transfers, and budgeted expenditures. Of the \$11.2 million in fund balance that has been planned to fund the current year budget, \$5.9 million is being used to fund encumbrances and continued appropriations brought forward from fiscal year 2010 and \$2.6 million is being used to fund the City's new "Rainy Day" Stabilization Fund.

Total year to date revenues and inter-fund transfers total \$146.6 million or 50.6% of budgeted revenues and inter-fund transfers for the year. This is slightly ahead of overall budget expectations for the year. All major revenue sources are either at or exceeding budget estimates with the exception of investment income and **public school special education Medicaid reimbursements**. The final billing for fiscal year 2010 special education Medicaid reimbursements, \$172,816, was completed in early October but the reimbursement remains outstanding.

Budgeted **property tax** revenues for the year are \$238.8 million or 79.3% of the total revenue budget. The budgeted property tax revenue is net of a \$3 million allowance for

abatements and exemptions (overlay). Year to date real estate and personal property tax collections are \$119.6 million or 50.08% of the estimate for the year.

**Interest and penalty revenue on delinquent taxes** collected during the first half of the year was \$456,655, a slight improvement from the first half of last year, but still trailing the first half of fiscal years 2008 and 2009. Unpaid prior year property taxes, including \$3.8 million in tax title receivables, amounted to \$5.9 million – unchanged from the outstanding balance of this same time last year. An additional \$2 million in property taxes have been deferred under the Clause 41A tax deferral program administered by the Board of Assessors.

**Prior year property tax abatement and exemption reserves** (overlay balances) totaled \$7 million at December 31, 2010 – 5% more than the balance at December 31, 2009. A complete accounting of tax abatement and exemption reserve activity since 1996 is posted under the interim financial report link of the Comptroller's page on the City web site.

The City's **motor vehicle excise tax revenue** estimate for the current year is \$9.9 million – a \$200,000 reduction from actual fiscal year 2010 revenue. Year to date revenue collections from this revenue source are off by 13.1% from first half fiscal year 2010 experience. Earlier this week the City received notification from the Commonwealth of Massachusetts RMV of the amount of the first 2011 motor excise tax billing and it is almost unchanged from the amount of the gross commitment for the prior year.

**Hotel room occupancy tax revenue** for the first half of the year was \$979,437 – 71.7% of the total revenue estimate for the year and a \$376,037 or 62.3% increase over the total collected during the first half of last year. This is primarily reflective of the 50% increase in the tax rate approved effective October 1, 2009. Year to date **meals tax revenues** are \$657,624 or 55.8% of the estimate for the year. Newton imposed the local meals tax effective January 1, 2010.

**Investment income earnings** on temporarily idle cash were \$251,133 for the first six months of the current year, which compares negatively with both first half fiscal year 2010 investment income earnings and the \$880,000 budget estimate for the current year. This is principally a function of the continued low interest rate environment, limited options for the investment of temporarily idle cash balances, and reduced idle cash balances in the High School Improvement Fund.

**Inspectional service department permit revenue** was a particular concern in the development of both the final 2010 and 2011 budgets. In the year ended June 30, 2010 this source, however, generated \$864,033 or 35.3% more than the \$2.4 million revenue estimate. Half way thru the current fiscal year, the City has generated \$2.6 million in revenue from this source - 99.1% of the revenue estimate for the complete year and \$1 million more than the amount generated during the first six months of the prior year. It is important to note, however, that \$817,381 (32%) of the current year to date revenue resulted from a single permit issued to Boston College.

Subsequent to month end, two significant revenues were collected - \$144,458 in **Medicare Part D reimbursements** (months of September and October reimbursements), and \$70,271 in first half current year rental income for the former Weeks Junior High School.

All budgeted **inter-fund transfers** have been recorded as of December 31, 2010 except for the **Community Preservation Fund's reimbursement** of engineering support staff. Transfers are made from the Community Preservation Fund based upon actual services provided by the General Fund. Although \$400,000 in **Sale of Recyclable Receipts Reserved for Appropriation** was used to fund the current year budget, only \$27,758 is currently available for support of the FY 2012 budget. A complete accounting of all available Receipts Reserved for Appropriation is posted under the interim financial reporting link on the Comptroller's page of the City web site.

**Unobligated free cash** at December 31, 2010 totaled \$1.8 million, net of \$2.1 million designated for current year snow and ice obligations and \$1.5 million to support the fiscal year 2012 budget. A full accounting of all major financial reserves is posted under the interim financial reporting link on the Comptroller's page of the City web site.

Cc: Chief Financial Officer  
Chief Operating Officer

CITY OF NEWTON, MASSACHUSETTS  
GENERAL FUND  
**COMPARATIVE REVENUE BUDGET TO ACTUAL SCHEDULE**

**July 1, 2010 - December 31, 2010**

(with comparative totals for first six months of three prior fiscal years)

	Fiscal Year 2011			Fiscal Year 2010		Fiscal Year 2009		Fiscal Year 2008	
	Budget	YTD Revenue	% Budget	July 1, 2009 - Dec. 31, 2009	% Annual	July 1, 2008 - Dec. 31, 2008	% Annual	July 1, 2007 - Dec. 31, 2007	% Annual
<b>Real estate and personal property taxes:</b>									
Current Year Taxes	-	\$ 118,358,347		\$ 114,172,828	49.62%	\$ 110,137,051	49.48%	\$ 105,747,408	49.68%
Prior Year Taxes	-	1,207,753		2,344,820	73.64%	1,258,285	57.17%	1,504,339	63.05%
<b>Property Taxes</b>									
	238,752,520	119,566,100	50.08%	116,517,648	49.94%	111,395,336	49.56%	107,251,747	49.83%
<b>Motor Excise Taxes:</b>									
Current Year Motor Vehicle Excise Tax	-	-		-	0.00%	-	0.00%	-	0.00%
Prior Year Motor Vehicle Excise Tax	-	908,313		1,045,019	81.86%	1,196,205	83.94%	1,210,551	77.69%
Boat Excise Tax	-	4,700		3,877	56.75%	34	100.00%	5,250	86.82%
<b>Motor Excise Taxes</b>									
	9,900,000	913,013	9.22%	1,048,896	10.37%	1,196,239	11.68%	1,215,801	11.04%
<b>Penalties and interest on taxes:</b>									
	1,000,000	456,655	45.67%	417,818	40.34%	672,071	55.79%	576,438	54.62%
<b>In Lieu of Tax Payments:</b>									
Boston College	100,000	-	0.00%	100,000	100.00%	100,000	100.00%	100,000	100.00%
Stone Institute	35,000	18,555	53.01%	18,103	50.00%	17,661	50.00%	34,461	100.00%
121A Urban Excise Taxes	130,000	-	0.00%	2	0.00%	-	0.00%	152	0.16%
121A Supplemental In Lieu of Tax Payments	140,000	-	0.00%	-	0.00%	53,254	24.04%	-	0.00%
Pro forma In Lieu of Tax Payments	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
<b>In Lieu of Tax Payments</b>									
	405,000	18,555	4.58%	118,105	3.82%	170,915	34.94%	134,613	37.50%
<b>Hotel Room Occupancy Tax</b>									
	1,365,000	979,437	71.75%	603,400	51.66%	661,695	59.71%	617,919	55.99%
<b>Meals Tax</b>									
	1,178,500	657,624	55.80%	-	0.00%	-	0.00%	-	0.00%
<b>Charges for Service:</b>									
School Tuitions	113,000	10,591	9.37%	12,987	11.48%	16,961	10.91%	15,084	10.05%
Recreation	150,000	72,680	48.45%	82,303	45.51%	57,664	47.54%	63,367	39.01%
City Clerk	130,000	69,400	53.38%	64,173	47.80%	59,744	45.86%	65,279	48.47%
Municipal Lien Certificates	136,600	102,325	74.91%	70,200	51.18%	45,136	32.74%	53,050	44.59%
Private Duty Detail Surcharges	235,000	118,377	50.37%	122,386	44.92%	157,007	65.14%	150,718	59.07%
Fire Alarm Fees	155,000	28,674	18.50%	32,450	20.74%	25,050	15.98%	68,350	35.00%
Rental of City Property	473,000	206,499	43.66%	260,608	50.32%	226,461	45.51%	313,531	59.30%
All Other Fees	121,000	63,343	52.35%	62,400	46.16%	61,792	48.86%	61,727	44.53%
<b>Charges for Service</b>									
	1,513,600	671,889	44.39%	707,507	42.95%	649,815	41.47%	791,106	46.98%



CITY OF NEWTON, MASSACHUSETTS  
GENERAL FUND  
**COMPARATIVE REVENUE BUDGET TO ACTUAL SCHEDULE**  
**July 1, 2010 - December 31, 2010**  
(with comparative totals for first six months of three prior fiscal years)

