

RECEIVED
CITY CLERK'S OFFICE
CITY OF FRAMINGHAM

2011 APR - 7 P 4: 29

1. Minutes of the City Council Meeting, March 28, 2011.
2. PUBLIC HEARING On the Application for Special Permit from Attorney Bergeron on behalf of Melanson Development Group, Inc. to expand the non-conforming use of the existing Walker house and barn located on 93 Framingham Rd, Order No. 11-1002853.
3. Communication from the Mayor re: transfer requests in the amount of \$54,927.00 from Undesignated into the following accounts for the purpose of funding the newly ratified agreement between the City of Marlborough and the New England Police Benevolent Association, Local 81:

| | | | |
|----------|----------|-------|-----------------|
| \$39,040 | 12100001 | 50420 | Police Officer |
| \$1,196 | 12100003 | 51342 | Longevity |
| \$781 | 12100003 | 51410 | First Responder |
| \$4,601 | 12100003 | 51440 | Edu Incent |
| \$1,164 | 12100003 | 51450 | Night Shift |
| \$2,632 | 12100003 | 51490 | Holiday |
| \$1,440 | 12100003 | 51920 | Sick Leave |
| \$489 | 12100003 | 50435 | Specialist |
| \$149 | 12100003 | 51370 | OT Celebration |
| \$199 | 12100003 | 51360 | OT Training |
| \$2,214 | 12100003 | 51310 | OT Reg |
| \$904 | 12100003 | 51320 | OT Court |
| \$117 | 12100003 | 51329 | On Call |
4. Communication from the Mayor re: Personnel transfer in the amount of \$1,681.00 which moves funds from Medical Exams to Part-Time Senior Clerk to cover retroactive step increases as well as increased accruals in the department.
5. Communication from the Mayor re: Conservation Maintenance Funds transfer request in the amount of \$10,000.00 which moves funds from Undesignated to Conservation Trust fund as part of conditions of two special permits.
6. Communication from the Mayor re: Proposed Order for an Increase in FY11 Expenditures from the Public Safety Revolving fund from \$45,000.00 to \$75,000.00.
7. Communication from the Mayor re: Acceptance of Gift to the Conservation Commission in the amount of \$1,400.00 from the Butler Family Foundation.
8. Communication from Comptroller Tom Abel re: Electronic Real Estate Tax Bills.
9. Communication from Comptroller Tom Abel re: Disclosure Report for FY10 as required.
10. Communication from Planning Board Chair Barbara Fenby re: Proposed Zoning Ordinance Change, Retirement Community.
11. Application of Best Buy Stores, LP for renewal of Junk Dealer's license at 769 Donald Lynch Blvd.
12. Application of Sergey Yeghiyan, d/b/a C.T.C. Gold & Diamond Refinery for Junk Dealer's license at 149 Main St.
13. NStar Gas Co. Condensed Financial Return for yearend December 31, 2010.
14. Minutes, Planning Board Minutes, March 14, 2011.

15. CLAIMS:

- A. Linda DiBenedetto, 230 Hildreth St., other property damage
- B. Jeff Carchidi, 209 Simpson Rd., other property damage
- C. Claudette Mitchell, 3 Kelber Dr., other property damage
- D. Robert Seymour, 17 Kenney Lane, other property damage
- E. Jennifer Blair, 40 Memory Lane, pothole or other road defect
- F. New Horizons at Marlborough, 400 Hemenway St., residential mailbox claim 2(a)
- G. Sandra Dehart, 8 Turner Ridge Rd., other property damage
- H. Joseph Curley, 69 Sunshine Dr., other property damage
- I. Doris Maffioli, 118 Conrad Rd., other property damage
- J. Marcia Wilcox, 111 Conrad Rd., other property damage
- K. Seymour Sackler, 7 Barnard Rd., other property damage
- L. Susan Throckmoton, 20 Midland St., other property damage
- M. John Riley, 9 Turner Ridge Rd., other property damage
- N. Luiz Lott, 14 Calder St., residential mailbox claim 2(b)
- O. Thomas Czarkowski, 80 Conrad Rd., other property damage
- P. Ronald Demarco, 6 Libby Ave., other property damage
- Q. Charles & Barbara Doucette, 67 Pheasant Hill Rd., other property damage
- R. Peter & Robin Cohan, 2 Turner Ridge Rd., other property damage
- S. Silvino Paz, 76 Church St., other property damage
- T. Lisa McNally-Shahbazi, 3 Monroe Ave., residential mailbox claim 2(a) & other property damage
- U. Dean & Jennifer Vittum, 52 Fitzgerald Rd., other property damage
- V. Greg Barry, 120 Woodland Dr., residential mailbox claim 2(a)

REPORTS OF COMMITTEES:

UNFINISHED BUSINESS:

From Urban Affairs Committee

16. **Order No. 11-100-2806-1 & 11-100-2806-2 - Communication from City Council President Arthur Vigeant re: proposed amendment to the Zoning Ordinance.** Steve Reid explained the rationale for the proposed Zoning Ordinance amendment which is principally to eliminate confusion resulting from the floor layout restrictions requiring 66% of the living area in each unit in a retirement community to be located on the first floor. The change relaxes the mathematical calculation of how a property is oriented. According to Inspector Reid there is no effect on existing condos and no change to other Special Permit requirements. Councilors Vigeant and Delano expressed concerns regarding proper notification to the existing Retirement Communities and requested that the committee delay discussions until further feedback can be obtained from residents. Steve Reid provided verification that proper notice was sent. The Committee determined that the soonest the full Council could act on the order is April 25th due to advertising requirements. We are also waiting on an opinion from the Planning Board. This should allow adequate time to solicit further feedback from residents. **Recommendation of the Urban Affairs Committee is to approve the both orders 5-0.**

From Finance Committee

17. **Order No. 11-1002844 – Transfer \$9,000 from Unemployment to Retirement.** The Finance Committee reviewed the Mayor’s letter dated March 8, 2011 requesting the transfer of \$9,000 from the School Unemployment account to the City Retirement account to fund an employee’s special military assessment benefits. **Recommendation of the Finance Committee is to approve the transfer 5-0.**
18. **Order No. 11-1002845 – Transfer \$35,000 from School Unemployment to City Unemployment.** The Finance Committee reviewed the Mayor’s letter dated March 8, 2011 requesting the transfer of \$35,000 from the School Unemployment account to the City Unemployment account to provide unemployment benefits for employees not funded in the original budget. **Recommendation of the Finance Committee is to approve the transfer 5-0.**
19. **Order No. 11-1002846 – Transfer \$51,000 from Undesignated Funds to Open Space Stabilization Account.** - The Finance Committee reviewed the Mayor’s letter dated March 8, 2011 requesting the transfer of \$51,000 from the Undesignated Funds account to the Open Space Stabilization account. This transfer moves the City’s wireless antennae receipts for fiscal year 2010 to the intended open space account. The Finance Committee assigned the following actions:
- The Finance Committee questioned if all the 2010 and 2011 wireless antenna receipts had been collected. Provide the Finance Committee with a report detailing the list of wireless antenna providers and confirmation that their FY10 and FY11 receipts have been received by the city. Action: John Ghiloni
 - The Finance Committee requested that the Auditor provide the balances in all the stabilization account to all City Councilors for the next council meeting. Action: Diane Smith
- Recommendation of the Finance Committee is to approve the transfer 5-0.**
20. **Order No. 11-1002848 – Increase Expenditure in Public Safety Revolving Fund.** The Finance Committee reviewed the Mayor’s letter dated March 10, 2011 requesting the increase in allowed annual expenditures from \$45,000 to \$75,000 in the FY11 Public Safety Revolving Training fund. The Finance Committee questioned whether the funds would be expended prior to June 30, 2011 and whether the Order required changing since the language implies “no more than \$45,000 shall be expended during FY11, **unless otherwise authorized by the City Council and Mayor.**” **Recommendation of the Finance Committee is to table the order 3-2 (Councilors Seymour and Delano opposed) pending additional clarification from the Mayor and Solicitor.**
21. **Order No. 11-1002830B – Various DPW transfers for \$19,756.00** - The Finance Committee reviewed the Mayor’s letter dated February 24, 2011 requesting five transfers within the DPW budget. The Finance Committee approved four of the transfers on March 7, 2011. The fifth transfer was tabled due to insufficient funds in the Miscellaneous Hand/Power Tools line item to cover the transfer. The transfer was revised on March 8, 2011 to reduce the transfer to \$200.00 from Miscellaneous Hand/Power Tools to the Repair/Maintenance Equipment line item in the Forestry Department. **Recommendation of the Finance Committee is to approve the transfer 5-0.**

From City Council

22. BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARLBOROUGH THAT THE CITY CODE OF THE CITY OF MARLBOROUGH, AS AMENDED, BE FURTHER AMENDED BY AMENDING CHAPTER 125, ENTITLED "PERSONNEL," AS FOLLOWS:

| POSITION | EFFECTIVE DATE | MINIMUM 1 st 6 mos. | STEP 1 2 nd 6 mos. | STEP 2 Next 12 mos. | MAXIMUM |
|--|----------------|-----------------------------------|----------------------------------|------------------------|-------------|
| Executive Director of Human Services | 7/1/11 | \$59,120.00 | \$61,484.80 | \$63,944.19 | \$66,501.96 |
| Human Services Manager | 7/1/11 | \$44,803.00 | \$46,595.12 | \$48,458.92 | \$50,397.28 |
| Council on Aging Program Manager | 7/1/11 | N/A | N/A | N/A | \$19,000.00 |

First Reading, suspended; Second Reading, adopted; Passage to Enroll, adopted; Passage to Ordain, adopted. OBJECTION TO PASSAGE IN ONE EVENING. (Councilor Ferro opposed to the passage in one evening) – TABLE UNTIL THE APRIL 11, 2011 CITY COUNCIL MEETING.



**CITY OF MARLBOROUGH
OFFICE OF CITY CLERK
Lisa M. Thomas
140 Main St.
Marlborough, MA 01752
(508) 460-3775 FAX (508) 460-3723
MARCH 28, 2011**

Regular meeting of the City Council held on Monday, MARCH 28, 2011 at 8:00 p.m. in City Council Chambers, City Hall. City Councilors present: Ossing, Vigeant, Pope, Levy, Delano, Ferro, Elder, Tunnera, Seymour, Clancy and Landers. Meeting adjourned at 9:08 PM.

ORDERED: That the minutes of the City Council Meeting MARCH 14, 2011, **FILE**; adopted.

ORDERED: That the DPW transfer requests as follows with explanations noted on the spreadsheet:

- Transfer in the amount of \$5,600.00 from Sewer-Assistant Commissioner to Water-Temporary Part-Time.
- Transfer in the amount of \$10,000.00 from Water-Equipment Operators to Water-Maintenance Trenches.
- Transfer in the amount of \$10,000.00 from Streets-Equipment Operators to Streets-Highway Construction Materials.
- Transfer in the amount of \$15,000.00 from Repair Shop-Motor Equipment Repairmen to Repair Shop-Rep./Maint. Supplies-Veh.
- Transfer in the amount of \$1,600.00 from Repair Shop-Motor Equipment Repairmen to Repair Shop-Temporary Part-Time, refer to **FINANCE COMMITTEE**; adopted.

| CITY OF MARLBOROUGH --BUDGET TRANSFERS -- | | | | | | | | | | |
|--|----------|---|--------|---------------------------------------|----------|--------------|--|---------------------------------------|-------------------|--|
| DEPT: | | PUBLIC WORKS | | | | FISCAL YEAR: | | 2011 | | |
| Available Balance | Amount | FROM ACCOUNT: | | Account Description: | Amount | TO ACCOUNT: | | Account Description: | Available Balance | |
| | | Org Code | Object | | | Org Code | Object | | | |
| \$50,504 | \$5,600 | 60080001 | 50630 | Sewer-Assistant Commissioner | \$5,600 | 61090003 | 51240 | Water-Temporary Part Time | \$30 | |
| | Reason: | Money available due to retirement. | | | | | Projected cost to complete FY11. Includes temporary part time office coverage for billing office and summer help utilized to paint hydrants. | | | |
| \$193,420 | \$10,000 | 61090001 | 50740 | Water-Equipment Operators | \$10,000 | 61090006 | 54620 | Water-Maintenance Trenches | \$14 | |
| | | Money available due to temporary vacancy. | | | | | Funds needed to repair trench areas resulting from emergency water main breaks and sewer blockages. | | | |
| \$215,079 | \$10,000 | 14001303 | 50740 | Streets-Equipment Operators | \$10,000 | 14001305 | 55310 | Streets-Highway Constr. Materials | \$12,318 | |
| | | Money available due to Worker's Compensation. | | | | | Repair of roadway deficiencies throughout city. | | | |
| \$55,660 | \$15,000 | 14001403 | 50745 | Repair Shop-Motor Equipment Repairmen | \$15,000 | 14001406 | 54810 | Repair Shop-Rep./Maint. Supplies-Veh. | \$187 | |
| | | Money available due to temporary vacancy. | | | | | Anticipated funds needed to purchase supplies for vehicle repairs for remainder of fiscal year. | | | |
| \$55,660 | \$1,600 | 14001403 | 50745 | Repair Shop-Motor Equipment Repairmen | \$1,600 | 14001403 | 51240 | Repair Shop-Temporary Part Time | \$1,400 | |
| | | Money available due to temporary vacancy. | | | | | Funds needed to complete FY 11 Assabet Valley High School Co-Op Student & Summer Help Programs. | | | |

ORDERED: That the Police transfer request in the amount of \$15,069.60 which moves funds from Unemployment to Sick Leave and \$8,204.56 which moves funds from Unemployment to Principal Clerk necessary to pay unbudgeted benefits associated with an employee's retirement, refer to **FINANCE COMMITTEE**; adopted.

FROM:

| | |
|-----------------------|-------------|
| Acct. #13100003-51730 | \$23,274.16 |
| Unemployment | |

TO:

| | |
|------------------------|-------------|
| Acct. # 12100003-51920 | \$15,069.60 |
| Sick Leave | |
| Acct. # 12100002-50520 | \$8,204.56 |
| Principal Clerk | |

MOTION made by Councilor Ossing to refer to Finance Committee - **DOES NOT CARRY**.

MOTION made by Councilor Delano to approve \$1,467.50 and refer to Finance Committee - **DOES NOT CARRY**.

ORDERED: That the transfer request in the amount of \$2,935.00 which moves funds from Director Elderly to Principal Clerk to fund the Principal Clerk position for the remainder of FY11, **APPROVED**; adopted.

FROM:

| | |
|-----------------------|------------|
| Acct. #15410001-50190 | \$2,935.00 |
| Director Elderly | |

TO:

| | |
|------------------------|------------|
| Acct. # 15410002-50520 | \$2,935.00 |
| Principal Clerk | |

ORDERED: That the FY11 Mass Decontamination Unit Grant awarded to the Fire Department in the amount of \$2,500.00 which will facilitate the field deployment, training and operational readiness of a mobile Mass Decontamination Unit to enhance protection of local hospitals during any public health emergent situation, to be uses for purposes outlined in MGL, Chapter 44, Sections 53A, **APPROVED**; adopted.

ORDERED: That the reappointments of Dorothy Hodgson, Rita Connors and Brenda Costa and appointment of Marie Elwood to the Council on Aging Board of Directors for four-year terms expiring the first Monday in May 2015, refer to **PERSONNEL COMMITTEE**; adopted.

ORDERED: That the reappointment of William Short to the Registrar of Voters for a three-year term from date of confirmation, refer to **PERSONNEL COMMITTEE**; adopted.

ORDERED: That the Communication from Attorney Valeriani on behalf of Verizon Wireless, re: request to extend time limitations to permit, construct, operate and maintain a Wireless Communication Facility consisting of a 130' antenna-monopole-tower at 800 Bolton St. to June 7, 2011 at 11:00 PM, **APPROVED**; adopted.

ORDERED: That the Minutes, Board of Assessors, March 11, 2011, **FILE**; adopted.

ORDERED: That the Minutes, Planning Board, February 28, 2011, **FILE**; adopted.

ORDERED: That the following CLAIMS, refer to the **LEGAL DEPARTMENT**; adopted.

- A. Vicki Emerson, 72 Hillcrest Rd., other property damage
- B. Robert Ober, 35 Onamog St., residential mailbox claim 2(a)
- C. Ryan Nickerson, Attorney Leone, 1101 Worcester Rd., Framingham, on behalf of Ryan Nickerson, personal injury (previously submitted on February 14, 2011 agenda)
- D. Karin Kirby, 44 Minehan Ln., residential mailbox
- E. Maria Batitsta, 115 Howe St., other property damage
- F. Donald Randolph, 587 Elm St., other property damage
- G. Anthony Trio, 323 Simpson Rd., other property damage
- H. Paul Morin, 32 Gunnar Dr., other property damage
- I. Bart & Ida Frullo, 6 Jefferson St., other property damage
- J. Robert Mele, 31 Vine St., other property damage
- K. Bernard Gaibisso, 3 Akroyd St., other property damage
- L. Mary Aykanian, 27 Oakcrest Ave., residential mailbox claim 2(b)
- M. Robert Plaza, 66 Farrington Ln., residential mailbox claim 2(a)
- N. Mary-Elaine McGinn, 83 Lincoln St., other property damage
- O. Francis McCarthy, 114 Leoleis Dr., other property damage
- P. Diane Horvath, 36 Hildreth St., other property damage
- Q. Christine Sheehan, 222 Liberty St., other property damage
- R. Agnes Kevit, 96 Mechanic St., other property damage
- S. Seanna & Frank Lombardo, 162 Prospect St., other property damage
- T. Rachel Zu & David Young, 70 Robert Rd., other property damage

Reports of Committees:

Councilor Levy reported the following out of the Urban Affairs Committee:

Order No. 11-100-2806-1 & 11-100-2806-2 - Communication from City Council President Arthur Vigeant re: proposed amendment to the Zoning Ordinance. Steve Reid explained the rationale for the proposed Zoning Ordinance amendment which is principally to eliminate confusion resulting from the floor layout restrictions requiring 66% of the living area in each unit in a retirement community to be located on the first floor. The change relaxes the mathematical calculation of how a property is oriented. According to Inspector Reid there is no effect on existing condos and no change to other Special Permit requirements. Councilors Vigeant and Delano expressed concerns regarding proper notification to the existing Retirement Communities and requested that the committee delay discussions until further feedback can be obtained from residents. Steve Reid provided verification that proper notice was sent. The Committee determined that the soonest the full Council could act on the order is April 25th due to advertising requirements. We are also waiting on an opinion from the Planning Board. This should allow adequate time to solicit further feedback from residents. **Recommendation of the Urban Affairs Committee is to approve the both orders 5-0.**

Councilor Ossing reported the following out of the Finance Committee:

Order No. 11-1002844 – Transfer \$9,000 from Unemployment to Retirement. The Finance Committee reviewed the Mayor’s letter dated March 8, 2011 requesting the transfer of \$9,000 from the School Unemployment account to the City Retirement account to fund an employee’s special military assessment benefits. **Recommendation of the Finance Committee is to approve the transfer 5-0.**

Order No. 11-1002845 – Transfer \$35,000 from School Unemployment to City Unemployment. The Finance Committee reviewed the Mayor’s letter dated March 8, 2011 requesting the transfer of \$35,000 from the School Unemployment account to the City Unemployment account to provide unemployment benefits for employees not funded in the original budget. **Recommendation of the Finance Committee is to approve the transfer 5-0.**

Order No. 11-1002846 – Transfer \$51,000 from Undesignated Funds to Open Space Stabilization Account. The Finance Committee reviewed the Mayor’s letter dated March 8, 2011 requesting the transfer of \$51,000 from the Undesignated Funds account to the Open Space Stabilization account. This transfer moves the City’s wireless antennae receipts for fiscal year 2010 to the intended open space account. The Finance Committee assigned the following actions:

- The Finance Committee questioned if all the 2010 and 2011 wireless antenna receipts had been collected. Provide the Finance Committee with a report detailing the list of wireless antenna providers and confirmation that their FY10 and FY11 receipts have been received by the city. Action: John Ghiloni
- The Finance Committee requested that the Auditor provide the balances in all the stabilization account to all City Councilors for the next council meeting. Action: Diane Smith

Recommendation of the Finance Committee is to approve the transfer 5-0.

Order No. 11-1002848 – Increase Expenditure in Public Safety Revolving Fund. The Finance Committee reviewed the Mayor’s letter dated March 10, 2011 requesting the increase in allowed annual expenditures from \$45,000 to \$75,000 in the FY11 Public Safety Revolving Training fund. The Finance Committee questioned whether the funds would be expended prior to June 30, 2011 and whether the Order required changing since the language implies “no more than \$45,000 shall be expended during FY11, **unless otherwise authorized by the City Council and Mayor.**” **Recommendation of the Finance Committee is to table the order 3-2 (Councilors Seymour and Delano opposed) pending additional clarification from the Mayor and Solicitor.**

Order No. 11-1002830 – Various DPW transfers for \$19,756.00. The Finance Committee reviewed the Mayor's letter dated February 24, 2011 requesting five transfers within the DPW budget. The Finance Committee approved four of the transfers on March 7, 2011. The fifth transfer was tabled due to insufficient funds in the Miscellaneous Hand/Power Tools line item to cover the transfer. The transfer was revised on March 8, 2011 to reduce the transfer to \$200.00 from Miscellaneous Hand/Power Tools to the Repair/Maintenance Equipment line item in the Forestry Department. **Recommendation of the Finance Committee is to approve the transfer 5-0.**

Councilor Clancy orally reported the following out of the Public Services Committee under Suspension of the Rules:

Order No. 11-1002837 - Chairman requests removal of the Application for Taxi License, MetroWest Taxi, John St.Martin, 212 Sudbury Street.

Chairman Clancy:

I received an email from Building Inspector Reid on March 22, 2011 that the property in question is located in an RR Residential Zoning district. A taxi service is not listed in the zoning code as a customary home occupation.

I would recommend that the application be removed from committee – that the applicant be advised that the use is not permitted at the property in question and further that the application fee be returned to the applicant.

Councilor Ferro had questions pertinent to another taxi service operating in his ward and wanted to ensure that all taxi/livery services are reviewed under the same guidelines.

MOTION made to table – **CARRIES.**

Suspension of the Rules requested - granted

ORDERED: That pursuant to Chapter 44, section 31D of the General Laws of the Commonwealth of Massachusetts, which authorizes the City to incur liability and make expenditures for any fiscal year in excess of appropriation for snow and ice removal, the City Council of the City of Marlborough, upon the recommendation of the Mayor, approves expenditures of \$1,750,000.00 in excess of available appropriation for snow and ice removal for fiscal year 2011, **APPROVED**; adopted.

