

CITY OF NEWTON

IN BOARD OF ALDERMEN

FINANCE COMMITTEE REPORT

TUESDAY, FEBRUARY 17, 2015

Present: Ald. Gentile (Chairman), Ciccone, Norton, Rice, Blazar, Fuller, and Lappin

Absent: Ald. Brousal-Glaser

Also present: Ald. Albright, Crossley, Danberg, Harney, Laredo, and Lennon

City staff present: David Turocy (Commissioner of Public Works), Keith Nastasia (Director of Utilities), David Wilkinson (Comptroller), and Maureen Lemieux (Chief of Staff/Chief Financial Officer)

REFERRED TO PUBLIC FACILITIES AND FINANCE COMMITTEES

#35-15 **HIS HONOR THE MAYOR** requesting authorization to transfer the sum of two million dollars (\$2,000,000) from the Budget Reserve – Snow and Ice Removal Account to the following accounts:

Personnel Costs – Overtime

(0140110-513001).....\$700,000

Rental Vehicles

(0110410-5273).....\$1,300,000

[01/26/15 @ 1:03 PM]

PUBLIC FACILITIES APPROVED 7-0 on 02/17/15

ACTION: APPROVED 6-0 (Ciccone not voting)

NOTE: The Committee met jointly with the Public Facilities Committee to discuss the request for \$2 million to provide additional funding in the Department of Public Works’ snow and ice operations budget. The Department of Public Works begins each fiscal year with \$1 million for snow and ice operations. The Comptroller’s budget contains a budget reserve account for snow and ice removal that contains \$2 million. The docket request is to transfer the \$2 million in the Comptroller’s budget reserve account to the Department of Public Works snow and ice overtime accounts and snow and ice rental vehicles.

Once in the Department of Public Works budget, the money may be transferred to various accounts within the snow and ice removal budget. To date, the Public Works Department has spent approximately \$5.8 million for snow and ice removal. The \$2 million will begin to address the shortfall in the snow and ice removal budget. Both Committees understood the need to provide the requested funding. Ald. Danberg moved approval of the item in the Public Facilities Committee, which carried unanimously. Ald. Fuller moved approval of the item in the Finance Committee which carried by a vote of six in favor and none opposed.

REFERRED TO PUBLIC FACILITIES AND FINANCE COMMITTEES

#36-15

HIS HONOR THE MAYOR requesting authorization to appropriate the sum of two million three hundred twenty-five thousand dollars (\$2,325,000) from June 30, 2014 Certified Free Cash to the following accounts:

Personnel Costs – Overtime (0140110-513001).....	\$700,000
Rental Vehicles (0110410-5273).....	\$1,300,000
Construction Equipment 0110410-58502	\$325,000

[02/06/15 @ 11:45 AM]

PUBLIC FACILITIES APPROVED AS AMENDED 7-0 on 02/17/15

ACTION: APPROVED AS AMENDED 7-0

NOTE: The Committee met jointly with the Public Facilities Committee to discuss the above docket item. The Board of Aldermen approved the request for \$325,000 to purchase sidewalk plows at an emergency meeting on February 11, 2015, as Part A of the docket request and the remaining funds for snow ice removal became Part B of the request. The Mayor submitted the attached letter requesting an amendment to the Part B and a breakdown of snow and ice expenses through February 17, 2015. The Mayor is requesting that the item be amended by increasing the appropriation from Free Cash to \$3.5 million and transferring \$405,000 from a Department of Public Works’ salary account and \$95,000 from Fiscal Year 2015 Budget Reserve for a total request of \$4 million for snow and ice removal operations. The additional funds will make the snow and ice removal budget whole with an additional \$1.4 million in funding for future expenses. The City is tracking the costs of all of the storms for possible reimbursement from FEMA.

If the item is approved, the city’s budget reserve will be depleted and there will be a remainder of \$1.7 million in Free Cash; however, the City is expecting a reimbursement from FEMA for approximately \$850,000, which will go into Free Cash. Chief of Staff Maureen Lemieux hopes to use \$1.5 million of this year’s Free Cash to supplement next year’s budget and another \$750,000 from Free Cash to supplement the Rainy Day Stabilization Fund to ensure that it contains at least 5% of the General Budget if not all of this year’s Free Cash is used on snow and ice removal. The Administration is looking at all accounts for any surplus money. Ms. Lemieux added that the Administration might need to revisit proposed projects that were to be funded with free cash.

