



# City of Cambridge

IN CITY COUNCIL

September 24, 1979

ORDERED:

That the City of Cambridge is herewith authorized to exceed the 4% levy limit as detailed in communication to the City Council under date of September 24, 1979; said increase to be in the amount of \$4,540,672.61.

In City Council September 24, 1979  
Adopted by a ye and nay vote:  
Yeas 9; Nays 0; Absent 0.  
Attest: Paul E. Healy, City Clerk

A true copy,

ATTEST:

A handwritten signature in cursive script that reads "Paul E. Healy".

# City of Cambridge

MASSACHUSETTS

Agenda #12

Vote of the City Council on the request of the City Manager for a two-thirds vote in order to exceed the gross levy limit.

In City Council September 24 197<sup>9</sup>

	YEA	NAY	ABSENT	PRESENT
Mr. Crane	X			
Mr. Duehay	X			
Mr. Frisoli	X			
Ms. Graham	X			
Ms. Preusser	X			
Mr. Sullivan	X			
Mr. Vellucci	X			
Mr. Wylie	X			
Mayor Danehy	X			

9                      0                      0

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RF  
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A true copy,

ATTEST:

Paul E. Healy, City Clerk

# City of Cambridge

MASSACHUSETTS

Agenda #12 Request for a two-thirds vote in order In City Council Sept. 24 197 9  
to exceed the gross levy limit.

	YEA	NAY	ABSENT	PRESENT
Mr. Crane	✓			
Mr. Duehay	✓			
Mr. Frisoli	✓			
Ms. Graham	✓			
Ms. Preusser	✓			
Mr. Sullivan	✓			
Mr. Vellucci	✓			
Mr. Wylie	✓			
Mayor Danehy	✓			

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LOCAL OPTIONS TO EXCEED CAPS

LOCAL APPROPRIATING AUTHORITY CAMBRIDGE

Part A.

Votes to exceed appropriation cap (excluding votes on budgets submitted by Governmental Units).

DATE	AMOUNT	VOTE COUNT FOR	VOTE COUNT AGAINST	ADDITIONAL	FOR D.O.R. USE ONLY
TOTAL APPROPRIATIONS					

Part B.

Votes to exceed levy cap

DATE	AMOUNT	VOTE COUNT FOR	VOTE COUNT AGAINST	ADDITIONAL	FOR D.O.R. USE ONLY
9/24/79	4,540,672.61	9	0		
TOTAL LEVY					

Part C.

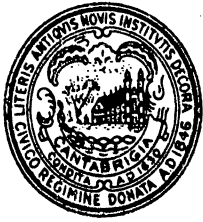
Is the population of your city/town under 2,500? (Check one) Yes  No   
 Did you vote to exceed the cap under the provisions of Section 15? Yes  No

I hereby certify that the above information furnished by me is true and accurate to the best of my knowledge and ability.

[Signature]  
 CLERK

September 25, 1979  
 DATE

498-9017  
 PHONE NUMBER



# CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139  
Tel. 498-9011

EXECUTIVE DEPARTMENT  
JAMES L. SULLIVAN  
City Manager

September 20, 1979

Mr. Anthony P. Grosso  
Chief of the Property Tax Bureau  
Department of Revenue  
100 Cambridge Street  
Boston, Massachusetts

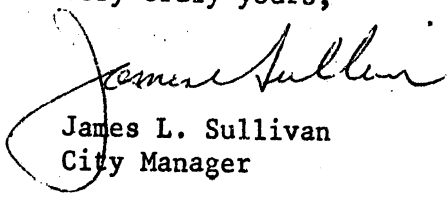
Dear Mr. Grosso:

Enclosed for your review are copies of the recapitulation sheet and the tax cap forms for the City of Cambridge. The only element that is not included is the vote to exceed the levy cap limit by the local appropriating authority.

I have submitted to the Cambridge City Council for action at their next meeting, Monday, September 24, 1979, the required vote to exceed the levy cap.

