

**CITY COUNCIL
CITY OF CAMBRIDGE
SUBMITTED APRIL 8, 1996
ADOPTED MAY 13, 1996**

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That the following sums, designated as appropriations, are hereby rescinded in the Cambridge Hospital Community Health Network Fund of the City of Cambridge.

FUNCTION	DEPARTMENT	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRA ORDINARY EXPENDITURES	CITY APPRO- PRIATIONS	STATE ASSESS- MENT	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Cambridge Hospital Community Health Network	49 200 520	28 665 875	325 750	1 904 300	80 096 445		80 096 445

BE IT FURTHER ORDERED: That the city appropriations and state assessments in the Cambridge Hospital Community Health Network Fund are to be financed by estimated revenues drawn from the following sources:

FUNCTION	DEPARTMENT	TAXES	LICENSES & PERMITS	FINES & FORFEITS	CHARGES FOR SERVICE	INTER GOVERN- MENTAL REVENUE	MISCELLA- NEOUS REVENUE	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Cambridge Hospital Community Health Network	7 752 000	11 600		68 034 315	926 330	3 372 200	80 096 445

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 19; Nays 0; Absent 0.

ATTEST:- D. Margaret Drury, City Clerk

A True copy;

ATTEST:-

D. Margaret Drury, City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996

Agenda # 1 - A - Rescission of \$80,096,445 in appropriations from the FY1997
Cambridge Hospital Community Health Network Fund.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

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INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That the following sums, designated as appropriations, are hereby rescinded in the Cambridge Hospital Community Health Network Fund of the City of Cambridge.

FUNCTION	DEPARTMENT	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRA ORDINARY EXPENDITURES	CITY APPRO- PRIATIONS	STATE ASSESS- MENT	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Cambridge Hospital Community Health Network	49 200 520	28 665 875	325 750	1 904 300	80 096 445		80 096 445

BE IT FURTHER ORDERED: That the city appropriations and state assessments in the Cambridge Hospital Community Health Network Fund are to be financed by estimated revenues drawn from the following sources:

FUNCTION	DEPARTMENT	TAXES	LICENSES & PERMITS	FINES & FORFEITS	CHARGES FOR SERVICE	INTER GOVERN- MENTAL REVENUE	MISCELLA- NEOUS REVENUE	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Cambridge Hospital Community Health Network	7 752 000	11 600		68 034 315	926 330	3 372 200	80 096 445

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996

Agenda # 1 - A - Rescission of \$80,096,445 in appropriations from the FY1997
Cambridge Hospital Community Health Network Fund.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

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INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That the following sums, designated as appropriations, are hereby rescinded in the Cambridge Hospital Community Health Network Fund of the City of Cambridge.

FUNCTION	DEPARTMENT	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRA ORDINARY EXPENDITURES	CITY APPRO- PRIATIONS	STATE ASSESS- MENT	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Cambridge Hospital Community Health Network	49 200 520	28 665 875	325 750	1 904 300	80 096 445		80 096 445

BE IT FURTHER ORDERED: That the city appropriations and state assessments in the Cambridge Hospital Community Health Network Fund are to be financed by estimated revenues drawn from the following sources:

FUNCTION	DEPARTMENT	TAXES	LICENSES & PERMITS	FINES & FORFEITS	CHARGES FOR SERVICE	INTER GOVERN- MENTAL REVENUE	MISCELLA- NEOUS REVENUE	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Cambridge Hospital Community Health Network	7 752 000	11 600		68 034 315	926 330	3 372 200	80 096 445

Agenda #1A

**Rescission of \$80,096,445 in
appropriations from the FY1997
Cambridge Hospital Community
Health Network Fund.**

In City Council Setpember 30, 1996

ORDER ADOPTED

9-0-0.

CITY COUNCIL
CITY OF CAMBRIDGE
SUBMITTED APRIL 8, 1996
ADOPTED MAY 13, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That the following sums, designated as appropriations, are hereby rescinded in the Neville Manor Fund of the City of Cambridge.

FUNCTION	DEPARTMENT	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRA ORDINARY EXPENDITURES	CITY APPRO- PRIATIONS	STATE ASSESS- MENT	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Neville Manor	7 974 680	2 978 530	113 550	201 600	11 268 360		11 268 360

BE IT FURTHER ORDERED: That the city appropriations and state assessments in the Neville Manor Fund are to be financed by estimated revenues drawn from the following sources:

FUNCTION	DEPARTMENT	TAXES	LICENSES & PERMITS	FINES & FORFEITS	CHARGES FOR SERVICE	INTER GOVERN- MENTAL REVENUE	MISCELLA- NEOUS REVENUE	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Neville Manor	846 000			10 195 860		226 500	11 268 360

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury, City Clerk.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996
 Agenda # 1 - B - Rescission of \$11,268,360 in appropriations from the FY1997
 Neville Manor Fund.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

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INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That the following sums, designated as appropriations, are hereby rescinded in the Neville Manor Fund of the City of Cambridge.

FUNCTION	DEPARTMENT	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRA ORDINARY EXPENDITURES	CITY APPRO- PRIATIONS	STATE ASSESS- MENT	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Neville Manor	7 974 680	2 978 530	113 550	201 600	11 268 360		11 268 360

BE IT FURTHER ORDERED: That the city appropriations and state assessments in the Neville Manor Fund are to be financed by estimated revenues drawn from the following sources:

FUNCTION	DEPARTMENT	TAXES	LICENSES & PERMITS	FINES & FORFEITS	CHARGES FOR SERVICE	INTER GOVERN- MENTAL REVENUE	MISCELLA- NEOUS REVENUE	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Neville Manor	846 000			10 195 860		226 500	11 268 360

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996
 Agenda # 1 - B - Rescission of \$11,268,360 in appropriations from the FY1997
 Neville Manor Fund.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

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INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That the following sums, designated as appropriations, are hereby rescinded in the Neville Manor Fund of the City of Cambridge.

FUNCTION	DEPARTMENT	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRA ORDINARY EXPENDITURES	CITY APPRO- PRIATIONS	STATE ASSESS- MENT	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Neville Manor	7 974 680	2 978 530	113 550	201 600	11 268 360		11 268 360

BE IT FURTHER ORDERED: That the city appropriations and state assessments in the Neville Manor Fund are to be financed by estimated revenues drawn from the following sources:

FUNCTION	DEPARTMENT	TAXES	LICENSES & PERMITS	FINES & FORFEITS	CHARGES FOR SERVICE	INTER GOVERN- MENTAL REVENUE	MISCELLA- NEOUS REVENUE	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Neville Manor	846 000			10 195 860		226 500	11 268 360

Agenda #1B

**Rescission of \$11,268,360 in appropriation
from the FY1997 Neville Manor Fund.**

In City Council Septmeber 30, 1996

ORDER ADOPTED

9-0-0.