Suspension of the Rules requested - granted

ORDERED: That the City of Marlborough, as part their the Green Communities designation, has been awarded five Big Belly solar compactors and as outlined in MGL Chapter 44, Section 53A ½ must be accepted by City Council and installed no later than April 15, 2011, **APPROVED**; adopted.

Suspension of the Rules requested - granted

ORDERED: That the Fluoridation Equipment Upgrades for the Millham Water Treatment Plant grant in the amount of \$13,000.00 which provides funds for upgrades to water fluoride equipment at the Millham Water Treatment Plant to be used as outlined in accordance to MGL, Chapter 44, Section 53A, **APPROVED**; adopted.

ORDERED: That the Public Facility transfer requests in the amounts of \$16,000.00 and \$10,000.00 which moves funds from Custodian to Additional Gross Overtime and Building Maintenance Craftsman to Principal Clerk respectively for overtime associated with snow removal operations, **APPROVED**; adopted.

FROM:

Acct. # 11920003-50560 \$16,000.00

Custodian

Acct. # 11920001-50292 \$10,000.00

Building Maintenance Craftsman

TO:

Acct. # 11920003-51300 \$16,000.00

Additional Gross OT

Acct. # 11920002-50520 \$10,000.00

Principal Clerk

ORDERED: That the DPW intra-transfers as follows with explanations noted on the spreadsheet, **APPROVED**; adopted.

Transfer in the amount of \$706.00 from Assistant Commissioner to Principal Clerk.

Transfer in the amount of \$3,500.00 from Chief Treatment Operator to Overtime-Regular-EWTP.

Transfer in the amount of \$1,600.00 from Equipment Operators - Streets to Dispatcher.

Transfer in the amount of \$13,200.00 from Equipment Operators - Streets to Overtime-Regular.

| CITY OF MARLBOROUGH --BUDGET TRANSFERS-- | | | | | | | | | |
|---|----------|-----------------------------------|----------------------|--------------------------------|----------|---|----------------------|-----------------------|-------------------|
| DEPT: | | PUBLIC WORKS | | | | FISCAL YEAR: | | 2011 | |
| Available Balance | | FROM ACCOUNT: | | | | TO ACCOUNT: | | Available Balance | |
| Amount | Org Code | Object | Account Description: | Amount | Org Code | Object | Account Description: | Amount | Available Balance |
| \$50,505 | \$706 | 60080001 | 50630 | Assistant Commissioner | \$706 | 14001002 | 50520 | Principal Clerk | \$14,362 |
| | Reason: | Money available due to retirement | | | | Insufficient funds transferred to cover retroactive step increases | | | |
| \$48,394 | \$3,500 | 60081001 | 50910 | Chief Treatment Plant Operator | \$3,500 | 60081003 | 51310 | Overtime-Regular-EWTP | \$5,679 |
| | Reason: | Money available due to WC case | | | | Higher than expected use associated with major system repairs. | | | |
| \$273,616 | \$1,600 | 14001303 | 50740 | Equipment Operators - Streets | \$1,600 | 14001303 | 50790 | Dispatcher | \$11,565 |
| | Reason: | Money available due to WC case | | | | Insufficient funds transferred to cover retroactive step increases. | | | |
| \$273,616 | \$13,200 | 14001303 | 50740 | Equipment Operators - Streets | \$13,200 | 14001303 | 51310 | Overtime-Regular | \$9,588 |
| | Reason: | Money available due to WC case | | | | Supplemental funding required to cover year end cost based on 3-year average. | | | |

ORDERED: That the FY09 State and Tribal Grant (STAG) awarded to the City of Marlborough in the amount of \$485,000.00 which provides reimbursement monies for the design and construction of upgrades to the Westerly Wastewater Treatment facility to be used as outlined in MGL, Chapter 44, Section 53A, **APPROVED**; adopted.

MOTION made by Councilor Elder to delete the words " for the first time" in Section 2, - **CARRIES**.

ORDERED: That a petition to the General Court, accompanied by a bill for a special law relating to the city of Marlborough to be filed with an attested copy of this order, be, and hereby is, approved under Clause (1) of Section 8 of Article 2, as amended, of the Amendments to the Constitution of the Commonwealth of Massachusetts, to the end that legislation be adopted precisely as follows, except for clerical or editorial changes of form only:-

**AN ACT RESTRICTING RETIREMENT AND
INSURANCE BENEFITS FOR CERTAIN CITY
COUNCILORS
IN THE CITY OF
MARLBOROUGH**

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding clause (vi) of paragraph (2)(a) of section three of chapter thirty-two of the General Laws or any other general or special law to the contrary, a person who for the first time, at the municipal election scheduled for November 1, 2011 or at any election thereafter, is elected by popular vote to the position of city councilor in the city of Marlborough shall not be eligible for membership in the Marlborough Contributory Retirement System as a member in service as defined in clause (i) of paragraph (1) (a) of the said section three; provided, however, that if a person so elected is, prior to November 1, 2011, already a member of the Marlborough Contributory Retirement System, said election shall not affect such person's membership.

SECTION 2. Notwithstanding section 2 of chapter thirty-two B of the General Laws or any other general or special law to the contrary, a person who for the first time, at the municipal election scheduled for November 1, 2011 or at any election thereafter, is elected by popular vote to the position of city councilor in the city of Marlborough shall not be eligible to participate in a plan of group life insurance, group accidental death and dismemberment insurance, or group general or blanket hospital, surgical, medical, dental and other health insurance, as provided by and through the city of Marlborough; provided, however, that if a person so elected is, prior to November 1, 2011, already a participant in a plan of group life insurance, group accidental death and dismemberment insurance, or group general or blanket hospital, surgical, medical, dental and other health insurance, as provided by and through the city of Marlborough, said election shall not affect such person's participation.

SECTION 3. Nothing in or resulting from this act shall affect any person who, as of November 1, 2011, is already serving in the position of city councilor in the city of Marlborough and who is re-elected by popular vote to that position at the municipal election scheduled for November 1, 2011 or at any election thereafter.

SECTION 4. This act shall take effect upon its passage, **TABLED**; adopted.

MOTION made by Councilor Ferro to table – **DOES NOT CARRY BY A ROLL CALL VOTE OF 1 YEAS AND 10 NAYS.**

Yeas: Ferro

Nays: Delano, Elder, Tunnera, Seymour, Clancy, Landers, Ossing, Pope, Vigeant and Levy

MOTION made by Councilor Levy to delete the words "precisely" and "except for clerical and editorial changes only" in the following paragraph - **CARRIES**

That a petition to the General Court, accompanied by a bill for a special law relating to the city of Marlborough to be filed with an attested copy of this order, be, and hereby is, approved under Clause (1) of Section 8 of Article 2, as amended, of the Amendments to the Constitution of the Commonwealth of Massachusetts, to the end that legislation be adopted precisely as follows, except for clerical or editorial changes of form only:

SO THAT THE PETITION READS AS FOLLOWS:

ORDERED: That a petition to the General Court, accompanied by a bill for a special law relating to the city of Marlborough to be filed with an attested copy of this order, be, and hereby is, approved under Clause (1) of Section 8 of Article 2, as amended, of the Amendments to the Constitution of the Commonwealth of Massachusetts, to the end that legislation be adopted as follows:

Section 1. Notwithstanding Section 17 of Chapter 138 of the General Laws, the licensing authority of the City of Marlborough may grant an additional license for the sale of all alcoholic beverages not to be drunk on the premises under Section 15 of said Chapter 138 to the Rick Lombardi and Julie Lombardi, d/b/a The Vin Bin, located at 91 Main Street, Marlborough, MA. The license shall be subject to all of said Chapter 138 except said Section 17. Upon the approval of said license, the applicants shall surrender their current license for the sale of wines and malt beverages to the licensing authority.

Section 2. The licensing authority shall not approve the transfer of the license to any other location but it may grant the license to a new applicant at the same location if the applicant files with the licensing authority a letter from the department of revenue indicating that the license is in good standing with the department and that all applicable taxes have been paid.

Section 3. If the license granted under this act is cancelled, revoked or no longer in use, it shall be returned physically with all of the legal rights, privileges and restrictions pertaining thereto to the licensing authority, which may then grant the license to a new applicant at the same location and under the same conditions as specified in this act.

Section 4. This act shall take effect upon its passage, **APPROVED**; adopted.

ORDERED: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARLBOROUGH THAT THE CODE OF THE CITY OF MARLBOROUGH, AS AMENDED, BE FURTHER AMENDED BY DELETING IN THEIR ENTIRETY SECTIONS 557-1 (PERMIT REQUIRED), 557-2 (FENCES OR BARRIERS REQUIRED), 557-3 (INSPECTION REQUIRED), 557-4 (EXEMPTIONS), 557-5 (COMPLIANCE), AND 557-6 (VIOLATIONS AND PENALTIES) OF CHAPTER 557, AND ADDING THE FOLLOWING NEW PARAGRAPH TO THE SECTION OF CHAPTER 557 ENTITLED "GENERAL REFERENCES":

Commonwealth of Massachusetts State Building Code, as amended (See 780 CMR) **APPROVED**; adopted.

First Reading, suspended; Second Reading, adopted; Passage to Enroll, adopted; Passage to Ordain; adopted. No objection to passage in one evening.

ORDERED: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARLBOROUGH THAT THE CITY CODE OF THE CITY OF MARLBOROUGH, AS AMENDED, BE FURTHER AMENDED BY AMENDING CHAPTER 125, ENTITLED "PERSONNEL," AS FOLLOWS:

| POSITION | EFFECTIVE DATE | MINIMUM 1 st 6 mos. | STEP 1 2 nd 6 mos. | STEP 2 Next 12 mos. | MAXIMUM |
|--|----------------|-----------------------------------|----------------------------------|------------------------|-------------|
| Executive Director of Human Services | 7/1/11 | \$59,120.00 | \$61,484.80 | \$63,944.19 | \$66,501.96 |
| Human Services Manager | 7/1/11 | \$44,803.00 | \$46,595.12 | \$48,458.92 | \$50,397.28 |
| Council on Aging Program Manager | 7/1/11 | N/A | N/A | N/A | \$19,000.00 |

First Reading, suspended; Second Reading, adopted; Passage to Enroll, adopted; Passage to Ordain; adopted. OBJECTION TO PASSAGE IN ONE EVENING. (Ferro opposed to passage in one evening) – TABLE UNTIL THE APRIL 11, 2011 CITY COUNCIL MEETING.

ORDERED: There being no further business, the regular meeting of the City Council is herewith adjourned at 9:08 p.m.



IN CITY COUNCIL

Marlborough, Mass., MARCH 14, 2011

ORDERED:

That there being no objection thereto set **MONDAY, APRIL 11, 2011** as date for a **PUBLIC HEARING** on the Application for Special Permit from Attorney Bergeron on behalf of Melanson Development Group, Inc. to expand the non-conforming use of the existing Walker house and barn located on 93 Framingham Rd., be and is herewith refer to **URBAN AFFAIRS COMMITTEE AND ADVERTISE**.

ADOPTED

ORDER 11-1002853

Certification Required Under Chapter 79 of the Acts of 2006

Application for Special Permit

3-14-11 – ORDER #11-1002853

Application for Special Permit from Attorney Arthur Bergeron on behalf of Melanson Development Group Inc., to expand the non-conforming use of the existing WALKER HOUSE and BARN located at 93 Framingham Road in Marlborough, Massachusetts.

REFER TO URBAN AFFAIRS, ADVERTISE PUBLIC HEARING

PUBLIC HEARING: APRIL 11, 2011

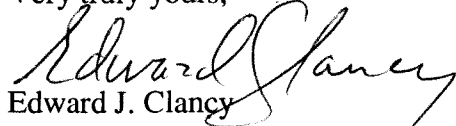
Dear Honorable President Arthur Vigeant and
Members of the Marlborough City Council:

Please enter the following statement into the record of the Public Hearing scheduled on April 11, 2011 on application for Special Permit submitted Attorney Arthur Bergeron on behalf of Melanson Development Group above-referenced:

I am unable to attend tonight's public hearing on the application for a Special Permit by Melanson Development Group, Inc., to expand the non-conforming use of the existing WALKER HOUSE and BARN located at 93 Framingham Road in Marlborough, Massachusetts. However, please be advised that I wish to be able to take advantage of the procedure set forth in MGL c. 39, § 23D, previously approved by Order of the Marlborough City Council, which would authorize me to vote on the special permit application at a later City Council meeting, so long as I have certified in writing prior to such vote that I examined all evidence received at tonight's public hearing. I intend to watch the videotape of the public hearing in the very near future, and in any event prior to any vote on the special permit application.

Therefore, if it is your desire to close the public hearing tonight, I would respectfully request that the closure be conditioned on my having submitted to the City Council, in the very near future, the written certification that I have examined all evidence received at tonight's public hearing. Thank you for your consideration.

Very truly yours,


Edward J. Clancy
Ward Six City Councilor



City of Marlborough
Office of the Mayor

RECEIVED
CLERK'S OFFICE
OFFICE OF THE MAYOR

2011 APR -7 P 3:00

140 Main Street
Marlborough, Massachusetts 01752
Tel. (508) 460-3770 Facsimile (508) 460-3698 TDD (508) 460-3610

Nancy E. Stevens
MAYOR

Krista J. Holmi
EXECUTIVE AIDE

Katherine M. LaRose
EXECUTIVE SECRETARY

April 6, 2011

Arthur G. Vigeant, President
Marlborough City Council
City Hall, 140 Main Street
Marlborough, MA 01752

Honorable President Vigeant and Councilors:

I am submitting for your approval a transfer in the amount of \$54,927 from account number 10000- 35900 (Undesignated) into the following accounts:

\$39,040 into account number 12100001-50420 (Police Officer)
\$1,196 into account number 12100003-51342 (Longevity)
\$781 into account number 12100003-51410 (First Responder)
\$4,601 into account number 12100003-51440 (Edu Incent)
\$1,164 into account number 12100003-51450 (Night Shift)
\$2,632 into account number 12100003-51490 (Holiday)
\$1,440 into account number 12100003-51920 (Sick Leave)
\$489 into account number 12100003-50435 (Specialist)
\$149 into account number 12100003-51370 (OT Celebration)
\$199 into account number 12100003-51360 (OT Training)
\$2,214 into account number 12100003-51310 (OT Reg)
\$904 into account number 12100003-51320 (OT Court)
\$117 into account number 12100003-51329 (On Call)

The transfer will fund the newly ratified agreement between the City of Marlborough and the New England Police Benevolent Association, Local 81.

As always, please feel free to call with any questions or concerns.

Sincerely,

Nancy E. Stevens
Mayor

Enclosure

TRANSFER REQUEST

| AVAILABLE BALANCE | AMOUNT | FROM ACCOUNT | | TO ACCOUNT | | | | AMOUNT AVAIL | |
|----------------------|-----------|--------------------------|--------|--------------------|-----------|----------|--------|-----------------|--------------------|
| | | ORG C | OBJECT | ACCOUNT DESCRIP | AMOUNT | ORG CODE | OBJECT | | ACCOUNT DESCRIP |
| | | Undesignated Fund | | Police | | | | | |
| \$ 1,408,278.00 | \$ 54,927 | 10000 | 35900 | Undesignated Fund | \$ 39,040 | 12100001 | 50420 | Police Officer | |
| | | | | | \$ 1,196 | 12100003 | 51342 | Longevity | |
| | | | | | \$ 781 | 12100003 | 51410 | First Responder | |
| | | | | | \$ 4,601 | 12100003 | 51440 | Edu Incent | |
| | | | | | \$ 1,164 | 12100003 | 51450 | Night Shift | |
| | | | | | \$ 2,632 | 12100003 | 51490 | Holiday | |
| | | | | | \$ 1,440 | 12100003 | 51920 | Sick Leave | |
| | | | | | \$ 489 | 12100003 | 50435 | Specialist | |
| | | | | | \$ 149 | 12100003 | 51370 | OT Celebration | |
| | | | | | \$ 199 | 12100003 | 51360 | OT Training | |
| | | | | | \$ 2,214 | 12100003 | 51310 | OT Reg | |
| | | | | | \$ 904 | 12100003 | 51320 | OT Court | |
| | | | | | \$ 117 | 12100003 | 51329 | On Call | |
| | | | | | \$ 54,927 | | | | |

Reason To Fund Patrol Union Contract
 See Attached request Mayor



RECEIVED
CLERK'S OFFICE
OF THE MAYOR

2011 APR -7 P 2:59

City of Marlborough
Office of the Mayor

140 Main Street
Marlborough, Massachusetts 01752
Tel. (508) 460-3770 Facsimile (508) 460-3698 TDD (508) 460-3610

Nancy E. Stevens
MAYOR

Krista J. Holmi
EXECUTIVE AIDE

Katherine M. LaRose
EXECUTIVE SECRETARY

April 1, 2011

Arthur G. Vigeant, President
Marlborough City Council
City Hall, 140 Main Street
Marlborough, MA 01752

RE: Transfer Request – Personnel

Honorable President Vigeant and Councilors:

Attached for your approval is the following transfer request:

Transfer in the amount of \$1,681.00 moving funds from account number 11520004-53010 (Medical Exams) to account number 1150002-50401 (Part-time Senior Clerk).

The transfer is necessary to cover retroactive step increases as well as increased vacation accruals in the department.

As always, please feel free to contact me with any questions or concerns.

Sincerely,

Nancy E. Stevens
Mayor

Enclosure

TRANSFER REQUEST

Personnel

FISCAL YEAR: 2011

FROM ACCOUNT:

TO ACCOUNT:

| Available Balance | Amount | Org Code | Object | Account Description: | Amount | Org Code | Object | Account Description: | Available Balance | | |
|-------------------|-------------------|-----------------|----------|----------------------|----------------------|-------------------|-----------------|----------------------|-------------------|-------------------------------|----------------|
| <u>\$4,966</u> | <u>\$1,681.00</u> | <u>11520004</u> | <u>-</u> | <u>53010</u> | <u>Medical Exams</u> | <u>\$1,681.00</u> | <u>11520002</u> | <u>-</u> | <u>50401</u> | <u>Part Time Senior Clerk</u> | <u>\$4,043</u> |

Reason: This transfer is necessary due to a retroactive step increase and for increased vacation accruals within the Personnel Department .

Department Head signature 
4/4/11



City of Marlborough

RECEIVED
CITY CLERK'S OFFICE
CITY OF MARLBOROUGH

Office of the Mayor

221 APR - 7 P 3:00 140 Main Street
Marlborough, Massachusetts 01752
Tel. (508) 460-3770 Facsimile (508) 460-3698 TDD (508) 460-3610

Nancy E. Stevens
MAYOR

Krista J. Holmi
EXECUTIVE AIDE

Katherine M. LaRose
EXECUTIVE SECRETARY

April 7, 2011

Arthur G. Vigeant, President
Marlborough City Council
City Hall
140 Main Street
Marlborough, MA 01752

Re: Transfer of Conservation Maintenance Funds

Honorable President Vigeant and Councilors:

As outlined in the attached memo from City Auditor Diane Smith, I have enclosed a budget transfer request in the amount of \$10,000.00 moving funds from Account No. 10000-35900 (Undesignated Funds) to Account No. 84500-48300 (Conservation Trust Fund).

The enclosed memo from Conservation Officer Priscilla Ryder provides details on the two checks, each in the amount of \$5,000, which were received by the City as part of the conditions of two special permits.

As outlined in MGL, Chapter 44, Section 53, all monies received by the City in the general fund can only be expended by appropriation. I am recommending that the City Council approve the attached transfer, which moves funds from Undesignated to the Conservation Trust Fund, so the monies may be utilized for their intended purposes.

As always, please feel free to call with any questions or concerns.

Sincerely,

Nancy E. Stevens
Mayor

Enclosures



CITY OF MARLBOROUGH
Office of the City Auditor
140 Main St.
Marlborough, MA 01752

April 4, 2011

MEMORANDUM

TO: Mayor Nancy E. Stevens
FROM: Diane Smith, City Auditor
RE: Conservation Maintenance Fund Receipts

The City has received \$10,000.00 in conservation maintenance receipts. Per M.G.L. Ch 44 Sec. 53 all monies received by the City belongs to the general fund and can only be expended by appropriation. A transfer request should be submitted to the City Council moving \$10,000.00 from Free Cash to the Conservation Trust Fund for this was the intent of these monies per the condition of the special permits.

Please contact this office if you should have any further questions regarding this information.

CC: Thomas Abel, Comptroller/Treasurer



City of Marlborough Conservation Commission

140 Main Street
Marlborough, Massachusetts 01752
Tel. (508) 460-3768 Facsimile (508) 460-3747

Edward Clancy – Chairman
Dennis Demers
Michele Higgins
Lawrence Roy
John Skarin
Allan White
David Williams
Priscilla Ryder Conservation Officer

MEMORANDUM

To: Mayor Nancy Stevens
From: Priscilla Ryder, Conservation Officer *PR*
Date: April 4, 2011
RE: Conservation Maintenance Fund receipts

As required by the Planning Board Special Permit for two open space developments, I have received two checks, each in the amount of \$5,000 to be deposited in the Conservation Maintenance Fund. These two receipts which total \$10,000 are detailed as follows:

1. A receipt of \$5,000 from the Fafard Real Estate Company Inc. has been provided as a requirement of the Open Space Development Planning Board special permit for the Forest Grove Subdivision. The Open Space property has already been accepted by the city and can be accessed off of Ewald Ave. It is adjacent to and now part of the Ghiloni Park and State forest trail system off Concord Rd.
2. A receipt of \$5,000 from Avidia Bank has been provided as a requirement of the Open Space Development Planning Board special permit for the Forest Trails subdivision off Concord Rd. The funds are for the future maintenance of the open space property to be accepted this year by the City as part of this subdivision. This property abuts the Desert Natural Area conservation land off Concord Rd.

The Conservation Maintenance Fund was established to provide funds for the maintenance of conservation land parcels throughout the city. This account has received receipts over the years from Open Space Developments as required by the Open Space Developments ordinance rules through the Planning Board. Residents have also made donations to this fund to advance conservation related projects. The Commission uses this fund to hire summer interns to do trail maintenance and education, for field and trail maintenance work, to buy supplies for kiosks, bridges and for signage.

If you have any questions on the above, please contact me.

Thank you!