However, in the interest of expediting the approval of the Cambridge tax rate to allow for the timely mailing of tax bills, I request that the Department review the City of Cambridge forms. I will supply a certified copy of the City Council vote on Tuesday morning, September 25, 1979.

Very truly yours,

  
James L. Sullivan  
City Manager

JLS/b

THE COMMONWEALTH OF MASSACHUSETTS

TAX RATE RECAPITULATION

FISCAL 79-80

OF

Cambridge  
City or Town

TAX RATE SUMMARY

1. Gross Amount to be Raised (from Part VI) .....	\$	<u>127,344,010.26</u>
2. Estimated Receipts and Available Funds (from Part VII, Line 7) .....		<u>62,902,166.64</u>
3. Net Amount to be Raised by Taxation (subtract Line 2 from Line 1) .....		<u>64,441,843.62</u>
4. Real Property Valuations .....		<u>285,847,000</u>
5. Personal Property Valuations .....		<u>56,203,000</u>
6. Total Property Valuations (add Line 4 and Line 5) .....		<u>342,050,000</u>
7. Tax Rate (divide Line 3 by Line 6, multiply by 1000) .....		<u>188.40</u>
8. Real Property Tax (multiply Line 4 by Line 7) .....		_____
9. Personal Property Tax (multiply Line 5 by Line 7) .....		_____
10. Total Taxes Levied on Property (add Line 8 and Line 9) .....	\$	<u>_____</u>

Board of Assessors of \_\_\_\_\_  
City or Town

198

Do Not Write Below This Line - For Department Use Only

**II. LOCAL EXPENDITURES**

<b>A. APPROPRIATIONS</b> (Enter Grand total of Col. (b), (c), (d) and (e) from Schedule B, page 6) .....	\$ <u>116,244,543</u>
<b>B. OTHER LOCAL EXPENDITURES</b>	
1. Amounts certified by Collector and Treasurer for tax title purposes .....	\$ _____
2. Debt and interest charges matured and maturing not included in Schedule B .....	_____
3. Amount necessary to satisfy final court judgments .....	_____
4. Total overlay deficits of prior years (Attach detailed schedule) .....	<u>614,361</u>
5. Total offsets (Enter from C.S. 1-ER, Part B, subtotal, Education offset items, plus Part C, Line 3, Water Pollution Abatements) .....	<u>343,209</u>
6. Revenue deficits .....	_____
7. Any other amounts required to be raised: .....	_____
8. <u>Reserve For Encumbrance Deficit</u> .....	<u>614,959.97</u>
9. _____ .....	_____
<b>Total of A and B</b> .....	<u>\$ <u>117,817,072.97</u></u>

**III. STATE ASSESSMENTS**

	(a)	(b)
	Assessments	Under Assessments
1. Total county tax and state assessments, enter from Form C.S. 1-EC, total of Columns 1 and 2 .....	\$ <u>7,736,200.05</u>	<u>25,737.24</u>
2. County tax, enter from Form C.S. 1-EC, Columns 1 and 2, Line 1 .....	<u>1,001,646.70</u>	<u>0</u>
3. County hospital assessment, enter from Form C.S. 1-EC, Columns 1 and 2, Line 2 .....	<u>0</u>	<u>0</u>
4. Subtract Totals of Lines 2 and 3 above from Line 1 above .....	<u>6,734,553.35</u>	<u>25,737.24</u>
5. Add amounts under (a) and (b) in 4 above .....	_____	<u>6,760,290.59</u>

**IV. COUNTY ASSESSMENTS** (Enter Aggregates of Columns (a) and (b) from Part III, Lines 2 and 3) .....

	<u>1,001,646.70</u>
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**V. OVERLAY** .....

	<u>1,765,000</u>
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**VI. GROSS AMOUNT TO BE RAISED** (Total of Parts II through V, Enter in Part 1, Line 1) .....