CITY COUNCIL
CITY OF CAMBRIDGE

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
General Government	Employee Benefits		\$9,972,785.00			\$9,972,785.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Camb. Public Health Comm. Reimbursements	\$9,972,785.00

In City Council September 30, 1996.

Adopted by a ye and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury, City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 ⁶

Agenda # 1 - C - Appropriation of \$9,972,785 in the General Fund which includes the sum of \$3,588,110 for the Health Commission employee pensions and
the sum of \$6,384,675 for the Health Commission employee health insurance.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0 0

Agenda # 1C

CITY COUNCIL
CITY OF CAMBRIDGE

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
General Government	Employee Benefits		\$9,972,785.00			\$9,972,785.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Camb. Public Health Comm. Reimbursements	\$9,972,785.00

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 ⁶

Agenda # 1 - C - Appropriation of \$9,972,785 in the General Fund which includes
the sum of \$3,588,110 for the Health Commission employee pensions and
the sum of \$6,384,675 for the Health Commission employee health insurance.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

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Agenda # 1C

CITY COUNCIL
CITY OF CAMBRIDGE

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
General Government	Employee Benefits		\$9,972,785.00			\$9,972,785.00

BE IT FURTHER ORDERED:

That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Camb. Public Health Comm. Reimbursements	\$9,972,785.00

Agenda #1C

Appropriation of \$9,972,785 in the General Fund which includes the sum of \$3,588,110 for the health Commission employee pensions and the sum of \$6,384,675 for the Health Commission employee health insurance.

, In City Council SEptember 30, 1996

ORDER ADOPTED

9-0-0.

CITY COUNCIL
CITY OF CAMBRIDGE

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
General Government	Finance		\$23,400.00			\$23,400.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Camb. Public Health Comm. Reimbursements	\$23,400.00

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

ATTEST:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury

D. Margaret Drury, City Clerk.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996

Agenda # 1 - D - Appropriation of \$23,400 to the General Fund.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0 0

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
General Government	Finance		\$23,400.00			\$23,400.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Camb. Public Health Comm. Reimbursements	\$23,400.00

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996

Agenda # 1 - D - Appropriation of \$23,400 to the General Fund.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
General Government	Finance		\$23,400.00			\$23,400.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Camb. Public Health Comm. Reimbursements	\$23,400.00

Agenda #1D

Appropriation of \$23,400 to the General Fund.

In City Council September 30, 1996

ORDER ADOPTED

9-0-0.

CITY COUNCIL
CITY OF CAMBRIDGE

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
Intergovern- mental	Cambridge Public Health Commission		\$8,598,000.00			\$8,598,000.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Property Taxes	\$8,598,000.00

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury, City Clerk.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199⁶

Agenda # 1 - E - Appropriation of \$8,598,000 to the General Fund for FY1997 service contract with Health Commission.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
Intergovern- mental	Cambridge Public Health Commission		\$8,598,000.00			\$8,598,000.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Property Taxes	\$8,598,000.00

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199⁶

Agenda # 1 - E - Appropriation of \$8,598,000 to the General Fund for FY1997 service contract with Health Commission.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0 0

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
Intergovern- mental	Cambridge Public Health Commission		\$8,598,000.00			\$8,598,000.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Property Taxes	\$8,598,000.00

Agenda #1E

Appropriation of \$8,598,000 to
the General Fund for FY1997 service
contract with Health Commission.

In City Council September 30, 1996

ORDER ADOPTED

9-0-0.



City of Cambridge

AGENDA ITEM #1F

IN CITY COUNCIL

September 30, 1996

ORDERED: That the City Manager be and hereby is authorized to use \$2,942,000 in unreserved fund balance as an offset to the fiscal year 1997 tax rate.

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:- *D. Margaret Drury*

D. Margaret Drury
City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 6

Agenda # 1 - F - Authorization to use \$2,942,000 in unreserved fund balance to offset FY 1997 tax rate.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

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City of Cambridge

AGENDA ITEM #1F

IN CITY COUNCIL

September 30, 1996

ORDERED: That the City Manager be and hereby is authorized to use \$2,942,000 in unreserved fund balance as an offset to the fiscal year 1997 tax rate.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996

Agenda # 1 - F - Authorization to use \$2,942,000 in unreserved fund balance to offset FY 1997 tax rate.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

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City of Cambridge

AGENDA ITEM #1F

IN CITY COUNCIL

September 30, 1996

ORDERED: That the City Manager be and hereby is authorized to use \$2,942,000 in unreserved fund balance as an offset to the fiscal year 1997 tax rate.

Agenda #1F

**Authorization to sue \$2,942,000 in
unreserved fund balance to offset
FY1997 tax rate.**

In City Council September 30, 1996

ORDER ADOPTED

9-0-0.



City of Cambridge

AGENDA ITEM #1G

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council classify property within the City of Cambridge into five property classes allowed for the purpose of allocating the property tax levy.

In City Council September 30, 1996.
Adopted by a yeas and nays vote:-
Yeas 9; Nays 0; Absent 0.
Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996

Agenda # 1 - G - Classification of property into five property classes.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

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City of Cambridge

AGENDA ITEM #1G

September 30, 1996
IN CITY COUNCIL

ORDERED: That the City Council classify property within the City of Cambridge into five property classes allowed for the purpose of allocating the property tax levy.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996

Agenda # 1 - G - Classification of property into five property classes.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0



City of Cambridge

AGENDA ITEM #1G

September 30, 1996
IN CITY COUNCIL

ORDERED: That the City Council classify property within the City of Cambridge into five property classes allowed for the purpose of allocating the property tax levy.

Agenda #1G

**Classification of property into
five property classes.**

InCity Council September 30, 1996

ORDER ADOPTED

9-0-0.



City of Cambridge

AMENDED AGENDA ITEM #1H

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council hereby adopt a minimum residential factor of 55.4448%, the legal minimum permitted for Cambridge.

In City Council September 30, 1996.

Adopted as amended by a yea and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199⁶

Agenda # 1 - H - Adoption of the minimum residential factor of 55.4448% as the legally permitted for Cambridge.

~~55.4448~~ 55.4448 20

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0 0



City of Cambridge

AGENDA ITEM #1H

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council hereby adopt a minimum residential factor of 55.44473%, the legal minimum permitted for Cambridge.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199⁶

Agenda # 1 - H - Adoption of the minimum residential factor of ~~55.44473%~~ as the legally permitted for Cambridge.

55.4448%

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

900



City of Cambridge

AGENDA ITEM #1H

IN CITY COUNCIL
September 30, 1996

55 4448 70

ORDERED: That the City Council hereby adopt a minimum residential factor of ~~55.44473%~~,
the legal minimum permitted for Cambridge.

Agenda #1H

Adoption of the minimum residential
factor of 55.4448% as the legally
permitted for Cambridge.

In City Council September 30, 1996

ORDER ADOPTED

9-0-0.



City of Cambridge

AGENDA ITEM #11

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council approve a twenty (20) percent residential exemption for owner occupied homes.