TRANSFER REQUEST

FISCAL YEAR: 2011

| | | FROM ACCOUNT: | | | | TO ACCOUNT: | | | | |
|----------------------|--------------------|---|----------------|---------------------------|--------------------|--------------|----------------|--------------------------------|----------------------|--|
| Available Balance | Amount | Org Code | Object | Account Description: | Amount | Org Code | Object | Account Description: | Available Balance | |
| <u>\$1,408,278</u> | <u>\$10,000.00</u> | <u>10000</u> | <u>- 35900</u> | <u>Undesignated Funds</u> | <u>\$10,000.00</u> | <u>84500</u> | <u>- 48300</u> | <u>Conservation Trust Fund</u> | <u>\$3,457</u> | |
| | Reason: | To transfer conservation maintenance payments received by the City to the Conservation Trust Fund | | | | | | | | |

BENCHMARK ENGINEERING CORP. FILE COPY

Planning, Engineering and Surveying

120 Quarry Drive
Milford, Massachusetts 01757

Telephone: 508 881-0601
Facsimile: 508 881-0625

Ms. Priscilla Ryder
Conservation Officer
140 Main Street, City Hall
Marlborough, MA 01752

Re: City Conservation Maintenance Fund
Forest Grove

27 October 2010

Dear Ms. Ryder:

Pursuant to the Open Space Development Special Permit condition # 15 for "Forest Grove", enclosed please find a check for the amount of five thousand dollars (\$5,000.00) to meet this requirement.

Please do not hesitate to contact this office with any questions you may have regarding this matter.

Sincerely,



Donald Seaberg
Project Manager

Cc; Planning Board
Building Commissioner
City Engineer

VOUCHER # _____

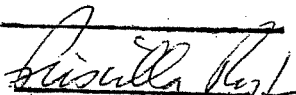
PO # _____

VENDOR # _____

ACCT # 10093-48001

AMOUNT \$5,000⁰⁰

PRICE EXT _____

APPROVED: 

(DEPT. HEAD)

FRE BUILDING CO., INC.

| DATE | INVOICE NO | DESCRIPTION | INVOICE AMOUNT |
|------------|------------|----------------|----------------|
| 10-01-10 | 093010 | PERMIT COND 15 | 5000.00 |
| | | | .00 |
| | | | 5000.00 |
| CHECK DATE | 10-06-10 | CHECK NUMBER | 77681 |
| | | TOTAL > | 5000.00 |
| | | | .00 |
| | | | 5000.00 |

PLEASE DETACH AND RETAIN FOR YOUR RECORDS

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER

FRE BUILDING CO., INC.

120 QUARRY DRIVE
MILFORD, MA 01757
508-881-1600

Sovereign Bank
Holliston Branch
Holliston, Ma 01746

5-7515
110

DATE: October 6, 2010 CHECK NO.: 77681 AMOUNT: \$*****5,000.00

Pay: *****Five thousand dollars and no cents

PAY TO THE ORDER OF: CITY OF MARLBOROUGH

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK—HOLD AT AN ANGLE TO VIEW

LAW OFFICES
OF
JOSEPH J. CONNOLLY
74 MAIN STREET
MARLBOROUGH, MASSACHUSETTS 01752

FILE COPY

JOSEPH J. CONNOLLY
DANIEL J. BURGER*
*also admitted in NH

TELEPHONE (508) 485-4488
TELEFAX (508) 624-4110

dburger@jconnollyesq.com

October 8, 2010

IN HAND

Priscilla Ryder
Marlborough Conservation Commission
140 Main Street
Marlborough, MA 01752

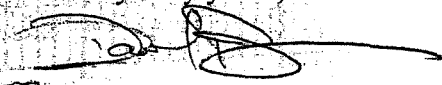
Re: Mosher Lane, Marlborough, MA

Dear Ms. Ryder:

Enclosed please find a check in the amount of \$5,000.00, payable to the City of Marlborough. This money represents the money that is required to be paid to the City in connection with Section 3 of the Decision and Conditions of the Special Permit granted by the Planning Board of the City of Marlborough.

If you have any questions, please do not hesitate to contact me.

Very truly yours,


Daniel J. Burger

VOUCHER # _____

PO # _____

Enclosure: as noted

VENDOR # _____

Cc: Avidia Bank

ACCT # - 10093-48001

AMOUNT \$ 5,000⁰⁰

PRICE EXT _____

APPROVED: 

(DEPT. HEAD)

54839



53-7052
2113

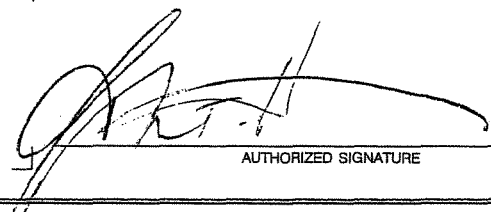
| DATE | CHECK NO. |
|------------|-----------|
| 07/20/2010 | 54839 |

PAY ***5,000* DOLLARS 00 CENTS***

AMOUNT
***5,000.00

TO
THE
ORDER
OF

CITY OF MARLBOROUGH
140 MAIN STREET
MARLBOROUGH MA 01752



AUTHORIZED SIGNATURE

Security features. Details on back.



City of Marlborough
Office of the Mayor

RECEIVED
CITY CLERK'S OFFICE
CITY OF MARLBOROUGH
2011 APR - 7 P 3:00

140 Main Street
Marlborough, Massachusetts 01752
Tel. (508) 460-3770 Facsimile (508) 460-3698 TDD (508) 460-3610

Nancy E. Stevens
MAYOR

Krista J. Holmi
EXECUTIVE AIDE

Katherine M. LaRose
EXECUTIVE SECRETARY

April 7, 2011

Arthur Vigeant, President
Marlborough City Council
City Hall, 140 Main Street
Marlborough, MA 01752

RE: Proposed Order for an Increase in FY11 Expenditures
from the Public Safety Revolving Fund

Honorable President Vigeant and Councilors:

Pursuant to a request on April 4, 2011 from the Finance Committee, enclosed is a proposed order under M.G.L. c. 44, § 53E½ for an increase in FY11 expenditures from the Public Safety Revolving Fund from \$45,000 to \$75,000. The proposed order supersedes my previous submittal on the March 14 agenda.

I respectfully request your approval this evening. As always, please feel free to contact me with any questions or concerns.

Sincerely,

Nancy E. Stevens
Mayor

Enclosure

ORDERED:

That pursuant to the provisions of § 53E½ of Chapter 44 of the General Laws of the Commonwealth of Massachusetts, the City Council of the City of Marlborough, upon the recommendation and approval of the Mayor, does authorize an increase in expenditures in the Public Safety Revolving Fund from forty-five thousand dollars (\$45,000) to no more than seventy-five thousand dollars (\$75,000) during Fiscal Year 2011.

ADOPTED
In City Council
Order No. Order No. 11-

Approved by Mayor
Nancy E. Stevens
Date:

A TRUE COPY
ATTEST:



City of Marlborough
Office of the Mayor

RECEIVED
CITY CLERK'S OFFICE
CITY OF MARLBOROUGH
2011 APR - 1 PM 3:00

140 Main Street
Marlborough, Massachusetts 01752

Tel. (508) 460-3770 Facsimile (508) 460-3698 TDD (508) 460-3610

Nancy E. Stevens
MAYOR

Krista J. Holmi
EXECUTIVE AIDE

Katherine M. LaRose
EXECUTIVE SECRETARY

April 1, 2011

Arthur G. Vigeant, President
Marlborough City Council
City Hall, 140 Main Street
Marlborough, MA 01752

RE: Acceptance of Gift to Conservation Commission

Honorable President Vigeant and Councilors:

As detailed in the attached memo from Conservation Officer Priscilla Ryder, the Conservation Commission has received a gift in the amount of \$1,400.00 from the Butler Family Foundation. The funds will be used to maintain the Felton Conservation Land on Elm Street. We are most appreciative of the continued volunteer efforts and financial contributions of Ms. Butler.

As outlined in MGL, Chapter 44, Section 53A 1/2, I am recommending that the City Council approve this gift of value.

As always, please feel free to call with any questions or concerns.

Sincerely,

Nancy E. Stevens
Mayor

Enclosures



City of Marlborough Conservation Commission

140 Main Street
Marlborough, Massachusetts 01752
Tel. (508) 460-3768 Facsimile (508) 460-3747

Edward Clancy – Chairman
Dennis Demers
Michele Higgins
Lawrence Roy
John Skarin
Allan White
David Williams
Priscilla Ryder Conservation Officer

April 1, 2011

Nancy Stevens, Mayor
140 Main St. City Hall
Marlborough, MA 01752

RE: Acceptance of Gift of \$1,400 to Conservation Maintenance Fund
Felton Conservation Land

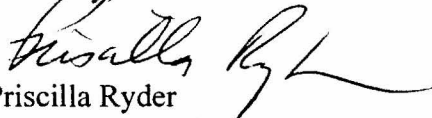
Dear Mayor Stevens,

The City of Marlborough through the Conservation Commission has been given a gift of \$1,400 from The Butler Family Foundation to help with the maintenance of the Felton Conservation Land fields on Elm St. Linda Butler continues to be a valuable volunteer steward of this property. Her commitment to keeping the fields open has been commendable. The Commission has offered to match her \$1,400 and will use the funds to cut back the trees along the stone walls. Once cleared, the fields can be then mowed to keep them open. We are extremely grateful to the countless hours of volunteer time Ms. Butler has dedicated to maintaining our Felton Conservation land. This gift will help to continue this effort.

As required by MGL Ch. 44 Section 53A the acceptance and expenditure of this gift requires your approval. We would like these funds placed in the Conservation Maintenance Fund account #845 00 48300 to be used for the Felton Conservation Land maintenance in the coming months.

If you have any questions on the above, please let me know.

Sincerely,


Priscilla Ryder
Conservation Officer

**CITY OF MARLBOROUGH
NOTICE OF GRANT AWARD**

DEPARTMENT: Conservation DATE: 4/1/2011

PERSON RESPONSIBLE FOR GRANT EXPENDITURE: Priscilla Ryder

NAME OF GRANT: Gift

GRANTOR: The Butler Family Foundation

GRANT AMOUNT: \$1,400

GRANT PERIOD: N/A

SCOPE OF GRANT/
ITEMS FUNDED Funds to be used to maintain fields at Felton Conservation Land on Elm St.

IS A POSITION BEING
CREATED: No

IF YES: CAN FRINGE BENEFITS BE PAID FROM GRANT? N/A

ARE MATCHING CITY
FUNDS REQUIRED? Yes, \$1,400 to be paid from Conservation Maintenance Fund.

IF MATCHING IS NON-MONETARY (MAN HOURS, ETC.) PLEASE SPECIFY:

IF MATCHING IS MONETARY PLEASE GIVE ACCOUNT NUMBER AND DESCRIPTION OF CITY FUNDS TO
BE USED:

ANY OTHER EXPOSURE TO CITY?

IS THERE A DEADLINE FOR CITY COUNCIL APPROVAL: Spring 2011

**DEPARTMENT HEAD MUST SUBMIT THIS FORM, A COPY OF THE GRANT APPROVAL, AND A COVER
LETTER TO THE MAYOR'S OFFICE REQUESTING THAT THIS BE SUBMITTED TO CITY COUNCIL
FOR APPROVAL OF DEPARTMENT TO EXPEND THE FUNDS RECEIVED FOR THE PURPOSE OF THE GRANT**

RECEIVED
CITY CLERK'S OFFICE
CITY OF MARLBOROUGH

2011 APR - 7 A 10:25



CITY OF MARLBOROUGH
OFFICE OF THE COMPTROLLER/TREASURER
140 MAIN STREET
MARLBOROUGH, MASSACHUSETTS 01752
VOICE (508) 460-3731 FACSIMILE (508) 481-5180 TDD (508) 460-3610

March 30, 2011

President and Members
Marlborough City Council

Dear President and Members,

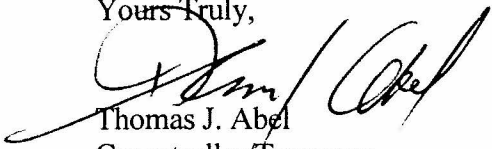
This is to notify you that effective with the third quarter real estate tax bill Marlborough residents will be able to opt out of receiving paper real estate bills by mail. Taxpayers will be able to view, print and pay bills electronically by using an internet site maintained by MCC. The site name is www.mcc.net.

For several years, MCC has successfully provided the residents of Marlborough with the ability to pay taxes by credit card and electronic fund transfer. This new service of being able to print bills, opt out of receiving bills by mail and pay bills by electronic fund transfer will be free. Bills paid by major credit card will continue to have a convenience fee added to the bill payment. We are starting this new process with real estate tax bills and will gradually add, excise tax, and water/sewer bills to the process.

During the next couple of months, the city will be investigating the feasibility of installing two credit/debit card reader machines in the Collectors Office. These machines would allow residents to use their credit/debit cards at City Hall to pay city tax bills. There would be a convenience fee charged to the taxpayer by MCC for using the credit/debit card machines. These new payment options will be publicized to all taxpayers as we get closer to the third quarter tax billing.

I have attached a sample web site Bill Search page, Submit Payment page, Payment Confirmation page, Sample Bill from view bill page, eBill Express Pay page and eBill City Hall Counter Payment page.

Yours Truly,


Thomas J. Abel
Comptroller/Treasurer

Bill Search Page

Welcome Resident Demo

[Home](#)

[Payment History](#)

[Payment Method](#)

[My Account](#)

[Logout](#)

Payment Cart (1 bill)

Search

To search for a bill, please select and fill in the information below. Please view [instructions](#) for more information.

Bill Search Section

State: MA - Massachusetts

Bill: Clinton Town Hall

Bill Category: Real Estate

Search By: Bill #

Bill #: 2809

Bill Search

eBill allows users who have limited information on hand to find their bills.

When searching for a bill, other bills may be presented to you.

To make sure you do not pay the incorrect bill we ask that you verify the information presented in the bill information section.

All bill descriptions and amounts presented by eBill are public information.

[Display last 10 searches](#)

The results displayed below are public information and multiple bills may be included in your search. Before selecting the Add to Cart button, please verify the information below to ensure that you pay the correct bill.

[View/Print Complete Bill](#)



Bill Number: 2809

Fiscal Year: 2011

Installment: Q2

Location: 11 BOLTON RD

| Additional Bill Info | | Cut Off | Amount Due |
|----------------------|-------------|----------------------|------------|
| Bill: | Clinton MA | 11/2/2010 1:00:00 AM | \$1,289.71 |
| Bill Type: | Real Estate | | |
| Property ID: | 125-337 | | |
| Due Date: | 11/1/2010 | | |

[Add to Cart](#)

Please verify the bill information before adding this bill to your payment cart.

Submit Payment & Go Green


eBill

[Home](#)
[Payment History](#)
[Payment Method](#)
[My Account](#)
[Logout](#)

| Description | Payment Date | Payment Method | Amount | Payment Fee | Total |
|--|--------------|-------------------------------|----------------|-------------|-------------------|
| Bill Number: 2809 Fiscal Year: 2011 Installment: Q2 | 11/1/2010 | BANK OF AMERICA, N.A. test | \$1,289.71 | \$0.25 | \$1,289.96 |
| This site uses Secure Sockets Layer (SSL) encryption for all customer data. Information you provide will remain safe secure, and confidential. | | | Total Amount: | | \$1,289.71 |
| <input checked="" type="checkbox"/> I accept and agree to the Payment Agreement Any convenience fees associated to this payment are non-refundable. | | | Total Fee: | | + \$0.25 |
| | | | Total Payment: | | \$1,289.96 |

eBill



[Home](#)
[Payment History](#)
[Payment Method](#)
[My Account](#)
[Logout](#)

 [Printer Friendly](#)

Payment Confirmation

Your payments have been successfully recorded. please view the payment status below for each recorded payment.

| Confirmation # | Submitted Date | Scheduled Date | Submitted Status | Total Amount |
|----------------|----------------|----------------|------------------|--------------|
| 00268407368 | 11/1/2010 | 11/1/2010 | Success | \$1,289.96 |

[View/Print Complete Bill](#)



Stop receiving paper bills? **Go Green**

Bill Number: 2809 Fiscal Year: 2011
 Installment: Q2 Location: 11 BOLTON RD

| Additional Bill Information | | Amount Due |
|--|---------|-------------------|
| After the transaction has proven successful, Clinton MA will view the bill as paid on the date that your payment was submitted/scheduled: 11/1/2010. | | |
| Payment Status: | Pending | \$1,289.71 |
| Payment Amount: | Pending | \$1,289.71 |
| Convenience Fee: | Pending | + \$0.25 |
| | | \$1,289.96 |

Any convenience fees associated to this payment are non-refundable.

Payment Method:
 test (BANK OF AMERICA, N.A.)

ACH
 check

Town of MCC
Fiscal Year 2011 Real Estate

**REMITTANCE COUPON
PLEASE RETURN WITH PAYMENT**

Account: 3737
Location: 12 Main Street
Owner: Bill Jones
Owner2: Sally Jones

Parcel ID: 12-12-12
Land Area: 1 Acre
Deed Date: 1/1/2010
Book/Page: 45 / 2323

Total Charges: 636.59
Past Due: 0.00
Interest Due: 0.00
Credits: 0.00

Total Due 11/1/2010: 636.59

**BILL JONES
12 MAIN STREET
Town of MCC, 00000**

54

FISCAL YEAR 2011 PRELIMINARY TAX: This bill shows the amount of preliminary tax you owe for fiscal year 2011 (July 1, 2010 - June 30, 2011).

PRELIMINARY TAX AMOUNT: As a general rule, your preliminary tax will not exceed 50% of your adjusted fiscal year 2010 tax (including any betterments, special assessments, and other charges added to the tax). Adjustments are made for abatements or exemptions granted for fiscal year 2010, and tax increases allowed under Proposition 2 1/2 in fiscal year 2011. Under certain circumstances, your preliminary tax may exceed 50% of the adjusted amount.

PAYMENT DUE DATES/INTEREST CHARGES: If preliminary bills were mailed on or before August 1, 2010, your preliminary tax is payable in two equal installments. Your first payment is due August 1, 2010, or 30 days after the bills were mailed, whichever is later. Your second payment is due November 1, 2010. However, if preliminary bills were mailed after August 1, 2010, your preliminary tax is due as a single installment on November 1, 2010, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If preliminary bills were mailed on or before August 1, 2010, interest will be computed on overdue first payments from August 1, 2010, or the payment due date, whichever is later, and on overdue second payments from November 1, 2010, to the date payment is made.

If preliminary bills were mailed after August 1, 2010, interest will be computed on overdue payments from November 1, 2010, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

FISCAL YEAR 2011 ACTUAL TAX BILLS: You will receive your actual fiscal year 2011 tax bill based on January 1, 2010 assessments after the tax rate is set. Any preliminary tax payments made will be credited toward payment of your fiscal year 2011 tax. Your actual tax bill will provide you with more detailed information on payment due dates.

ABATEMENT/EXEMPTION APPLICATIONS: Your right to seek an abatement or exemption from your fiscal year 2011 tax is not prejudiced by the issuance of preliminary tax bills. Once the actual tax bills are issued, you will be able to apply for an abatement or exemption. The deadline for filing your abatement or exemption application will be measured from the date the actual tax bills are mailed, not the date the preliminary tax bills were mailed. Your actual tax bill will provide you with more detailed information on application procedures and deadlines.

INQUIRIES: If you have questions on how your preliminary tax was determined, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office.

Payments

Make checks payable to:

Town of MCC
1 MCC Avenue
Town of MCC, 00000

(000)000-0000

Tax Collector:
MCC Collector

Assessments

Town of MCC
Board of Assessors
1 MCC Avenue
Town of MCC, 00000
(000)000-0000

INTEREST AT THE RATE OF 14% PER ANNUM WILL ACCRUE ON OVERDUE PAYMENTS FROM THE DUE DATE UNTIL PAYMENT IS MADE

Town of MCC

Fiscal Year 2011 Real Estate

Taxpayer Record

Account: 3737
Owner: Bill Jones

Location: 21 Main Street
Parcel ID: 12-12-12
Area: 1 Acre

Deed Date: 1/1/2010
Book/Page: 45 / 2323

| Assessed As of 1/1/2010 | | TOTAL ASSESSMENT 1,273.18 | | |
|----------------------------|--|------------------------------------|----------|-----------|
| | | Due | 8/2/2010 | 11/1/2010 |
| | | Tax | 636.59 | 636.59 |
| | | SpAs | 0.00 | 0.00 |
| | | Int | 0.00 | 0.00 |
| | | Ab/Ex | 0.00 | 0.00 |
| | | Cred | 636.59 | 0.00 |
| | | Int Cr | 0.00 | 0.00 |
| | | Total: | 0.00 | 636.59 |
| Tax | | 1,273.18 | | |
| Total Assessment | | 1,273.18 | | |
| | | Total Due 11/1/2010: 636.59 | | |

eBill Express Pay

Municipalities now have the option to offer Residents/Bill Payers *eBill Express Pay*, a new and simple way to make payments online!

With eBill Express Pay, residents are not required to register for an eBill account, they simply search for their bills and pay for them using ACH or Credit Card.

Express Pay is an add-on to eBill. Municipalities can choose whether or not to offer Express Pay to Residents / Bill Payers, as well which payment methods are offered online; ACH and/ or Credit Card.

Quick Look at eBill Express Pay

eBill Express Pay

Biller: eBill Demo

Bill Category: Water-Sewer

Search By: Bill #

Bill #: 1007112

To end your kiosk session click End Session

Powered by © 2002-2009 Metropolitan Communications, LLC. All Rights Reserved.

From the login page Residents/Bill Payers will have the option to either register and create an eBill account or simple make a one time payment using eBill Express Pay.

Residents who choose to make an Express Payment will be asked to search for their bill.

eBill Express Pay

Your Search criteria:

State: MA **Biller:** eBill Demo **Bill Category:** Water-Sewer

Search By: Bill # **Search For:** 1007112

To return to the main search page please click Bill Search

| Bill Descriptions | Cut Off Date: | Total Due: | Add to Cart: |
|--|--------------------------|------------|---|
| Bill Number: 1007112 Biller: eBill Demo Fiscal Year: 2011 Bill Type: Water-Sewer Account #: 200816 Month Billed: 11 Service Location: 142 CHESTNUT ST Due Date: 12/8/2010 | 12/8/2010 11:59:00 PM | 960.12 | <input type="button" value="(Payment Card)"/> |

To end your kiosk session click End Session

Residents/Bill Payers add each bill to their payment cart.

eBill Express Pay

When using a Credit Card there is a non-refundable convenience fee based upon the amount paid.