	Fiscal Year 2011		Fiscal Year 2010		Fiscal Year 2009		Fiscal Year 2008		
	Budget	YTD Revenue	% Budget	July 1, 2009 - Dec. 31, 2009	% Annual	July 1, 2008 - Dec. 31, 2008	% Annual	July 1, 2007 - Dec. 31, 2007	% Annual
<b>Fines &amp; Forfeitures:</b>									
Court Fines	120,000	80,184	66.82%	85,085	54.18%	67,195	48.87%	95,885	55.99%
Parking Violation Fines	1,800,000	817,705	45.43%	856,171	48.53%	805,813	47.29%	702,641	45.79%
Library Fines	110,000	58,045	52.77%	57,477	47.64%	56,960	47.58%	53,582	46.56%
All Other Fines, Forfeitures & Restitution	-	5,746		11,333	26.24%	3,575	27.16%	11,920	20.75%
<b>Fines &amp; Forfeitures</b>	<b>2,030,000</b>	<b>961,680</b>	<b>47.37%</b>	<b>1,010,066</b>	<b>48.45%</b>	<b>933,543</b>	<b>47.28%</b>	<b>864,028</b>	<b>46.00%</b>
<b>Licenses &amp; Permits:</b>									
Inspectional Services Department	2,578,023	2,554,927	99.10%	1,533,156	46.26%	1,903,254	55.62%	1,967,289	47.57%
Public Health Department	111,000	79,845	71.93%	71,640	64.24%	77,630	69.24%	84,045	68.11%
License Commission	300,000	300,245	100.08%	271,315	88.30%	275,720	90.11%	260,080	93.30%
Fire Department	190,000	96,545	50.81%	97,800	47.94%	97,470	51.25%	89,885	46.03%
All Other	149,000	95,171	63.87%	96,729	49.13%	68,823	42.86%	89,665	54.66%
<b>Licenses &amp; Permits</b>	<b>3,328,023</b>	<b>3,126,733</b>	<b>93.95%</b>	<b>2,070,640</b>	<b>50.09%</b>	<b>2,422,897</b>	<b>57.82%</b>	<b>2,490,964</b>	<b>50.86%</b>
<b>Investment Income</b>	<b>880,000</b>	<b>251,133</b>	<b>28.54%</b>	<b>553,524</b>	<b>62.36%</b>	<b>1,278,015</b>	<b>52.66%</b>	<b>2,259,259</b>	<b>56.82%</b>
<b>Special Assessments</b>	<b>74,000</b>	<b>66,481</b>	<b>89.84%</b>	<b>15,453</b>	<b>20.81%</b>	<b>16,951</b>	<b>16.48%</b>	<b>26,586</b>	<b>28.81%</b>
<b>Miscellaneous Local Revenue</b>	<b>150,000</b>	<b>257,197</b>	<b>171.46%</b>	<b>195,102</b>	<b>18.24%</b>	<b>667,609</b>	<b>29.21%</b>	<b>858,082</b>	<b>68.52%</b>
<b>Intergovernmental:</b>									
State "Cherry Sheet" Aid	18,748,750	9,281,848	49.51%	9,811,728	49.46%	11,033,058	53.84%	10,180,022	48.12%
State School Building Assistance Reimbursements	-	-	0.00%	2,296,340	46.47%	4,491,294	91.38%	4,383,012	62.25%
SPED Medicaid Reimbursements	400,000	68,968	17.24%	88,006	30.20%	96,910	22.10%	53,520	17.87%
Medicare Part D Reimbursement	840,000	171,870	20.46%	244,303	29.37%	214,125	29.77%	323,965	31.29%
Non Contrib. Retirement COLA Reimbursement	57,000	22,358	0.00%	23,578	51.27%	28,019	52.90%	31,311	51.15%
US Senate Special Election Reimbursement	55,400	226	0.41%	16,397	19.98%	21,529	35.49%	2,289	5.19%
Other State and federal reimbursements	20,101,150	9,545,270	47.49%	12,480,352	47.77%	15,884,935	59.54%	14,974,119	50.53%
<b>Intergovernmental</b>	<b>280,677,793</b>	<b>137,471,767</b>	<b>48.98%</b>	<b>135,738,511</b>	<b>47.61%</b>	<b>135,950,021</b>	<b>49.07%</b>	<b>132,060,662</b>	<b>48.52%</b>
<b>Total Revenue</b>									
<b>Transfers from Other Funds:</b>									
Parking Meter Receipts Reserved	1,240,000	1,240,000		1,000,000	87.52%	1,100,000	96.49%	1,000,000	88.50%

CITY OF NEWTON, MASSACHUSETTS  
GENERAL FUND  
**COMPARATIVE REVENUE BUDGET TO ACTUAL SCHEDULE**  
**July 1, 2010 - December 31, 2010**  
(with comparative totals for first six months of three prior fiscal years)

	Fiscal Year 2011		Fiscal Year 2010		Fiscal Year 2009		Fiscal Year 2008		
	Budget	YTD Revenue	% Budget	July 1, 2009 - Dec. 31, 2009	Annual	July 1, 2008 - Dec. 31, 2008	Annual	July 1, 2007 - Dec. 31, 2007	
Water Fund	558,534	558,534		550,475	100.00%	564,890	92.62%	505,987	100.00%
Sewer Fund	837,801	837,801		825,712	100.00%	847,335	100.00%	758,981	100.00%
Stormwater Management Fund	-	16,005		-	0.00%	-	0.00%	-	0.00%
Sale of Recyclable Materials Receipts Reserved	400,000	400,000		470,000	59.12%	640,000	100.00%	300,000	100.00%
Special Permit Receipts Reserved	1,000	4,069		64,620	26.31%	10,925	0.00%	90,000	0.00%
BAA Marathon Receipts Reserved	-	-		55,000	100.00%	25,000	31.25%	-	0.00%
CATV Access Fees Receipts Reserved	100,000	100,000		100,000	13.93%	115,000	100.00%	100,000	100.00%
Fire Code Violation Receipts Reserved	-	-		-	0.00%	-	0.00%	-	0.00%
Inclusionary Zoning Receipts Reserved	-	-		24,300	100.00%	-	0.00%	43,123	100.00%
NCGF Golf Day Receipts Reserved	-	-		201,497	100.00%	-	0.00%	124,106	100.00%
Insurance Damage Recovery Receipts Reserved	-	-		-	0.00%	-	0.00%	-	0.00%
Insurance Recoveries - Revolving	-	-		-	0.00%	-	0.00%	-	0.00%
Community Preservation Fund	10,000	-		-	0.00%	2,982	12.72%	-	0.00%
State Grant Fund	-	174		-	0.00%	-	0.00%	-	0.00%
Federal Grant Fund	-	-		-	0.00%	-	0.00%	-	0.00%
Municipal Building Self Insurance	277,582	277,582		277,582	100.00%	277,582	100.00%	277,582	100.00%
Liability Self Insurance	-	-		-	0.00%	-	0.00%	-	0.00%
Capital Stabilization Fund	5,731,710	5,731,710		1,063,803	90.23%	2,421,760	93.43%	76,700	35.39%
<b>Transfers from Other Funds</b>	<b>9,157,227</b>	<b>9,165,875</b>	<b>100.09%</b>	<b>4,632,989</b>	<b>76.63%</b>	<b>6,005,474</b>	<b>94.10%</b>	<b>3,276,479</b>	<b>90.66%</b>
<b>Total Revenues &amp; Interfund Transfers</b>	<b>289,835,020</b>	<b>146,637,642</b>	<b>50.59%</b>	<b>140,371,500</b>	<b>48.21%</b>	<b>141,955,495</b>	<b>50.09%</b>	<b>135,337,141</b>	<b>49.07%</b>
<b>Fund Balance (Free Cash/Overlay Surplus)</b>	<b>11,221,700</b>	<b>-</b>		<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 301,056,720</b>	<b>\$ 146,637,642</b>	<b>48.71%</b>	<b>\$ 140,371,500</b>	<b>48.21%</b>	<b>\$ 141,955,495</b>	<b>49.37%</b>	<b>\$ 135,337,141</b>	<b>49.07%</b>

**COMPTROLLER'S OFFICE**  
**CITY OF NEWTON, MASSACHUSETTS**  
[dwilkinson@newtonma.gov](mailto:dwilkinson@newtonma.gov)  
**(617) 796-1305**

January 20, 2011

TO: Finance Committee

FROM: David Wilkinson

SUBJECT: **Fiscal Year 2011 Water and Sewer Fund Budget Status Report**

=====

Enclosed are summary level mid-year financial statements for the City's Stormwater Management fund; the Sewer fund; and the Water fund. These *Special Revenue funds* are used to account for utility operations and maintenance, and debt service on related capital improvements. Capital improvement activity itself is accounted for in separate capital improvement funds (reported separately and posted on the Comptroller's page of the City web site under the Interim Financial Reporting link).