In City Council September 30, 1996.
Adopted by a yea and nay vote:-
Yeas 9; Nays 0; Absent 0.
Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 6

Agenda # 1 - I - Approval of a twenty (20%) percent residential exemption for owner occupied homes.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0 0



City of Cambridge

AGENDA ITEM #11

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council approve a twenty (20) percent residential exemption for owner occupied homes.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 1996

Agenda # 1 - I - Approval of a twenty (20%) percent residential exemption for owner occupied homes.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0



City of Cambridge

AGENDA ITEM #11

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council approve a twenty (20) percent residential exemption for owner occupied homes.

Agenda #11

Approval of a twenty (20%) percent
residential exemption for owner
occupied homes.

In City Council September 30, 1996

ORDER ADOPTED

9-0-0.



City of Cambridge

AGENDA ITEM #1J

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council in accordance with the General Laws, Section 4 of Chapter 73 of the Acts of 1986, hereby increase by 100% the normal value of statutory exemptions for fiscal year 1997.

In City Council September 30, 1996.

Adopted by a yea and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

A handwritten signature in cursive script, reading "D. Margaret Drury".

D. Margaret Drury
City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 ⁶

Agenda # 1 - J - Increase of the normal value of statutory exemptions for the fiscal year 1997 by 100%.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0 0



City of Cambridge

AGENDA ITEM #1J

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council in accordance with the General Laws, Section 4 of Chapter 73 of the Acts of 1986, hereby increase by 100% the normal value of statutory exemptions for fiscal year 1997.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 6

Agenda # 1 - J - Increase of the normal value of statutory exemptions for the fiscal year 1997 by 100%.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0



City of Cambridge

AGENDA ITEM #1J

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council in accordance with the General Laws, Section 4 of Chapter 73 of the Acts of 1986, hereby increase by 100% the normal value of statutory exemptions for fiscal year 1997.

Agenda #1J

**Increase of the normal value of
statutory exemptions for the fiscal
year 1997 by 100%.**

In City Council September 30, 1996

ORDER ADOPTED

9-0-0.



City of Cambridge

AGENDA ITEM #1K

IN CITY COUNCIL

September 30, 1996

ORDERED: That this City Council go on record approving to double the income limit for deferral of taxes by elderly homeowners.

In City Council September 30, 1996.
Adopted by a yeas and nays vote:-
Yeas 9; Nays 0; Absent 0.
Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-


D. Margaret Drury
City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 6

Agenda # 1 - K - Approval to double the income limit for the deferral of taxes by elderly homeowners.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0 0



City of Cambridge

AGENDA ITEM #1K

IN CITY COUNCIL
September 30, 1996

ORDERED: That this City Council go on record approving to double the income limit for deferral of taxes by elderly homeowners.

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 ⁶

Agenda # 1 - K - Approval to double the income limit for the deferral of taxes by elderly homeowners.

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

902



City of Cambridge

AGENDA ITEM #1K

IN CITY COUNCIL
September 30, 1996

ORDERED: That this City Council go on record approving to double the income limit for deferral of taxes by elderly homeowners.

Agenda #1K

Approval to double the income limit
for the deferral of taxes by
elderly homeowners.

In City Council September 30, 1996

ORDER ADOPTED

9-0-0.



City of Cambridge

AGENDA ITEM #1L

IN CITY COUNCIL
September 30, 1996

ORDERED:

That the City Council vote to increase the Fiscal Year 1997 exemption allowed under General Laws Chapter 59, Section 5, Clause 17D by 2.39% (\$4.18).

In City Council September 30, 1996.

Adopted by a yea and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 96

Agenda # 1 - L - Vote to increase the Fiscal Year 1997 exemption allowed by
2.39% (\$4.18).

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

9 0 0 0

FD on susp 11/9
RF 0/9



City of Cambridge

AGENDA ITEM #1L

IN CITY COUNCIL

ORDERED:

That the City Council vote to increase the Fiscal Year 1997 exemption allowed under General Laws Chapter 59, Section 5, Clause 17D by 2.39% (\$4.18).

City of Cambridge

MASSACHUSETTS

In City Council September 30, 199 96

Agenda # 1 - L - Vote to increase the Fiscal Year 1997 exemption allowed by 2.39% (\$4.18).

	YEA	NAY	ABSENT	PRESENT
V.M. Kathleen L. Born	✓			
Ms. Henrietta Davis	✓			
Mr. Francis H. Duehay	✓			
Mr. Anthony Galluccio	✓			
Mr. Kenneth E. Reeves	✓			
Mr. Michael A. Sullivan	✓			
Mr. Timothy J. Toomey, Jr.	✓			
Ms. Katherine Triantafillou	✓			
Mayor Sheila T. Russell	✓			

FD S/R
RF

9 0 0



City of Cambridge

AGENDA ITEM #1L

IN CITY COUNCIL

ORDERED:

That the City Council vote to increase the Fiscal Year 1997 exemption allowed under General Laws Chapter 59, Section 5, Clause 17D by 2.39% (\$4.18).

Agenda #1L F-140
Vote to increase the Fiscal Year 1997
exemption allowed by 2.39% (\$4.18)

In City Council September 30, 1996

ORDER ADOPTED

9-0-01

CITY COUNCIL
CITY OF CAMBRIDGE
SUBMITTED APRIL 8, 1996
ADOPTED MAY 13, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That the following sums, designated as appropriations, are hereby rescinded in the Cambridge Hospital Community Health Network Fund of the City of Cambridge.

FUNCTION	DEPARTMENT	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRA ORDINARY EXPENDITURES	CITY APPRO- PRIATIONS	STATE ASSESS- MENT	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Cambridge Hospital Community Health Network	49 200 520	28 665 875	325 750	1 904 300	80 096 445		80 096 445

BE IT FURTHER ORDERED: That the city appropriations and state assessments in the Cambridge Hospital Community Health Network Fund are to be financed by estimated revenues drawn from the following sources:

FUNCTION	DEPARTMENT	TAXES	LICENSES & PERMITS	FINES & FORFEITS	CHARGES FOR SERVICE	INTER GOVERN- MENTAL REVENUE	MISCELLA- NEOUS REVENUE	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Cambridge Hospital Community Health Network	7 752 000	11 600		68 034 315	926 330	3 372 200	80 096 445

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

ATTEST:- D. Margaret Drury, City Clerk

A True copy;

D. Margaret Drury
City Clerk

CITY COUNCIL
CITY OF CAMBRIDGE
SUBMITTED APRIL 8, 1996
ADOPTED MAY 13, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That the following sums, designated as appropriations, are hereby rescinded in the Neville Manor Fund of the City of Cambridge.