Please note: Visa allows only Municipal Tax payments (Real Estate, Personal Property) and Excise Tax payments (Motor Vehicle, Boat) to be processed. Utility payments are not accepted at this time.

Below are the Payment Methods Lowell MA currently accepts:

VISA MasterCard DISCOVER AMEX

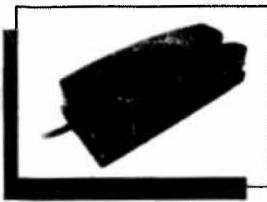
This site uses Secure Sockets Layer (SSL) encryption for all customer data and has been authenticated by Trustwave.

Any information you provide will remain safe, secure, and confidential.

Please read the ACH/Credit Card agreement to see how we protect your personal information.

Trustwave
 Secured Commerce
 Click to Verify

After all bills have been added, the Bill Payer can proceed to check out and pay by eCheck (ACH) or Credit Card.



eBill Counter Payments

Municipalities can now accept credit card payments over the counter (in office) with *eBill Counter Payments!*

How it works:

- 1.) Biller (City/Town) logs into their eBill Account
- 2.) Perform search for Resident's bill
- 3.) Swipe the Resident's credit card using a secure *eBill Swiper*
- 4.) Submit payment

Highlights:

- Utilizes MCC Credit Card processing security
- Option to accept credit card payments over the counter without an eBill Swiper by entering in the Resident's credit card information
- View bill and payment information with eBill reports
- Credit Card funds will be deposited into your chosen bank account
- A posting/payment file for collection system





eBill Counter Payments

Home (1 66) | Payment History | Payment Method | My Account | Logout


New Payment Method | Saved Payment Methods

Payment Options

If you are using a Debit Card select a Credit Card type from the Payment Method list

Visa (Tax Payment Only)    


Credit Card Information

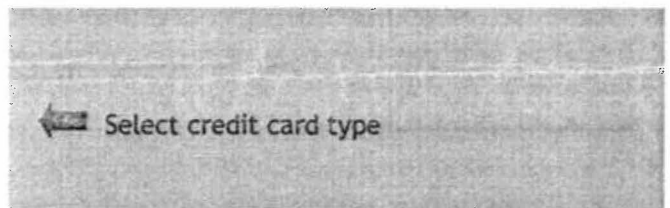
Waiting for swipe 

[Swipe Credit Card](#) [Cancel Transaction](#)

*Please Note: Visa allows only Municipal Tax payments (Real Estate, Personal Property) and Excise Tax payments (Motor Vehicle, Boat) to be processed. Utility and Parking payments are not accepted at this time. Please be aware that there is a non-refundable convenience fee for all transactions including ACH (electronic check). To calculate the convenience fee for a payment, please select a payment method and use the provided payment calculator.

This site uses Secure Sockets Layer (SSL) encryption for all customer data and has been authenticated by Trustwave. Any information you provide will remain safe, secure, and confidential. Please read the ACH/Credit Card agreement to see how we protect your personal information.









eBill Counter Payments

Home (1 66) | Payment History | Payment Method | My Account | Logout

New Payment Method | Saved Payment Methods

Payment Options

If you are using a Debit Card select a Credit Card type from the Payment Method list

Visa (Tax Payment Only)    

Credit Card Information


Successful swipe - ready to process

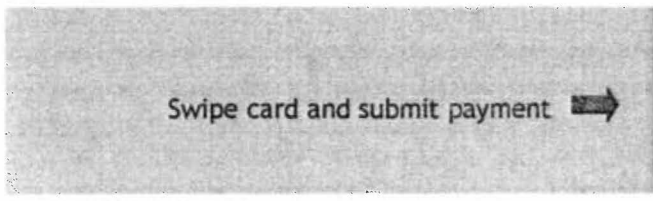
SEAN P CONCAWON
XXXXXXXXXXXX3183
04/11
Credit card

[Swipe Credit Card](#) [Cancel Transaction](#)

*Please Note: Visa allows only Municipal Tax payments (Real Estate, Personal Property) and Excise Tax payments (Motor Vehicle, Boat) to be processed. Utility and Parking payments are not accepted at this time. Please be aware that there is a non-refundable convenience fee for all transactions including ACH (electronic check). To calculate the convenience fee for a payment, please select a payment method and use the provided payment calculator.

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RECEIVED
CITY CLERK'S OFFICE
CITY OF MARLBOROUGH
2011 APR -7 A 10:25



CITY OF MARLBOROUGH
OFFICE OF THE COMPTROLLER/TREASURER
140 MAIN STREET
MARLBOROUGH, MASSACHUSETTS 01752
VOICE (508) 460-3731 FACSIMILE (508) 481-5180 TDD (508) 460-3610

March 30, 2011

President and Members
Marlborough City Council

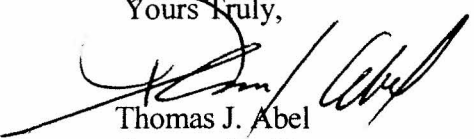
Dear President and Members,

This is to notify you that the City of Marlborough has submitted its Continuing Disclosure Report For The Fiscal Year Ended June 30, 2010. This annual report is required to be filed pursuant to Securities and Exchange Commission Rule 15c2-12.

I would like to publicly thank all departments and especially the employees of the financial departments for the extra effort made during the preparation of this report.

I have attached a copy of the report.

Yours Truly,


Thomas J. Abel
Comptroller/Treasurer

CONTINUING DISCLOSURE REPORT
FOR THE
FISCAL YEAR ENDED JUNE 30, 2010

CITY OF MARLBOROUGH, MA

GENERAL OBLIGATION DEBT



FINANCIAL STATEMENTS

The audited financial statements for the City for the fiscal year ended June 30, 2010 are being separately filed directly with the Nationally Recognized Municipal Securities Information Repository and any applicable State Information Depository, and are hereby incorporated by reference into this Annual Continuing Disclosure Report.

SIGNATURE OF ISSUER

The information set forth herein has been obtained from the City and other sources believed to be reliable, but such information is not guaranteed as to accuracy or completeness and is not to be construed as a promise or guarantee. This Annual Continuing Disclosure Report may contain, in part, estimates and matters of opinion which are not intended as statements of fact, and no representation is made as to the correctness of such estimates and opinions, or that they will be realized. The information and expressions of opinion contained herein are subject to change without notice, and the delivery of this Annual Continuing Disclosure Report will not, under any circumstances, create any implication that there has been no change in the affairs of the City or other matters described.

CITY OF MARLBOROUGH, MA

/s/ Thomas Abel

Thomas Abel

Treasurer

Approved for Submission:

03/04/2011

Date

CERTIFICATE OF SUBMISSION OF ANNUAL REPORT

Subject to the continuing disclosure requirements of SEC Rule 15c2-12, this Annual Continuing Disclosure Report for the City of Marlborough, MA with respect to the issues listed on the report cover was submitted directly to the National Recognized Municipal Securities Information Repository ("NRMSIR") listed below as well as to any applicable State Information Depository ("SID").

NRMSIR

Municipal Securities Rulemaking Board ("MSRB")
via the Electronic Municipal Market Access ("EMMA") system

First Southwest Company

Signed by:

/s/ Henriqueta Da Costa

Annual Report

CITY OF MARLBOROUGH, MASSACHUSETTS

**For The Fiscal Year Ended
June 30, 2010**

CITY OF MARLBOROUGH, MASSACHUSETTS
Thomas J. Abel, City Treasurer and Comptroller

Filing Date: March 25, 2011

CITY OF MARLBOROUGH

General

The City of Marlborough (the "City") was incorporated as a town in 1660 and as a city in 1890. It is located in Middlesex County, approximately 28 miles west of Boston and 16 miles northeast of Worcester. It is approximately 21 square miles in area and, according to the 2000 federal census, has a population of 36,255 persons.

Governing Bodies

Marlborough has a "strong mayor" charter. The mayor, who serves for a two-year term, supervises all department managers, chairs the School Committee and Community Development Authority, may veto actions by the City Council, prepares an annual operating budget and executes contracts on behalf of the City.

Legislative action is taken by the City Council, consisting of four councilors elected at-large, and seven representing wards. Any municipal appropriation requires approval by an eight-vote majority of the Council. The Council is also responsible for zoning amendments, issuance of special permits, and ratification of mayoral appointments.

Oversight of the Marlborough public schools is by the School Committee, whose six members are elected at-large for staggered terms of four years. Marlborough voters also elect a representative to the Assabet Valley Regional Vocational School District Committee, which administers a high school located in Marlborough and serves seven communities.

Memberships on all other boards and commissions are appointed by the mayor and ratified by the City Council. These boards include the Planning Board, which is responsible for subdivision regulations; the Conservation Commission, which is responsible for wetlands protection; and the Zoning Board of Appeals, which is responsible for issuance of relief from the provisions of the local zoning ordinance.

Principal Executive Officers

| <u>Office</u> | <u>Name</u> | <u>Term and Manner of Selection</u> | <u>Term Expires</u> |
|----------------------------|------------------|--|---------------------|
| Mayor | Nancy Stevens | Elected - 2-Year Term | January 2012 |
| City Treasurer/Comptroller | Thomas J. Abel | Appointed by Mayor with approval of City Council - 3-Year Term | Pending |
| Collector | Deborah Puleo | Appointed by Mayor with approval of City Council - 1-Year Term | February 2012 |
| Auditor | Diane Smith | Appointed by Mayor with approval of City Council - | June 2011 |
| Clerk | Lisa Thomas | Appointed by Council | August 2012 |
| Assessors | Anthony Trodella | Appointed by Mayor with approval of City Council | August 2015 |

Municipal Services

The City provides general governmental services for the territory within its boundaries. These services include police and fire protection, water treatment and delivery, sewage treatment, rubbish collection and disposal, public education for pre-school through grade 12, road maintenance and construction, parks and recreation facilities and programs, a public library and public cemeteries.

Additional services provided by the City include a municipal ski hill and beach, a wide variety of social services, economic development assistance, and a Visitors' Bureau.

The Marlborough Community Development Authority administers public housing programs, loan pools for private housing rehabilitation and acquisition, and other development.

Education

As of August 2001, the Marlborough Schools reorganized. Pre-K students are located at the Early Childhood Center at the DEC Center. Grades K-3 are distributed into 3 schools, Jaworek, Kane and Richer. Grades 4-5 are in the Intermediate Elementary School housed in the same building as the Middle School with Grades 6-7. The High School is populated with Grades 8-12 with the Phoenix breakout program located at the Hildreth School.

The following table sets forth actual and projected enrollments in the Marlborough public schools:

| | Actual | | | | | | | | Projected |
|---------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011-2012 |
| Pre K-5 | 2,099 | 2,441 | 2,441 | 2,381 | 2,398 | 2,384 | 2,394 | 2,494 | 2,515 |
| 6-7 | 1,613 | 796 | 796 | 716 | 697 | 629 | 612 | 623 | 706 |
| 8-12 | 1,109 | 1,559 | 1,559 | 1,572 | 1,489 | 1,540 | 1,533 | 1,447 | 1,499 |
| Total | <u>4,821</u> | <u>4,796</u> | <u>4,796</u> | <u>4,669</u> | <u>4,584</u> | <u>4,553</u> | <u>4,539</u> | <u>4,564</u> | <u>4,720</u> |

Source: Superintendent of Schools.

The City opened its new \$24,000,000 middle school in September of 1999. Marlborough will receive 62 percent of the eligible costs of this new school from a grant of the Massachusetts Department of Education and is scheduled to receive \$1,161,759 in grant payments each year for the next 10 years.

In addition, The City borrowed \$11,100,000 for construction of a K-3 elementary school. Marlborough will receive 62 percent of the eligible costs of the school from a grant of the Massachusetts Department of Education and is scheduled to receive \$486,151 in grant payments each year for the next 12 years.

The Assabet Valley Regional Vocational School District provides vocational-technical education for grades 9 through 12.

Population Trends

| | Marlborough | | Middlesex County | | Massachusetts | |
|------|-------------|--------------------------|------------------|--------------------------|---------------|--------------------------|
| | Total | % Increase (Decrease) | Total | % Increase (Decrease) | Total | % Increase (Decrease) |
| 2000 | 36,255 | 14.0% | 1,465,396 | 4.8% | 6,349,097 | 5.5% |
| 1990 | 31,813 | 3.9 | 1,398,468 | 2.3 | 6,016,425 | 4.9 |
| 1980 | 30,617 | 9.6 | 1,367,034 | (2.2) | 5,737,037 | 0.8 |
| 1970 | 27,936 | 48.4 | 1,398,397 | 12.9 | 5,689,170 | 10.5 |

Source: U.S. Department of Commerce, Bureau of the Census.

Age and Income Levels

| | Marlborough | Massachusetts | U.S. |
|-----------------------|-------------|---------------|----------|
| Median Age: | | | |
| 2000 | 36.1 | 36.5 | 35.3 |
| 1990 | 32.5 | 33.6 | 32.9 |
| Median Family Income: | | | |
| 2000 | \$70,385 | \$61,664 | \$50,046 |
| 1990 | 47,311 | 44,367 | 35,225 |
| Per Capita Income: | | | |
| 2000 | \$28,723 | \$25,952 | \$21,587 |
| 1990 | 18,471 | 17,224 | 16,118 |

Source: U.S. Department of Commerce, Bureau of the Census.

Commerce and Industry

The City of Marlborough, located 25 miles west of Boston, is a business-friendly community with many assets attractive to new and expanding industry, including a central location with easy highway access to all of New England's major cities, excellent infrastructure designed specifically to attract new industry, a skilled labor force, diverse housing stock, and future development potential. The City has capitalized on its natural assets through pro-development policies.

Another indicator which shows how Marlborough compares with other Massachusetts communities is in new growth property tax revenues as reported by the State Department of Revenue. Since 1983, Marlborough has consistently ranked in the top 40 in the value of new growth revenues and in 1985 and 1988 Marlborough ranked third, behind only Boston and Cambridge, in revenues based on new construction. The table below shows new growth revenues and Marlborough's rank among the state's 351 communities from 1994 through 2010:

| <u>Fiscal Year</u> | <u>Rank</u> | <u>Value</u> |
|--------------------|-------------|--------------|
| 1994 | 5 | \$1,311,079 |
| 1995 | 38 | 546,917 |
| 1996 | 12 | 1,095,441 |
| 1997 | 6 | 1,839,783 |
| 1998 | 5 | 2,030,579 |
| 1999 | 27 | 1,055,350 |
| 2000 | 10 | 1,926,159 |
| 2001 | 11 | 2,283,940 |
| 2002 | 16 | 1,986,851 |
| 2003 | 6 | 2,508,280 |
| 2004 | 15 | 2,027,870 |
| 2005 | 12 | 2,053,903 |
| 2006 | 18 | 1,800,431 |
| 2007 | 5 | 4,143,466 |
| 2008 | 8 | 2,612,295 |
| 2009 | 12 | 2,004,319 |
| 2010 | 7 | 2,810,006 |

Source: Massachusetts Department of Revenue.

Major Developments

The following major development projects have been completed since 2000:

- 2010 & 2011 The City continues to grow despite the state economy as evidenced by a grand opening of a new Super Target on March 6, 2011. Marlborough has issued 454 building permits that include major projects for TD Bank, Greek Church, Kennedy Auto, Charles River Assoc., Central Steel, and Assabet Ridge a 55+ (69 condo unit).
- 2009 & 2010 Marlborough continues to have major construction projects that provide an increase to the tax base and job opportunities for our residents. Projects scheduled to be completed in 2010 include a Super Target, new headquarters building for Marlborough Savings Bank, a sixth skating rink added to the five rink Sports Center, Charter School expansion and a Strip Mall. Projects scheduled for completion 2010 or early 2011 include a 71 single family housing development, a 24 unit condominium development, and Mauro Farms housing subdivision which has restarted construction. Prior major construction projects that were in process during 2008/2009 and now completed are St. Mary's Condominiums, Sepracor, Executive Place, and Special Olympic Headquarters.
- 2008 & 2009 In calendar 2008, despite the general reduction of activity in the region, Marlborough had stable new growth in the form of construction of new buildings including speculative as well as defined end user properties totaling \$24 million in the office arena including the corporate expansion of Sepracor, Executive Place, and 495 Industrial Center. The \$7 million Massachusetts headquarters/office and training facility for Special Olympics, a much needed 24,000 square foot commercial automotive facility exceeding \$1,000,000 in value. Tenant reinvestment in existing office industrial topped \$20 million.

Residential new construction or conversion included 17 new homes, groundbreaking and 75% sale of the St. Mary's School condominiums and modest reinvestment in the existing residential built environment. Preapproved subdivision plans for Mauro Farm, Commonwealth Heights and select small land divisions remain available for construction when the residential market rebounds.

Site approvals and the participation in the Massachusetts 43D – expedited permitting process poise the city for future development for 2.2 million square feet in office/R+D space.

2008 Crosspoint Plaza - \$6 million, Commonwealth Heights subdivision \$3.5 million, Nickerson Road (3 office buildings) - \$18 million, First Student Terminal - \$4.1 million.

2007 Renaissance Lofts and Design Pak 122 new residential lots converted from old factory buildings, Christopher Heights new construction 84 Assisted Living units, new construction retail, office and industrial Sports Authority, Old Navy, Beacon @ 495, Lakeside Plaza, Quiznos, JD Flex space, Brigham Industrial, Franchi Industrial Flex. Commercial Renovation and interior upgrades May Co. (Macy's), Cytyc, Sovereign Bank, Hillside School, Digital Credit Union, Town Fair Tire, Wellington Mgt, Accutes labs, Citibank, Fidelity, and Hewlett Packard.

2006 & 2007 Massachusetts Water Resource Authority Filtration Plant, Massachusetts Water Resource Authority Metro West Aqueduct, several office buildings totaling 4.8 million square feet, 460,000 square feet of retail space that includes a 120,000 square foot Target Store, and 884 multi-family rental housing units.

2005 & 2006 Commercial expansion and revitalization in process: Marlborough Hospital Imaging Center (\$2.5 million). Rebuild and Remodel for Boston Scientific Corporate relocation on Addition Hill (\$8.2 Million). 201 Forest Street Charter School. 201 Cedar Hill Street Office Fitups (\$1.3 Million). Wildwood restaurant rebuild (\$1 million). Cedar Hill Valvoline (\$700,000). 99 Restaurant (\$900,000).

New Commercial: New Office Building For Newsprint Architects on Bartlett Street (\$2.5 million). Groundbreaking for major administrative expansion (\$5 million) for Ken's Foods, New Office and 50,000 square foot expansion of Sunguard systems (\$5 million). Digital Credit Union Parking decks (\$2 million). Completion of 12,000 square foot Walgreens, various small infill projects including Dunkin Donuts and locally owned restaurants.

Plan approvals in place for: 35,000 square feet of Retail space along Route 20. 180,000 square foot offices on Nickerson Road, 600,000 square foot office campus expansions at Bernwind Site. Pending approvals with the City Council for additional Commercial activity along Route 20 (\$2 million). Boston Scientific Medical Training facility.

Residential: Fairfield residential 331 units of Chapter 40B housing broke ground in the summer. \$1.4 million residential condos began on West Main Street. Moderate new home construction activity. Completion of 20 units of 40B transitional housing at 509 Lincoln Street. Hillside School Dormitories. Substantial completion of 112 room Marriot Residence Inn.

2004 & 2005 Retail expansion and revitalization of Pine Tree Plaza, RK Center West, RK Center East and Solomon Pond Mall for new tenants, including Staples, Mattress Giant and Hannaford Supermarkets. New construction starts for small retail, including Dunkin Donuts, Quizno's and Walgreens. Hess and Mobil have new construction completed and a ground breaking for a 112 Unit Marriot Residence Inn.

New Office: New 62,000 SF in process for High tech end user, completion of 150,000 SF Digital Credit Union headquarters, DCU bank branch and expansion of the Marlboro Co-op Bank headquarters.

Pending approvals for 420,000 SF in new office construction mostly pre-leased to major corporations such as 3COM, Boston Scientific, Cytyc, Toshiba, Fidelity Investments.

Residential: Approved and in process: 221 Units of age qualified housing approved, 20 units of affordable rehab (40B), 20 units of 40B new townhouse, 10 units of neighborhood condominium infill, remodel and expansion of New Horizons Senior Housing, constructed a second new dormitory for Hillside School for Boys and there were 578 units of multi-family rental housing that was constructed in the City. Fifty three (53) single family built & sold and a 75 lot subdivision for high end homes approved.

Total Value = \$22 million

- 2003 Major developments include the Massachusetts Water Resource Authority Filtration Plant, the Massachusetts Water Resources Authority Metro West Aqueduct, several office buildings totaling 877,000 square feet, 340,000 square feet of retail space that does not include, a new Target Store, Barnes and Noble, Olive Garden, Best Buy, expansion of New England Sports Center (largest ice skating facility in North America), Boston Scientific offices moved to Marlborough and a 274 unit apartment complex was constructed next to the Solomon Pond Mall.
- 2002 3-Com headquarters has moved to Marlborough, a new Home Depot has opened on the east side of the city, Avalon Bay, an upscale apartment complex of 156 units was built. A Target Department Store, Barnes and Noble Book Store, Olive Garden Restaurant, Best Buy, and a 274 unit apartment complex are currently under construction next to the Solomon Pond Mall.
- 2001 Old Boston Post Road East renovation.
- 2000 Major expansion of the UMass/Marlborough Hospital. Completion of the Villages at Marlborough East Condominium. Completion of three day care facilities.

Economic Development Policies

In the 1960's and 1970's, community leaders enacted zoning plans and began building water and sewer facilities designed to encourage industrial development in the corner of the City bounded by U.S. Route 20 on the north and Interstate 495 on the east. With few residences and easy access to the interstate, development can occur in this area without impact on residential neighborhoods. Similarly, Route 20, the City's major east-west artery, is zoned for its entire length for business uses, and some smaller pockets west of Route 85 are also zoned for industry. The result is that major new construction projects continue to be permitted and built in Marlborough without opposition from the City's residents.

Further enhancing the facility with which projects can be built in Marlborough is the City's form of government. Staff professionals are given the responsibility for ensuring that development occurs in an orderly fashion, and zoning changes and special permits are approved by the City Council and Planning Board, each of which meets twice a month.

The permitting process for the Solomon Pond Mall that straddles the Marlborough-Berlin line is a good example of the result. In Marlborough, the developers worked with the City's staff to prepare traffic mitigation plans and a design that best suited the site; these plans were presented to the City Council and Planning Board with requests for zoning changes and were approved within two months.