Three statements are included for each fund. A *comparative balance sheet* summarizes the current financial position of each fund and compares it to the financial position of the fund at this same time last year. A *comparative operating statement* summarizes year to date revenue, expenditure, and inter-fund transfer activity and compares current year activity to operating activity during the first six months of each of the two prior fiscal years. Finally, a *budget to actual statement* summarizes expenditure activity at the *legal level of control* for the first six months of the current year and compares same to the legally adopted budget.

Utility fund revenues are recognized on a cash basis during the course of the fiscal year. At fiscal year end an estimate of the amount of the June 30 receivable expected to be collected during the 60 days subsequent to year end is calculated, along with an estimate of any refunds payable to customers. The difference between the two is added to total cash collections to determine total revenue for the year. *Fund balance available for appropriation* in these funds is the year-end accumulated difference between fund revenues and expenditures on a cash basis of accounting.

**Stormwater Management Fund**

The overall financial position of the City's Stormwater Management fund has improved by \$203,291 or 42.6% over the past twelve months. Total fund equity at December 31, 2010 is \$679,986, of which **\$420,723 is available for appropriation** for storm water management purposes.

During the first six months of the current year, \$383,766 in storm water management fees were billed (at the same flat rates that have been in effect since the creation of the fund in

fiscal year 2007). A total of \$1,535 in billed revenues were abated and \$2,645 in collected revenue was refunded during the first six months of the year.

Year to date revenue is \$254,452 – in line with first half fiscal year 2009 experience, but about \$70,000 less than first half fiscal year 2010 experience. This revenue variance is the direct result of a \$74,000 increase in the June 30, 2010 fund revenue accrual.

**Current year revenues are expected to match the budget estimate.**

### **Sewer Fund**

The financial position of the City's Sewer fund has improved over the course of the past twelve months. At December 31, 2009 the Sewer fund's equity position was negative – (\$1,111,424). The overall financial position of the fund at December 31, 2010 was \$1,763,933, however, we continue to have no fund balance available for appropriation and the fund's year end revenue accruals are expected to continue to have a negative impact on the City's General Fund free cash position.

The total fiscal year 2011 Sewer fund budget, as amended, is \$25.7 million. Of this sum, \$18 million or 70% represents payments to the MWRA for treatment of City sanitary sewerage. The current year budget also includes \$1.5 million in debt service and \$899,160 in pay-as-you-go capital funding.

Planned financing for the current year Sewer fund budget consists of \$24.7 million in anticipated sewer use charge revenue; \$0.3 million in transfers from other funds; and \$0.7 million in fund balance. The fund balance funding is entirely for appropriations continued from the prior fiscal year.

Between July 1, 2010 and December 31, 2010 a total of \$16.9 million in sewer use charges were billed. This represents an increase of \$4 million or 31% over the amount billed during the first six months of the previous fiscal year. **Thus far this fiscal year \$1.6 million in sewer use charges (9.5% of the total amount billed and 6.5% of anticipated revenue for the year) have been abated and \$278,939 in collected revenue has been refunded.** During the first six months of the prior fiscal year \$1.1 million in sewer use charges (8.5% of total billed revenue and 4.5% of anticipated revenue for the year) were abated and \$97,744 in collected revenue was refunded. For all of fiscal year 2010, a total of \$2 million in sewer use charge revenue was abated. This amounted to 7.8% of billed revenue and 8.1% of anticipated revenue for the year.

In addition to the current year abatements, \$925,723 in delinquent sewer charges have been reclassified as sewer liens and \$56,093 in unpaid sewer charges have been put under payment plans (with no interest accruing on unpaid balances).

**Total user charge revenue for the first six months of the current fiscal year is \$11.2 million – 45.3% of the budget estimate for the fiscal year.** This represents a \$3 million or 36.6% improvement over first half fiscal year 2010 revenue collections. **Based upon current rates (approximately 12% less than they were the second half of fiscal year 2010) and historical collection trends for the final six months of the fiscal**

year, it appears that revenue for the full fiscal year, including a \$2.8 million year end revenue accrual, will exceed the budget estimate by \$837,144. This is a positive budgetary result, but is expected to negatively impact the City's free cash position by \$2 million (assuming no material appropriation turn backs in the fund).

### Water Fund

The financial position of the City's Water fund has declined by \$301,426 (9%) over the past twelve months. Total fund balance, including \$1.8 million in surplus resources available for appropriation are \$3.1 million.

The total fiscal year 2011 Water fund budget is \$17.7 million, \$8.7 million (49.2%) of which represents payments to the MWRA for supply of water to Newton. The current year budget also includes \$3.2 million in debt service and \$469,940 in pay-as-you-go capital appropriations.

Planned financing for the current year Water fund budget consists of \$17.3 million in anticipated water rate revenue and \$0.4 million in fund balance. The fund balance financing is entirely for purposes of funding appropriations continued from the previous fiscal year.

During the July 1, 2010 – December 31, 2010 period a total of \$11.1 million in water use charge revenue was billed. This represents an increase of \$2.1 million or 23.3% over the total billed during the first six months of the prior fiscal year. **During this same six month period, a total of \$1 million in water use charges were abated (9% of year-to-date billed revenue and 5.8% of anticipated revenue for the year) and \$617,636 in collected revenues were refunded.** During the first six months of the prior fiscal year a total of \$800,814 in water use charges were abated (8.9% of billed revenue and 5.2% of anticipated revenue for the year) and \$169,892 in collected revenue was refunded. For all of fiscal year 2010 a total of \$1.4 million in billed water was abated. This amounted to 8.7% of billed revenue and 9% of anticipated revenue for the year.

In addition to the current year abated and refunded water use charges, a total of \$698,840 in delinquent water use charges have been reclassified as water liens and \$31,314 in unpaid water use charges have been put under payment plans.

**Total Water fund revenue for the first six months of the current fiscal year was \$7 million or 40.5% of the total projected for the year.** This represents a \$0.9 or 14.8% improvement over first half fiscal year 2010 revenue. **Based upon current rates (24.2% greater than the same time last fiscal year) and historical collection trends for the second half of the fiscal year it appears that total fund revenues (including a \$2.1 million revenue accrual) will exceed the budget estimate by approximately \$200,000.** The fact that the Water fund continues to have \$1.8 million in fund balance available for appropriation means that the projected performance of the Water fund is not expected to have a negative impact on Newton's year end free cash position.

CITY OF NEWTON, MASSACHUSETTS  
**STORMWATER MANAGEMENT FUND**  
 COMPARATIVE BALANCE SHEET

December 31, 2010

(with comparative totals for December 31, 2009)

	December 31, 2010	December 31, 2009	\$ Change	% Change
<b>ASSETS</b>				
Cash & temporary investments	\$ 679,986	\$ 476,695	\$ 203,291	42.6%
User charges receivable	137,670	172,558	(34,888)	-20.2%
Utility liens receivable	34,798	38,024	(3,226)	-8.5%
<b>Total Assets</b>	<b>852,454</b>	<b>687,277</b>	<b>165,177</b>	<b>24.0%</b>
<b>LIABILITIES &amp; FUND BALANCES:</b>				
Liabilities:				
Deferred revenue	172,468	210,582	(38,114)	-18.1%
<b>Total Liabilities</b>	<b>172,468</b>	<b>210,582</b>	<b>(38,114)</b>	<b>-18.1%</b>
Fund Balances:				
Fund Balance - Encumbrances	77,704	45,487	32,217	70.8%
Fund Balance - current year budget	181,559	322,514	(140,955)	-43.7%
Undesignated fund balance	-	-	-	0.0%
Fund Balance available for appropriation	420,723	108,694	312,029	287.1%
<b>Total Fund Balances</b>	<b>679,986</b>	<b>476,695</b>	<b>203,291</b>	<b>42.6%</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 852,454</b>	<b>\$ 687,277</b>	<b>\$ 165,177</b>	<b>24.0%</b>

CITY OF NEWTON, MASSACHUSETTS  
**STORMWATER MANAGEMENT FUND**  
 COMPARATIVE OPERATING STATEMENT

July 1, 2010 - December 31, 2010

(with comparative totals for first six months of the two prior fiscal year)

