



CITY OF CAMBRIDGE
INTEROFFICE CORRESPONDENCE

To James L. Sullivan, City Manager

Date May 6, 1975

From Charles R. Laverty, Jr., Chairman
Board of Assessors

Reference

Subject

Dear Mr. Sullivan:

We are attaching herewith a copy of the "cherry sheet" including the cover letter as received this day from the Department of Corporations and Taxation and the news is dismal to say the least.

We are once again participating in a "revenue sharing program in reverse," whereby Cambridge must return to the Commonwealth \$2,488,315.82 which is approximately \$737,667.00 more than Cambridge returned last year.

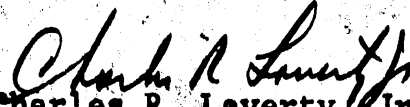
As we see it, the major differences occur under estimates to be raised where the MBTA charges have increased by \$857,662.26; Metropolitan Parks and Metropolitan Sewerage by approximately \$100,000 each and the special education category has increased by approximately \$200,000.00.

On the "receipt" side of the ledger, Special Education and School Aid distributions have increased approximately \$380,000.00.

We are unofficially conducting a survey to determine how some of the other communities fared and attach that survey.

Very truly yours,

BOARD of ASSESSORS


Charles R. Laverty, Jr., CMA, CAE
Chairman

Encl's.
CRLjr:klw



The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION

NOTICE TO ASSESSORS OF FISCAL 1976 ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAPTER 59, SECTION 21 Cambridge
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.	Column 1 Estimates to be raised	Column 2 Prior Year Underestimates to be raised	Column 3 Prior Year Overestimates to be Used as Available Funds
1. County Tax G.L. CH. 35, s. 31; 1974, CH. 492	1,605,711.93		153,631.70
2. County Hospital G.L. CH. 111, s. 85			
3. Special Education G.L. 71B, ss. 10, 12; 1972, CH. 788 ...	301,052.00	152,851.00	
4. Audit of Municipal Accounts G.L. CH. 44, ss. 41, 46A	5,767.67		
5. State Examination of Retirement System G.L. CH. 32, s. 21 (2)	1,934.40		
6. Motor Vehicle Excise Tax Bills 1962, CH. 727	5,115.90		
7. State Assessment System G.L. CH. 58, ss. 7A — 7E			
8. Health Insurance G.L. CH. 32A, ss. 10B (c), 12: Elderly Governmental Retirees	11,217.03		
9. Retired Municipal Teachers			
10. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4 — 6			
11. Metropolitan Parks G.L. CH. 92, ss. 54 — 59A	786,572.57		2,411.71
12. Metropolitan Sewerage G.L. CH. 92, ss. 5 — 8	1,108,414.93		66,663.10
13. Connection Charges			
14. Metropolitan Water G.L. CH. 92, ss. 26, 26A	36,081.60		
15. Connection Charges			
16. Entrance Fees			
17. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	1,447.16	96.37	
18. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service - Jan. 1, 1974 - Dec. 31, 1974 After Commonwealth Credit (\$ <u>3,800,728.00</u>)	4,091,401.00		11,331.87
19. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 114D Net Cost of Service - July 1, 1974 - June 30, 1975 After Commonwealth Credit (\$ _____)			
20. Mosquito Control Projects G.L. CH. 252, s. 5A			
21. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	7,030.52		4,261.20
22. Metropolitan Area Planning District G.L. CH. 40B, ss. 26, 29; 1974, CH. 476	14,919.30	5,768.64	
23. Old Colony Planning Council 1967, CH. 332			
24. Shellfish Purification Plants 1961, CH. 506, s. 2			
25. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 18			
26.			
27.			
TOTALS	7,976,666.01	158,716.01	238,299.58

over

The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION



NOTICE TO ASSESSORS OF FISCAL 1976 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23 Cambridge
NAME OF CITY OR TOWN