FUNCTION	DEPARTMENT	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRA ORDINARY EXPENDITURES	CITY APPRO- PRIATIONS	STATE ASSESS- MENT	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Neville Manor	7 974 680	2 978 530	113 550	201 600	11 268 360		11 268 360

BE IT FURTHER ORDERED: That the city appropriations and state assessments in the Neville Manor Fund are to be financed by estimated revenues drawn from the following sources:

FUNCTION	DEPARTMENT	TAXES	LICENSES & PERMITS	FINES & FORFEITS	CHARGES FOR SERVICE	INTER GOVERN- MENTAL REVENUE	MISCELLA- NEOUS REVENUE	GRAND TOTAL
HUMAN RESOURCE DEVELOPMENT	Neville Manor	846 000			10 195 860		226 500	11 268 360

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury, City Clerk.

CITY COUNCIL
CITY OF CAMBRIDGE

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
General Government	Employee Benefits		\$9,972,785.00			\$9,972,785.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Camb. Public Health Comm. Reimbursements	\$9,972,785.00

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury, City Clerk

CITY COUNCIL
CITY OF CAMBRIDGE

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
General Government	Finance		\$23,400.00			\$23,400.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Camb. Public Health Comm. Reimbursements	\$23,400.00

In City Council September 30, 1996.

Adopted by a yea and nay vote:-

Yeas 9; Nays 0; Absent 0.

ATTEST:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury

D. Margaret Drury, City Clerk.

CITY COUNCIL
CITY OF CAMBRIDGE

September 30, 1996

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 1996

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1996-97 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OR PROGRAM	SALARY \$ WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATIONS
Intergovern- mental	Cambridge Public Health Commission		\$8,598,000.00			\$8,598,000.00

BE IT FURTHER ORDERED: That the above acceptance and appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN

REVENUE

Property Taxes

\$8,598,000.00

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury, City Clerk.



City of Cambridge

AGENDA ITEM #1F

IN CITY COUNCIL

September 30, 1996

ORDERED: That the City Manager be and hereby is authorized to use \$2,942,000 in unreserved fund balance as an offset to the fiscal year 1997 tax rate.

In City Council September 30, 1996.

Adopted by a yea and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:- *D. Margaret Drury*

D. Margaret Drury
City Clerk



City of Cambridge

AGENDA ITEM #1G

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council classify property within the City of Cambridge into five property classes allowed for the purpose of allocating the property tax levy.

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk



City of Cambridge

AMENDED AGENDA ITEM #1H

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council hereby adopt a minimum residential factor of 55.4448%,
the legal minimum permitted for Cambridge.

In City Council September 30, 1996.
Adopted as amended by a yeas and nays vote:-
Yeas 9; Nays 0; Absent 0.
Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk



City of Cambridge

AGENDA ITEM #11

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council approve a twenty (20) percent residential exemption for owner occupied homes.

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk



City of Cambridge

AGENDA ITEM #1J

IN CITY COUNCIL
September 30, 1996

ORDERED: That the City Council in accordance with the General Laws, Section 4 of Chapter 73 of the Acts of 1986, hereby increase by 100% the normal value of statutory exemptions for fiscal year 1997.

In City Council September 30, 1996.

Adopted by a yeas and nays vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury

D. Margaret Drury
City Clerk



City of Cambridge

AGENDA ITEM #1K

IN CITY COUNCIL

September 30, 1996

ORDERED: That this City Council go on record approving to double the income limit for deferral of taxes by elderly homeowners.

In City Council September 30, 1996.

Adopted by a ye and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk



City of Cambridge

AGENDA ITEM #1L

IN CITY COUNCIL
September 30, 1996

ORDERED:

That the City Council vote to increase the Fiscal Year 1997 exemption allowed under General Laws Chapter 59, Section 5, Clause 17D by 2.39% (\$4.18).

In City Council September 30, 1996.

Adopted by a yea and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:-

D. Margaret Drury
D. Margaret Drury
City Clerk

5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

A	B	C	D
Class	Certified Full and Fair Cash Value Assessments	Percentage Full Value Shares of Total Tax Levy	New Percentage Shares of Total Tax Levy
1. Residential	\$ 4,543,164,544	62.7325 %	34.7819 %
2. Open Space	\$ 0	0.0000 %	%
3. Commercial	\$ 2,021,952,595	27.9193 %	48.8588 %
4. Industrial	\$ 440,956,298	6.0888 %	10.6554 %
5. Pers. Property	\$ 236,051,000	3.2594 %	5.7039 %
TOTALS	\$ 7,242,124,437	100.0000%	100.0000%

6. I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages for fiscal year 19 97 would be held on Sept. 30, 1996 (date), 7:00 P. M. (time), at Cambridge City Hall (place), by Legal notice (describe type of notice).

D. Margaret Verry
City/Town/District Clerk

7. We hereby attest that on Sept. 30, 1996 (date) 7:00 P. M. (time), at Cambridge City Hall (place) a public hearing was held on the issue of adopting the percentages for fiscal year 19 97 that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing and that the percentages set forth above were duly adopted in public session Sept. 30, 1996 (date).

8. We have been informed by the Assessors of \$ 10,753,735 excess levy capacity.

Cities: Councilors/Aldermen, Mayor Towns: Board of Selectmen Districts: Prudential Committee or Commissioners

Richard A. Steele Kenneth E. Pease Henrietta Davis
Wm. G. Dooling Joseph J. Looney Katherine Triantafyllou
Anthony D. Falcione William L. Bohn Shelagh T. Russell

5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

A	B	C	D.
Class	Certified Full and Fair Cash Value Assessments	Percentage Full Value Shares of Total Tax Levy	New Percentage Shares of Total Tax Levy
1. Residential	\$ 4,543,164,544	62.7325 %	34.7819 %
2. Open Space	\$ 0	0.0000 %	%
3. Commercial	\$ 2,021,952,595	27.9193 %	48.8588 %
4. Industrial	\$ 440,956,298	6.0888 %	10.6554 %
5. Pers. Property	\$ 236,051,000	3.2594 %	5.7039 %
TOTALS	\$ 7,242,124,437	100.0000%	100.0000%

6. I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages for fiscal year 1997 would be held on Sept. 30, 1996 (date), 7:00 P. M. (time), at Cambridge City Hall (place), by legal notice (describe type of notice).

City/Town/District Clerk

7. We hereby attest that on Sept. 30, 1996 (date) 7:00 P. M. (time), at Cambridge City Hall (place) a public hearing was held on the issue of adopting the percentages for fiscal year 1997 that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing and that the percentages set forth above were duly adopted in public session Sept. 30, 1996 (date).
8. We have been informed by the Assessors of \$ _____ excess levy capacity.

Cities: Councilors/Aldermen, Mayor Towns: Board of Selectmen Districts: Prudential Committee or Commissioners

[Signatures]
Richard D. Sullivan Donna E. Reese Henrietta Davis
W. D. Smith Ed. Sooner Catherine Triantafyllou
Chas. D. Sullivan Kathleen L. Bore Shirley Russell

5. That the City Council approve the maximum residential exemption of 20% for owner occupied homes, which should result in a FY1997 commercial tax rate of \$35.78 and a residential tax rate of \$13.02 upon final approval by the Massachusetts Department of Revenue
6. That the City Council vote to double the normal value of statutory exemptions and double the income limit for the deferral of property taxes by eligible elderly homeowners
7. That the City Council vote to increase the exemption amount allowed under General Laws Chapter 59, Section 5, Clause 17D from \$175 to \$179.18, as follow-up to the acceptance of Section One of Massachusetts General Laws Chapter 181 by the City Council on September 9, 1996.