	<u>127,344,010.26</u>
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**VII. ESTIMATED RECEIPTS AND AVAILABLE FUNDS**

1. Total estimated receipts from state (Enter amount from Form C.S. 1-ER, Part D) .....	<u>14,221,746</u>	
2. Prior years overestimates state and county, enter from Form C.S. 1-EC, total of Column 3) .....	<u>261,852.64</u>	
3. Local estimated receipts, enter total from Schedule A, Line 30, Column (b) .....	<u>30,049,040</u>	
4. Available funds, enter total of Schedule B, Columns (c), (d), and (e) .....	<u>18,369,528</u>	
5. Available funds to reduce the tax rate, enter total of Schedule B, Column (f) .....	<u>0</u>	
6. Free cash required by C151 of the Acts of 1979 to be used to reduce the tax rate. ....	_____	
7. Total of Lines 1 through 6 (Enter in Part 1, Line 2) .....	_____	<u>\$ <u>62,902,166.64</u></u>

**SCHEDULE A. RECEIPTS**

	(a) <u>ACTUAL RECEIPTS</u>	(b) <u>ESTIMATED RECEIPTS</u>
1. Motor vehicle and trailer excise .....	\$ 1,881,161	\$ 2,125,000
2. Licenses .....	420,553	473,385
3. Fines .....	75,955	76,000
4. Special assessments .....	205	0
5. General government .....	405,183	257,870
6. Protection of persons and property .....	153,532	153,230
7. Health and sanitation .....	8,214	15,000
8. Highways .....	48	0
9. School (local receipts of school committee) .....	850	0
10. Libraries .....	18,141	15,000
11. Hospitals .....	16,281,125	18,316,345
12. Cemeteries .....	59,341	60,000
13. Recreation .....	82,138	95,000
14. Classified forest land (including forest products tax) .....	-	0
15. Farm animal and machinery excise .....	-	0
16. Interest .....	2,067,148	1,472,500
17. Public service enterprises (i.e. water department) .....	2,431,806	3,417,755
18. In lieu tax payments .....	1,229,477	1,100,000
19. Trailer park fees .....	-	0
20. Sewer .....	1,816,742	2,412,530
21. Elderly Hot Meals .....	21,451	21,135
22. Library Cherry Sheet .....	38,285	38,290
23. _____ .....		
24. _____ .....		
25. _____ .....		
26. _____ .....		
27. _____ .....		
28. _____ .....		
29. _____ .....		
30. Total of Actual Receipts and Estimated Receipts .....	\$ 26,991,355	\$ 30,049,040

I hereby certify that the actual receipts from the preceding calendar year as shown in Column (a), are, to the best of my knowledge and belief, true, correct and complete.

\_\_\_\_\_ Date \_\_\_\_\_ Accounting Officer

If Total of Column (b) is greater than total of Column (a), explain the difference, since written approval of the Commissioner of Revenue is required.

1. Free cash certified by the Director of Accounts as of July 1, 1978. (adjusted)		<u>( 591,056)</u>
2. Use of free cash July 1, 1978 - June 30, 1979		
A. Total free cash appropriated for particular purposes	<u>(1,315,000)</u>	
B. Appropriated to reduce the tax rate	<u>-</u>	
C. Voted to retain	<u>-</u>	
3. Total deductions (Total of 2A, B, and C)		<u>(1,906,056)</u>
4. To be used by the assessors to reduce the fiscal 1980 tax rate (subtract line 3 from line 1). This amount must be used by the Board of Assessors to reduce the tax rate in addition to any amount appropriated for that purpose. This figure should be certified to the Board of Assessors immediately upon determination.		<u>(1,906,056)</u>

Certification of free cash as of March 31, 1979

1. Free cash certified by the Director of Accounts as of July 1, 1978. (adjusted)		<u>( 591,056)</u>
2. Total appropriations and transfers from free cash since July 1, 1978.		<u>(1,315,000)</u>
3. Balance of certified free cash (Subtract line 2 from line 1)		<u>(1,906,056)</u>
4. Receipts from sale of tax title possessions since July 1, 1978.	<u>5,000.00</u>	
5. Receipts from tax title redemptions since July 1, 1978.	<u>392,363.27</u>	
6. Fiscal 1978 and prior real estate taxes collected since July 1, 1978	<u>1,477,889.16</u>	
7. Fiscal 1978 and prior personal property taxes collected since July 1, 1978.	<u>35,743.31</u>	
8. Total receipts (total of lines 4-7)		<u>1,910,995.74</u>
9. Free cash available as of March 31, 1979. (Total of lines 3 and 8)		<u>4,939.74</u>