A. General Fund Appropriated Reimbursement Programs:

1. Maintenance of Suffolk County Court House 1935, CH. 474	\$	
2. Loss of Taxes on Land G.L. CH. 58, ss. 13 - 17B		
3. Loss of Taxes, Flood Control G.L. CH. 58, s. 17; 1963, CH. 584		
4. Real Estate Abatements to Veterans G.L. CH. 59, s. 5, clauses 22A - 22E		3,544.00
5. Real Estate Abatements to Widows and others G.L. CH. 59, s. 5, c. 17 & c. 37		40,302.75
6. Real Estate Abatements to Blind Persons G.L. CH. 59, s. 5, c. 37; 1973, CH. 872		5,258.00
7. Government Center in lieu of taxes - Boston 1960, CH. 635, s. 8		
8. Police Career Incentive G.L. CH. 41, s. 108L; 1970, CH. 835		97,500.00
9. Compensation of Inspectors of Animals G.L. CH. 129, s. 17		
10. Urban Renewal (Federally Aided) Projects G.L. CH. 121		86,909.69
11. Urban Renewal (Non-Federally Aided) Projects G.L. CH. 121		
12. Veterans' Benefits G.L. CH. 115, s. 6, and Aid to Needy Dependents of Veterans 1972, CH. 610		350,000.00
13. Tuition and Transportation of Children G.L. CH. 76, s. 7 & s. 8		3,345.00
14. Care of Infants Prematurely Born G.L. CH. 111, s. 67C		
15. Pensions to Retired Teachers G.L. CH. 32, s. 20 (2) (c)		
16. Vocational Education G.L. CH. 74, s. 9 & s. 10; 1967, CH. 791		42,698.00
17. Outside Vocational School Transportation G.L. CH. 74, s. 8A		
18. Transportation of Pupils G.L. CH. 71, ss. 7A & 37D		32,472.56
19. Regional Public Libraries G.L. CH. 78, s. 19C		
20. Construction of School Projects 1948, CH. 645; 1954, CH. 346, s. 6A; 1974, CH. 492, s. 18		528,282.70
21. Regional School District Aid G.L. CH. 71, s. 16D; 1967, CH. 779		
22.		
23. a. Magnet Education Program		129,285.00

Reimbursement Offset Items - Reserve for Direct Expenditures

24. Natural Resources, Conservation Land G.L. CH. 132A, s. 11		
25. Water Pollution Abatement Program G.L. CH. 21, s. 37; 1968, CH. 508		
26. Youth Service Board-Delinquency Prevention G.L. CH. 18A, s. 2		
27. Racial Imbalance Program G.L. CH. 76, s. 12A		
28. Public Libraries G.L. CH. 78, s. 19A		37,635.38
29. School Lunch Program (Partial Assistance) 1951, CH. 538		64,854.00
30. Elderly Lunch Program G.L. CH. 15, s. 1L; 1970, CH. 753		2,705.60

B. General Fund Distributions (Items 1 - 4 G.L. CH. 58, s. 18A; 1974, CH. 492; 1974, CH. 431):

Recreation Programs - Special Needs		10,192.40
1. Transitional Bilingual Education G.L. CH. 71A		300,000.00
2. Special Education Programs G.L. CH. 71B; 1972, CH. 766 - Offset Item		1,422,568.60
3. School Aid G.L. CH. 70, as amended		1,372,729.20
4. Adjustment		
5. Highway and Transit Development 1974 CH. 825, s. 3		

C. Agency Funds Distributions:

1. Cigarette Excise, School Transportation G.L. CH. 71, s. 7B		182,500.00
2. Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10		

D. Highway Fund Distribution G.L. CH. 81, s. 31; 1971, CH. 497; 1974, CH. 492

227,478.70

E. Local Aid Fund Distribution (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D; 1974, CH. 492

468,505.04

F. TOTAL ESTIMATED RECEIPTS from General Fund Reimbursements and Distributions, Agency, Highway and Local Aid Funds Distributions. (See detail below)

\$ 5,408,766.62

TOTAL ESTIMATED GENERAL FUND REIMBURSEMENTS

Total of programs in A

\$ 1,424,792.68

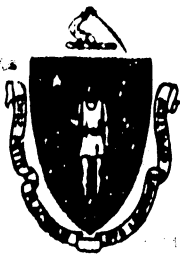
TOTAL ESTIMATED GENERAL FUND DISTRIBUTIONS