	July 1, 2010 - December 31, 2010			
	Original Budget	Final Revised Budget	Actual	
<b>REVENUES:</b>				
Real estate and personal property taxes				
Charges for service	\$ -	\$ -	\$ -	
Total revenues	725,000	725,000	254,452	257,869
	725,000	725,000	254,452	257,869
<b>EXPENDITURES:</b>				
Public works	870,380	854,375	263,092	222,829
Retirement benefits	36,179	36,179	36,179	49,332
Total expenditures	906,559	890,554	299,271	272,161
	(181,559)	(165,554)	(44,819)	(14,292)
Excess/(deficiency) of revenues over expenditures				
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers( to)/from other funds		(16,005)	(16,005)	-
Total other financing sources and uses	-	(16,005)	(16,005)	-
Net change in fund balances	(181,559)	(181,559)	(60,824)	(14,292)
<b>Budgetary fund balances - beginning of fiscal year</b>	<b>740,810</b>	<b>740,810</b>	<b>740,810</b>	<b>482,663</b>
<b>Budgetary fund balance - December 31</b>	<b>\$ 559,251</b>	<b>\$ 559,251</b>	<b>\$ 679,986</b>	<b>\$ 468,371</b>

CITY OF NEWTON, MASSACHUSETTS  
**STORMWATER MANAGEMENT FUND**  
 SCHEDULE OF EXPENDITURES AND INTER-FUND TRANSFERS  
 BUDGET TO ACTUAL - LEGAL LEVEL OF CONTROL  
 July 1, 2010 - December 31, 2010

	Continued Appropriations	FY 2011 Original Budget	FY 2011 Budget Revisions	FY 2011 Budget	Encumbered	Unobligated	% Unobligated
<b>Public Works Department</b>							
Personal Services	\$ -	\$ 343,482	\$ -	\$ 343,482	\$ -	\$ 213,243	62.08%
Expenses	16,005	204,450	(16,005)	204,450	11,924	76,969	37.65%
Capital Outlay	165,554	58,321	-	223,875	65,780	158,095	70.62%
Fringe Benefits	-	60,988	-	60,988	-	43,692	71.64%
Total	181,559	667,241	(16,005)	832,795	77,704	491,999	59.08%
<b>Budget Reserve</b>	-	21,580	-	21,580	-	21,580	100.00%
<b>Retirement</b>	-	36,179	-	36,179	-	-	0.00%
<b>Transfer - General Fund</b>	-	-	16,005	16,005	-	-	
<b>TOTAL STORMWATER FUND</b>	<b>\$ 181,559</b>	<b>\$ 725,000</b>	<b>\$ -</b>	<b>\$ 906,559</b>	<b>\$ 77,704</b>	<b>\$ 513,579</b>	<b>56.65%</b>



CITY OF NEWTON, MASSACHUSETTS  
**SEWER FUND**  
 COMPARATIVE BALANCE SHEET  
 December 31, 2010  
 (with comparative totals for December 31, 2009)

	December 31, 2010	December 31, 2009	\$ Change	% Change
<b>ASSETS</b>				
Cash & temporary investments	\$ 1,939,613	\$ -	\$ 1,939,613	0.0%
User charges receivable	4,332,221	3,721,907	610,314	16.4%
MWPAT loan subsidies receivable	2,294,922	2,517,284	(222,362)	-8.8%
Special assessments receivable	95,152	80,637	14,515	18.0%
Utility liens receivable	1,143,693	1,117,883	25,810	2.3%
<b>Total Assets</b>	<b>9,805,601</b>	<b>7,437,711</b>	<b>2,367,890</b>	<b>31.8%</b>
<b>LIABILITIES &amp; FUND BALANCES:</b>				
Liabilities:				
Due to other funds	-	958,953	(958,953)	-100.0%
Security deposits	175,680	152,471	23,209	15.2%
Deferred revenue	7,865,988	7,437,711	428,277	5.8%
Total Liabilities	8,041,668	8,549,135	(507,467)	-5.9%
Fund Balances:				
Fund Balance - Encumbrances	377,243	250,794	126,449	50.4%
Fund Balance - current year budget	654,480	129,102	525,378	0.0%
Undesignated fund balance	732,210	(1,491,320)	2,223,530	149.1%
Fund Balance - Available for appropriation	-	-	-	0.0%
Total Fund Balances	1,763,933	(1,111,424)	2,875,357	258.7%
<b>Total Liabilities &amp; Fund Balances</b>	<b>9,805,601</b>	<b>7,437,711</b>	<b>2,367,890</b>	<b>31.8%</b>

CITY OF NEWTON, MASSACHUSETTS  
**SEWER FUND**  
COMPARATIVE OPERATING STATEMENT

July 1, 2010 - December 31, 2010

(with comparative totals for the first six months of the two prior fiscal years)

	July 1, 2010 - December 31, 2010				July 1, 2009 - December 31, 2009	July 1, 2008 - December 31, 2008
	Original Budget	Revised Budget	Actual			
<b>REVENUES:</b>						
Real estate and personal property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for service	25,049,186	24,749,186	11,158,061	8,154,291	7,794,305	7,794,305
Total revenues	25,049,186	24,749,186	11,158,061	8,154,291	7,794,305	7,794,305
<b>EXPENDITURES:</b>						
Public works	5,716,306	4,848,306	1,498,641	1,811,384	1,994,931	1,994,931
Retirement benefits	339,190	339,190	247,750	279,298	327,734	327,734
State assessments and charges	18,087,335	18,035,335	9,017,478	8,774,041	8,130,100	8,130,100
<b>Debt service</b>						
Principal	1,336,038	1,336,038	627,576	633,207	527,415	527,415
Interest	159,774	159,774	5,833	-	-	-
Total expenditures	25,638,643	24,718,643	11,397,278	11,497,930	10,980,180	10,980,180
Excess/(deficiency) of revenues over expenditures	(589,457)	30,543	(239,217)	(3,343,639)	(3,185,875)	(3,185,875)
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	922,778	302,778	302,778	683,111	584,964	584,964
Transfers out	(987,801)	(987,801)	(987,801)	(975,712)	(997,335)	(997,335)
Total other financing sources and uses	(65,023)	(685,023)	(685,023)	(292,601)	(412,371)	(412,371)
Net change in fund balances	(654,480)	(654,480)	(924,240)	(3,636,240)	(3,598,246)	(3,598,246)
<b>Budgetary fund balances - beginning of fiscal year</b>	<b>2,688,173</b>	<b>2,688,173</b>	<b>2,688,173</b>	<b>2,524,816</b>	<b>3,947,883</b>	<b>3,947,883</b>
<b>Budgetary fund balance - December 31</b>	<b>\$ 2,033,693</b>	<b>\$ 2,033,693</b>	<b>\$ 1,763,933</b>	<b>(1,111,424)</b>	<b>349,637</b>	<b>349,637</b>

CITY OF NEWTON, MASSACHUSETTS  
**SEWER FUND**  
 SCHEDULE OF EXPENDITURES AND INTER-FUND TRANSFERS  
 BUDGET TO ACTUAL - LEGAL LEVEL OF CONTROL  
 July 1, 2010 - December 31, 2010

	Continued Appropriation	FY 2011 Original Budget	FY 2011 Budget Revisions	Total Revised FY 2011 Budget	Expended	Encumbered	Unobligated	% Unobligated
Sewer Maintenance & Operation								
Personal Services	\$ -	\$ 2,012,674	\$ -	\$ 2,012,674	\$ 850,732	\$ -	\$ 1,161,942	57.73%
Expenses	143,820	1,422,150	(37,000)	1,528,970	311,341	184,262	1,033,367	67.59%
Capital Outlay	510,660	943,500	(555,000)	899,160	135,812	192,981	570,367	63.43%
Fringe Benefits	-	406,968	-	406,968	200,756	-	206,212	50.67%
Total	654,480	4,785,292	(592,000)	4,847,772	1,498,641	377,243	2,971,888	61.30%
MWRA Sewer Assessment								
Intergovernmental	-	18,087,335	(52,000)	18,035,335	9,017,478	-	9,017,857	50.00%
Total	-	18,087,335	(52,000)	18,035,335	9,017,478	-	9,017,857	50.00%
Debt Maturities & Interest	-	1,495,812	-	1,495,812	633,409	-	862,403	57.65%
Retirement	-	339,190	-	339,190	247,750	-	91,440	26.96%
Budget Reserve	-	276,534	(276,000)	534	-	-	534	100.00%
Transfer - Workers Compensation Fund	-	150,000	-	150,000	150,000	-	-	0.00%
Transfer - General Fund	-	837,801	-	837,801	837,801	-	-	0.00%
<b>TOTAL: SEWER FUND</b>	<b>\$ 654,480</b>	<b>\$ 25,971,964</b>	<b>\$ (920,000)</b>	<b>\$ 25,706,444</b>	<b>\$ 12,385,079</b>	<b>\$ 377,243</b>	<b>\$ 12,944,122</b>	<b>50.35%</b>

CITY OF NEWTON, MASSACHUSETTS  
**WATER FUND**  
 COMPARATIVE BALANCE SHEET  
 December 31, 2010  
 (with comparative totals for December 31, 2009)