I have examined the entries made on pages 5 and 6 of the fiscal 1980 tax rate recapitulation form by the city, town, or district clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

\_\_\_\_\_  
Accounting Officer





TC-1A. ESTIMATED FY 1980 INCREASE IN AVAILABLE ENTERPRISE REVENUES

LOCAL APPROPRIATING AUTHORITY Cambridge

A. Receipts and Appropriations

Revenue-producing enterprise	Receipts		Appropriations	
	Previous FY, actual (a)	Current FY, estimated (b)	Previous FY, actual (c)	Current FY, to date (d)
1. Hospitals	16,720,428.48	18,316,345	19,205,600.83	20,470,290
2. Cemeteries	58,221.60	60,000	393,295.00	375,150
3. Recreation	86,947.60	95,000	789,400.00	734,475
4. Water Department	2,958,278.88	3,417,755	3,070,635.40	3,417,755
5. Other Public Service Enterprises (specify)				
6. Other Revenue-producing Enterprises (specify)				
7. Total (A1 through A6)	19,823,876.56	21,889,100	23,458,931.23	24,997,670

B. Estimated increase in revenue (A7, column b minus A7 column a)	2,065,223.44
C. Estimated increase in appropriations (A7, column d minus A7, column c)	1,538,738.77
D. Amount made available (B minus C; if negative, write zero)	526,484.67

I hereby certify that the actual receipts from the preceding fiscal year as shown in column (a) and the actual appropriations as shown in column (c) are to the best of my knowledge and belief true, correct, and complete, and that any increases in fees have been duly included in the estimates shown in column (b).

Date \_\_\_\_\_

Accounting Officer \_\_\_\_\_

Phone Number \_\_\_\_\_

Cambridge  
CITY, TOWN, DISTRICT

Notification of Additional Appropriations FY 1980

**PART I: To be completed by city/town/district clerk**

The following appropriations for fiscal 1979 were made after the information for the original certification of the appropriations limit for fiscal 1980 was submitted to the Department of Revenue. (Attach additional sheets if necessary)

CITY COUNCIL OR TOWN MEETING DATES	(a) TOTAL APPROPRIATION OF EACH MEETING FOR FY 1979	(b) FROM TAX LEVY	(c) FROM FREE CASH	(d) FROM OTHER AVAILABLE FUNDS	(e) FROM REVENUE SHARING
6/25/79	7,800			7,800	
<b>TOTALS</b>					

I hereby certify that the foregoing appropriations and the provisions for meeting the same were voted as indicated.

\_\_\_\_\_  
City/Town/District Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

**PART II: To be completed by the Accounting Officer**

- A. Sum of columns (b) through (e) \$ 7,800
- B. Appropriations for the following purposes were included therein:
  - 1. Principal and Interest Charges \$ \_\_\_\_\_
  - 2. Pensions and Retirement Allowances \_\_\_\_\_
  - 3. State and Federal Grant Requirements \_\_\_\_\_
  - 4. Governmental Unit Assessments \_\_\_\_\_
  - 5. Revenue Producing Enterprises \_\_\_\_\_
  - 6. Unemployment Compensation \_\_\_\_\_
  - 7. TOTAL \$ 0
- C. Additional relevant appropriations (A minus B7) \$ 7,800