A pro-development attitude is evidenced through other means as well:

- In May 1994, the State Economic Assistance Coordinating Council designated the City as part of the regional Economic Target Area. This designation permits the City to participate in the State's Economic Development Incentive Program, offering packages of state and local tax incentives to qualified businesses. The Marlborough region was among the first areas so designated.
- The City has a history of working closely with the Marlborough Chamber of Commerce. Recent collaborative efforts include municipal financial support for the Chamber's Transportation Management Association; development of a package of marketing materials; and creation of two new organizations that support business.
- The City has hired a planning director whose role is to guide new and expanding businesses through the permitting processes.

Thus, development planning and Marlborough's governmental structure combine to make the City a desirable place to do business.

Principal Employers

While many local industries are computer related, a diverse mix of companies are located in the City, an increasing number of which employ 100 or more persons. As illustrated below, major employers range from food manufacturing to financial services:

| Name | Nature of Business | Number of Employees (1) |
|------------------------------------|---|----------------------------|
| Fidelity Investments | Financial Services | 2,000 |
| Raytheon Company | Communications Systems | 2,000 |
| Worcester Controls | Metal Finishing, valves | 1,200 |
| Verizon | Telephone | 821 |
| HP Computer Corp. | Computer manufacturing | 785 |
| Acosta | Food process distribution | 720 |
| Dow Chemical | Electrical materials | 703 |
| UMASS Marlborough Hospital | Medical/surgical Hospital | 550 |
| SunRovia | Biochemical equipment mfg. | 500 |
| Boston Scientific | Biomedical equipment mfg. | 476 |
| 3Com | Computer | 370 |
| Digital Federal Credit Union | Credit Union | 350 |
| Century Electronics Mfg., Inc. | Electronics and engineering | 300 |
| Wellington Management | Facilities Management Company | 300 |
| Ken's Foods | Mfg. Condiments | 280 |
| Hologic | Bio Tech | 274 |
| Innoveda | High Tech | 268 |
| Corning Netoptix | Mfg. Optic filter/coatings telecommunications | 230 |
| Akibia, Inc. | Design/implement internet applications | 225 |
| Sears | Retail store | 225 |
| Westridge Health Care Center | Health care | 220 |
| Fenwal Safety Systems | Fire detection systems | 175 |
| Royal Plaza Hotel and Trade Center | Hotel/Trade Center | 175 |
| Eastern Casualty Insurance Co. | Insurance | 169 |
| Adcole | Mfg. Solar aspect sensing systems/gauges | 160 |
| Be Free, Inc. | Computer Software | 150 |
| Marriot | Hotel | 150 |
| Aseco | Design and mfg. Test handler Equipment | 145 |
| Bolton Manor Nursing Home | Health care | 140 |
| J.C. Penney Co., Inc. | Retail store | 130 |
| Synopsis | High tech design tools | 125 |
| Holiday Inn and Suites | Hotel | 120 |
| Artel Video Systems | Video networking systems | 110 |
| Concorde Group, Ltd. | Computers | 100 |
| RCN Communications | Internet providers | 100 |

(1) In each case the company listed.

Diversification of Tax Base

Marlborough's current tax base consists of 451 million of industrial, 866 million of commercial, 219 million of personal property and 3.15 billion of residential valuations. This base continues to expand in all areas as evidenced by the construction of a Super Target, new headquarters building for Marlborough Savings Bank, a sixth skating rink added to the five rink Sports Center, SONIC Restaurant, Charter School expansion, Strip Mall, 71 single family housing development, and a 24 unit condo development, all are scheduled to be completed during 2011 for the residential construction.

Labor Force, Employment and Unemployment Rate

According to the Massachusetts Department of Employment and Training, in November 2010, the City had a total labor force of 23,186 of whom 21,758 were employed and 1,428 or 6.2% were unemployed as compared with 8.1% for the Commonwealth.

The following table sets forth the City's average labor force and unemployment rates for calendar years 2005 through 2009 and the unemployment rates for the State, the County and for the U.S. for the same period:

| Year | City of Marlborough | | Massachusetts | United States |
|------|---------------------|-------------------|-------------------|-------------------|
| | Labor Force | Unemployment Rate | Unemployment Rate | Unemployment Rate |
| 2009 | 22,971 | 6.9 % | 8.1 % | 9.3 % |
| 2008 | 22,928 | 4.2 | 5.3 | 5.8 |
| 2007 | 22,665 | 3.6 | 4.5 | 4.6 |
| 2006 | 22,206 | 4.0 | 4.9 | 4.6 |
| 2005 | 22,129 | 4.0 | 4.8 | 5.1 |

Source: Massachusetts Department of Employment and Training.

Employment and Payrolls

Economic activity within the City is primarily in the areas of manufacturing, services and wholesale/retail trade. In 2009, 1,444 firms located in Marlborough, with a total annual payroll of \$2,202,958,756, reported to the Massachusetts Department of Employment and Training.

| Industry | Calendar Year Average | | | |
|-----------------------------------|-----------------------|------------------|------------------|------------------|
| | 2006 | 2007 | 2008 | 2009 |
| Construction | 795 | 749 | 718 | 673 |
| Manufacturing | 6,393 | 6,692 | 7,164 | 6,126 |
| Trade, Transportation & Utilities | 7,095 | 7,240 | 7,025 | 8,438 |
| Information | 1,646 | 1,694 | 1,573 | 1,520 |
| Financial Activities | 1,090 | 1,147 | 1,190 | 1,131 |
| Professional & Business Services | 5,746 | 5,966 | 6,044 | 5,832 |
| Education & Health Services | 2,898 | 3,349 | 3,488 | 3,782 |
| Leisure and Hospitality | 2,474 | 2,529 | 2,484 | 2,356 |
| Other Services | 633 | 698 | 651 | 577 |
| Total Employment | 28,770 | 30,064 | 30,337 | 30,435 |
| Number of Establishments | 1,456 | 1,443 | 1,441 | 1,444 |
| Average Weekly Wages | \$ 1,341 | \$ 1,425 | \$ 1,436 | \$ 1,469 |
| Total Wages | \$ 2,028,178,441 | \$ 2,251,884,631 | \$ 2,290,066,900 | \$ 2,202,958,756 |

Source: Massachusetts Department of Employment and Training. Data based upon place of employment, not place of residence. Due to the reclassification the U.S. Department of Labor now uses the North American Industry Classification System (NAICS) as the basis for the assignment and tabulation of economic data by industry.

Building Permits

The table below shows building permit activity by calendar year:

| Calendar Year | | New Construction | | | | Total (1) | |
|---------------|-----|------------------|--------------|-----------------|---------------|-----------|-----------------|
| | | Residential | | Non-Residential | | No. | Value |
| | | No. | Value | No. | Value | No. | Value |
| 2010 | (1) | 324 | \$ 7,660,640 | 130 | \$ 20,178,335 | 454 | \$ 27,838,975 |
| 2009 | | 281 | 4,624,412 | 111 | 17,836,350 | 392 | 22,460,762 |
| 2008 | | 280 | 9,399,532 | 133 | 46,646,344 | 413 | 56,045,876 |
| 2007 | | 597 | 21,340,098 | 177 | 81,346,849 | 774 | 102,686,947 (2) |
| 2006 | (1) | 696 | 13,741,443 | 139 | 65,695,240 | 835 | 79,436,683 |

Source: City of Marlborough Building Department.

(1) Includes renovations and additions.

(2) Large increase attributed to completion of previous started new home, commercial construction completions, and measure and list updates.

PROPERTY TAXATION

The principal tax of Massachusetts cities and towns is the tax on real and personal property. The amount to be levied in each year is the amount appropriated or required by law to be raised for municipal expenditures less estimated receipts from other sources and less appropriations voted from funds on hand. The total amount levied is subject to certain limits prescribed by law; for a description of those limits, see "Tax Limitations," below.

The estimated receipts for a fiscal year from sources other than the property tax may not exceed the actual receipts during the preceding fiscal year from the same sources unless approved by the State Commissioner of Revenue. Excepting special funds the use of which is otherwise provided for by law, the deduction for appropriations voted from funds on hand for a fiscal year cannot exceed the "free cash" as of the beginning of the prior fiscal year as certified by the State Director of Accounts plus up to nine months' collections and receipts on account of earlier years' taxes after that date. Subject to certain adjustments, free cash is surplus revenue less uncollected overdue property taxes from earlier years.

Although an allowance is made in the tax levy for abatements (see "Abatements and Overlay," below), no reserve is generally provided for uncollectible real property taxes. Since some of the levy is inevitably not collected, this creates a cash deficiency which may or may not be offset by other items (see "Taxation to Meet Deficits," below).

Tax Levy Computation

The following table illustrates the manner in which the tax levy was determined for the current and last four fiscal years:

| | Fiscal 2007 | Fiscal 2008 | Fiscal 2009 | Fiscal 2010 | Fiscal 2011 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total Appropriations (1) | \$ 114,116,308 | \$ 118,015,813 | \$ 125,221,115 | \$ 120,877,917 | \$ 121,779,659 |
| Additions: | | | | | |
| Other Local Expenditures | 1,014,754 | 490,979 | 1,791,993 | 200,469 | 1,349,200 |
| State and County Assessments | 1,929,301 | 2,302,688 | 2,621,174 | 3,227,506 | 4,109,405 |
| Overlay Reserve | 1,518,029 | 1,509,304 | 2,028,388 | 1,987,897 | 2,016,601 |
| Total Additions | <u>4,462,084</u> | <u>4,302,971</u> | <u>6,441,555</u> | <u>5,415,872</u> | <u>7,475,206</u> |
| Gross Amount to be Raised | <u>118,578,392</u> | <u>122,318,783</u> | <u>131,662,670</u> | <u>126,293,789</u> | <u>129,254,865</u> |
| Local Estimated Receipts | | | | | |
| State (2) | 17,083,821 | 19,052,312 | 21,548,902 | 19,389,491 | 20,067,546 |
| Local | 19,814,534 | 19,728,957 | 21,618,357 | 21,620,318 | 20,871,835 |
| Available Funds: (3) | | | | | |
| Free Cash | 638,569 | 1,839,860 | 2,503,650 | 2,761,335 | 1,433,104 |
| Other | 2,022,530 | 688,868 | 2,257,214 | 111,127 | 132,758 |
| Free Cash and Other Revenue used to Reduce the Tax Rate | - | 1,255,691 | 1,799,211 | 1,415,468 | 3,237,746 |
| Total Deductions | <u>39,559,454</u> | <u>42,565,687</u> | <u>49,727,334</u> | <u>45,297,739</u> | <u>45,742,988</u> |
| Net Amount to be Raised (Tax Levy) | <u>\$ 79,018,938</u> | <u>\$ 79,753,096</u> | <u>\$ 81,935,336</u> | <u>\$ 80,996,050</u> | <u>\$ 83,511,877</u> |
| Tax Rates per \$1,000: | | | | | |
| Residential | \$ 12.65 | \$ 12.72 | \$ 12.76 | \$ 13.41 | \$ 13.94 |
| Open Space | \$ 11.64 | \$ 11.90 | \$ 23.72 | \$ 25.42 | \$ 27.55 |
| Commercial/Industrial/Personal | \$ 25.01 | \$ 24.58 | \$ 23.72 | \$ 25.42 | \$ 27.55 |

Source: Massachusetts Department of Revenue.

- (1) Includes annual appropriations from taxation voted subsequent to adoption of the annual budget but prior to setting the tax rate.
- (2) Includes state aid as well as other payments from the Commonwealth. The Governor reduced Marlborough's FY 09 state aid by \$660,200. To handle this reduction, Marlborough reduced the FY 09 expenditure budget by the reduced state aid amount. This was accomplished through a reduction in selected areas of spending, a hiring freeze and a temporary spending freeze. In addition, state aid decreased for FY 10. To address the economic conditions effecting Marlborough which include the reduction in state aid, lower local receipts, and a continued slowing of the economy, the City reduced the FY 10 projected budget by \$1,964,153 or 1.63%. The City accomplished this by continuing the hiring freeze, eliminating salary increases for FY 10, and holding spending at or below FY 09 levels. It should be noted that, considering the economic condition of the nation, Marlborough continues to be financially stable currently having \$4 million in free cash, \$9.9 million in stabilization and a projected \$12+ million in unused levy capacity for FY 10. The City does not expect a further reduction in state aid in fiscal 2011.
- (3) Transfers from available funds, including "Free Cash" (see "Free Cash"), generally made as an offset to a particular appropriation item.

Assessed Valuations

Property is classified for the purpose of taxation according to its use. The legislature has in substance created three classes of taxable property: (1) residential real property, (2) open space land, and (3) all other (commercial, industrial and personal property). Within limits, cities and towns are given the option of determining the share of the annual levy to be borne by each of the three categories. The share required to be borne by residential real property is at least 50 per cent of its share of the total taxable valuation; the effective rate for open space must be at least 75 per cent of the effective rate for residential real property; and the share of commercial, industrial and personal property must not exceed 175 percent of their share of the total valuation. A city or town may also exempt up to 20 percent of the valuation of residential real property (where used as the taxpayer's principal residence) and up to 10 percent of the valuation of commercial real property (where occupied by certain small businesses). Property may not be classified in a city or town until the State Commissioner of Revenue certifies that all property in the city or town has been assessed at its fair cash value. Such certification must take place every three years, or pursuant to a revised schedule as may be issued by the Commissioner.

Related statutes provide that certain forest land, agricultural or horticultural land (assessed at the value it has for these purposes) and recreational land (assessed on the basis of its use at a maximum of 25 percent of its fair cash value) are all to be taxed at the rate applicable to commercial property. Land classified as forest land is valued for this purpose at five percent of fair cash value but not less than \$10 per acre.

In order to determine appropriate relative values for the purposes of certain distributions to and assessments upon cities and towns, the Commissioner of Revenue biennially makes his own redetermination of the fair cash value of the taxable property in each municipality as of January 1 of even-numbered years. This is known as "equalized value."

The following table sets forth the trend in the City's assessed and equalized valuations:

| Fiscal Year | Assessed Valuations (1) | | | Equalized Valuation (2) | Total Assessed Valuation as a Percent of Equalized Valuation |
|-------------|-------------------------|-------------------|-----------------|-------------------------|--|
| | Real Property | Personal Property | Total | | |
| 2011 | \$4,291,887,320 | \$255,025,790 | \$4,546,913,110 | \$5,220,790,300 | 87.1% |
| 2010 | 4,497,219,342 | 218,899,480 | 4,716,118,822 | 5,628,776,300 | 82.5 |
| 2009 | 4,983,604,742 | 197,749,530 | 5,181,354,272 | 5,628,776,300 | 92.1 |
| 2008 | 4,935,908,940 | 190,022,440 | 5,125,931,380 | 5,242,985,800 | 93.5 |
| 2007 | 4,958,869,605 | 158,502,890 | 5,117,372,495 | 5,242,985,800 | 92.3 |

(1) Source: Board of Assessors.

(2) Source: Massachusetts Department of Revenue - Equalized valuations are established as of January 1 of even numbered years for the next two years.

Classification of Property

Following is a breakdown by classification of the City's assessed valuations for the current and last two fiscal years:

| Property Type | 2011 | | 2010 | | 2009 | |
|-------------------|------------------|------------|------------------|------------|------------------|------------|
| | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Residential | \$ 3,068,007,247 | 67.5 % | \$ 3,159,637,559 | 67.0 % | \$ 3,580,754,183 | 69.1 % |
| Open Space | - | - | - | - | - | - |
| Commercial | 793,358,677 | 17.4 | 886,199,705 | 18.8 | 947,833,514 | 18.3 |
| Industrial | 430,521,396 | 9.5 | 451,382,078 | 9.6 | 455,017,045 | 8.8 |
| Personal | 255,025,790 | 5.6 | 218,899,480 | 4.6 | 197,749,530 | 3.8 |
| Total Real Estate | \$ 4,546,913,110 | 100.0 % | \$ 4,716,118,822 | 100.0 % | \$ 5,181,354,272 | 100.0 % |

Source: Board of Assessors.

Largest Taxpayers

Following are the City's largest taxpayers, based on assessed valuations for fiscal 2011, all of whom are current in their tax payments:

| Name | Nature of Business | Fiscal 2011 Assessed Valuation | 2011 Tax Levy | % of Net Tax Levy |
|--------------------------|------------------------|--------------------------------|----------------------|-------------------|
| Marlborough Campus II LP | Office Campus | \$ 72,968,903 | \$ 2,010,293 | 2.41 % |
| Fidelity Investments | Financial Services | 59,237,480 | 1,631,993 | 1.95 |
| HP/Digital | Computer Management | 48,024,700 | 1,323,080 | 1.58 |
| Normandy Properties | Real Estate Trust | 46,038,380 | 1,268,357 | 1.52 |
| Verizon Tel. & Tel. | Utility | 45,168,200 | 1,244,384 | 1.49 |
| Boston Scientific | Medical R+D | 41,094,924 | 1,132,165 | 1.36 |
| Mall at Solomon Pond | Retail | 36,446,010 | 1,004,088 | 1.20 |
| Raytheon Company | Electric Manufacturing | 36,080,900 | 994,029 | 1.19 |
| Sepracor/Sunoivian | Pharmaceuticals | 34,211,450 | 942,525 | 1.13 |
| National Grid | Utility | 31,200,250 | 859,567 | 1.03 |
| Total | | <u>\$ 450,471,197</u> | <u>\$ 12,410,482</u> | <u>14.86 %</u> |

Source: Board of Assessors.

Abatements and Overlay

The City is authorized to increase each tax levy by an amount approved by the State Commissioner of Revenue as an "overlay" to provide for tax abatements. If abatements are granted in excess of the applicable overlay, the excess is required to be added to the next tax levy.

Abatements are granted where exempt real or personal property has been assessed or where taxable real or personal property has been overvalued or disproportionately valued. The assessors may also abate uncollectible personal property taxes. They may abate real and personal property taxes on broad grounds (including inability to pay) with the approval of the State Commissioner of Revenue. But uncollected real property taxes are ordinarily not written off until they become municipal "tax titles" by purchase at the public sale or by taking, at which time the tax is written off in full by reserving the amount of the tax and charging surplus.

The following table sets forth the overlay reserve of the City for the last five fiscal years and abatements and exemptions granted through June 30, 2010.

| Fiscal Year | Net Tax Levy(1) | Overlay Reserve | | Abatements Granted as of June 30, 2010 | Overlay Surplus(1) |
|-------------|-----------------|-----------------|--------------------|--|--------------------|
| | | Dollar Amount | As a % of Net Levy | | |
| 2010 | \$ 79,008,153 | \$ 1,987,897 | 2.52 % | \$ 612,605 | \$ 975,521 |
| 2009 | 80,945,988 | 2,028,388 | 2.51 | 1,012,376 | 1,016,012 |
| 2008 | 79,753,096 | 1,509,304 | 1.89 | 505,331 | 1,003,973 |
| 2007 | 77,500,909 | 1,518,029 | 1.96 | 833,641 | 634,388 |
| 2006 | 70,926,321 | 1,255,238 | 1.77 | 657,183 | 557,462 |

Source: City Comptroller.

(1) Overlay excesses and deficits occurring in a fiscal year are offset in the subsequent year's tax levy.

Tax Collections

In fiscal 1992, the City of Marlborough accepted a statute providing for quarterly tax payments. Under that statute, preliminary tax payments are due on August 1 and November 1, with payment of the actual tax bill (after credit is given for the preliminary payments) in installments on February 1 and May 1 if actual tax bills are mailed by December 31. Interest accrues on delinquent taxes at the rate of 14 percent per annum.

The following table presents the trend in the City's tax collections:

| Fiscal Year | Gross Tax Levy | Overlay Reserve for Abatements | Net Tax Levy(1) | Collections as of June 30, 2010(2) | |
|-------------|----------------|--------------------------------|-----------------|------------------------------------|---------------|
| | | | | Dollar Amount | % of Net Levy |
| 2010 | \$ 80,996,050 | \$ 1,987,897 | \$ 79,008,153 | \$ 79,606,512 | 100.0 % |
| 2009 | 82,945,988 | 2,000,000 | 80,945,988 | 80,222,914 | 99.1 |
| 2008 | 79,753,096 | 1,509,304 | 78,243,792 | 77,623,597 | 99.2 |
| 2007 | 79,018,938 | 1,518,029 | 77,500,909 | 77,045,950 | 99.4 |
| 2006 | 72,181,559 | 1,255,238 | 70,926,321 | 70,683,220 | 99.7 |

Source: City Comptroller.

(1) Net of overlay reserve for abatements.

(2) Collections for the current fiscal year are comparable to previous fiscal years.

Tax Titles and Possessions

Real property (land and buildings) is subject to a lien for the taxes assessed upon it, subject to any paramount federal lien and subject to bankruptcy and insolvency laws. (In addition, real property is subject to a lien for certain unpaid municipal charges or fees.) If the property has been transferred, an unenforced lien expires on the fourth December 31 after the end of the fiscal year to which the tax relates. If the property has not been transferred by the fourth December 31, an unenforced lien expires upon a later transfer of the property. Provision is made, however, for continuation of the lien where it could not be enforced because of a legal impediment.

The persons against whom real or personal property taxes are assessed are personally liable for the tax (subject to bankruptcy and insolvency laws). In the case of real property, this personal liability is effectively extinguished by sale or taking of the property as described below.

Massachusetts law permits a municipality either to sell by public sale (at which the municipality may become the purchaser) or to take real property for nonpayment of taxes. In either case the property owner can redeem the property by paying the unpaid taxes, with interest and other charges, but if the right of redemption is not exercised within six months (which may be extended an additional year in the case of certain installment payments), it can be foreclosed by petition to the Land Court. Upon foreclosure, a tax title purchased or taken by the municipality becomes a "tax possession" and may be held and disposed of in the same manner as other land held for municipal purpose.

Uncollectible real property taxes are ordinarily not written off until they become municipal tax titles (either by purchase at the public sale or by taking), at which time the tax is written off in full by reserving the amount of tax and charging surplus. The City of Marlborough generally takes real property into tax title for nonpayment of taxes within two years.