Ald. Albright moved approval of the item in the Public Facilities Committee, which carried unanimously. Ald. Lappin moved approval of the item in the Finance Committee which carried by a vote of seven in favor and none opposed.

#26-15

HIS HONOR THE MAYOR requesting authorization to transfer the sum of twenty-eight thousand dollars (\$28,000) from Veterans’ Services Salaries to Veterans’ Expenses for a 20% down payment for a quadrant of Veterans’ graves at the Newton Cemetery.

[01/13/15 @ 2:44 PM]

ACTION: APPROVED 7-0

NOTE: Chief of Staff Maureen Lemieux reviewed the request for a transfer of \$28,000 to fund a 20% down payment for a quadrant of veterans' graves at the Newton Cemetery. Representatives of Newton Cemetery and Chief Administrative Officer Dori Zaleznik negotiated for the purchase of the graves and reached an agreement that the City would purchase a quadrant of graves that would be paid for over the course of three years.

A quadrant of graves consists of 29 graves and two cremation plots. It took close to 14 years to fill the previous quadrant but since that quadrant was filled, a veteran passed away who wished to be buried at Newton Cemetery. The cemetery allowed the City to pay for one of the graves in the new quadrant with the understanding that it would purchase the quadrant. The graves are only for veterans that were deployed and either lived in Newton for three consecutive years or lived in Newton at the time of enlistment. The Newton Cemetery does not allow family members to be buried with the veteran.

Committee members questioned when the City adopted the policy to bury its veterans free of charge. Ms. Lemieux was unsure of when or how the ordinance was developed but stated that it has been in place for some time. The Committee asked Ms. Lemieux and/or Ms. Zaleznik to provide further details on how the policy or ordinance was developed.

There was also concern that there were not enough cremation plots in the quadrant. Ms. Lemieux responded that the Cemetery representatives were very strict on what they were willing to sell to the City. Ms. Lemieux did not feel that they would be willing to break up burial plots into cremation plots.

The Committee understood that the City needs to complete the transaction with Newton Cemetery but would like the Administration to provide the requested information. With that, Ald. Norton moved approval of the item, which carried unanimously.

REFERRED TO PUBLIC FACILITIES & FINANCE COMMITTEES

#27-15 **HIS HONOR THE MAYOR** requesting authorization to appropriate two hundred fifty thousand two hundred fifty-five dollars (\$250,255) from Stormwater Surplus to Stormwater Management Salaries and transfer the sums of eighty-eight thousand one hundred ninety-one dollars (\$88,191) from Storm Water Management Expenses and fifty thousand three hundred thirty-six dollars (\$50,336) from Stormwater Management Capital to Stormwater Management Salaries. [01/13/15 @ 2:43 PM]

PUBLIC FACILITIES APPROVED 3-0-4 (Albright, Brousal-Glaser, Crossley, Lappin abstaining) on 02-04-15

ACTION: **APPROVED 6-0-1 (Fuller abstaining)**

NOTE: Commissioner of Public Works David Turocy and Chief of Staff Maureen Lemieux joined the Committee for the discussion of this item. The Administration is requesting funds to address a shortfall in the Stormwater Management Fund. Department of Public Works employees normally assigned to sewer and water work have been working in storm water operations causing a shortfall in the storm water salary accounts. Comptroller David Wilkinson provided a memo that is attached explaining the need for the appropriation and transfers.

The item was approved in the Public Facilities Committee meeting on February 4, 2015 by a vote of three in favor and four abstentions. Several members of Public Facilities Committee were concerned about depleting the Stormwater Management Reserve Fund and that the request did not appear to be enough to fully fund storm water operations for the rest of the year. There was also concern because the docket language for the item was modified on the February 4, 2015 Public Facilities Committee Agenda. All previous materials (01-20-15 Docket, 01-21-15 Public Facilities Agenda and Report, the 02-02-15 Reports Docket) and the Finance Agenda and Report for this meeting all reflect the correct language.

Commissioner Turocy reviewed the staffing trends for the storm water utility with the Committee. There are usually 8.9 employees dedicated to the storm water utility for the first half of the year but the number of employees drops to 6.2 employees in the second half of the year. Commissioner Turocy believes that the requested funds will provide enough funding for the Stormwater Management Fund until the end of the fiscal year.