**ASSETS**

Cash & temporary investments				
User charges receivable				
Utility liens receivable				
<b>Total Assets</b>				
	\$	3,273,049	\$	(241,227)
		3,030,567		844,898
		844,821		90,539
		<b>7,148,437</b>		<b>694,210</b>
				<b>10.8%</b>

**LIABILITIES & FUND BALANCES:**

Liabilities:				
Security deposits		220,152		60,199
Deferred revenue		3,875,388		935,437
Total Liabilities		4,095,540		995,636
				<b>32.1%</b>
Fund Balances:				
Fund Balance - Encumbrances		243,502		3,337
Fund Balance - current year budget		382,059		(1,667,943)
Undesignated fund balance		647,997		647,997
Fund Balance - Available for appropriation		1,779,339		715,183
Total Fund Balances		3,052,897		(301,426)
				<b>-9.0%</b>
<b>Total Liabilities &amp; Fund Balances</b>		<b>7,148,437</b>		<b>694,210</b>
	\$		\$	<b>10.8%</b>

CITY OF NEWTON, MASSACHUSETTS  
**WATER FUND**  
COMPARATIVE OPERATING STATEMENT

July 1, 2010 - December 31, 2010

(with comparative totals for the first six months of the two prior fiscal years)

	July 1, 2010 - December 31, 2010					
	Original Budget	Revised Budget	Actual		July 1, 2009 - December 31, 2009	July 1, 2008 - December 31, 2008
<b>REVENUES:</b>						
Real estate and personal property taxes				\$	\$	\$
Intergovernmental	-	-	-		-	-
Charges for service	18,393,446	17,292,446	6,986,837		6,083,254	5,743,062
Total revenues	18,393,446	17,292,446	6,986,837		6,083,254	5,743,062
<b>EXPENDITURES:</b>						
Public works	4,844,059	4,363,059	1,554,081		1,596,223	1,398,635
Retirement benefits	381,798	381,798	187,192		257,814	409,399
State assessments and charges	8,745,520	8,745,520	4,355,260		4,331,370	4,310,099
<b>Debt service</b>						
Principal	3,028,816	3,028,816	624,686		624,686	624,686
Interest	144,000	144,000	72,001		87,000	-
Total expenditures	17,144,193	16,663,193	6,793,220	\$	6,897,093	6,742,819
Excess/(deficiency) of revenues over expenditures	1,249,253	629,253	193,617		(813,839)	(999,757)
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-		-	-
Transfers out	(1,631,312)	(1,011,312)	(1,011,312)		(1,383,586)	(1,299,854)
Total other financing sources and uses	(1,631,312)	(1,011,312)	(1,011,312)		(1,383,586)	(1,299,854)
Net change in fund balances	(382,059)	(382,059)	(817,695)		(2,197,425)	(2,299,611)
<b>Budgetary fund balances - beginning of fiscal year</b>	<b>3,870,592</b>	<b>3,870,592</b>	<b>3,870,592</b>		<b>5,551,748</b>	<b>5,940,965</b>
<b>Budgetary fund balance - December 31</b>	<b>\$ 3,488,533</b>	<b>\$ 3,488,533</b>	<b>\$ 3,052,897</b>		<b>3,354,323</b>	<b>3,641,354</b>

CITY OF NEWTON, MASSACHUSETTS  
**WATER UTILITY FUND**  
 SCHEDULE OF EXPENDITURES AND INTER-FUND TRANSFERS  
 BUDGET TO ACTUAL - LEGAL LEVEL OF CONTROL  
 July 1, 2010 - December 31, 2010

	Continued Appropriations	FY 2011 Original Budget	FY 2011 Budget Revisions	Total Revised FY 2011 Budget	Expended	Encumbered	Unobligated	% Unobligated
Water Maintenance & Operation								
Personal Services Expenses	\$ -	\$ 2,116,840	\$ -	\$ 2,116,840	\$ 918,270	\$ -	1,198,570	56.62%
Capital Outlay	239,119	1,306,389	(310,000)	1,235,508	378,913	243,502	613,093	49.62%
Fringe Benefits	142,940	498,000	(171,000)	469,940	50,854	-	419,086	89.18%
	-	430,398	-	430,398	206,044	-	224,354	52.13%
Total	382,059	4,351,627	(481,000)	4,252,686	1,554,081	243,502	2,455,103	57.73%
Debt Maturities & Interest	-	3,172,816	-	3,172,816	696,687	-	2,476,129	78.04%
Retirement	-	381,798	-	381,798	187,192	-	194,606	50.97%
MWRA/DEP Assessments & Charges	-	8,745,520	-	8,745,520	4,355,260	-	4,390,260	50.20%
Budget Reserve	-	110,373	-	110,373	-	-	110,373	0.00%
Transfer - Sewer Fund	-	922,778	(620,000)	302,778	302,778	-	-	0.00%
Transfer - General Fund	-	558,534	-	558,534	558,534	-	-	0.00%
Transfer - Workers Compensation Fund	-	150,000	-	150,000	150,000	-	-	0.00%
<b>TOTAL: WATER FUND</b>	<b>\$ 382,059</b>	<b>\$ 18,393,446</b>	<b>\$ (1,101,000)</b>	<b>\$ 17,674,505</b>	<b>\$ 7,804,532</b>	<b>\$ 243,502</b>	<b>\$ 9,626,471</b>	<b>54.47%</b>

CITY OF NEWTON, MASSACHUSETTS  
MAJOR FINANCIAL RESERVE STATUS REPORT

	<u>Certified Free Cash</u>	<u>Overlay Surplus</u>	<u>Budget Reserve</u>	<u>Rainy Day Stabilization Fund</u>	<u>Wage Reserve</u>	<u>Parking Meter Receipts</u>	<u>CPA Fund Balance {1}</u>	<u>Stormwater Surplus</u>	<u>Water Surplus</u>	<u>Capital Stabilization Fund {2}</u>
Beginning balance - July 1, 2010	\$ 8,018,399	\$ -	\$ 750,000	\$ -	\$ 881,022	\$ 571,047	\$ 3,522,113	\$ 462,007	\$ 1,779,339	\$ 10,051,500
Additions/adjustments	-	396,541	-	2,645,337	95,000	859,107	1,999,015	(41,284)	-	150,537
Year to date appropriations	(2,668,922)	-	(322,675)	-	(976,022)	(40,000)	(498,640)	-	-	-
Pending current year appropriations	(2,065,000)	(395,000)	(302,750)	-	-	(500,000)	-	-	-	(118,500)
FY 2012 Budget	(1,500,000)	-	-	-	-	-	-	-	-	(4,800,000)
Available balance:	<u>\$ 1,784,477</u>	<u>\$ 1,541</u>	<u>\$ 124,575</u>	<u>\$ 2,645,337</u>	<u>\$ -</u>	<u>\$ 890,154</u>	<u>\$ 5,022,488</u>	<u>\$ 420,723</u>	<u>\$ 1,779,339</u>	<u>\$ 5,283,537</u>
{1} Community Preservation Fund:										
Reserved - Open Space							\$ 322,535			
Reserved - Historic Preservation							577,882			
Reserved - Community Housing							308,909			
Reserved - CPA Purposes							3,813,162			
Total CPA Fund Balance							<u>\$ 5,022,488</u>			
{2} Capital Stabilization Fund:										
Reserved - Water & Sewer									\$	105,000
Reserved - Debt Funded Projects										3,107
Designated - Future Debt Service										4,826,409
Designated - Fire Station Renovations										123,058
Designated - Energy Conservation										136,627
Designated - Ordinary Capital										89,336
Total Capital Stabilization Fund Balance										<u>\$ 5,283,537</u>



SETTI D. WARREN  
MAYOR

City of Newton, Massachusetts  
Office of the Mayor

#27-11

Telephone  
(617) 796-1100

Facsimile  
(617) 796-1113

TDD/TTY  
(617) 796-1089

E-mail  
swarren@newtonma.gov

January 7, 2011

11 JAN 10 P 6:05  
CITY CLERK  
NEWTON, MA. 02159

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

Ladies and Gentlemen:

I am pleased to reappoint Mr. James E. Shaughnessy of 12 Northgate Road, Chelmsford to the Board of Assessors for a term expiring February 1, 2014.

Thank you for your attention to this matter.

Very truly yours,

Setti D. Warren  
Mayor

1000 Commonwealth Avenue Newton, Massachusetts 02459

[www.newtonma.gov](http://www.newtonma.gov)



DEDICATED TO COMMUNITY EXCELLENCE



## James Shaughnessy

12 Northgate Road  
Chelmsford, MA 01824

Work: (617) 796-1176

Work Email: [shaughj@newtonma.gov](mailto:shaughj@newtonma.gov)

### PROFESSIONAL OBJECTIVE

To continue as a member of the Newton Board of Assessors, which allows us to provide the residents of Newton with the high quality customer service our office delivers on a daily basis

### WORK EXPERIENCE

#### Board of Assessors

City of Newton, MA - February 1995 to present.