Taxes Outstanding

The following table presents a five year history of aggregate overdue property taxes and tax titles outstanding:

| <u>As of June 30</u> | <u>Aggregate Overdue Property Taxes at FY End (1)</u> | <u>Tax Titles Outstanding</u> | <u>Total</u> |
|--------------------------|---|-----------------------------------|--------------|
| 2010 | \$1,046,617 | \$1,299,587 | \$2,346,204 |
| 2009 | 100,209 | 1,068,851 | 1,169,060 |
| 2008 | 982,903 | 1,484,145 | 2,467,048 |
| 2007 | 988,663 | 1,828,135 | 2,816,798 |
| 2006 | 666,647 | 1,979,529 | 2,646,176 |

Source: City Collector.

(1) For five prior fiscal years. Excludes tax titles, tax possessions and abated taxes; includes taxes in litigation, if any.

Sale of Tax Receivables

Legislation enacted in 1996 authorizes public sale by cities and towns of delinquent property tax receivables, either individually or in bulk. In the fall of 1997, the City advertised a bulk sale of approximately \$1,500,000 in tax receivables to be held on October 22, 1997. By the proposed sale date, the City had collected in excess of \$1,000,000 of the outstanding receivables and, because of the reduced size of the offering, the sale never took place. In July 1998, the City successfully sold \$1,800,000 of tax liens. Since the City continues to enjoy a high collection rate and a relatively small tax delinquency rate, it has no plans to sell outstanding tax receivables this year.

Municipal Tax Amnesty

Pursuant to recent legislation, a municipality may establish a municipal tax amnesty program expiring not later than June 30, 2011. Under such program, the municipality may waive, during the amnesty period, certain penalties, fees, charges and accrued interest, provided the taxpayer pays the amount of the tax to which such penalties, fees, charges, and accrued interest relates.

Taxation to Meet Deficits

As noted elsewhere (see "Abatements and Overlay" above) overlay deficits, i.e. tax abatements in excess of the overlay included in the tax levy to cover abatements, are required to be added to the next tax levy. It is generally understood that revenue deficits, i.e. those resulting from non-property tax revenues being less than anticipated, are also required to be added to the tax levy (at least to the extent not covered by surplus revenue).

Amounts lawfully expended since the prior tax levy and not included therein are also required to be included in the annual tax levy. The circumstances under which this can arise are limited since municipal departments are generally prohibited from incurring liabilities in excess of appropriations except for major disasters, mandated items, contracts in aid of housing and renewal projects and other long-term contracts. In addition, utilities must be paid at established rates and certain established salaries, e.g. civil service, must legally be paid for work actually performed, whether or not covered by appropriations.

Cities and towns are authorized to appropriate sums, and thus to levy taxes, to cover deficits arising from other causes, such as "free cash" deficits arising from a failure to collect taxes. This is not generally understood, however, and it has not been the practice to levy taxes to cover free cash deficits. Except to the extent that such deficits have been reduced or eliminated by subsequent collections of uncollected taxes (including sales of tax titles and tax possessions), lapsed appropriations, non-property tax revenues in excess of estimates, other miscellaneous items or funding loans authorized by special act, they remain in existence.

Tax Limitations

Chapter 59, Section 21C of the General Laws, also known as Proposition 2½, imposes two separate limits on the annual tax levy of a city or town.

The primary limitation is that the tax levy cannot exceed 2½ percent of the full and fair cash value. If a city or town exceeds the primary limitation, it must reduce its tax levy by at least 15 percent annually until it is in compliance, provided that the reduction can be reduced in any year to not less than 7½ percent by majority vote of the voters, or to less than 7½ percent by two-thirds vote of the voters.

For cities and towns at or below the primary limit, a secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding fiscal year as determined by the State Commissioner of Revenue by more than 2½ percent, subject to exceptions for property added to the tax rolls or property which has had an increase, other than as part of a general revaluation, in its assessed valuation over the prior year's valuation.

This "growth" limit on the tax levy may be exceeded in any year by a majority vote of the voters, but an increase in the secondary or growth limit under this procedure does not permit a tax levy in excess of the primary limitation, since the two limitations apply independently. In addition, if the voters vote to approve taxes in excess of the "growth" limit for the purpose of funding a stabilization fund, such increased amount may only be taken into account for purposes of calculating the maximum levy limit in each subsequent year if the board of selectmen of a town or the city council of a city votes by a two-thirds vote to appropriate such increased amount in such subsequent year to the stabilization fund.

The applicable tax limits may also be reduced in any year by a majority vote of the voters.

The State Commissioner of Revenue may adjust any tax limit "to counterbalance the effects of extraordinary, non-recurring events which occurred during the base year".

The statute further provides that the voters may exclude from the taxes subject to the tax limits and from the calculation of the maximum tax levy (a) the amount required to pay debt service on bonds and notes issued before November 4, 1980, if the exclusion is approved by a majority vote of the voters, and (b) the amount required to pay debt service on any specific subsequent issue for which similar approval is obtained. Even with voter approval, the holders of the obligations for which unlimited taxes may be assessed do not have a statutory priority or security interest in the portion of the tax levy attributable to such obligations. It should be noted that Massachusetts General Laws Chapter 44, Section 20 requires that the taxes excluded from the levy limit to pay debt service on any such bonds and notes be calculated based on the true interest cost of the issue. Accordingly, the Department of Revenue limits the amount of taxes which may be levied in each year to pay debt service on any such bonds and notes to the amount of such debt service, less a pro rata portion of any original issue premium received by the city or town that was not applied to pay costs of issuance.

Voters may also exclude from the Proposition 2½ limits the amount required to pay specified capital outlay expenditures or for the city or town's apportioned share for certain capital outlay expenditures by a regional governmental unit. In addition, the city council of a city, with the approval of the mayor if required, or the board of selectmen or the town council of a town may vote to exclude from the Proposition 2½ limits taxes raised in lieu of sewer or water charges to pay debt service on bonds or notes issued by the municipality (or by an independent authority, commission or district) for water or sewer purposes, provided that the municipality's sewer or water charges are reduced accordingly.

In addition, Proposition 2½ limits the annual increase in the total assessments on cities and towns by any county, district, authority, the Commonwealth or any other governmental entity (except regional school districts, the MWRA and certain districts for which special legislation provides otherwise) to the sum of (a) 2½ percent of the prior year's assessments and (b) "any increases in costs, charges or fees for services customarily provided locally or for services subscribed to at local option". Regional water districts, regional sewerage districts and regional veterans districts may exceed these limitations under statutory procedures requiring a two-thirds vote of the district's governing body and either approval of the local appropriating authorities (by two-thirds vote in districts with more than two members or by majority vote in two-member districts) or approval of the registered voters in a local election (in the case of two-member districts). Under Proposition 2½ any State law to take effect on or after January 1, 1981 imposing a direct service or cost obligation on a city or town will become effective only if accepted or voluntarily funded by the city or town or if State funding is provided. Similarly, State rules or regulations imposing additional costs on a city or town or laws granting or increasing local tax exemptions are to take effect only if adequate State appropriations are provided. These statutory provisions do not apply to costs resulting from judicial decisions.

Unused Levy Capacity (1)

The following table sets forth the City's tax levy limits and unused levy capacity for the following fiscal years:

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Primary Levy Limit (2) | \$ 113,672,828 | \$ 117,902,971 | \$ 129,533,857 | \$ 128,148,285 | \$ 127,934,312 |
| Prior Fiscal Year Levy Limit | 98,943,862 | 94,575,164 | 89,384,611 | 84,655,918 | 78,548,734 |
| 2.5% Levy Growth | 2,473,597 | 2,364,379 | 2,234,615 | 2,116,398 | 1,963,718 |
| New Growth (3) | 2,030,246 | 2,004,319 | 2,955,938 | 2,612,295 | 4,143,466 |
| Overrides | - | - | - | - | - |
| Growth Levy Limit | <u>103,447,705</u> | <u>98,943,862</u> | <u>94,575,164</u> | <u>89,384,611</u> | <u>84,655,918</u> |
| Debt Exclusions | - | - | - | - | - |
| Capital Expenditure Exclusions | - | - | - | - | - |
| Other Adjustments | - | - | - | - | - |
| Tax Levy Limit | <u>103,447,705</u> | <u>98,943,862</u> | <u>94,575,164</u> | <u>89,384,611</u> | <u>84,655,918</u> |
| Tax Levy | <u>83,511,678</u> | <u>80,996,050</u> | <u>81,935,337</u> | <u>79,753,096</u> | <u>79,018,938</u> |
| Unused Levy Capacity (4) | <u>19,936,027</u> | <u>17,947,812</u> | <u>12,639,827</u> | <u>9,631,515</u> | <u>5,636,980</u> |
| Unused Primary Levy Capacity (5) | <u>\$ 10,225,123</u> | <u>\$ 18,959,109</u> | <u>\$ 34,958,693</u> | <u>\$ 48,395,189</u> | <u>\$ 48,915,374</u> |

(1) Source: Massachusetts Department of Revenue.

(2) 2.5% of assessed valuation.

(3) Allowed increase for new valuations (or required reduction) - certified by the Department of Revenue.

(4) Tax Levy Limit less Tax Levy.

(5) Primary Levy Limit less Growth Levy Limit.

(6) Personal property growth, measurer and list program that identified missing taxable items from existing properties.

Initiative Petitions

Various proposals have been made in recent years for legislative amendments to the Massachusetts Constitution to impose limits on state and local taxes. To be adopted, such amendments must be approved by two successive legislatures and then by the voters at a state election.

Pledged Taxes

Taxes on the increased value of certain property in designated development districts may be pledged for the payment of costs of economic development projects within such districts and may therefore be unavailable for other municipal purposes.

CITY FINANCES

The Budget and Appropriation Process

In a city, within 170 days after the annual organization of the city government (which is ordinarily in early January), the mayor or city manager is required to submit a budget of proposed expenditures for the fiscal year beginning on the next July 1. The city council may make appropriations for the recommended purposes and may reduce or reject any item. Without a recommendation of the mayor or manager, the council may not make any appropriation for a purpose not included in the proposed budget, except by a two-thirds vote in the case of a failure of the mayor or manager to recommend an appropriation for such a purpose within 7 days after a request from the council. The council may not increase any item without the recommendation of the mayor (except as provided by legislation, subject to local acceptance, under which the school budget or regional school district assessment can be increased upon recommendation of the school committee or the regional district school committee and by two-thirds vote of the council, provided that such increase does not cause the total annual budget to exceed the property tax limitations). If the council fails to act on any item of the proposed budget within 45 days, that item takes effect.

If the mayor or manager does not make a timely budget submission, provision is made for preparation of a budget by the council. Provision is also made for supplementary appropriations upon recommendation of the mayor or manager.

Water and sewer department expenditure are generally included in the budgets adopted by city councils and town meetings, but electric and gas department funds may be appropriated by the municipal light boards. Under certain legislation, any city or town which accepts the legislation may provide that the appropriation for the operating costs of any department may be offset, in whole or in part, by estimated receipts from fees charged for services provided by the department. It is assumed that this general provision does not alter the pre-existing power of an electric or gas department to appropriate its own receipts.

The school budget is limited to the total amount appropriated by the city council, but the school committee retains full power to allocate the funds appropriated.

City department heads are generally required to submit their budget requests to the mayor or city manager between November 1 and December 1. This does not apply to the school department, which must submit its requests in time for the mayor or manager to include them in his submission to the council.

State and county assessments, abatements in excess of overlays, principal and interest not otherwise provided for, and final judgments are included in the tax levy whether or not included in the budget. Revenues are not required to be set forth in the budget but estimated non-tax revenues are taken into account by the assessors in fixing the tax levy.

Operating Budget Trends

The following table sets forth the trend in the City's operating budgets for the following fiscal years:

| | Appropriated Fiscal 2011 | Appropriated Fiscal 2010 | Appropriated Fiscal 2009 | Appropriated Fiscal 2008 | Appropriated Fiscal 2007 |
|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| General Government | \$ 16,331,156 | \$ 16,469,414 | \$ 16,587,620 | \$ 16,766,289 | \$ 14,807,593 |
| Public Safety | 13,737,227 | 13,503,059 | 13,655,211 | 12,375,940 | 12,473,098 |
| Education | 64,538,592 | 63,342,040 | 64,333,478 | 62,762,669 | 60,212,950 |
| Public Works | 5,186,721 | 4,981,641 | 5,291,994 | 4,846,954 | 4,608,772 |
| Human Services | 666,394 | 626,133 | 641,185 | 650,768 | 592,764 |
| Culture & Recreation | 1,086,762 | 1,057,366 | 1,080,822 | 1,048,044 | 1,028,625 |
| Debt Service | 3,156,987 | 3,314,941 | 3,474,369 | 3,164,124 | 2,920,745 |
| Capital Projects | 392,000 | - | 202,750 | 460,603 | 173,000 |
| Water & Sewer (Enterprise) | 16,279,719 | 14,696,184 | 15,180,106 | 14,416,186 | 14,625,683 |
| Total | \$ 121,375,558 | \$ 117,990,778 | \$ 120,447,535 | \$ 116,491,577 | \$ 111,443,230 |

Source: City Comptroller.

Education Reform

State legislation known as the Education Reform Act of 1993, as amended, imposes certain minimum expenditure requirements on municipalities with respect to funding for education. The requirements are determined on the basis of formulas affected by various measures of wealth and income, enrollments, prior levels of local spending and state aid, and other factors. Since its passage, the City has complied with the Act and appropriations for education have exceeded the minimum required level.

Revenues

Property Taxes: Property taxes are the major source of revenue of the City. The total amount levied is subject to certain limits prescribed by law (Proposition 2 ½); for a description of those limits, see "PROPERTY TAXATION - Tax Limitations," above. As indicated by the table below, through a combination of responsible debt issuance and conservative fiscal management, the City has stayed well within the prescribed limits:

| <u>Fiscal Year</u> | <u>Unused Levy Capacity</u> |
|--------------------|-----------------------------|
| 2011 | \$19,936,027 |
| 2010 | 17,947,812 |
| 2009 | 12,639,027 |
| 2008 | 9,631,515 |
| 2007 | 5,636,980 |

Source: City Comptroller.

State Aid - In addition to grants for specified capital purposes (some of which are payable over the life of the bonds issued for the projects), the Commonwealth provides financial assistance to cities and towns for current purposes. Payments to cities and towns are derived primarily from a percentage of the State's personal income, sales and use, and corporate excise tax receipts, together with the net receipts from the State Lottery. A municipality's state aid entitlement is based on a number of different formulas, of which the "schools" and "lottery" formulas are the most important. Both of the major formulas tend to provide more state aid to poorer communities. None of the major local aid programs has a termination date under existing law and while a formula might indicate that a particular amount of state aid is owed, the amount of state aid actually paid is limited to the amount appropriated by the state legislature.

In 1993, the Massachusetts Supreme Judicial Court found that the State has an enforceable constitutional obligation to provide an adequate public education and that, at that time, the State was not fulfilling its obligation. Promptly thereafter, the state legislature adopted the Education Reform Act of 1993, referred to above, which, among other things, increased funding levels and changed allocation formulas for state school aid. In 1999, the litigation was reinstated by a number of municipalities challenging the adequacy of the public education being provided by the State and seeking, among other things, additional state aid for their schools. Pursuant to a fact finding trial, the Superior Court issued a report to the Supreme Judicial Court which, among other things, concluded that the State is not satisfying its constitutional obligation with respect to certain municipal school systems and recommended that the Court order the State to provide funding necessary to pay for an adequate education in such municipalities. On February 15, 2005 the Supreme Judicial Court in effect held that the Commonwealth was meeting its constitutional obligation.

In the fall of 1986, both the State Legislature (by statute repealed as of July 1, 1999) and the voters (by initiative petition) placed limits on the growth of state tax revenues. Although somewhat different in detail, each measure essentially limited the annual growth in state tax revenues to an average rate of growth in wages and salaries in the Commonwealth over the three previous calendar years. If not amended, the remaining law could restrict the amount of state revenues available for state aid to local communities.

Following is a five-year history of state aid received by the City and the budgeted amount for the current fiscal year:

| <u>Fiscal Year</u> | <u>Total (1)</u> |
|--------------------|-------------------------|
| 2011 | \$19,581,394 (budgeted) |
| 2010 | 17,478,846 |
| 2009 | 19,900,991 (3) |
| 2008 | 18,837,877 |
| 2007 | 15,525,184 |
| 2006 | 14,759,181 (2) |

Source: City Auditor.

(1) Exclusive of "offsets to outlay."

(2) Includes school construction funds of \$1,663,653.

(3) Does not include mid-year reduction (\$660,200).

State School Building Assistance Program: Under its school building assistance program, the Commonwealth of Massachusetts provides grants to cities, towns and regional school districts for school construction projects. Until July 26, 2004, the State Board of Education was responsible for approving grants for school projects and otherwise administering the program. Grant amounts ranged from 50% to 90% of approved project costs. Municipalities generally issued bonds to finance the entire project cost, and the Commonwealth disbursed the grants in equal annual installments over the term of the related bonds.

Pursuant to legislation which became effective on July 26, 2004, the state legislature created the Massachusetts School Building Authority (the "Authority") to finance and administer the school building assistance program. The Authority has assumed all powers and obligations of the Board of Education with respect to the program. In addition to certain other amounts, the legislation dedicates a portion of Commonwealth sales tax receipts to the Authority to finance the program.

Projects previously approved for grants by the State Board of Education are entitled to receive grant payments from the Authority based on the approved project cost and reimbursement rate applicable under the prior law. The Authority has paid and is expected to continue to pay the remaining amounts of the grants for such projects either in annual installments to reimburse debt service on bonds issued by the municipalities to finance such projects, or as lump sum payments to contribute to the defeasance of such bonds.

Projects on the priority waiting list as of July 1, 2004 are also entitled to receive grant payments from the Authority based on the eligible project costs and reimbursement rates applicable under the prior law. With limited exceptions, the Authority is required to fund the grants for such projects in the order in which they appear on the waiting list. Grants for any such projects that have been completed or substantially completed have been paid and are expected to continue to be paid by the Authority in lump sum payments, thereby eliminating the need for the Authority to reimburse interest expenses that would otherwise be incurred by the municipalities to permanently finance the Authority's share of such project costs. Interest on debt issued by municipalities prior to July 1, 2004 to finance such project costs, and interest on temporary debt until receipt of the grant, is included in the approved costs of such projects. Grants for any such projects that have not yet commenced or that are underway have been and are expected to continue to be paid by the Authority as project costs are incurred by the municipality pursuant to a project funding agreement between the Authority and the municipality, eliminating the need for the municipality to borrow even on a temporary basis to finance the Authority's share of the project costs in most cases.

The range of reimbursement rates for new project grant applications submitted to the Authority on or after July 1, 2007 has been reduced to between 40% and 80% of approved project costs. The Authority promulgated new regulations with respect to the application and approval process for projects submitted after July 1, 2007. The Authority expects to pay grants for such projects as project costs are incurred pursuant to project funding agreements between the Authority and the municipalities. None of the interest expense incurred on debt issued by municipalities to finance their portion of the costs of new projects will be included in the approved project costs eligible for reimbursement.

Motor Vehicle Excise Tax - An excise is imposed on the registration of motor vehicles (subject to exemptions) at a uniform rate of \$25 per \$1,000 of valuation. The excise is collected by and for the benefit of the municipality in which the motor vehicle is customarily kept. Valuations are determined by a statutory formula based on manufacturer's list price and year of manufacture. Bills not paid when due bear interest at 12 percent per annum. Provision is also made, after notice to the owner, for suspension of the owner's operating license or registration by the registrar of motor vehicles. Following is a five-year history of motor vehicle excise tax receipts of the City:

| <u>Fiscal Year</u> | <u>Receipts (1)</u> |
|--------------------|---------------------|
| 2010 | \$3,720,066 |
| 2009 | 3,662,486 |
| 2008 | 3,862,317 |
| 2007 | 4,238,663 |
| 2006 | 4,304,927 |

Source: City Auditor.

(1) Net after refunds. Includes receipts for prior years.

Room Occupancy Tax - In 1985, the State Legislature made available a room occupancy excise tax as an additional source of revenue for municipalities. Under this tax, local governments may tax the provision of hotel, motel, lodging house and bed and breakfast rooms at a rate not to exceed 4 percent of the cost of renting such rooms. The tax is paid by the operator of each establishment to the State Commissioner of Revenue, who in turn pays the tax back to the municipality in which the rooms are located. Following is a five-year history of collections by the City of the room occupancy tax:

| <u>Fiscal Year</u> | <u>Receipts</u> |
|--------------------|-----------------|
| 2010 | \$997,979 |
| 2009 | 1,189,377 |
| 2008 | 1,240,665 |
| 2007 | 1,172,754 |
| 2006 | 1,017,611 |

Source: City Comptroller.

Water and Sewer Revenues and Services - The City's water distribution system serves 98 percent of the community, while the wastewater collection system serves 92 percent. Water and sewer operations are run on an enterprise basis. In fiscal 2009, water and sewer revenues totaled \$15,952,858 while expenditures totaled \$15,818,794. In fiscal 2010, water and sewer revenues totaled \$15,906,369 while expenditures totaled \$16,095,011.

Investment of City Funds

Investments of funds of cities and towns, except for trust funds, are generally restricted by Massachusetts General Laws Chapter 44, §55. That statute permits investments of available revenue funds and bond and note proceeds in term deposits and certificates of deposits of banks and trust companies, in obligations issued or unconditionally guaranteed by the federal government or an agency thereof with a maturity of not more than one year, in repurchase agreements with a maturity of not more than 90 days secured by federal or federal agency securities, in participation units in the Massachusetts Municipal Depository Trust ("MMDT"), or in shares in SEC-registered money market funds with the highest possible rating from at least one nationally recognized rating organization.

MMDT is an investment pool created by the Commonwealth. The State Treasurer is the sole trustee, and the funds are managed under contract by an investment firm under the supervision of the State Treasurer's office. According to the State Treasurer the Trust's investment policy is designed to maintain an average weighted maturity of 90 days or less and is limited to high-quality, readily marketable fixed income instruments, including U.S. Government obligations and highly-rated corporate securities with maturities of one year or less.

Trust funds, unless otherwise provided by the donor, may be invested in accordance with §54 of Chapter 44, which permits a broader range of investments than §55, including any bonds or notes that are legal investments for savings banks in the Commonwealth. The restrictions imposed by §54 and §55 do not apply to city and town retirement systems.

A breakdown of investments may be obtained from the City Treasurer.

Annual Audits

The City of Marlborough is audited annually by the firm of McCarthy, Hargrave & Co., Certified Public Accountants, Worcester, Massachusetts.