If the reserve funds are depleted, there will be no money to address any flooding issues that may arise in the spring. It may make sense to look to Free Cash or another fund instead of the reserve. Chief of Staff Maureen Lemieux stated that she is not comfortable using Free Cash due to the possible need for additional money for snow and ice. If there were an emergency, the Administration would find the funds to address it. The Public Facilities Committee will be discussing setting new storm water rates at its next meeting and will discuss how to build the storm water reserves. It was also pointed out that the Stormwater Fund is operating in a deficit, which could result in real financial issues for the City.

Ald. Rice moved approval, which carried by a vote of six in favor with one abstention. Ald. Fuller abstained due to her concern regarding depleting the storm water reserve.

All other items before the Committee were held without discussion and the Committee adjourned at 7:45 PM.

Respectfully submitted,

Leonard J. Gentile, Chairman



SETTI D. WARREN
MAYOR

City of Newton, Massachusetts
Office of the Mayor

#36-15(B)
Telephone
(617) 796-1100
Facsimile
(617) 796-1113
TDD/TTY
(617) 796-1089
E-mail
swarren@newtonma.gov

February 17, 2015

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

RECEIVED
NEWTON OFFICE
2015 FEB 17 PM 1:35
DAVID A. OLSON, CMC
NEWTON, MA 02459

Ladies and Gentlemen:

I write to request that your Honorable Board docket for consideration a request to amend Docket # #36-15 (1) *HIS HONOR THE MAYOR requesting authorization to appropriate the sum of two million dollars (\$2,000,000) from June 30, 2014 Certified Free Cash to the following accounts:*

<i>Personnel Costs – Overtime - 0140110513001.....</i>	<i>\$700,000</i>
<i>Rental Vehicles - 01104105273.....</i>	<i>\$1,300,000</i>

to read as follows:

His Honor the Mayor requesting authorization to appropriate the sum of three million five hundred thousand dollars \$3,500,000 from June 30, 2014 Certified Free Cash, \$405,000 from DPW Salaries Acct # 0140104-511002, and \$95,000 from FY15 Budget Reserve Acct # 0110498-5790 to the following accounts:

<u>Account</u>	<u>Account #</u>	<u>Amount</u>
Regular Overtime	0140110-513001	\$ 1,250,000
Rental Vehicles	0110410-5273	\$ 2,750,000

Thank you for your consideration of this matter.