Director: Elizabeth Dromey 617-796-1160

- Supervise residential staff.
- Maintain CAMA-ORACLE database integrity and consistency.
- Responsible for the valuation of residential population. Develop and implement the statistical regression model and linearization tables using SPSS for Windows, NCSS, Excel and other software.
- Prepare statistical summary reports for Mayor, Aldermen meetings and media outlets.
- Assist in the Commercial, Industrial, and Personal Property valuation.
- Prepare documentation for Massachusetts Department of Revenue to finalize successful citywide revaluation.
- Comply with Department of Revenue's statistical guidelines for certification of values.
- Analyze market data to constantly maintain and develop statistical valuation model.
- Successfully integrate various data sources into single relational database format.
- Maintain Internet website including use of ORACLE queries and table development for award winning assessing database and other functional aspects of Internet web design.
- Prepare and present Appellate Tax Board Cases, including appraisal report preparation.
- Manage revaluation of entire residential population (23,000 parcels).
- Supervise outside vendors to insure contractual compliance.
- Develop applications, training and instructional documentation for computer software and hardware utilization. Implement training guidelines. Train staff in the use of such software packages as Microsoft Office, MUNIS, AssessPro, VISION Appraisal Software, ACI for Windows, and other Windows based software.

#### Assistant Director of Assessment

Town of Natick, MA - September 1994 to February 1995.

Director: Robert A. Palmer 508-647-6457

- Managed daily operations of the Assessors Office.
- Developed statistical valuation procedures for town wide database of property information.
- Provided statistical support and analysis for revaluation including mathematical modeling.
- Interacted with other department heads to coordinate projects.
- Prepared statistical presentations for Selectmen's meetings and media outlets.
- Instituted departmental procedures for organization and data integrity.

#### Assistant Assessor/Statistical Analyst

City of Newton, MA - February 1993 to September 1994.

Assessor: Elizabeth Dromey 617-796-1160

- Provided statistical analysis on sales data and other related property characteristics.
- Interacted with residents to address questions and concerns.
- Trained staff in the utilization of computerized techniques to better facilitates their production. These software products included but were not limited to Paradox, WordPerfect, Microsoft Office, Lotus SmartSuite, Oracle, Harvard Graphics and other software applications.
- Attended intensive class on the use of Newton's state-of-the-art Geographic Information System (GIS).
- Extensive use of the Computer Aided Mass Appraisal (CAMA) system. Assigned fair and equitable tax assessments on all properties throughout the City.

**Appraisal Associate/Computer Assistant**

*A-Zabbo Appraisal Associates* - May 1991 to present.

President: Frank Zabbo 978-649-3808

- Utilize linear regression and mathematical modeling techniques to perform market data analysis.
- Perform market research and discounted cash flow analysis for commercial properties.
- Prepare appraisal procedures for manual.
- Prepare subdivision analysis reports for various area banks and lending officers.

**Revenue Officer**

*United States Treasury Department* - January 1991 to April 1991

- Analyzed financial data of businesses to ensure proper tax collection.

**Fitness Manager**

*Walker's Gymnastics and Dance* - October 1982 to June 1992

President: Reginald Walker Sr.

- Supervised staff, maintained records, managed facility.

**Teacher**

*Lowell High School* - September 1986 to June 1988

Housemaster: Daniel Sullivan

- Taught science and advanced mathematics.

**EDUCATION****Master of Science in Statistics and Operations**

*University of Massachusetts-Lowell* 1988

- Advanced research and analysis using statistical techniques and mathematical modeling.  
G.P.A. 3.8
- Utilized statistical software packages such as SPSS, SAS, and MINITAB for data analysis projects.

**Bachelor of Science in Mathematics**

*University of Massachusetts-Lowell* 1986

- Concentration: Applied Mathematics and Statistics.
- Magna Cum Laude Graduate, G.P.A. 3.7, Departmental Award for Achievement of Excellence in Mathematics.

**Current Real Estate Designations**

- Certified Residential Real Estate Appraiser - Commonwealth of Massachusetts License #75105.
- Massachusetts Accredited Assessor (MAA) - Massachusetts Association of Assessing Officials.

**REFERENCES** Available upon request



SETTI D. WARREN  
MAYOR

City of Newton, Massachusetts  
Office of the Mayor

#28-11

Telephone  
(617) 796-1100

Facsimile  
(617) 796-1113

TDD/TTY  
(617) 796-1089

E-mail  
swarren@newtonma.gov

January 10, 2011

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

Ladies and Gentlemen:

I write to request that your Honorable Board docket for consideration a request to transfer the sum of \$12,750 from FY2011 Budget Reserve to the Fire Department for the purpose of purchasing two sets of air bags, one set each for Ladder 3 and Tower 2.

The Jessica Locke Firefighters Fund sponsored a fundraiser to purchase needed equipment for the Newton firefighters. They intend to purchase three sets of stabilizers, one for each of the three ladder trucks and one set of air bags to replace the set on Ladder 1.

Thank you for your consideration of this matter.

Very truly yours,

Setti D. Warren  
Mayor

11 JAN 10 P 6:06  
CITY CLERK  
NEWTON, MA 02159

1000 Commonwealth Avenue Newton, Massachusetts 02459

[www.newtonma.gov](http://www.newtonma.gov)



DEDICATED TO COMMUNITY EXCELLENCE



Setti D. Warren  
Mayor

**CITY OF NEWTON, MASSACHUSETTS  
FIRE DEPARTMENT HEADQUARTERS**

1164 Centre Street, Newton Center, MA 02459-1584  
Chief: (617) 796-2210 Fire Prevention: (617) 796-2230  
FAX: (617) 796-2211 EMERGENCY: 911



Joseph E. LaCroix  
Chief

January 10, 2011

Honorable Setti D Warren, Mayor  
City of Newton Fire Department 1000 Commonwealth Avenue  
Newton, Ma 02459

Dear Mayor Warren,

I am requesting that you authorize the additional purchase of two sets of air bags for Ladder Three and Tower Two.

The Jessica Locke Firefighters Fund sponsored a fundraiser to purchase needed equipment for the Newton firefighters. They have informed me that they intend to purchase three sets of stabilizers for each of the three ladder trucks and one set of air bags to replace the set on ladder one.

Air bags are a vital component in many rescue and entrapped situations. We appreciate all the support that the Jessica Locke fund has shown towards the Newton Firefighters but this gift takes away the continuity of the three ladder trucks to perform the same evolutions in rescues. We must also consider the fact if Ladder One is out on another call or if out of the City on Mutual Aid then we do not have any air bag capability in the City. For this reason I request that we purchase the additional two sets of air bags at a cost of \$12,750.00.

Respectfully submitted

Joseph E. LaCroix  
Chief of Department

Cc: Maureen Lemieux, CFO



SETTI D. WARREN  
MAYOR

City of Newton, Massachusetts  
Office of the Mayor

#29-11

Telephone  
(617) 796-1100

Facsimile  
(617) 796-1113

TDD/TTY  
(617) 796-1089

E-mail  
swarren@newtonma.gov

January 10, 2011

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

11 JAN 10 P 6:07  
CITY CLERK  
NEWTON, MA 02159

Ladies and Gentlemen:

I write to request that your Honorable Board docket for consideration a request to transfer the sum of \$5,000 from the FY2011 Printing Account # 0110503-5313 – Temporary Staffing to Purchasing Account #0110501-58514 Office Equipment.

This request will enable the purchasing department to purchase a new copier with scanning, network and fax capabilities, while moving the current copier to the treasury department.

The purchasing department has covered the printing department to date this year whenever the press operator has been out of the office. I believe this will prove to be a very cost effective use of these funds.

Thank you for your consideration of this matter.

Very truly yours,

Setti D. Warren  
Mayor

1000 Commonwealth Avenue Newton, Massachusetts 02459

[www.newtonma.gov](http://www.newtonma.gov)



DEDICATED TO COMMUNITY EXCELLENCE

City of Newton

Setti D. Warren  
Mayor

## Purchasing Department

Rositha Durham • *Chief Procurement Officer*  
1000 Commonwealth Avenue  
Newton Centre, MA 02459-1449  
mailto:rdurham@newtonma.govTelephone  
(617) 796-1220  
Fax:  
(617) 796-1227  
TDD/TTY  
(617)-796-1089

January 10, 2011

Mayor Setti D. Warren  
City of Newton  
1000 Commonwealth Avenue  
Newton Centre, MA 02459

Dear Mayor Warren:

The Purchasing Department respectfully requests the transfer of funds, \$5,000.00, be transferred from the Printing account # 0110503 5313 for Temporary Staffing Service to Purchasing account #0110501 58514 Office Equipment. This request is to purchase a new copier with scanning, network and fax capabilities. The purchasing department's copier is approximately 9 years old and the fax machine was a surplus item some time ago.