Total of programs in B

\$ 3,105,490.20

TOTAL ESTIMATED AGENCY, HIGHWAY AND LOCAL AID FUNDS DISTRIBUTIONS Total of Items C, D and E

\$ 878,483.74



The Commonwealth of Massachusetts

Department of Corporations and Taxation

State Tax Commission

Lowell Saltonstall Building

100 Cambridge Street, Boston 02204

May 5, 1975

TO EACH BOARD OF ASSESSORS:

You are hereby notified (as required by G.L. Chapter 58, Section 25A) of the amounts that are estimated to be received by your city or town during the fiscal year ending June 30, 1976, as detailed on the enclosed green Form C.S. 1-ER. Included from General Fund revenues are: (1) the Commonwealth's share of the reimbursement and assistance programs; (2) the "guaranteed" distributions for the special education programs and for the school aid formula; and, (3) for the new highway and transit development programs. The estimated receipts also include amounts from the following dedicated revenues: cigarette excise for school transportation, the urban redevelopment excise, the \$0.01 motor fuel excises, and lottery, beano, and charity games.

Each city and town amount for a General Fund appropriated reimbursement program was estimated by the agency administering the program. The estimates reflect the commitment made by Governor Dukakis to recommend the total appropriation required for each program. All known amounts owed for any prior year are included. These total \$54.9 million for cities and towns and \$14.8 million for locally related programs (such as direct payments to regions). All reimbursement program amounts expected to be due during fiscal 1976 are included. These total \$211.0 million for cities and towns and \$219.7 million for locally related programs.

Estimated receipts for cities and towns from General Fund Reimbursements (265.9 million) plus General Fund Distributions (\$442.7 million) and plus Distributions from Other Funds (\$72.2 million) total \$780.8 million for fiscal 1976. This is a \$23.1 million increase over fiscal 1975. The comparison would show a significantly larger increase for fiscal 1976 except for major changes (under Chapters 431 and 492 of the Acts of 1974) most of which accelerated aid during fiscal 1975. An outline of these changes follow.

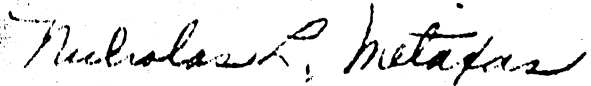
Special Education Grant, 1975	\$ 26,000,000
Special Education Grant Deduction, 1976	24,926,588
Six months distribution acceleration, 1975:	
1¢ Motor Fuels	12,550,000
Lottery, Beano and Charity Games	18,250,000
Regional School District Aid, reimbursed directly to regions and not to cities and towns, 1976	22,500,000
Total of major changes re comparison	<u>\$104,226,588</u>

Estimated receipts for 179 cities and towns are less for 1976 because of the above accelerated amounts in 1975, the payments to be made directly to regional school districts in 1976, and because of the new equalized valuations. Such equalized valuations are used inversely with other factors in the School Aid, Lottery and the 1¢ Motor Fuels distribution formulas.

The equalized valuations are used also in eight of the charges and assessment formulas, such as for County Taxes, State Parks and Metropolitan Parks. You are also hereby notified (as required by G.L., Chapter 59, Section 21) of the estimated assessments, charges and county taxes for fiscal 1975, as detailed on the enclosed pink Form C.S. 1-EC. The increase for these programs is \$29.7 million.

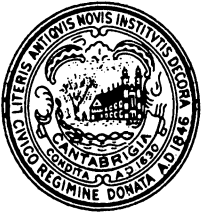
It is regretted that these notices of receipts and charges were delayed because of various court cases. Members of the State Tax Commission, the Bureau of Local Taxation and the Bureau of Accounts are available to assist you in determining your tax rate.

Very truly yours,



Nicholas L. Metaxas, Chairman
State Tax Commission

NLM:DBB:rr
enc.



CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139
Tel. 876-6800


EXECUTIVE DEPARTMENT
JAMES L. SULLIVAN
City Manager

May 12, 1975

To the Honorable, the City Council:

I transmit herewith the Cherry Sheet for Fiscal 1976,
together with copy of communication from Charles R. Lavery, Jr.,
CMA, CAE, Chairman of the Board of Assessors, pertaining to
the Cherry Sheet.

Very truly yours,


James L. Sullivan
City Manager

JLS/b

Agenda # 7
Cherry Sheet for fiscal 1976. 206

In City Council,

May 12, 1975

*Referred to the
Committee on Finance*