Very truly yours,

Setti D. Warren
Mayor

1000 Commonwealth Avenue Newton, Massachusetts 02459

www.newtonma.gov



DEDICATED TO COMMUNITY EXCELLENCE

Public Works Department

FY-2014/2015 Snow Ice Projected Spending through Thursday, Feb 17, 2015

		A	B	C=A+B	D	E=C-D
140110	Description	Original FY-15 Appropriation	Transfers & Board Orders	Revised Apropriation	Expended, Encumbered and to be Processed	Available
511001	Salary Wages	\$ -	\$ -	\$ -	\$ 8,000.00	\$ (8,000.00)
511002	F/T WAGES & HRLY (estimated)	\$ -	\$ -	\$ -	\$ 100,000.00	\$ (100,000.00)
513001	REGULAR OVERTIME	\$ 200,000.00	\$ 1,950,000.00	\$ 2,150,000.00	\$ 1,102,447.42	\$ 1,047,552.58
513001A	REGULAR OVERTIME: BUILDING/SCHOOLS	\$ 33,000.00	\$ -	\$ 33,000.00	\$ 68,502.54	\$ (35,502.54)
513004	WORK BY OTHER DEPTS: OVERTIME	\$ -	\$ -	\$ -	\$ 10,000.00	\$ (10,000.00)
514311	DRIVING BONUS /STAND-BY SNOW PAY	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 188,812.50	\$ (158,812.50)
514318	SNOW WATCH PAY	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 32,594.87	\$ (12,594.87)
514321	PROMPT PAY STIPEND	\$ 300.00	\$ -	\$ 300.00	\$ 4,519.93	\$ (4,219.93)
5273	RENTAL: VEH & EQUIP	\$ 145,900.00	\$ 4,050,000.00	\$ 4,195,900.00	\$ 2,107,708.00	\$ 2,088,192.00
5273A	RENTAL: VEH & EQUIP BLDGS/SCHOOLS	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 630,480.00	\$ (530,480.00)
5386	WEATHER FORECAST SRV	\$ 1,700.00	\$ -	\$ 1,700.00	\$ 1,495.00	\$ 205.00
5480	GASOLINE	\$ -	\$ -	\$ -	\$ 40,926.18	\$ (40,926.18)
5481	DIESEL FUEL	\$ -	\$ -	\$ -	\$ 99,984.95	\$ (99,984.95)
5484	VEHICLE REPAIR PARTS	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 74,907.44	\$ 92.56
5532	SAND & SALT	\$ 335,000.00	\$ -	\$ 335,000.00	\$ 985,000.00	\$ (650,000.00)
5712	MEALS	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -
5783	PRIVATE PROP. DAMAGE	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
58502	EQUIPMENT: BOMBARDIERS	\$ -	\$ 325,000.00	\$ 325,000.00	\$ 319,000.00	\$ 6,000.00
52410	SOFTWARE MAINTENANCE	\$ 50,100.00	\$ -	\$ 50,100.00	\$ 50,100.00	\$ -
57MEDA	MEDICARE PAYROLL TAX	\$ -	\$ -	\$ -	\$ 5,721.39	\$ (5,721.39)
TOTALS		\$ 1,000,000.00	\$ 6,325,000.00	\$ 7,325,000.00	\$ 5,834,200.22	\$ 1,490,799.78

RECEIVED
 Newton City Clerk
 2015 FEB 17 PM 2:07
 David A. Olson, Clerk
 Newton, MA 02459

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

January 21, 2015

TO: Finance and Public Facilities Committees

FROM: David Wilkinson

SUBJECT: Docket Item # 27-15 – Stormwater Management Fund

The Stormwater Management Fund was established in fiscal year 2007 when the City first imposed Stormwater management user charges and transferred the cost of maintenance of the storm drain system from the General Fund. The fund ended fiscal year 2014 with \$405,255 in free cash. \$155,000 of which has previously been appropriated as a local match for a Hammond Brook culvert improvement federal grant; and the balance of which is earmarked for funding this docket item.

Exhibit A provides comparative operating activity for the Stormwater Management Fund for the first half of the current fiscal year and for the first six months of the three previous fiscal years. Exhibit B provides a detailed expenditure budget line item detail for the first half of this fiscal year and for the last five complete fiscal years.

Year to date revenues of \$381,233 (50.64% of the current year budget estimate) are in line with budget plans and prior year experience. First half fiscal year 2015 personal services expenditures (payroll) have, however, exceeded the approved budget for the entire fiscal year by \$60,137 as a result of \$40,662 in overtime expenditures in excess of the amount included in the original budget, and \$216,885 in payroll charges for water and sewer utility employees who were assigned to stormwater maintenance activities during the July 1 to December 31 period.

In order to fund the December 31 personal services appropriation overdraft and fund payroll for both the six employees permanently assigned to the Stormwater Management Fund and water and sewer employees who are expected to be assigned to stormwater maintenance activities during the second half of the year, the Public Works Commissioner and Mayor's Office have offered docket item #27-15. Docket item #27-15 requests the transfer of \$138,527 in currently unexpended and unencumbered "expense" and "capital outlay" appropriation balances, along with \$250,255 in available Stormwater Management Fund free cash to the Stormwater Management Fund's "personal services" appropriation.

The recommended \$388,782 addition to the fund personal services appropriation is sufficient to cover the December 31, 2014 overdraft; to fund the six employees permanently assigned to the fund; \$55,296 in projected second half fiscal year 2015 overtime; and \$128,307 in water sewer employee wages for stormwater maintenance

activities.. The assignment of water and sewer employees to stormwater activities will need to be carefully controlled between now and June 30 since first half 2015 experience is \$88,578 greater than the amount included in the docket item.

A total of \$88,191 of the requested appropriation transfers represents currently unexpended and unencumbered catch basin cleaning funds. This will leave a total of \$145,888 for fiscal year 2015 catch basin cleaning, \$40,556 of which has been expended and \$105,332 available for the second half of the current fiscal year. The median annual expenditure for catch basin cleaning for the past five years is \$125,225.