I believe it would be in the city's best interest to purchase a new copier for \$6,058.79 rather than lease a copier for 36 months for a total of \$6,107.04. Leasing a copier would require the city to sign another lease agreement at the end of the 36-month period. Our current copier works well for basic copying needs and could be given to the treasury department. However, the fax machine may not last much longer and purchasing a copier with the fax capabilities is basically the same price as purchasing a stand alone fax machine.

The need for a more robust copier/printer is to support our needs to scan all contracts, bids and proposals internally rather than sending down to the IT department. Many times, contracts are circulated for signatures without the bids and/or proposals. In an effort to be "GREEN" it would be much more effective to be able to email the documents to the departments requesting the information, rather than printing out the documents and then later putting in the recycling bin. Purchasing currently has a small scanner, but it cannot handle the larger documents requiring us to use IT. Additionally, the scanner is set up to one of the Head Clerk's computer and cannot be used if she is not in the office. This makes simple scanning tasks very difficult and takes us out of our offices delivering documents to IT.

In terms of temporary staffing services for the print shop, other members of the purchasing staff will provide copier services to city departments when the print shop operator is out of the office. As in the past, we will continue to give the city departments plenty of notice of when the print shop operator will be out of the office.

Sincerely,

Rositha Durham  
*Chief Procurement Officer*



SETTI D. WARREN  
MAYOR

City of Newton, Massachusetts  
Office of the Mayor

#30-11

Telephone  
(617) 796-1100

Facsimile  
(617) 796-1113

TDD/TTY  
(617) 796-1089

E-mail  
swarren@newtonma.gov

January 10, 2011

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

Ladies and Gentlemen:

I write to request that your Honorable Board docket for consideration a request to transfer the sum of \$150,000 from FY2011 Budget Reserve to Police Department Overtime.

Currently, the Police Department is spending approximately \$12,250 per week on overtime due to personnel shortages, comprised of 3 retirements, 1 resignation and 6 cadets who are currently enrolled in the academy. The cadets will be returning from the academy and will assume their full responsibilities during the month of March which should have a favorable impact on the weekly overtime run rate.

Thank you for your consideration of this matter.

Very truly yours,

Setti D. Warren  
Mayor

11 JAN 10 P 6:06  
CITY CLERK  
NEWTON, MA. 02159

1000 Commonwealth Avenue Newton, Massachusetts 02459

[www.newtonma.gov](http://www.newtonma.gov)



DEDICATED TO COMMUNITY EXCELLENCE



MATTHEW A. CUMMINGS  
CHIEF OF POLICE

# *City of Newton*

## *Police Department*



TELEPHONE  
(617) 796-2101  
FAX # (617) 796-3679  
TDD/TTY: 617-796-1089

*Office of the Chief of Police*

HEADQUARTERS  
1321 WASHINGTON STREET  
NEWTON, MASSACHUSETTS 02465

January 10, 2011

Hon. Mayor Setti D. Warren  
Newton City Hall  
1000 Commonwealth Avenue  
Newton, MA 02459-1449

Dear Mr. Mayor:

Respectfully request a special appropriation in the amount of \$150,000.00 to be placed in police overtime account 01 201 03 513001.

Thank you for your consideration of this matter. Please direct any questions to me at extension 2101.

Very truly yours,

Matthew A. Cummings  
Chief of Police

FIRST ACCREDITED CITY POLICE DEPARTMENT IN MASSACHUSETTS







SETTI D. WARREN  
MAYOR

City of Newton, Massachusetts  
Office of the Mayor

#30-11

Telephone  
(617) 796-1100

Facsimile  
(617) 796-1113

TDD/TTY  
(617) 796-1089

E-mail  
swarren@newtonma.gov

January 10, 2011

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

11 JAN 10 P 6:06  
CITY CLERK  
NEWTON, MA 02159

Ladies and Gentlemen:

I write to request that your Honorable Board docket for consideration a request to appropriate the sum of \$2,065,000 from Free Cash to the Department of Public Works – Snow and Ice Removal Account.

This request is made pursuant to the City of Newton's Financial Management Policies adopted January 22, 2008, which state:

*Snow and ice control – The City may make the annual appropriation for snow and ice control purposes in an amount that will not be less than the median annual expenditure for this purpose for the trailing five year period. It is the policy of the City that, after Free Cash is certified, the Mayor will seek an appropriation of funds into snow and ice accounts in amount equal to the difference between the amount of the trailing five year average expenditure on snow and ice and the amount already in the accounts.*

The average cost for snow and ice control in the City of Newton for the five year period beginning FY2006 through FY2010 totals \$3,121,764. Therefore, this appropriation will comply with the City's policy. I request that an initial amount of \$1,000,000 of this request be approved, with additional amounts being approved as necessary.

Thank you for your consideration of this matter.

Very truly yours,

Setti D. Warren  
Mayor

1000 Commonwealth Avenue Newton, Massachusetts 02459

[www.newtonma.gov](http://www.newtonma.gov)



DEDICATED TO COMMUNITY EXCELLENCE

City of Newton



# DEPARTMENT OF PUBLIC WORKS

## OFFICE OF THE COMMISSIONER

1000 Commonwealth Avenue  
Newton Centre, MA 02459-1449

Setti D. Warren  
Mayor

January 10, 2011

To: Mayor Setti D. Warren

From: David Turocy, Deputy Commissioner of Public Works

A handwritten signature in black ink, appearing to read "D. Turocy", is written over the "From:" line.

Via: Robert Rooney, Chief Operating Officer  
Maureen Lemieux, Chief Financial Officer

Subject: Request for Transfer from Free Cash to Snow and Ice Budget

The Department of Public Works respectfully requests the Honorable Board docket for consideration a request to appropriate and expend \$2,065,000.00 from Free Cash for the purpose of supplementing the Snow and Ice Budget in the Department of Public Works.

The past five years, the City has experienced an average of 46" of snowfall and expended an average of \$3,121,000 in the combined DPW and Parks & Recreation budgets. As of January 4, 2011, we have had 19.5" of snow and spent \$911,142 of our original budget of \$1,055,795 (see attached spreadsheet).

This supplemental request is intended to take the Department through the remainder of an average winter season. We will continue to closely monitor our spending on Snow and Ice and provide monthly summaries of the budget status.

Thank you for your consideration of this request.

cc: T. Daley, DPW Commissioner  
R. Ferrara, DPW Chief of Finance/Budget

**#31-11**

0140110		A	B	C=A+B	D	E=C-D
DESCRIPTION		ORIGINAL APPROPRIATION	TRANSFERS AND BOARD ORDERS	REVISED APPROPRIATION	EXPENDED BEPROCESSED	ENGINEERED AND TO AVAILABLE
511001	SALARY WAGES	\$0	\$0	\$0	0	\$0
511002	FULL TIME WAGES/HOURLY	\$0	0	\$0	0	\$0
513001	REGULAR OVERTIME	230,080	0	230,080	156,486	\$73,594
513001A	REGULAR OVERTIME - BUILDINGS/SCHOOLS	30,402	0	30,402	16,928	\$13,474
513004	WORK BY OTHER DEPARTMENTS - OVERTIME	19,938	0	19,938	1,152	\$18,786
514311	DRIVING BONUS/STAND-BY SNOW PAY	7,000	0	7,000	22,960	(\$15,960)
514318	SNOW WATCH PAY	20,000	0	20,000	10,307	\$9,693
52403	MOTOR VEHICLE REPAIR AND MAINTENANCE	10,000	0	10,000	2,500	\$7,500
5273	RENTAL: VEHICLE & EQUIPMENT	302,000	(150)	301,850	334,480	(\$32,630)
5273A	RENTAL: VEHICLE & EQUIPMENT BUILDINGS/SCHOOLS	91,400	0	91,400	129,767	(\$38,367)
5386	WEATHER FORECAST SERVICE	1,075	570	1,645	1,645	\$0
5460	GROUNDS MAINTENANCE SUPPLIES	900	0	900	0	\$900
5484	VEHICLE REPAIR PARTS	20,000	93,000	113,000	90,792	\$22,208
5532	SAND AND SALT	320,000	(93,420)	226,580	144,126	\$82,454
5712	MEALS	0	0	\$0	0	\$0
5783	PRIVATE PROPERTY DAMAGE	3,000	0	3,000	0	\$3,000
TOTALS		\$1,055,795	\$0	\$1,055,795	\$911,142	\$144,653

**Docket Item #310-10****Formatted:** Font: 12 pt, Bold**Language as amended and voted upon in Public Facilities Committee and Public Safety & Transportation Committee on January 19, 2011:****Formatted:** Font: Times New Roman, 12 pt, Bold**Formatted:** Font: Times New Roman, 12 pt, Bold