The attached report speaks only as of its date, and only to the matters expressly set forth therein. The auditors have not been engaged to review this report or to perform audit procedures regarding the post-audit period, nor have the auditors been requested to give their consent to the inclusion of their report in Appendix A. Except as stated in their report, the auditors have not engaged to verify the financial information set out in Appendix A and are not passing upon and do not assume responsibility for the sufficiency, accuracy or completeness of the financial information presented in that appendix.

Financial Statements

Set forth on the following pages are Governmental Funds for fiscal year June 30, 2010 (draft), June 30, 2009, June 30, 2008, and June 30, 2007, and Statements of Revenues, Expenditures and Changes in the Fund Balance for fiscal years 2005 through 2009. All statements were extracted from the City's annual audited financials, with the exception of fiscal 2010, which were extracted from draft financial statements, and are subject to revision and change.

**CITY OF MARLBOROUGH, MASSACHUSETTS
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2010(1)**

| ASSETS | Governmental | | | Proprietary | Fiduciary | Health | Account Group | Combined Totals |
|--|----------------------|-----------------------|------------------------|---------------------|----------------------|----------------------|------------------------|-----------------------|
| | General Fund | Special Revenue Funds | Capital Projects Funds | Water & Sewer Funds | Trust and Agency | Insurance Trust Fund | General Long-Term Debt | Memorandum Only |
| Cash and Temporary Investments | \$ 17,550,723 | \$ 580,043 | \$ 5,582,884 | \$ 1,837,949 | \$ 12,222,268 | \$ 9,488,076 | \$ - | \$ 47,261,943 |
| Investments | - | - | - | - | 1,684,574 | - | - | 1,684,574 |
| Receivables: | | | | | | | | |
| Property Taxes | 1,352,902 | - | - | - | - | - | - | 1,352,902 |
| Tax Liens and Foreclosures | 1,315,697 | - | - | - | - | - | - | 1,315,697 |
| Excise | 687,907 | - | - | - | - | - | - | 687,907 |
| Other | 81,638 | 2,094,568 | - | - | - | - | - | 2,176,207 |
| Allowance for Abatements & Exemptions | (3,636,723) | - | - | - | - | - | - | (3,636,723) |
| Water and Sewer Usage | - | - | - | 2,415,328 | - | - | - | 2,415,328 |
| Outside Details | - | - | - | - | 139,904 | - | - | 139,904 |
| Due from other Governments | - | 7,002,502 | - | - | 35,244 | - | - | 7,037,746 |
| Due from other Funds | 415,808 | 975,214 | - | - | 616,189 | - | - | 2,007,211 |
| Amounts to be provided for payment of: | | | | | | | | |
| Accrued Sick & Vacation Pay | - | - | - | - | - | - | 4,895,060 | 4,895,060 |
| CDA Mortgage | - | - | - | - | - | - | 139,996 | 139,996 |
| General Long-term Debt | - | - | - | - | - | - | 35,115,000 | 35,115,000 |
| Other Governmental Obligations | - | - | - | - | - | - | 1,329,138 | 1,329,138 |
| TOTAL ASSETS | \$ 17,767,953 | \$ 10,652,328 | \$ 5,582,884 | \$ 4,253,277 | \$ 14,698,179 | \$ 9,488,076 | \$ 41,479,194 | \$ 103,921,890 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| Liabilities: | | | | | | | | |
| Warrants/Accounts Payable | \$ 978,793 | \$ 2,346,941 | \$ 567,357 | \$ 121,440 | \$ 51,155 | \$ - | \$ - | \$ 4,065,686 |
| Developer Guarantee & Other Deposits | 2,250 | 91,100 | 307,040 | - | 357,096 | - | - | 757,486 |
| Accrued Payroll & Amounts Withheld | 3,503,459 | 421,356 | - | - | - | - | - | 3,924,815 |
| Due to Other Governments | - | 1,982 | - | - | - | - | 1,329,138 | 1,331,120 |
| Deferred Revenue | - | 9,097,071 | - | 2,415,328 | - | - | - | 11,512,399 |
| Property Taxes | (2,283,820) | - | - | - | - | - | - | (2,283,820) |
| Tax Liens and Foreclosures | 1,315,697 | - | - | - | - | - | - | 1,315,697 |
| Excise | 687,907 | - | - | - | - | - | - | 687,907 |
| Other | (22,354) | - | - | - | - | - | 139,996 | 117,642 |
| Due to Other Funds | 1,069,924 | 173,304 | - | - | 763,983 | - | - | 2,007,211 |
| Claims Payable | 206,849 | - | - | - | - | - | - | 206,849 |
| Accrued Vacation Pay | - | - | - | - | - | - | 4,895,060 | 4,895,060 |
| Accrued IBNR | - | - | - | - | - | 1,129,860 | - | 1,129,860 |
| Bonds Payable | - | - | - | - | - | - | 35,115,000 | 35,115,000 |
| Bond Anticipation Notes Payable | - | - | 7,874,958 | - | - | - | - | 7,874,958 |
| TOTAL LIABILITIES | 5,458,705 | 12,131,754 | 8,749,355 | 2,536,768 | 1,172,234 | 1,129,860 | 41,479,194 | 72,657,870 |
| FUND BALANCES | | | | | | | | |
| Reserved For: | | | | | | | | |
| Encumbrances | 2,187,951 | 6,182,906 | 24,466,101 | 470,700 | 1,016,595 | 8,358,216 | - | 42,682,469 |
| Endowments | - | - | - | - | 1,477,426 | - | - | 1,477,426 |
| Unreserved: | | | | | | | | |
| Designated for Subsequent Yr Expenditures | - | - | - | 1,245,810 | - | - | - | 1,245,810 |
| Designation for Appropriation Deficits | (1,022,245) | - | - | - | - | - | - | (1,022,245) |
| Undesignated | 11,143,542 | (7,662,332) | (27,632,572) | - | 11,031,925 | - | - | (13,119,437) |
| TOTAL FUND BALANCES | 12,309,248 | (1,479,427) | (3,166,471) | 1,716,509 | 13,525,945 | 8,358,216 | - | 31,264,023 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 17,767,953 | \$ 10,652,328 | \$ 5,582,884 | \$ 4,253,277 | \$ 14,698,179 | \$ 9,488,076 | \$ 41,479,194 | \$ 103,921,891 |

(1) Extracted from draft financial statements of the City, subject to revision and change.

**CITY OF MARLBOROUGH, MASSACHUSETTS
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2009(1)**

| | General | Stabilization | Nonmajor Governmental Funds | Total Governmental Funds |
|---|----------------------|---------------------|-----------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 18,207,817 | \$ 9,991,596 | \$ 11,284,609 | \$ 39,484,022 |
| Investments | - | - | 1,137,246 | 1,137,246 |
| Receivables (Net of allowance for uncollectibles of \$825,000) | 2,963,917 | - | 2,042,917 | 5,006,834 |
| Due from Other Governments | 13,866,167 | - | 7,352,515 | 21,218,682 |
| Due from Other Funds | - | - | 102,087 | 102,087 |
| Other Assets | - | - | 8,433 | 8,433 |
| TOTAL ASSETS | \$ 35,037,901 | \$ 9,991,596 | \$ 21,927,807 | \$ 66,957,304 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 1,160,224 | \$ - | \$ 663,264 | \$ 1,823,488 |
| Accrued Liabilities | 3,445,111 | - | 308,455 | 3,753,566 |
| Other Liabilities | 751,508 | - | - | 751,508 |
| Due to Other Funds | 74,590 | - | - | 74,590 |
| Deferred Revenue | 15,675,824 | - | 7,039,301 | 22,715,125 |
| Temporary Borrowings | - | - | 7,874,958 | 7,874,958 |
| TOTAL LIABILITIES | 21,107,257 | - | 15,885,978 | 36,993,235 |
| FUND BALANCES | | | | |
| Reserved For: | | | | |
| Expenditures and Continuing Appropriations | 3,633,948 | - | - | 3,633,948 |
| Stabilization | - | 7,314,294 | - | 7,314,294 |
| Loans | - | - | 89,735 | 89,735 |
| Nonexpendable Permanent Funds | - | - | 1,012,272 | 1,012,272 |
| Other Specific Purposes | - | 2,677,302 | 5,218,508 | 7,895,810 |
| Unreserved, Reported in: | | | | |
| General Fund | 10,296,696 | - | - | 10,296,696 |
| Special Revenue Funds | - | - | 963,569 | 963,569 |
| Capital Project Funds | - | - | (2,052,240) | (2,052,240) |
| Expendable Permanent Funds | - | - | 809,985 | 809,985 |
| TOTAL FUND BALANCES | 13,930,644 | 9,991,596 | 6,041,829 | 29,964,069 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 35,037,901 | \$ 9,991,596 | \$ 21,927,807 | \$ 66,957,304 |

(1) Extracted from audited financials of the City.

**CITY OF MARLBOROUGH, MASSACHUSETTS
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2008(1)**

| | General | Stabilization | Nonmajor Governmental Funds | Total Governmental Funds |
|---|----------------------|---------------------|-----------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 17,341,178 | \$ 8,916,230 | \$ 8,760,686 | \$ 35,018,094 |
| Investments | | | 1,754,530 | 1,754,530 |
| Receivables (Net of allowance for uncollectibles of \$910,000) | 2,837,652 | | 2,122,723 | 4,960,375 |
| Due from Other Governments | 15,023,579 | | 6,897,640 | 21,921,219 |
| Due from Other Funds | | | 75,815 | 75,815 |
| Other Assets | | | 16,844 | 16,844 |
| TOTAL ASSETS | \$ 35,202,409 | \$ 8,916,230 | \$ 19,628,238 | \$ 63,746,877 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 2,259,445 | \$ - | \$ 2,029,401 | \$ 4,288,846 |
| Accrued Liabilities | 2,801,923 | | 268,950 | 3,070,873 |
| Other Liabilities | 729,206 | | 17,885 | 747,091 |
| Due to Other Funds | 47,263 | | | 47,263 |
| Deferred Revenue | 16,823,681 | | 6,582,973 | 23,406,654 |
| Temporary Borrowings | | | - | - |
| TOTAL LIABILITIES | 22,661,518 | - | 8,899,209 | 31,560,727 |
| FUND BALANCES | | | | |
| Reserved For: | | | | |
| Expenditures and Continuing Appropriations | 3,166,990 | | | 3,166,990 |
| Stabilization | | 6,481,571 | | 6,481,571 |
| Loans | | | 100,481 | 100,481 |
| Nonexpendable Permanent Funds | | | 982,310 | 982,310 |
| Other Specific Purposes | | 2,434,659 | 5,466,403 | 7,901,062 |
| Unreserved, Reported in: | | | | |
| General Fund | 9,373,901 | | | 9,373,901 |
| Special Revenue Funds | | | 1,191,867 | 1,191,867 |
| Capital Project Funds | | | 2,175,280 | 2,175,280 |
| Expendable Permanent Funds | | | 812,688 | 812,688 |
| TOTAL FUND BALANCES | 12,540,891 | 8,916,230 | 10,729,029 | 32,186,150 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 35,202,409 | \$ 8,916,230 | \$ 19,628,238 | \$ 63,746,877 |

(1) Extracted from audited financials of the City.

**CITY OF MARLBOROUGH, MASSACHUSETTS
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2007(1)**

| | General | Stabilization | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------|-----------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 14,777,487 | \$ 6,471,863 | \$ 13,633,430 | \$ 34,882,780 |
| Investments | | | 1,675,748 | 1,675,748 |
| Receivables (Net of allowance for uncollectibles of \$910,000) | 3,100,598 | | 2,327,418 | 5,428,016 |
| Due from Other Governments | 15,937,987 | | 5,571,001 | 21,508,988 |
| Due from Other Funds | 136,554 | | | 136,554 |
| Other Assets | 1,112 | | 17,150 | 18,262 |
| TOTAL ASSETS | \$ 33,953,738 | \$ 6,471,863 | \$ 23,224,747 | \$ 63,650,348 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 4,323,284 | \$ - | \$ 911,759 | \$ 5,235,043 |
| Accrued Liabilities | 2,720,329 | | 227,070 | 2,947,399 |
| Other Liabilities | 726,786 | | 1,982 | 728,768 |
| Due to Other Funds | | | 131,554 | 131,554 |
| Deferred Revenue | 18,170,787 | | 6,645,268 | 24,816,055 |
| Temporary Borrowings | | | 7,623,400 | 7,623,400 |
| TOTAL LIABILITIES | 25,941,186 | - | 15,541,033 | 41,482,219 |
| FUND BALANCES | | | | |
| Reserved For: | | | | |
| Expenditures and Continuing Appropriations | 2,050,447 | | | 2,050,447 |
| Stabilization | | 3,943,806 | | 3,943,806 |
| Loans | | | 125,840 | 125,840 |
| Nonexpendable Permanent Funds | | | 940,737 | 940,737 |
| Other Specific Purposes | | 2,528,057 | 5,399,795 | 7,927,852 |
| Unreserved, Reported in: | | | | |
| General Fund | 5,962,105 | | | 5,962,105 |
| Special Revenue Funds | | | 1,144,608 | 1,144,608 |
| Capital Project Funds | | | (567,529) | (567,529) |
| Expendable Permanent Funds | | | 640,263 | 640,263 |
| TOTAL FUND BALANCES | 8,012,552 | 6,471,863 | 7,683,714 | 22,168,129 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 33,953,738 | \$ 6,471,863 | \$ 23,224,747 | \$ 63,650,348 |

(1) Extracted from audited financials of the City.

CITY OF MARLBOROUGH, MASSACHUSETTS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2009(1)

| | <u>General</u> | <u>Stabilization</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|----------------------|----------------------|--|---|
| Revenues: | | | | |
| Property Taxes | \$ 81,326,742 | \$ - | \$ - | \$ 81,326,742 |
| Motor Vehicle Excise Taxes | 4,359,285 | - | - | 4,359,285 |
| Hotel and Motel Taxes | 1,140,217 | - | - | 1,140,217 |
| Intergovernmental | 27,091,982 | - | 11,724,623 | 38,816,605 |
| Licenses, Permits, and Fines | 1,202,732 | - | - | 1,202,732 |
| Investment Income | 522,585 | 54,230 | 106,004 | 682,819 |
| Charges for Services | 611,279 | - | 3,314,596 | 3,925,875 |
| Gifts and Bequests | 0 | - | 157,833 | 157,833 |
| Miscellaneous | 929,003 | - | 279,393 | 1,208,396 |
| Total Revenues: | \$117,183,825 | \$54,230 | \$15,582,449 | \$132,820,504 |
| Expenditures: | | | | |
| General Government | 15,961,949 | - | 1,070,043 | 17,031,992 |
| Public Safety | 13,524,306 | - | 659,979 | 14,184,285 |
| Public Works | 6,919,092 | - | 3,188,405 | 10,107,497 |
| Education | 65,444,313 | - | 10,501,759 | 75,946,072 |
| Community Development | 0 | - | 4,276,867 | 4,276,867 |
| Human Services | 642,369 | - | 149,370 | 791,739 |
| Culture and Recreation | 840,056 | - | 317,382 | 1,157,438 |
| Intergovernmental | 2,438,471 | - | - | 2,438,471 |
| Debt Service: | | | | |
| Principal | 4,244,879 | - | 4,453 | 4,249,332 |
| Interest | 1,601,178 | - | 8,983 | 1,610,161 |
| Total Expenditures: | \$111,616,613 | \$ - | \$20,177,241 | \$131,793,854 |
| Excess (Deficiency) of Revenue Over Expenditures: | 5,567,212 | 54,230 | (4,594,792) | 1,026,650 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 349,582 | 1,271,786 | 6,524 | 1,627,892 |
| Transfers Out | (4,527,051) | (250,650) | (98,932) | (4,876,633) |
| Total Other Financing Sources (Uses) | (\$4,177,469) | \$1,021,136 | (\$92,408) | (\$3,248,741) |
| Net Change in Fund Balances | 1,389,743 | 1,075,366 | (4,687,200) | (2,222,091) |
| Fund Equity Balances at Beginning of Year | 12,540,891 | 8,916,230 | 10,729,029 | 32,186,150 |
| Fund Equity Balances at End of Year | <u>\$13,930,634</u> | <u>\$9,991,596</u> | <u>\$6,041,829</u> | <u>\$29,964,059</u> |

(1) Extracted from audited financials of the City.

CITY OF MARLBOROUGH, MASSACHUSETTS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2008(1)

| | <u>General</u> | <u>Stabilization</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|----------------------|----------------------|--|---|
| Revenues: | | | | |
| Property Taxes | \$ 80,074,175 | \$ - | \$ - | \$ 80,074,175 |
| Motor Vehicle Excise Taxes | 4,180,508 | | | 4,180,508 |
| Hotel and Motel Taxes | 1,240,665 | | | 1,240,665 |
| Intergovernmental | 26,477,515 | | 9,511,407 | 35,988,922 |
| Licenses, Permits, and Fines | 1,580,937 | | | 1,580,937 |
| Investment Income | 1,325,646 | 113,642 | 138,535 | 1,577,823 |
| Charges for Services | 611,892 | | 3,056,784 | 3,668,676 |
| Gifts and Bequests | | | 252,058 | 252,058 |
| Miscellaneous | 533,972 | | 1,198,520 | 1,732,492 |
| | <u>\$116,025,310</u> | <u>\$113,642</u> | <u>\$14,157,304</u> | <u>\$130,296,256</u> |
| Expenditures: | | | | |
| General Government | 16,142,456 | | 1,559,921 | 17,702,377 |
| Public Safety | 13,434,847 | | 447,970 | 13,882,817 |
| Public Works | 7,004,363 | | 3,966,955 | 10,971,318 |
| Education | 64,972,331 | | 8,687,370 | 73,659,701 |
| Community Development | | | 2,833,474 | 2,833,474 |
| Human Services | 641,246 | | 94,891 | 736,137 |
| Culture and Recreation | 818,189 | | 380,440 | 1,198,629 |
| Intergovernmental | 2,063,026 | | | 2,063,026 |
| Debt Service: | | | | |
| Principal | 4,070,308 | | 4,080 | 4,074,388 |
| Interest | 1,904,235 | | 9,468 | 1,913,703 |
| | <u>\$111,051,001</u> | <u>\$ -</u> | <u>\$17,984,569</u> | <u>\$129,035,570</u> |
| Excess (Deficiency) of Revenue Over Expenditures: | 4,974,309 | 113,642 | (3,827,265) | 1,260,686 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 2,763,796 | 4,343,453 | 248 | 7,107,497 |
| Transfers Out | (3,209,766) | (2,012,728) | (751,068) | (5,973,562) |
| Long-Term Debt Proceeds | | | 7,623,400 | 7,623,400 |
| | <u>(\$445,970)</u> | <u>\$2,330,725</u> | <u>\$6,872,580</u> | <u>\$8,757,335</u> |
| Net Change in Fund Balances | 4,528,339 | 2,444,367 | 3,045,315 | 10,018,021 |
| Fund Equity Balances at Beginning of Year | <u>8,012,552</u> | <u>6,471,863</u> | <u>7,683,714</u> | <u>22,168,129</u> |
| Fund Equity Balances at End of Year | <u>\$12,540,891</u> | <u>\$8,916,230</u> | <u>\$10,729,029</u> | <u>\$32,186,150</u> |

(1) Extracted from audited financials of the City.

CITY OF MARLBOROUGH, MASSACHUSETTS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2007(1)

| | <u>General</u> | <u>Stabilization</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|----------------------|----------------------|--|---|
| Revenues: | | | | |
| Property Taxes | \$ 78,668,378 | \$ - | \$ - | \$ 78,668,378 |
| Motor Vehicle Excise Taxes | 4,496,284 | | | 4,496,284 |
| Hotel and Motel Taxes | 1,172,754 | | | 1,172,754 |
| Intergovernmental | 23,902,552 | | 9,024,820 | 32,927,372 |
| Licenses, Permits, and Fines | 1,535,200 | | | 1,535,200 |
| Investment Income | 399,333 | 165,365 | 112,195 | 676,893 |
| Charges for Services | 730,514 | | 3,191,865 | 3,922,379 |
| Gifts and Bequests | | | 148,804 | 148,804 |
| Miscellaneous | 646,689 | | 377,219 | 1,023,908 |
| | <u>\$111,551,704</u> | <u>\$165,365</u> | <u>\$12,854,903</u> | <u>\$124,571,972</u> |
| Total Revenues: | | | | |
| Expenditures: | | | | |
| General Government | 19,642,973 | | 1,275,876 | 20,918,849 |
| Public Safety | 12,667,260 | | 387,528 | 13,054,788 |
| Public Works | 4,936,760 | | 1,058,640 | 5,995,400 |
| Education | 57,135,540 | | 8,872,670 | 66,008,210 |
| Community Development | | | 3,098,021 | 3,098,021 |
| Human Services | 598,652 | | 116,344 | 714,996 |
| Culture and Recreation | 761,618 | | 314,582 | 1,076,200 |
| Intergovernmental | 1,683,044 | | | 1,683,044 |
| Debt Service: | | | | |
| Principal | 4,207,684 | | 972 | 4,208,656 |
| Interest | 1,711,112 | | 2,373 | 1,713,485 |
| | <u>\$103,344,643</u> | <u>\$ -</u> | <u>\$15,127,006</u> | <u>\$118,471,649</u> |
| Total Expenditures: | | | | |
| Excess (Deficiency) of Revenue Over Expenditures: | 8,207,061 | 165,365 | (2,272,103) | 6,100,323 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 105,892 | 2,250,000 | | 2,355,892 |
| Transfers Out | (5,004,003) | (78,880) | (66,043) | (5,148,926) |
| Long-Term Debt Proceeds | | | 154,000 | 154,000 |
| | <u>(\$4,898,111)</u> | <u>\$2,171,120</u> | <u>\$87,957</u> | <u>(\$2,639,034)</u> |
| Total Other Financing Sources (Uses) | | | | |
| Net Change in Fund Balances | 3,308,950 | 2,336,485 | (2,184,146) | 3,461,289 |
| Fund Equity Balances at Beginning of Year | 4,703,601 | 4,135,378 | 9,867,860 | 18,706,839 |
| Fund Equity Balances at End of Year | <u>\$8,012,551</u> | <u>\$6,471,863</u> | <u>\$7,683,714</u> | <u>\$22,168,128</u> |

(1) Extracted from audited financials of the City.