\_\_\_\_\_  
Accounting Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

APPROPRIATION CAP FOR FISCAL YEAR 1980LOCAL APPROPRIATING AUTHORITY Cambridge

A. *1. Relevant Appropriations From Previous Fiscal Year	\$ <u>75,570,767.00</u>
2. Additional Relevant Appropriations (Form TC-1B, Item C)	<u>7,800.00</u>
3. Total Relevant Appropriations (A1 plus A2)	\$ <u>75,578,567.00</u>
B. Base Cap (1.04 times A3)	\$ <u>78,601,709.68</u>
C. Special Education Increase	
*1. Number of special education children enrolled in institutional placement as of May 14, 1979.	<u>16</u>
2. Amount appropriated for this fiscal year for payment of charges for those children comprising the above number.	\$ <u>108,815</u>
3. Amount appropriated for last fiscal year for payment of charges for those children comprising the above number.	\$ <u>115,291</u>
4. Rate increases (C2 less C3)	\$ <u>0</u>
D. Sub Total (sum of B and C4) (Only B if C4 is negative)	\$ <u>78,601,709.68</u>
E. Increase in Available Enterprise Revenue (Item D, Form TC-1B)	<u>526,484.67</u>
F. Preliminary Appropriations Cap (D minus E)	<u>78,075,225.01</u>
G. Total Amount voted to exceed Cap (Form TC-3, Part A)	<u>0</u>
H. Appropriations Cap (F plus G)	\$ <u>78,075,225.01</u>

I hereby certify that the above information furnished by me is true and accurate to the best of my knowledge and ability.

\_\_\_\_\_  
Accounting Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number



FISCAL YEAR 1980 APPROPRIATION CALCULATION

For verifying compliance with cap

LOCAL APPROPRIATING AUTHORITY Cambridge

A. Appropriations for this fiscal year to date (attach Form TC-1D)	\$ <u>114,170,815</u>
B. Exclusions—Amounts appropriated this fiscal year for:	
1. Principal and Interest Charges	<u>7,010,460</u>
2. Pensions and Retirement Allowances	<u>7,757,660</u>
3. State and Federal Grant Requirements	<u>0</u>
4. Governmental Unit Assessments (see instructions)	<u>0</u>
5. Revenue Producing Enterprises to the extent paid from fees and charges	<u>21,889,100</u>
6. Unemployment Compensation	<u>37,650</u>
7. Total Exemptions (sum B1 through B6)	<u>\$ 36,694,870</u>
C. Relevant Appropriations (A less B7)	<u>77,475,945</u>
D. Appropriations Cap (line H, Form TC-1C)	<u>78,075,225.01</u>
E. Amount in excess of cap (C less D)	<u>\$ (-) 599,280.01</u>

I hereby certify that the above information provided by me is true and accurate to the best of my knowledge and ability.

\_\_\_\_\_  
Accounting Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

Form TC-2A

LEVY CAP CALCULATION FISCAL YEAR 1980

LOCAL APPROPRIATING AUTHORITY Cambridge

*A. Relevant amount to be raised	\$ <u>93,938,858.00</u>
*B. Base Cap (1.04 times A)	<u>97,696,412.00</u>
C. Institutional Placement Rate Increases (TC-1C, C4)	<u>0</u>
D. Sub Total (B plus C, just B if C is negative)	<u>97,696,412</u>
E. State Aid Adjustment	
1. State aid FY 1980 \$	<u>14,221,746</u>
2. State aid FY 1979	<u>12,193,965</u>
3. Increase or decrease in local aid (E1 minus E2)	<u>N.A.</u>
F. Preliminary Cap (D minus E3)	<u>97,696,412</u>
G. Amount certified as voted to exceed tax cap	<u>4,540,672.61</u>
H. Levy Cap (F plus G)	<u>102,237,084.61</u>

I hereby certify that the above information which I have provided is true and accurate to the best of my knowledge and ability.