1. Insert a new section **26-8D** as follows:

**Formatted:** Font: Times New Roman, 12 pt**Formatted:** Font: 12 pt**Sec. 26-8D Trial program for removal of snow and ice from sidewalks.**

In order to allow for safe pedestrian and wheelchair passage, every owner or occupant of a building or lot of land abutting upon a paved sidewalk or any person having charge of such property shall cause snow to be removed from the sidewalk, including handicap access ramps, and ice on the sidewalk, including handicap access ramps, to be removed, sanded or salted to allow for a passageway of at least thirty-six (36) inches in width, provided that where the sidewalk as defined herein is less than thirty-six (36) inches in width., the passageway shall encompass the entire width of such sidewalk and shall include handicap access ramps. Snow shall be removed and ice shall be removed, sanded or salted within thirty (30) hours after such snow has ceased to fall or such ice has formed. This section shall apply to snow and ice which falls from buildings, other structures, trees or bushes, as well as to that which falls from clouds. This section shall not apply to owners or occupants of a building or lot covered by Section 26-8. The [Commissioner or other city official to be determined] is authorized to exempt citizens upon petition showing demonstrable extreme hardship due to a combination of health and financial duress. The provisions of this section shall take effect on November 1, 2011 and shall expire on November 1, 2013~~two (2) years from the date of its adoption~~ unless terminated earlier or renewed or modified by the board of aldermen. Warnings may be issued for violations of any provision of this section.

**Formatted:** Font: (Default) Times New Roman, 12 pt



# Memorandum

To: Board of Aldermen  
From: Alderman Danberg  
Re: Snow Ordinance  
Date: January 14, 2011

---

Colleagues,

In preparation for our discussion of the snow ordinance on Wednesday night, please find attached an article from the Boston Globe regarding the SJC's ruling on snow removal and a new draft of the snow ordinance which has been reviewed and explained by Marie Lawlor.

Thanks

## SJC's snow ruling unlikely to cause unwarranted suits

January 9, 2011

THE CALENDAR has flipped to the middle of winter, and the Supreme Judicial Court's July ruling on snow removal has taken on a heightened importance in this season of treacherous, slippery footing. The ruling seems unlikely to place an undue burden on businesses and homeowners, but the Legislature may need to step in to clarify a few points, depending on how things go this season.

The key component of the ruling was the court's decision to strike down the distinction between "natural" and "artificial" accumulations of snow and ice. Previously, under a century-old common-law rule unique to Massachusetts, property owners were not liable for snow that remained unplowed, or icy parking lots that weren't sanded. The explanation was that those were "natural" conditions, while a property owner who, say, plowed snow into a giant pile and blocked the view of incoming traffic, could be held liable for injuries.

But this proved, over time, to be a confusing standard — courts often had to determine in which category to put, say, ice uncovered by snow shoveling. And it made little sense to create a blanket excuse for failing to take even rudimentary precautions against slips and falls. So the court was right to rule that the distinction has "sown confusion and conflict in our case law."

In effect, the court has reconciled snow and ice standards with those applied to all other potential property hazards. Property owners must, as an earlier ruling put it, "act as a reasonable person under all of the circumstances, including the likelihood of injury to others, the probable seriousness of such injuries, and the burden of reducing or avoiding the risk." Nobody can be held liable for someone else's injuries without being found to have acted negligently. This is not, in itself, an undue burden to place on home and business owners — the SJC pointed out in its ruling that several Massachusetts laws already impose stricter standards.

This could, however, increase the potential for nuisance lawsuits. Some suits involving clearly naturally occurring snow accumulation would have been immediately thrown out under the old standards — for example, if someone sued after slipping on snow that had fallen in the first two hours of a storm, before anyone could remove it. Now these cases could at the very least lead to legal expenses for homeowners, even if they are eventually settled or thrown out.

It's not yet clear if this will be a widespread problem, however, and Massachusetts' standard is now more in line with those of other New England states. For now, the new standard is an improvement because it treats hazards as hazards, whether they are brought about by people or nature. If this leads to an explosion of nuisance lawsuits, the Legislature should reserve the option of stepping in to provide more protection for property owners on those borderline cases that could prove irresistible to overly litigious plaintiffs. But for now, the SJC's ruling appears to be a reasonable approach to a perennial problem.

© Copyright 2011 Globe Newspaper Company.

**LAW DEPARTMENT**  
**INTEROFFICE MEMO**

**To:** Alderman Victoria Danberg  
**From:** Marie M. Lawlor, Assistant City Solicitor  
**Date:** January 14, 2011  
**Re:** Docket Item # 310-10 Revised draft language for sidewalk snow removal ordinance

---

As you have requested, I have made the following revisions to the draft sidewalk snow removal ordinance language. Both redlined and clean copies of the revised language are attached. The revisions are highlighted below as follows:

1. The proposed trial period has been reduced from three years to two years from date of adoption;
2. The required minimum width for passageway has been reduced from 48 inches to 36 inches;
3. The time period for snow and ice removal has been increased from 24 hours to 30 hours;
4. Violations during the two year trial period will be subject to a warning only, no monetary penalty;
5. No increase in fines for violations of current snow ordinances.

Docket Item #310-10

**REVISED DRAFT LANGUAGE FOR SIDEWALK SNOW REMOVAL TRIAL PROGRAM - 2  
year trial**

1. Insert a new section **26-8D** as follows:

**Sec. 26-8D Trial program for removal of snow and ice from sidewalks.**

In order to allow for safe pedestrian and wheelchair passage, every owner or occupant of a building or lot of land abutting upon a paved sidewalk or any person having charge of such property shall cause snow to be removed from the sidewalk, including handicap access ramps, and ice on the sidewalk, including handicap access ramps, to be removed, sanded or salted to allow for a passageway of at least ~~forty-eight (48)~~ thirty-six (36) inches in width, provided that where the sidewalk as defined herein is less than ~~forty-eight (48)~~ thirty-six (36) inches in width, the passageway shall encompass the entire width of such sidewalk and shall include handicap access ramps. Snow shall be removed and ice shall be removed, sanded or salted within ~~twenty-four (24)~~ thirty (30) hours after such snow has ceased to fall or such ice has ~~come to be~~ formed. This section shall apply to snow and ice which falls from buildings, other structures, trees or bushes, as well as to that which falls from clouds. This section shall not apply to owners or occupants of a building or lot covered by Section 26-8. The provisions of this section shall expire ~~two (2)~~ years from the date of its adoption unless terminated earlier or renewed or modified by the board of aldermen. Warnings may be issued for violations of any provision of this section.

Formatted: Underline

Formatted: Underline

Formatted: Font: 12 pt

Formatted: Font: 12 pt

~~2. Amend paragraph (d) of section 20-21, **Enforcing persons and revised ordinances subject to civil fine**, relative to ordinances enforced by the Police Department by:~~

~~\_\_\_\_\_ A. Deleting, in Sec. 26-8 **Removal of snow and ice in certain districts**, the penalty amount of "\$25.00" and inserting in its place the penalty amount of "\$50.00."~~

~~\_\_\_\_\_ B. Adding after Sec. 26-8 the following language:~~

~~\_\_\_\_\_ Sec. 26-8D. **Removal of snow and ice from sidewalks (program)**~~

~~\_\_\_\_\_ ( ) Any offense.....~~

~~\_\_\_\_\_ C. Deleting, in Sec. 26-9 **Putting snow and ice upon streets, sidewalks and bridges**, the penalty amounts of "\$25.00", and inserting in their place the penalty amounts of "\$50.00~~



Docket Item #310-10

**REVISED DRAFT LANGUAGE FOR SIDEWALK SNOW REMOVAL TRIAL PROGRAM - 2  
year trial**

1. Insert a new section **26-8D** as follows:

**Sec. 26-8D Trial program for removal of snow and ice from sidewalks.**

In order to allow for safe pedestrian and wheelchair passage, every owner or occupant of a building or lot of land abutting upon a paved sidewalk or any person having charge of such property shall cause snow to be removed from the sidewalk, including handicap access ramps, and ice on the sidewalk, including handicap access ramps, to be removed, sanded or salted to allow for a passageway of at least thirty-six (36) inches in width, provided that where the sidewalk as defined herein is less than thirty-six (36) inches in width., the passageway shall encompass the entire width of such sidewalk and shall include handicap access ramps. Snow shall be removed and ice shall be removed, sanded or salted within thirty (30) hours after such snow has ceased to fall or such ice has formed. This section shall apply to snow and ice which falls from buildings, other structures, trees or bushes, as well as to that which falls from clouds. This section shall not apply to owners or occupants of a building or lot covered by Section 26-8. The provisions of this section shall expire two (2) years from the date of its adoption unless terminated earlier or renewed or modified by the board of aldermen. Warnings may be issued for violations of any provision of this section.