A total of \$50,336 of the requested appropriation transfers are from unexpended and unencumbered storm drainage capital outlay appropriations. Of this sum, \$30,839 represents prior year prior year project balances from completed projects. The balance represents the unencumbered and unexpended balance in the current fiscal year budget for minor improvement projects.

Since this docket item exhausts the balance in the Stormwater Management Fund's free cash, and there is no budget reserve in the fund, any extraordinary and unforeseen event requiring additional funding for the remainder of this fiscal year will likely require a General Fund subsidy. This will also likely be the case in fiscal year 2016 unless a budget reserve is built into the 2016 operating budget since it's unlikely that the fund will end the current year with any material fund balance.

It is also important that the adopted fiscal year 2016 Stormwater Management Fund include personal services and fringe benefit appropriations for all DPW staff expected to be assigned to the fund on either a permanent or temporary basis.

Cc: DPW Commissioner
Chief of Staff/CFO

CITY OF NEWTON, MASSACHUSETTS
STORMWATER MANAGEMENT FUND

#27-15

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

July 1, 2014 - December 31, 2014

(with comparative activity for the first six months of the three previous fiscal years)

	Fiscal Year 2015				FY 2014 July 1 - Dec. 31	FY 2013 July 1 - Dec. 31	FY 2012 July 1 - Dec. 31
	Original Budget	Revised Budget	Actual	% Budget			
REVENUES:							
Real estate and personal property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	752,900	752,900	381,233	50.64%	395,255	376,131	384,284
Total revenues	752,900	752,900	381,233	50.64%	395,255	376,131	384,284
EXPENDITURES:							
Personal services	367,014	367,014	427,151	116.39%	143,625	164,775	176,997
Expenses	448,642	448,642	141,226	31.48%	9,123	14,955	32,182
Capital outlay	74,279	74,279	14,938	20.11%	39,520	90,362	3,915
Fringe benefits	57,209	57,209	28,040	49.01%	25,439	25,718	43,060
Retirement benefits	45,585	45,585	45,585	100.00%	41,759	40,957	39,668
Total expenditures	992,729	992,729	656,940	66.18%	259,466	336,767	295,822
Excess/(deficiency) of revenues over expenditures	(239,829)	(239,829)	(275,707)		135,789	39,364	88,462
OTHER FINANCING SOURCES (USES):							
Transfers(to)/from other funds	-	(155,000)	(155,000)	100.00%	-	(16,401)	(16,358)
Total other financing sources and uses	-	(155,000)	(155,000)	100.00%	-	(16,401)	(16,358)
Net change in fund balances {1}	(239,829)	(394,829)	(430,707)		135,789	22,963	72,104
Budgetary fund balances - July 1	645,084	645,084	645,084		549,582	824,364	678,569
Budgetary fund balance - December 31	\$ 405,255	\$ 250,255	\$ 214,377		\$ 685,371	\$ 847,327	\$ 750,673
<i>Continuing appropriations from 6/30/14</i>	239,829	239,829					
<i>Supplemental capital improvements</i>	-	155,000					
<i>{1} Fund balance financing for FY 2015 budget</i>	<u>239,829</u>	<u>394,829</u>					

CITY OF NEWTON, MASSACHUSETTS
STORMWATER MANAGEMENT FUND

#27-15

FISCAL YEAR 2015 BUDGET TO ACTUAL AND PROJECTED SALARY TRANSFERS
(with comparative actual expenditures for five most recent complete fiscal years)