SUMMARY:

The establishment of the property tax rate by the Board of Assessors with the approval of the Massachusetts Department of Revenue is the final step in the annual fiscal process that began last Spring with the submission and adoption of the FY1997 budget. For FY1997 the adopted budget including overlay reserve requires a property tax levy of \$148,070,00, an increase of 2 ½ % over FY1996. While property tax rates are not finalized until approved by the Department of Revenue, the FY1997 residential tax rate should be \$13.02, a decrease of 2 ¼ % from FY1997 while the commercial rate should be \$35.78, an increase of 2 ½ % from the prior year. The decrease in the residential rate is essentially due to the increase in taxes paid by previously rent controlled property. All told, the City will receive an increase of just over \$2 million in taxes from previously rent controlled property. Table IV on page 5 shows what the average tax impact is on various categories of residential property.

Before the Assessors can establish the tax rate the City Council must vote to rescind the Cambridge Hospital and Neville Manor funds (as a result of the new Public Health Commission), authorize the use of free cash, classify property, establish a minimum residential factor, establish a residential exemption and accept various statutory exemptions. The sections that follow discuss the various issues.

ISSUES:

Cambridge Hospital and Neville Manor.

When the FY1997 budget was adopted, the legislation creating the Cambridge Public Health Commission had not yet been approved. In order to ensure the smooth operation of our health facilities in case the legislation was not approved by July 1, 1996, the

FY1997 city budget was adopted with an appropriation for both the Hospital and Neville Manor.

The legislation passed and the new Commission became operational on July 1, 1996. With the separation of the Health and Hospital programs from the City, the City Council must now rescind the FY1997 Hospital and Neville Manor budgets. Once that action has occurred, the City Council needs to appropriate \$8,598,000 from property taxes to cover the amount of the service contract between the Commission and the City in FY1997. Also, the City Council needs to appropriate \$9,996,185 for Commission Employee Health Insurance, Pension and Audit costs. This second appropriation will be fully offset by reimbursements from the Commission to the City to cover the costs of these services. While the City will continue to receive reimbursements from the Commission in future years to cover pensions, it is likely that the Commission will purchase its own employee health insurance beginning in FY1998. It should be noted that the tax levy support for the Commission is \$3,000,000 less than in FY1996.

Free Cash.

For the fiscal year that ended on June 30, 1996 the City has an estimated free cash balance of \$19,528,644, up \$71,640 from the previous year's balance of \$19,457,004. As has been the case for the past two fiscal years, the increase in year-end balance is largely the result of delinquent real estate accounts being paid off. For FY1996, the City received over \$5,000,000 in prior year taxes and interest, a number similar to FY1995.

For FY1997 it is recommended that the City Council authorize the use of \$2,942,000 in free cash. As the Council will remember, the FY1997 adopted budget called for the use of \$2,242,000 in free cash: \$1,692,000 for the operating budget and \$550,000 in capital. Ideally, the vote to authorize these funds would be taken at the time the budget is adopted. However, the Department of Revenue does not allow the authorization of free cash to be issued before July 1 of the fiscal year in which is it to be used, thus the authorization vote is required now. Beyond the Free Cash funds approved in the FY1997 budget, it is recommended that an additional \$700,000 be authorized to offset the overlay reserve.

Excess Levy Capacity.

Since the effective date of Proposition 2 ½, July 1, 1981, one of the City's most basic financial policies has been to maintain an adequate excess levy capacity. Like a healthy free cash balance, excess levy capacity is important for a number of reasons; first, it grants the City the ability to respond to unforeseen financial setbacks; second, it is an important factor analyzed by credit agencies when rating our debt; and third, perhaps most importantly, excess levy capacity provides the City with flexibility and control of our own destiny during periods of economic downturn. During the 1980's the City continually had a comfortable excess levy capacity. This fact served the City well during the early part of this decade as we utilized the excess capacity to offset losses in non-

property tax revenue such as State Aid. As the table below indicates, the City's excess levy capacity, once over \$12,000,000, had fallen to only \$185,000 by FY1994. Since FY1994 the excess levy capacity has increased to an estimated \$10,754,000 in the current fiscal year. This increase in levy capacity has been the result of slowing budget growth and the strong local economy. Table I presents a five year history of the tax levy and excess levy capacity.

Table I
Tax Levy/Tax Levy Limit/Excess Levy Capacity
(in thousands)

	Actual 1993	Actual 1994	Actual 1995	Actual 1996	Estimated 1997
Levy Limit	\$135,171	\$139,599	\$144,899	\$150,639	\$158,824
Actual Levy	133,580	139,414	144,446	144,442	148,070
% Levy Increase over Prior Year	4.3%	4.4%	3.6%	-0-	2.5%
Excess Levy Capacity	\$ 1,591	\$ 185	\$ 453	\$ 6,197	\$ 10,754

ASSESSED VALUES:

Additional Levy Capacity and Impact on Property Owners.

After a four year period of declines, total assessed values in Cambridge will increase slightly for the second consecutive year in FY1997. Table II, below, presents a five year history of assessed property values in Cambridge.

Table II
Assessed Values
(in millions)

	FY93	FY94	FY95	FY1996	FY1997
Commercial Property	\$2,877	\$2,570	\$2,490	\$2,482	\$2,463
Personal Property	200	214	222	227	236
Residential Property	3,975	4,007	4,043	4,301	4,543
TOTAL ASSESSED VALUE	\$7,052	\$6,791	\$6,755	\$7,010	\$7,242

The greatest valuation impact for FY1997 is due to the expiration of rent control. The bulk of the \$200,371,600 residential property valuation increase is due to this factor, as is shown in Table III.

Table III
New Construction Breakdown, FY1997

	New Value Added	FY1997 Rate	Tax Paid by New Value
Commercial	30,261,200	35.78	1,082,746
Personal Property	19,900,000	35.78	712,022
Commercial Subtotal	50,161,200		1,794,768
Mixed Use (Residential only)	11,852,392	13.02	154,318
Multiple Res Bldgs on 1 lot	17,421,796	13.02	226,832
4-8 unit apartment buildings	23,262,420	13.02	302,877
9+ unit apartment buildings	41,951,488	13.02	541,521
Rooming houses	2,678,000	13.02	34,868
Ordinanced condos	41,106,110	13.02	535,202
1,2,3's former rent control	5,982,200	13.02	77,888
Condominium conversions (6)	13,030,500	13.02	169,657
Rent Control Subtotal	156,924,906		2,043,162
Other Residential	43,446,700	13.02	565,676
TOTAL NEW GROWTH	250,532,806		4,403,606

Due to the combination of general value stability, a very modest tax levy increase, and the addition of \$200 million in residential value to the tax base, most Cambridge homeowners will experience stability or even decreases in their FY1997 tax bills. Table IV compares average tax bills for the principal property classes between FY1996 and FY1997. The apartment building tax increases reflect the first increment of an expected three year phase-in of the impact of rent deregulation.