\_\_\_\_\_  
Accounting Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

FISCAL YEAR 1980 TAX LEVY CALCULATION

## FOR VERIFYING COMPLIANCE WITH LEVY CAP

LOCAL APPROPRIATING AUTHORITY Cambridge

A. Gross amount to be raised (Part 1, line 1) fiscal 1980 tax recap sheet.	127,344,010.26
<hr/>	
B. Exclusions	
1. Overlay (Part 2,V)	1,765,000
2. Overlay Deficits (Page 2, Part II, B4)	614,361
3. Revenue Deficits (Page 2, Part II, B6)	0
4. Net Cherry Sheet Charges	7,500,084.65
5. Final Judgements	0
6. Governmental Unit Assessments (See instructions)	0
7. Principal and Interest Charges	7,010,460.
8. Pensions and Retirement Allowances	7,757,660
9. State and Federal Grant Requirements	421,710
10. Unemployment Compensation	37,650
11. Total Exemptions (sum B1-B10)	25,106,925.65
C. Relevant amount to be raised (A minus B11)	102,237,084.61
D. Levy Cap (Item H, Form TC-2A)	102,237,084.61
E. Amount in excess of levy cap (C minus D)	

We hereby certify that the above information is true and accurate to the best of our knowledge and ability.

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone number

\_\_\_\_\_  
Accounting Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
- Phone Number

TOTAL OVERLAY DEFICIT PRIOR YEARS

\$ 614,361.00

Detail Schedule

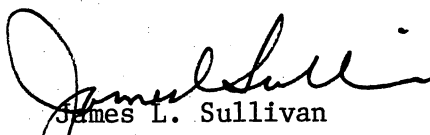
1971	28.98
1972	15,310.36
1973	10,635.60
1974	1,134.63
1975	8,738.51
1976	30,704.28
1977	86,068.31
1978	182,260.33
1979	279,480.00
	<hr/>
	614,261.00

levy limit with increased estimated receipts and available funds totaling \$6,774,165 over last year.

In closing, I remind you that the forms submitted to the state, if approved, will result in a slight decrease in the city's tax rate. These forms cannot be approved until council authorization to exceed the gross levy cap has been received by the state. Timely action on this request is extremely important. A delay will result in the postponement of the mailing of the 1979-80 tax bills. This, in turn, will cost the city additional money to borrow in anticipation of tax revenues.

Passage of this request is strongly recommended.

Very truly yours,



James L. Sullivan  
City Manager

JLS/mbf



# CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139  
Tel. 498-9011

EXECUTIVE DEPARTMENT  
JAMES L. SULLIVAN  
City Manager

September 24, 1979

To the Honorable, the City Council:

I herewith submit to the City Council a request to comply with the State Department of Revenue's requirements that a two-thirds vote be obtained from the local appropriating authority in order to exceed the gross levy limit. The "levy" being referred to is not the levy as defined on the tax rate recapitulation sheet. The "levy" as it applies to the tax cap is the gross amount to be raised less certain excluded items.

Please be advised that such a vote is not an approval to raise the tax rate. The Tax Cap compliance forms and the Recapitulation Sheet, as submitted to the state, show a slight decrease in the city's rate. These forms have not yet been approved by the state nor will the state be able to approve them until they receive the two-thirds vote by the Council to exceed the 4% levy limit. No official statement can be made on the rate before the forms have been officially approved by the state.

The actual mechanics behind the city's ability to reduce the tax rate yet exceed the gross levy limit are complex. For example, the \$114,170,815 appropriation made by the City Council for the 1979-80 budget is \$599,280.01 under the 4% appropriation cap. As you are aware, the state has capped the levies, as well as the appropriations, of cities and towns. However, the state has capped the gross levy to be raised rather than the net levy. The city's 1979-80 gross levy limit of \$127,254,010 which includes the total of all amounts to be raised during FY79-80, is \$6,660,379 more than the previous year's total of \$120,593,631. The relevant amount to be raised, as it appears on the Tax Cap forms, has actually increased from \$93,938,858 to \$102,237,084.61, and increase of \$8,298,226. This increase is \$4,540,672.61 more than allowed by the levy cap. A two-thirds vote of the council is necessary for the city to exceed the levy limit by this amount.

The reason we are able to project a slight decrease in the tax rate despite exceeding the levy limit hinges upon the city's ability to generate additional revenues. We have offset the gross

f-430

Request for a two-thirds vote of the City Council in order to exceed the gross levy limit.

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In City Council,  
Sept. 24. 1979

9/24/79

A-0-0

OPSR  
RF  
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Revised 9/25/79