		FY 2015 at December 31, 2014						Actual Expenditures				
		{A}	{B}	{C}	{D}	{E}	{F}	{G}	{H}	{I}	{J}	{K}
		Budget	YTD Expenditures	Encumbrances	Pending Transfers	Pending Appropriation	Amended Balance	FY 2014	Five Prior Complete Fiscal Years			FY 2010
								FY 2013	FY 2012	FY 2011	FY 2010	
511001	FULL TIME SALARIES	\$ 83,178.09	\$ 41,111.33	\$ -	-	-	\$ 42,066.76	\$ 80,760.19	\$ 78,488.28	\$ 75,742.20	\$ 74,992.61	\$ 74,992.61
511002	FULL TIME WAGES	245,240.62	310,107.09	-	97,865.26	194,959.00	227,957.79	151,763.41	201,080.27	212,086.87	235,328.61	203,593.51
513001	REGULAR OVERTIME	20,000.00	60,661.74	-	40,661.74	55,296.00	55,296.00	49,982.24	20,988.10	11,420.83	26,345.27	6,659.02
513004	WORK BY OTHER DEPTS.	10,770.70	10,770.70	-	-	-	-	5,353.77	12,928.85	18,341.14	1,714.28	-
514001	LONGEVITY	3,975.00	3,000.00	-	-	-	975.00	1,500.00	2,850.00	4,331.25	2,575.00	3,000.00
514321	PROMPTNESS PAY STIPEND	150.00	-	-	-	-	150.00	379.21	24.30	-	-	-
515005	BONUSES	1,200.00	-	-	-	-	1,200.00	-	1,173.84	4,750.00	-	-
515101	CLOTHING ALLOWANCE	2,500.00	1,500.00	-	-	-	1,000.00	1,500.00	2,000.00	2,625.00	2,000.00	2,400.00
	PERSONAL SERVICES	367,014.41	427,150.86	-	138,527.00	250,255.00	328,645.55	291,238.82	319,533.64	329,297.29	342,955.77	290,645.14
5210	ELECTRICITY	5,500.00	1,051.70	-	-	-	4,448.30	3,280.52	4,955.00	4,214.99	3,501.66	3,062.19
5274	RENTAL OF EQUIPMENT	-	-	-	-	-	-	-	-	2,810.00	-	-
52923	CLEANING-CATCH BASINS	160,000.00	29,647.68	101,332.32	(29,020.00)	-	-	122,272.08	-	91,750.00	149,658.50	125,225.00
R52923	CLEANING-CATCH BASINS	74,079.17	10,907.92	4,000.00	(59,171.00)	-	0.25	53,528.15	15,560.75	1,250.00	-	-
5301	CONSULTANTS	4,200.00	765.00	1,235.00	-	-	2,200.00	52,532.50	8,553.40	6,518.40	8,212.80	2,313.40
R5301	CONSULTANTS	51,097.50	45,160.00	5,937.50	-	-	-	130.00	-	-	-	-
530203	ENGINEERING SERVICES	47,800.00	14,340.00	33,460.00	-	-	-	-	-	-	-	-
R530203	ENGINEERING SERVICES	65,300.00	16,325.00	48,975.00	-	-	-	-	-	-	-	30,000.00
5319	TRAINING EXPENSES	500.00	-	-	-	-	500.00	-	342.00	50.00	1,050.00	-
R5319	TRAINING EXPENSES	250.00	-	250.00	-	-	-	-	-	-	-	-
5341	POSTAGE	500.00	-	-	-	-	500.00	-	-	-	610.05	-
5342	PRINTING	1,000.00	-	-	-	-	1,000.00	-	-	676.28	1,811.70	195.00
5343	ADVERTISING/PUBLICATIONS	200.00	-	-	-	-	200.00	-	-	-	66.72	-
5390	POLICE PRIVATE DETAIL SV	1,900.00	-	-	-	-	1,900.00	1,860.00	-	-	-	-
5420	OFFICE SUPPLIES	750.00	-	-	-	-	750.00	-	481.58	-	349.10	-
5432	SMALL TOOLS	500.00	-	-	-	-	500.00	500.00	309.58	282.33	577.77	132.16
5484	VEHICLE REPAIR PARTS	2,000.00	-	-	-	-	2,000.00	-	464.74	-	6,622.31	-
5500	MEDICAL SUPPLIES	150.00	-	-	-	-	150.00	-	-	-	-	-
5530	CONSTRUCTION SUPPLIES	27,000.00	19,938.21	1,296.65	-	-	5,765.14	24,563.62	31,823.61	59,760.08	20,465.75	16,642.48
R5530	CONSTRUCTION SUPPLIES	2,615.50	2,615.50	-	-	-	-	2,480.00	4,094.44	-	-	11,413.62
5581	UNIFORMS/PROTECTIVE	1,000.00	-	-	-	-	1,000.00	717.90	-	-	888.00	1,298.00
5585	COMPUTER SUPPLIES	450.00	-	-	-	-	450.00	433.38	-	147.00	-	-
5592	BOOKS/MANUALS/PERIODICAL	150.00	-	-	-	-	150.00	94.70	-	-	-	-