Table IV
Changes in Average Tax Bills

	FY1996 Tax Bill	FY1997 Tax Bill	Dollar Change	Percent Change
1-Family	\$ 3,943	\$ 3,830	\$ (113)	- 2.9%
2-Family	\$ 2,995	\$ 2,903	\$ (92)	- 3.0%
3-Family	\$ 2,735	\$ 2,649	\$ (86)	- 3.0%
Condominium	\$ 1,410	\$ 1,353	\$ (57)	- 4.0%
Average apartment	\$ 488	\$ 566	\$ 78	+ 16.0%

FY1997 Property Valuation.

For FY1997, which was not a Department of Revenue Certification year for Cambridge, FY1996 assessed values were reviewed in relation to the calendar year 1995 real estate market in Cambridge. The valuation date for FY1997 is January 1, 1996 and the market period examined for establishment of 1/1/96 market level was the prior calendar year. For one, two and three family houses and condominium units, this was done by conducting analyses of values in relation to sale prices. For commercial and industrial properties, income and expense data was collected and compared to the rents, vacancies, and expenses used in the FY96 valuation of commercial/industrial property. For the 2,830 commercial personal property accounts, data was updated to reflect the 1995 "Form of List" returns, and 390 new personal property accounts were listed and valued.

The exception to the updating approach was formerly rent controlled property. For the first time, 1,200 apartment buildings and rooming houses were valued based upon market data collected for the 1995 calendar year. In prior years, it was the income stream allowed by the Rent Control Board which was the basis of the valuation of this property type. For FY1997, income was estimated based upon property characteristics and location.

Both physical information about the properties and their rent and expense information were collected. During 1991 and 1992, exterior and common areas of rent controlled properties were inspected, measured, and listed by Assessing Department data collectors. During, 1996, 350 apartment building interiors have been inspected, described, and rated for property whose owners responded to our request to arrange a property inspection.

Rent Control Board data on each apartment (number of rooms, bedrooms, baths, etc.) was added to the Assessing Department's data base. A questionnaire and data verification sheet was sent to each property owner, requesting verification and/or corrections to the apartment unit descriptions, unit specific rental information, and overall income and expenses. Approximately 500 questionnaires were returned, providing rental information

on some 3,900 apartment units. Analysis of the 1995 apartment rental market in Cambridge indicated that, most typically, landlords are slowly increasing rents for renewing tenants, and aiming for market level rents when vacancies occurred. Because of this gradual phasing in of market rents, it is anticipated that full capture of property appreciation due the expiration of rent control will occur over several years.

The result of the sales analysis of houses and condominiums was a trending program of mostly slight adjustments (maximum 6% either direction) to FY96 values. One exception is the continuing rise in sale prices of the newer, waterfront condominiums, which increased up to 14% from 1/1/95 to 1/1/96. Apartment values, citywide, rose from the FY1996 average of \$35,000 per unit to \$43,000 for FY1997. Table V on the next pages shows average values and value changes from FY1996 to FY1997 for one, two, and three family houses.

The review of commercial properties' 1995 income and expense statements indicated new leases at higher levels than the preceding year; however, with limited turnover opportunity available due to low vacancy rates, not yet producing significantly higher income streams. No overall adjustment trends were identified for FY1997 for commercial/industrial properties.

CLASSIFICATION OF PROPERTY AND EXEMPTIONS:

Classification of Property and the Minimum Residential Factor.

Since 1984 the City Council has voted annually to follow State laws for classification of property according to use (residential or commercial) and to allocate the legal maximum portion of the tax levy to the commercial class. State laws allow the residential portion of the tax levy to be as low as 50% of what it would be taxed if there were a single tax rate. There are two exceptions to the 50% minimum:

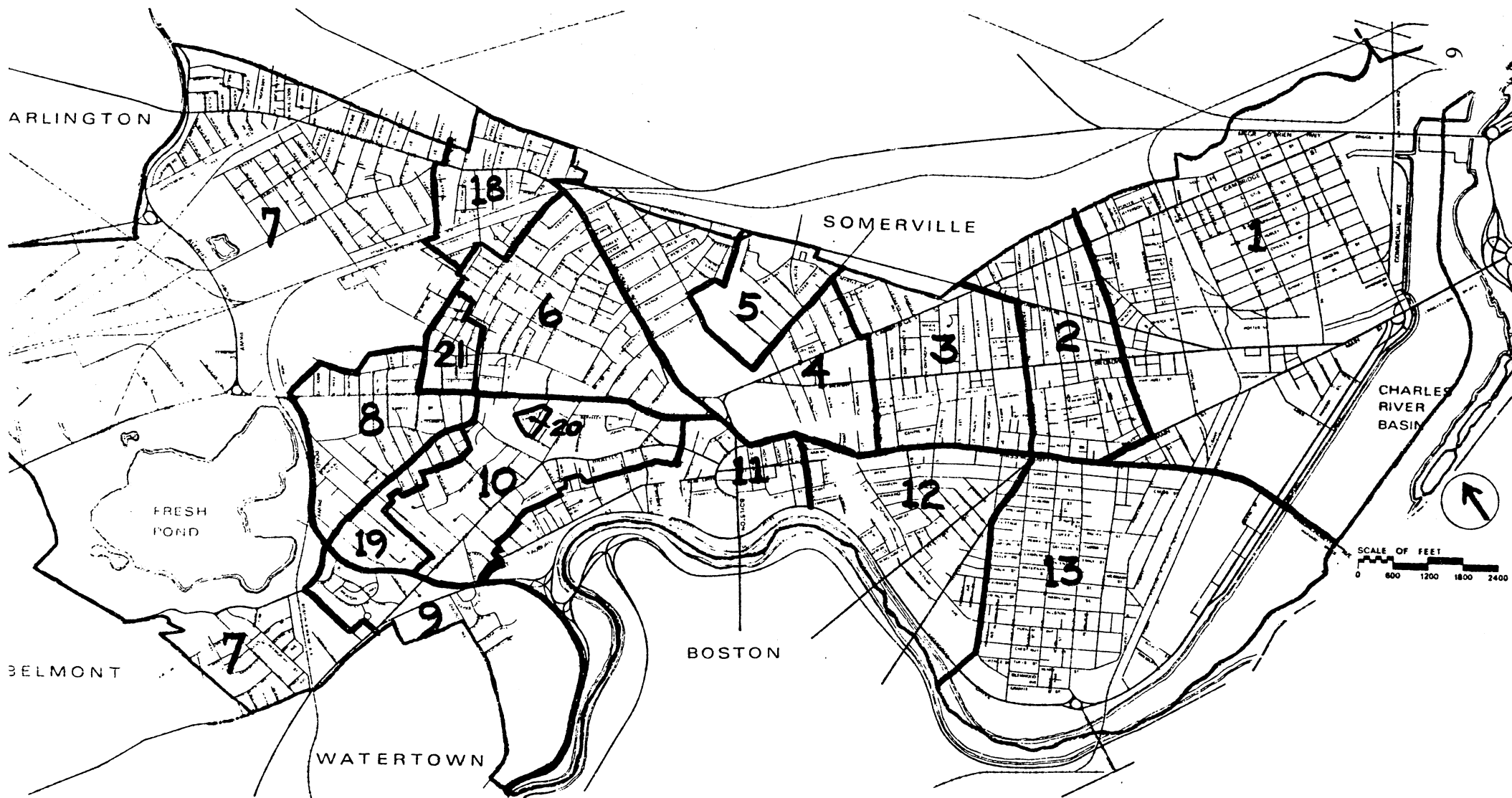
1. the residential % of the levy cannot drop to less than its lowest level since classification was initially voted by the City Council (34.5615% in FY1985 in Cambridge), and
2. it does not cause the commercial class to bear a portion of the levy greater than 175% times what it would pay if both classes were taxed equally.

The City Council sets the levy distribution each year by voting for a Minimum Residential Factor. By voting for a minimum residential factor of 55.44473% this year, residential property owners will carry 34.7819% of the total tax levy, slightly more than the 34.5615% they carried in each of the last six years. Commercial property will pay 65.2181% of the levy, which will bring the commercial portion to 175% what it would be with a single tax rate.

TABLE V

DISTRICT	CHANGES BY NEIGHBORHOOD FY1996 TO FY1997																		DISTRICT
	ONE FAMILY HOUSES						TWO FAMILY HOUSES						THREE FAMILY HOUSES						
	AVERAGE 97 VALUE	AVERAGE 96 TAX	AVERAGE 97 TAX	VALUE CHNGE	TAX CHNGE	#	AVERAGE VALUE	AVERAGE 96 TAX	AVERAGE 97 TAX	VALUE CHNGE	TAX CHNGE	#	AVERAGE VALUE	AVERAGE 96 TAX	AVERAGE 97 TAX	VALUE CHNGE	TAX CHNGE	#	
1	135,000	1,142	1,091	0%	-4%	389	145,200	1,278	1,224	0%	-4%	324	174,400	1,760	1,604	4%	-9%	284	1
2	124,400	1,084	953	-5%	-12%	199	157,200	1,333	1,380	5%	4%	209	175,500	1,635	1,618	2%	-1%	174	2
3	303,700	3,389	3,287	0%	-3%	195	289,500	3,200	3,102	0%	-3%	246	295,400	3,475	3,179	-5%	-9%	164	3
4	359,800	4,136	4,018	0%	-3%	191	385,400	4,477	4,351	0%	-3%	134	402,400	4,704	4,572	0%	-3%	78	4
5	676,700	8,357	8,144	0%	-3%	39	769,000	9,587	9,345	0%	-3%	33	848,200	10,642	10,377	0%	-2%	3	5
6	569,100	6,924	6,743	0%	-3%	335	495,700	5,947	5,787	0%	-3%	148	470,300	5,608	5,456	0%	-3%	72	6
7	177,100	1,703	1,639	0%	-4%	641	204,600	2,151	1,997	-3%	-7%	735	241,400	2,366	2,476	6%	5%	246	7
8	282,900	3,112	3,016	0%	-3%	125	299,400	3,172	3,231	4%	2%	326	330,100	3,741	3,631	0%	-3%	80	8
9	542,100	6,565	6,391	0%	-3%	200	460,500	5,478	5,329	0%	-3%	17	252,000	2,700	2,614	0%	-3%	1	9
10	981,000	11,627	12,106	6%	4%	298	1,058,000	12,591	13,108	6%	4%	58	1,210,700	14,503	15,096	6%	4%	3	10
11	486,400	5,693	5,666	2%	0%	146	485,200	5,613	5,650	3%	1%	46	443,500	5,133	5,107	2%	0%	18	11
12	184,400	1,800	1,734	0%	-4%	190	199,700	1,871	1,933	5%	3%	217	212,800	2,037	2,104	5%	3%	165	12
13	208,200	2,006	2,044	4%	2%	216	226,800	2,365	2,286	0%	-3%	273	218,800	2,404	2,182	-5%	-9%	205	13
14	497,000	5,831	5,804	2%	0%	2	438,700	5,070	5,045	2%	-1%	1							14
15	357,000	4,099	3,981	0%	-3%	33													15
16	349,000	3,993	3,877	0%	-3%	35	249,200	2,663	2,578	0%	-3%	5	294,300	3,264	3,165	0%	-3%	4	16
17	270,200	3,123	2,851	-5%	-9%	32	294,900	3,272	3,173	0%	-3%	27	343,500	3,919	3,805	0%	-3%	6	17
18	218,900	2,260	2,183	0%	-3%	136	223,100	2,405	2,238	-3%	-7%	134	257,500	2,774	2,686	0%	-3%	76	18
19	472,900	5,643	5,490	0%	-3%	51	412,200	4,834	4,700	0%	-3%	168	468,700	5,587	5,436	0%	-3%	14	19
20	419,500	4,932	4,795	0%	-3%	11	405,100	4,740	4,608	0%	-3%	4	443,600	5,253	5,109	0%	-3%	1	20
21	266,300	2,678	2,800	6%	5%	73	276,300	3,024	2,931	0%	-3%	46	298,500	3,320	3,220	0%	-3%	18	21

ASSESSMENT DISTRICTS -



NOTES

- District 14 - Charles Riverfront
- District 15 - Grove & Blanchard Sts.
- District 16 - St. Paul St
- District 17 - Walden St between Mt Pleasant and Raymond
- District 18: was part of District 7 until FY85
- District 19: was part of District 4 until FY86

Table VI shows several scenarios for distribution of the tax levy which are possible under State Law.

Table VI
Different Classification Scenarios

	Minimum residential factor	Res Levy %	Comm Levy %	Comm Factor	Res Tax Rate	Comm Tax Rate
Recommended, full minimization of residential taxes	55.44473%	34.78%	65.22%	175%	13.02	35.78
No classification shift	100%	62.73%	37.27%	100%	23.49*	20.45
169% Comm Factor (FY96 level)	59.00915%	37.02%	62.98%	169%	13.86	34.55
150% Comm Factor	70.29649%	44.10	55.90%	150%	16.51	30.67

* Residential rate is higher than commercial rate due to residential exemption.

The minimum residential exemption which I am recommending of 55.44473% does reflect the first, though small, shift of some portion of the levy from the commercial to the residential class since 1996. This increase in the residential percent from 34.56% last year to 34.78% this year is due to the overall increase in residential property value, while the commercial base was stable.

This small shift from the commercial to the residential class may increase for the next few years as previously rent controlled properties continue to rise in value. This is difficult to predict, however, in the absence of 1996 market data for commercial properties.