5711	IN-STATE CONFERENCES	600.00	165.00	-	-	-	435.00	569.00	495.58	495.00	223.60	725.00
5712	REFRESHMENTS/MEALS	600.00	-	-	-	-	600.00	-	-	102.42	17.00	644.26
5730	DUES & SUBSCRIPTIONS	500.00	310.00	-	-	-	190.00	569.00	233.00	405.00	395.00	390.00
	EXPENSES	448,642.17	141,226.01	196,486.47	(88,191.00)	-	22,738.69	263,530.85	67,313.68	168,461.50	194,449.96	192,041.11
5707	NCRS PENSION CONTB	45,585.00	45,585.00	-	-	-	-	41,759.00	40,957.00	39,668.00	36,179.00	56,264.00
57DENTAL	DENTAL INSURANCE	1,818.00	737.40	-	-	-	1,080.60	1,592.48	1,659.30	2,064.13	1,698.62	1,247.48
57HLTH	HEALTH INSURANCE	49,874.00	24,037.28	-	-	-	25,836.72	44,236.34	43,506.92	62,685.48	52,025.56	40,086.61
57LIFE	BASIC LIFE INSURANCE	170.28	47.20	-	-	-	123.08	127.44	169.92	212.40	184.08	169.92
57MEDA	MEDICARE PAYROLL TAX	4,142.43	2,708.88	-	-	-	1,433.55	3,667.25	3,507.92	3,436.95	3,801.44	3,303.79
57OPEB	OPEB CONTRIBUTION	1,204.05	509.00	-	-	-	695.05	988.14	-	-	-	-
	FRINGE BENEFITS	102,793.76	73,624.76	-	-	-	29,169.00	92,370.65	89,801.06	108,066.96	93,888.70	101,071.80
58502	CONSTRUCTION EQUIPMENT	-	-	-	-	-	-	-	-	-	4,700.00	-
586004	STORM DRAINAGE SYSTEM	27,791.83	8,294.50	-	(19,497.32)	-	0.01	-	191,822.90	-	56,400.00	2,953.75
R586004	STORM DRAINAGE SYSTEM	46,487.18	6,644.00	9,004.50	(30,838.68)	-	-	40,803.67	353,954.85	5,100.00	-	178,713.03
	CAPITAL OUTLAY	74,279.01	14,938.50	9,004.50	(50,336.00)	-	0.01	40,803.67	545,777.75	5,100.00	61,100.00	181,666.78
5901	TRANSF- GENERAL FUND	-	-	-	-	-	-	-	16,401.00	16,358.00	16,005.00	-
5918	TRANSF-MUNI FEDERAL GRANT	155,000.00	155,000.00	-	-	-	-	-	-	-	-	-
	INTER FUND TRANSFERS	155,000.00	155,000.00	-	-	-	-	-	16,401.00	16,358.00	16,005.00	-
	TOTAL - FUND	\$ 1,147,729.35	\$ 811,940.13	\$ 205,490.97	\$ -	\$ 250,255.00	\$ 380,553.25	\$ 687,943.99	\$ 1,038,827.13	\$ 627,283.75	\$ 708,399.43	\$ 765,424.83

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

February 5, 2015

TO: Finance and Public Facilities Committees

FROM: David Wilkinson

SUBJECT: Docket Item #27-15 – Stormwater Management Fund

The purpose of this communication is to update my memo of January 21, 2015 for January 2015 expenditure activity.

With the exception of salaries and wages, there was little change in the financial activity of the Stormwater Fund during January.

Salary and wage expenditures during the month totaled \$60,533, of which \$32,160 was for employees of other funds who provided Stormwater management labor. The General Fund also reimbursed the Stormwater Management Fund for \$1,448 in snow and ice control services that Stormwater Management fund staff provided during January.

At January 31, the salary and wage appropriation of the Stormwater Management Fund was overdrawn by \$120,670. Absent any change in salary and wage spending during the remaining (5) months of the current fiscal year, approximately \$80,200 in funding above and beyond what's included in the current docket item will be needed.

Cc: DPW Commissioner
Chief of Staff/CFO