The Residential Exemption.

State law enables cities and towns to grant owner occupants of residential properties a deduction of up to 20% of the average residential parcel value before the tax rate is applied. I am recommending that the City Council adopt the maximum Residential Exemption of 20%, as it has done in the past. This will result in a deduction of \$51,220 from the assessed value of each owner occupied property.

The residential exemption serves to reduce the effective tax rate on lower valued properties while raising it on higher valued properties. By deducting the same amount from all property values, its impact is greatest on the lower valued properties. The residential exemption is paid for by raising the residential tax rate sufficiently to cover the

number of taxpayers claiming the residential exemption. For FY1997, there are about 11,500 residential exemptions on the Assessing Department files. If Cambridge did not adopt a residential exemption, the residential tax rate would be 11.34 instead of 13.02. The higher tax rate results in a “break-even” value over which the higher valued residential properties are assessed for higher taxes than would be the case if there were no residential exemption. For FY97 the break-even value is \$395,100.

Statutory exemptions.

State legislation requires cities and towns to grant a variety of tax exemptions to elderly taxpayers, blind taxpayers, veterans, and surviving spouses who qualify by virtue of residency, income, and assets. There are also two pieces of legislation which authorize cities and towns to increase the amounts of these exemptions. The first allows cities and towns to double the statutory amounts, for taxpayers whose tax bills have increased over the prior year’s bill. The City Council must vote annually for this increase. I am recommending that the Council do this for FY1997 as it has since FY1987. The second, enacted in 1995, allows cities and towns to increase the amount of the exemption for a senior citizen 70 or older, surviving spouse, or minor with a deceased parent by the increase in the cost of living as measured by the Consumer Price Index (CPI). The CPI increase for FY1997 which has been published by the Department of Revenue for exemption purposes 2.39%. Applying the 2.39% increase to the current \$175 exemption raises the exemption to \$179.18. The Council earlier this year accepted this provision, but now must vote on the actual amount. If the Council chooses to annually increase the exemption, \$179.18 will be the base for any FY1998 calculation.

Another form of tax relief available to property owners under state law is Clause 41A of Section 3 of Chapter 59. This statute allows taxpayers over 5 years old to defer tax payment until they are deceased or the property is transferred. The statutory income limit for this is \$20,000, which may be increased to \$40,000 by local legislative action. I am recommending that the City Council take this action.

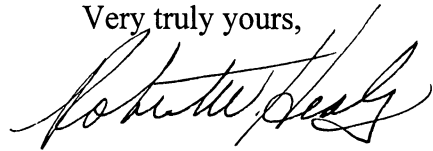
CONCLUSION:

As the City Council is aware, by the time the classification vote is taken in the fall of each year, the options for the City are fairly limited. Failure to approve maximum classification, the residential exemption, and the doubling of the value of statutory exemptions would result in significant tax increases for residential property owners. The establishment of the tax rate is a fairly simple mathematical calculation: the tax levy required to support the City budget divided by the total assessed valuation of property within the City. During the early part of this decade declines in both non property tax revenues and property values combined with sharp increases in employee benefits, particularly health insurance, to result in substantial increases in the tax levy. Between FY1989 and FY1990 alone, the levy increased by almost 16%, and between FY1991 and FY1994 the annual increase in the levy averaged 5.7%. Over the past few years we have

been quite successful in slowing the growth of the tax levy. Between FY1995 and FY1996 the levy remained level, and over the last three fiscal years (FY1994-FY1997) the annual increase in the property tax levy has averaged 2%. This small increase in the property tax levy combined with the expansion of the tax base has actually resulted in lower property taxes for many residential property owners. Our success in controlling the property tax levy is even more noteworthy when one considers the fact that over the past two fiscal years the City has allocated almost \$7,000,000 in local funds (including the recent purchase from Harvard) to affordable housing programs.

There are now only two fiscal years' budgets left to prepare in this century. As we begin work on the first of these two we know we face significant challenges if we are to continue our recent success at limiting the growth of the tax levy. However, I am confident that by our working together Cambridge will remain an enviable place in which to live and conduct business.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert W. Healy", written in a cursive style.

Robert W. Healy
City Manager

**PROPERTY MEETING
LEGAL NOTICE
CITY OF CAMBRIDGE
NOTICE OF PUBLIC
HEARING**

The Cambridge City Council will conduct a public meeting on Monday, September 30, 1996 at 7:00 P.M. in the Sullivan Chamber, City Hall, Second Floor, Cambridge on

PROPERTY TAX RATE CLASSIFICATION.

Under the laws of the Commonwealth the city has the option of taxing residential and commercial/industrial property at different tax rates. At this public meeting, the City Council will review tax rates proposed by the City Manager and Board of Assessors. The votes taken will result in property tax rates which reflect the City's property tax levy for FY 97, the addition of new taxable property to the City's tax base, the Assessors' annual reassessment program to adjust values to their full and fair cash value as of January 1, 1996, and the City Council's decision regarding distribution of the tax burden between commercial and residential properties and the granting of a residential exemption.

The Cambridge City Council will entertain comment and opinion from interested citizens and taxpayers.

D. Margaret Drury
City Clerk

Cambridge Chronicle, 9/26/96.



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139

TEL. 498-9011

EXECUTIVE DEPARTMENT

ROBERT W. HEALY

City Manager

RICHARD C. ROSSI

Deputy City Manager

September 30, 1996

To the Honorable, The City Council,

RECOMMENDATIONS:

1. That the City Council rescind \$80,096,445 in appropriations from the FY1997 Cambridge Hospital Community Health Network Fund and \$11,268,360 in appropriations from the FY1997 Neville Manor Fund
2. That the City Council appropriate \$18,594,185 to the FY1997 General Fund as follows:
 - a) \$3,588,110 for cost of Health Commission employee pensions
 - b) \$6,384,675 for cost of Health Commission employee health insurance
 - c) \$ 23,400 for FY1996 audit cost
 - d) \$8,598,000 for FY1997 service contract with Health Commissionsaid appropriation to be offset by \$8,598,000 in property taxes and \$9,996,185 in reimbursements from the Health Network
3. That the City Council authorize the use of \$2,942,000 in Unreserved Fund Balance (Free Cash) to offset the FY1997 tax rate as follows:
 - a) Operating Budget \$1,692,000 as adopted in FY1997 Budget
 - b) Capital Budget \$ 550,000 as adopted in FY1997 Budget
 - c) Overlay Reserve \$ 700,000
4. That the City Council classify property within the City of Cambridge into the five classes allowed for the purpose of allocating the property tax; it is further recommended that the City Council adopt the minimum residential factor of 55.44473%

Non-Consent Agenda #1

F140

Relative to the vote necessary
to seek the Department of
Revenue approval of the tax
rate for FY97:

A, B, C, D, E, F, G, H & I

9/8/97

ORDER ADOPTED

In City Council September 30, 1996

Referred to the hearing
Scheduled for 7:00 pm