CITY OF MARLBOROUGH, MASSACHUSETTS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2006(1)

| | General | Stabilization | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|--------------------|-----------------------------------|--------------------------------|
| Revenues: | | | | |
| Property Taxes | \$ 71,327,949 | \$ - | \$ - | \$ 71,327,949 |
| Motor Vehicle Excise Taxes | 4,013,630 | | | 4,013,630 |
| Hotel and Motel Taxes | 1,017,611 | | | 1,017,611 |
| Intergovernmental | 20,686,202 | | 8,044,941 | 28,731,143 |
| Licenses, Permits, and Fines | 1,443,266 | | | 1,443,266 |
| Investment Income | 901,017 | 24,760 | 51,017 | 976,794 |
| Charges for Services | 662,738 | | 3,246,391 | 3,909,129 |
| Gifts and Bequests | | 136,967 | 288,522 | 425,489 |
| Miscellaneous | 170,458 | | 375,245 | 545,703 |
| Total Revenues: | \$100,222,871 | \$161,727 | \$12,006,116 | \$112,390,714 |
| Expenditures: | | | | |
| General Government | 19,547,679 | | 697,123 | 20,244,802 |
| Public Safety | 12,447,384 | | 427,037 | 12,874,421 |
| Public Works | 5,400,510 | | 1,980,548 | 7,381,058 |
| Education | 53,958,487 | | 7,081,454 | 61,039,941 |
| Community Development | | | 2,791,350 | 2,791,350 |
| Human Services | 612,137 | | 179,202 | 791,339 |
| Culture and Recreation | 811,550 | | 254,129 | 1,065,679 |
| Intergovernmental | 1,250,429 | | | 1,250,429 |
| Debt Service: | | | | |
| Principal | 4,233,608 | | | 4,233,608 |
| Interest | 1,813,770 | | | 1,813,770 |
| Total Expenditures: | \$100,075,554 | \$ - | \$13,410,843 | \$113,486,397 |
| Excess (Deficiency) of Revenue Over Expenditures: | 147,317 | 161,727 | (1,404,727) | (1,095,683) |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 1,559,968 | 4,822,994 | 6,102 | 6,389,064 |
| Transfers Out | (5,667,554) | (1,400,000) | (1,516,488) | (8,584,042) |
| Bond Proceeds | | | 5,493,500 | 5,493,500 |
| Total Other Financing Sources (Uses) | (\$4,107,586) | \$3,422,994 | \$3,983,114 | \$3,298,522 |
| Net change in Fund Balances | (3,960,269) | 3,584,721 | 2,578,387 | 2,202,839 |
| Fund Equity Balances at Beginning of Year | 8,663,870 | 550,657 | 7,289,473 | 16,504,000 |
| Fund Equity Balances at End of Year | <u>\$4,703,601</u> | <u>\$4,135,378</u> | <u>\$9,867,860</u> | <u>\$18,706,839</u> |

(1) Extracted from audited financials of the City.

CITY OF MARLBOROUGH, MASSACHUSETTS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2005(1)

| | <u>General</u> | <u>Stabilization</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|-----------------------------|-------------------------|--|---|
| Revenues: | | | | |
| Property Taxes | \$ 72,029,003 | | | \$ 72,029,003 |
| Motor Vehicle Excise Taxes | 4,632,746 | | | 4,632,746 |
| Hotel and Motel Taxes | 909,254 | | | 909,254 |
| Intergovernmental | 18,687,156 | | \$ 9,011,295 | 27,698,451 |
| Licenses, Permits, and Fines | 1,824,873 | | | 1,824,873 |
| Investment Income | 412,033 | \$ 2,668 | 56,488 | 471,189 |
| Charges for Services | 619,934 | | 3,949,833 | 4,569,767 |
| Gifts and Bequests | 0 | | 263,653 | 263,653 |
| Miscellaneous | 653,230 | 92,000 | 334,498 | 1,079,728 |
| Total Revenues: | <u>\$99,768,229</u> | <u>\$94,668</u> | <u>\$13,615,767</u> | <u>\$113,478,664</u> |
| Expenditures: | | | | |
| General Government | 19,523,346 | | 114,074 | 19,637,420 |
| Public Safety | 12,226,918 | | 624,194 | 12,851,112 |
| Public Works | 5,338,612 | | 1,253,810 | 6,592,422 |
| Education | 51,620,163 | | 8,447,482 | 60,067,645 |
| Community Development | | | 3,468,999 | 3,468,999 |
| Human Services | 546,215 | | 176,004 | 722,219 |
| Culture and Recreation | 772,922 | | 250,543 | 1,023,465 |
| Intergovernmental | 272,640 | | | 272,640 |
| Debt Service: | | | | |
| Principal | 3,482,243 | | | 3,482,243 |
| Interest | 1,809,495 | | | 1,809,495 |
| Total Expenditures: | <u>\$95,592,554</u> | <u>\$0</u> | <u>\$14,335,106</u> | <u>\$109,927,660</u> |
| Excess (Deficiency) of Revenue Over Expenditures: | 4,175,675 | 94,668 | (719,339) | 3,551,004 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 81,071 | 343,767 | 156,000 | 580,838 |
| Transfers Out | (2,917,994) | | (81,071) | (2,999,065) |
| Bond Proceeds | | | 6,789,500 | 6,789,500 |
| Total Other Financing Sources (Uses) | <u>(\$2,836,923)</u> | <u>\$343,767</u> | <u>\$6,864,429</u> | <u>\$4,371,273</u> |
| Net change in Fund Balances | 1,338,752 | 438,435 | 6,145,090 | 7,922,277 |
| Fund Equity Balances at Beginning of Year | <u>7,325,118</u> | <u>112,222</u> | <u>1,144,383</u> | <u>8,581,723</u> |
| Fund Equity Balances at End of Year | <u>\$8,663,870</u> | <u>\$550,657</u> | <u>\$7,289,473</u> | <u>\$16,504,000</u> |

(1) Extracted from audited financials of the City.

Undesignated General Fund Balances

The following table sets forth the trend in undesignated general fund balances:

| <u>Year</u> | <u>Undesignated General Fund Balance as of June 30, (1)</u> |
|-------------|---|
| 2010 | \$ 11,143,542 |
| 2009 | 10,296,696 |
| 2008 | 9,373,901 |
| 2007 | 5,962,105 |
| 2006 | 3,897,257 |

(1) Extracted from Audited financial statements, except for fiscal 2010, which is from draft financial statements.

Stabilization Fund

The City maintains two stabilization funds that are accounted for in the Trust Funds, the regular stabilization fund and the open space stabilization fund. Funded by annual appropriations, the Stabilization Funds plus interest income may be appropriated at any City Council meeting for any project for which the City can appropriate funds. At June 30, 2009, the balance in the Regular Stabilization fund was \$9,071,446 and the balance in the Open Space Stabilization fund was \$786,135. At June 30, 2010, the balance in the Regular Stabilization Fund was \$10,082,924 and the balance in the Open Space Stabilization fund was \$819,280.

INDEBTEDNESS

Authorization of General Obligation Bonds and Notes

Serial bonds and notes are authorized by a two-thirds vote of the City Council. Provision is made for a referendum on the borrowing authorization if there is a timely filing of a petition bearing the requisite number of signatures. Refunding bonds and notes are authorized by the City Council. Borrowings for some purposes require state administrative approval. When serial bonds or notes have been authorized, bond anticipation notes may be issued by the officers authorized to issue the serial bonds or notes. Revenue anticipation notes and temporary loans in anticipation of authorized federal and state aid generally may be made by the Treasurer with the approval of the Mayor.

Debt Limits

General Debt Limit. The General Debt Limit of the City consists of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit of the City is 5 percent of the valuation of taxable property as last equalized by the State Department of Revenue. The City can authorize debt up to this amount without State approval. It can authorize debt up to twice this amount (the Double Debt Limit) with the approval of the state Municipal Finance Oversight Board consisting of the Attorney General, the State Treasurer, the State Auditor, and the Director of Accounts.

There are many categories of general obligation debt which are exempt from and do not count against the General Debt Limit. Among others, these exempt categories include revenue anticipation notes and grant anticipation notes, emergency loans, loans exempted by special laws, certain school bonds, sewer bonds, solid waste disposal facility bonds and economic development bonds supported by tax increment financing; and, subject to special debt limits, bonds for water (limited to 10 percent of equalized valuation), housing, urban renewal and economic development (subject to various debt limits), and electric, gas, community antenna television systems and telecommunications systems (subject to a separate limit.) Revenue bonds are not subject to these debt limits. The General Debt Limit and the special debt limit for water bonds apply at the time the debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

Revenue Anticipation Notes. The amount borrowed in each fiscal year by the issue of revenue anticipation notes is limited to the tax levy of the prior fiscal year, together with the net receipts in the prior fiscal year from the motor vehicle excise and certain payments made by the Commonwealth in lieu of taxes. The fiscal year ends on June 30. Notes may mature in the following fiscal year, and notes may be refunded into the following fiscal year, to the extent of the uncollected, unabated current tax levy and certain other items, including revenue deficits, overlay deficits, final judgments and lawful unappropriated expenditures, which are to be added to the next tax levy, but excluding deficits arising from a failure to collect taxes of earlier years. (See "Taxation to Meet Deficits" under "PROPERTY TAXATION" above.) In any event, the period from an original borrowing to its final maturity cannot exceed one year.

Types of Obligations

General Obligations. Massachusetts cities and towns are authorized to issue general obligation indebtedness of these types:

Serial Bonds and Notes. These are generally required to be payable in annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. A level debt service schedule, or a schedule that provides for a more rapid amortization of principal than level debt service, is permitted. The principal amounts of certain economic development bonds supported by tax increment financing may be payable in equal, diminishing or increasing amounts beginning within 5 years after the date of issue. The maximum terms of serial bonds and notes vary from one year to 40 years, depending on the purpose of the issue. The maximum terms permitted are set forth in the statutes. In addition, for many projects, the maximum term may be determined in accordance with useful life guidelines promulgated by the State Department of Revenue ("DOR"). Serial bonds and notes may be issued for the purposes set forth in the statutes. In addition, serial bonds and notes may be issued for any other public work improvement or asset not specifically listed in the Statutes that has a useful life of at least 5 years. Bonds or notes may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum applicable term measured from the date of the original bonds or notes and must produce present value savings over the debt service of the refunded bonds. Generally, the first required annual payment of principal of the refunding bonds cannot be later than the first principal payment of any of the bonds or notes being refunded thereby, however, principal payments made before the first principal payment of any of the bonds or notes being refunded thereby may be in any amount.

Serial bonds may be issued as "qualified bonds" with the approval of the state Municipal Finance Oversight Board composed of the State Treasurer, the State Auditor, the Attorney General and the Director of Accounts, subject to such conditions and limitations (including restrictions on future indebtedness) as may be required by the Board. Qualified bonds may mature not less than 10 nor more than 30 years from their dates and are not subject to the amortization requirements described above. The State Treasurer is required to pay the debt service on qualified bonds and thereafter to withhold the amount of the debt service paid by the State from state aid or other state payments; administrative costs and any loss of interest income to the State are to be assessed upon the city or town.

Tax Credit Bonds or Notes. Subject to certain provisions and conditions, the officers authorized to issue bonds or notes may designate any duly authorized issue of bonds or notes as "tax credit bonds" to the extent such bonds and notes are otherwise permitted to be issued with federal tax credits or other similar subsidies for all or a portion of the borrowing costs. Tax credit bonds may be made payable without regard to the annual installments required by any other law, and a sinking fund may be established for the payment of such bonds. Any investment that is part of such a sinking fund may mature not later than the date fixed for payment or redemption of the applicable bonds.

Bond Anticipation Notes. These generally must mature within two years of their original dates of issuance but may be refunded from time to time for a period not to exceed five years from their original dates of issuance, provided that for each year that the notes are refunded beyond the second year they must be paid in part from revenue funds in an amount at least equal to the minimum annual payment that would have been required if the bonds had been issued at the end of the second year. For certain school projects, however, notes may be refunded from time to time for a period not to exceed seven years without having to pay any portion of the principal of the notes from revenue funds. The maximum term of bonds issued to refund bond anticipation notes is measured (except for certain school projects) from the date of the original issue of the notes.

Revenue Anticipation Notes. These are issued to meet current expenses in anticipation of taxes and other revenues. They must mature within one year but, if payable in less than one year, may be refunded from time to time up to one year from the original date of issue.

Grant Anticipation Notes. These are issued for temporary financing in anticipation of federal grants and state and county reimbursements. Generally, they must mature within two years but may be refunded from time to time as long as the municipality remains entitled to the grant or reimbursement.

Revenue Bonds. Cities and towns may issue revenue bonds for solid waste disposal facilities, for projects financed under the Commonwealth's Water Pollution Abatement or Drinking Water Revolving Loan Programs and for certain economic development projects supported by tax increment financing. In addition, cities and towns having electric departments may issue electric revenue bonds, and notes in anticipation of such bonds, subject to the approval of the State Department of Telecommunications and Energy.

Trend in Revenue Anticipation Note Borrowing

The City of Marlborough has not borrowed in anticipation of current revenues since 1986.

Direct Debt Summary (1)
As of June 30, 2010

| | | |
|---|----|--------------------------|
| Long-Term Debt Outstanding (2) | | |
| School (3) | \$ | 7,913,675 |
| Sewer (4) | | 9,649,250 |
| MWPAT (5) | | 1,329,138 |
| Water (6) | | 3,569,900 |
| Equipment & Other (7) | | <u>10,817,175</u> |
| Total Long-Term Debt | \$ | 33,279,138 |
| Short-Term Debt | | |
| Bond Anticipation Notes Outstanding (8) | | <u>7,874,958</u> |
| Total Short-Term Debt | | <u>7,874,958</u> |
| Total Indebtedness: | \$ | <u><u>41,154,096</u></u> |

- (1) Principal amounts only. Excludes overlapping debt, lease and installment purchase obligations, and unfunded pension liability.
(2) Debt Limit based on City's equalized valuation of \$5,628,776,300 as of January 1, 2008; the City has a normal general debt limit of \$281,438,815 and a double general debt limit of \$562,877,630. Does not reflect subsidy from MWPAT.
(3) \$1,472,800 is outside the debt limit. Does not reflect reimbursement received from the Massachusetts School Building Authority for school building assistance. The unpaid balance of school construction grants payable over the life of outstanding school debt projected as of June 30, 2010 is \$15,803,503.
(4) \$6,414,950 is outside the debt limit.
(5) Outside the debt limit and \$1,064,800 is exempt from Proposition 2 ½.
(6) Outside the debt limit.
(7) \$80,000 is outside the debt limit.
(8) Payable June 22, 2011.

Key Debt Ratios

The following table sets forth the ratio of debt to assessed and equalized valuation and per capita debt ratios at the end of the last five fiscal years. The table considers the principal amount of general obligation bonds of the City of Marlborough only. The table does not deduct anticipated state grant payments applicable to the principal amount of outstanding bonds or debt that may be supported in whole or in part by non-tax revenues.

| | As of June 30, | | | | |
|---|----------------|---------------|---------------|---------------|---------------|
| | 2010 | 2009 | 2008 | 2007 | 2006 |
| Amount (1) | \$ 33,279,138 | \$ 48,327,674 | \$ 54,257,903 | \$ 49,935,059 | \$ 55,265,872 |
| Per Capita (2) | 918 | 1,333 | 1,497 | 1,312 | 1,452 |
| Percent of Assessed Valuation (3) | 0.71% | 0.93% | 1.06% | 1.03% | 1.20% |
| Percent of Equalized Valuation (4) | 0.59% | 0.86% | 1.03% | 0.95% | 1.19% |
| Per Capita as a Percent of Personal Income (2) Per Capita | 3.20% | 4.64% | 5.21% | 4.57% | 5.06% |

- (1) Excludes overlapping debt, lease and installment purchase obligations and unfunded pension liability.
(2) Source: U.S. Department of Commerce, Bureau of the Census - latest applicable actuals or estimates.
(3) Source: Board of Assessors - assessed valuation as of prior January 1.
(4) Source: Massachusetts Department of Revenue – equalized valuation in effect for that fiscal year (equalized valuation established for January 1 of each even-numbered year.)

Annual Debt Service as of June 30, 2010 (1)

| Fiscal Year | Outstanding | | Total Debt Service | Less | Less | Net Debt Service | Cumulative Percent Retired |
|--------------|----------------------|---------------------|----------------------|-------------------------------|---------------------|----------------------|----------------------------|
| | Principal | Interest | | State School Construction Aid | MWPAT Subsidy | | |
| 2011 | \$ 4,782,435 | \$ 1,253,685 | \$ 6,036,120 | \$ (1,647,911) | \$ (76,964) | \$ 4,311,245 | 14.4% |
| 2012 | 3,999,757 | 1,052,812 | 5,052,570 | (1,647,911) | (70,830) | 3,333,828 | 26.4% |
| 2013 | 3,694,729 | 975,316 | 4,670,045 | (1,647,911) | (71,332) | 2,950,801 | 37.5% |
| 2014 | 3,233,129 | 782,268 | 4,015,397 | (1,647,911) | (67,278) | 2,300,209 | 47.2% |
| 2015 | 3,166,729 | 668,979 | 3,835,708 | (1,647,911) | (65,329) | 2,122,468 | 56.7% |
| 2016 | 2,445,529 | 553,792 | 2,999,321 | (1,647,911) | (61,771) | 1,289,639 | 64.1% |
| 2017 | 2,334,429 | 463,214 | 2,797,643 | (1,647,911) | (58,464) | 1,091,268 | 71.1% |
| 2018 | 1,777,100 | 372,951 | 2,150,052 | (1,647,911) | (53,640) | 448,500 | 76.4% |
| 2019 | 1,741,100 | 308,061 | 2,049,161 | (1,647,911) | (49,385) | 351,865 | 81.7% |
| 2020 | 1,442,100 | 243,201 | 1,685,302 | (486,152) | (9,073) | 1,190,077 | 86.0% |
| 2021 | 1,372,100 | 187,805 | 1,559,905 | (486,152) | (9,630) | 1,064,123 | 90.1% |
| 2022 | 1,040,000 | 134,634 | 1,174,634 | - | - | 1,174,634 | 93.2% |
| 2023 | 745,000 | 91,084 | 836,084 | - | - | 836,084 | 95.5% |
| 2024 | 475,000 | 61,284 | 536,284 | - | - | 536,284 | 96.9% |
| 2025 | 415,000 | 41,946 | 456,946 | - | - | 456,946 | 98.2% |
| 2026 | 385,000 | 25,084 | 410,084 | - | - | 410,084 | 99.3% |
| 2027 | 115,000 | 9,459 | 124,459 | - | - | 124,459 | 99.7% |
| 2028 | 115,000 | 4,744 | 119,744 | - | - | 119,744 | 100.0% |
| Total | \$ 33,279,138 | \$ 7,230,319 | \$ 40,509,457 | \$ (15,803,503) | \$ (593,697) | \$ 24,112,257 | |

(1) Includes annual payments of a school building assistance grant equal to 62 percent of eligible project costs applicable to both principal and interest, subject to annual appropriation by the state legislature.

Authorized Unissued Debt and Prospective Financing

The City has \$43.4 authorized but unissued debt for various municipal purposes.

Overlapping Debt (1)

The following are the principal entities whose indebtedness is chargeable to the City of Marlborough or payable from taxation of property within the City:

| | Outstanding Bond Debt As of 6/30/10 | Authorized Unissued | Fiscal 2011 Assessment |
|--|--|---------------------|------------------------|
| Assabet Valley Regional-Vocational School District | \$ 0 | \$ 0 | \$3,874,494 |

(1) Dollar assessment based upon total net operating expenses, inclusive of debt service where applicable.

Contractual Obligations

Municipal contracts are generally limited to currently available appropriations. A city or town generally has authority to enter into contracts for the exercise of any of its corporate powers for any period of time deemed to serve its best interests, but generally only when funds are available for the first fiscal year; obligations for succeeding fiscal years generally are expressly subject to availability and appropriation of funds. Municipalities have specific authority in relatively few cases to enter long-term contractual obligations that are not subject to annual appropriation, including contracts for refuse disposal and sewage treatment and disposal. Municipalities may also enter into long-term contracts in aid of housing and renewal projects. There may be implied authority to make other long-term contracts required to carry out authorized municipal functions, such as contracts to purchase water from private water companies.

Municipal contracts relating to solid waste disposal facilities may contain provisions requiring the delivery of minimum amounts of waste and payments based thereon and requiring payments in certain circumstances without regard to the operational status of the facilities.

Municipal electric departments have statutory power to enter into long-term contracts for joint ownership and operation of generating and transmission facilities and for the purchase or sale of capacity, including contracts requiring payments without regard to the operational status of the facilities.

Pursuant to the Home Rule Amendment to the Massachusetts Constitution, (see "CONSTITUTIONAL STATUS AND FORM OF GOVERNMENT" above), cities and towns may also be empowered to make other contracts and leases.

The City has the following significant contracts outstanding:

| <u>Vendor</u> | <u>Purpose</u> | <u>Fiscal 2010 Expenditure</u> | <u>Projected Fiscal 2011 Expenditure</u> | <u>Contract Expiration Date</u> |
|--|---|------------------------------------|--|---|
| North Reading Transport | School buses | \$1,371,328 | \$1,400,000 | 6/30/12 |
| Allied Waste Industries, Inc. (formerly Browning-Ferris Industries) | Trash collection | 1,158,983 | 1,207,400 | 3/31/11 |
| Woodard & Curran | Operation & maintenance of City's Water Filtration Plant | 613,394 | 719,100 | 6/30/13 |
| WeCare Environmental, Inc. | Solid waste disposal | 2,588,057 | 2,970,000 | 9/30/18 |
| Patriot Ambulance, Inc. | Ambulance service | (No cost to City) | (No cost to City) | 6/30/11 |
| Constellation Power | Generation of electricity | 0 | 0 | 3/01/16 |

Source: City Comptroller.

RETIREMENT SYSTEMS

The Massachusetts General Laws provide for the establishment of contributory retirement systems for state employees, for teachers and for county, city and town employees other than teachers. Teachers are assigned to a separate statewide teachers' system and not to the city and town systems. For all employees other than teachers, this law is subject to acceptance in each city and town. Substantially all employees of an accepting city or town are covered. If a town has a population of less than 10,000 when it accepts the statute, its non-teacher employees participate through the county system and its share of the county cost is proportionate to the aggregate annual rate of regular compensation of its covered employees. In addition to the contributory systems, cities and towns provide non-contributory pensions to a limited number of employees, primarily persons who entered service prior to July 1, 1937 and their dependents. The Public Employee Retirement Administration Commission ("PERAC") provides oversight and guidance for and regulates all state and local retirement systems.

The obligations of a city or town, whether direct or through a county system, are contractual legal obligations and are required to be included in the annual tax levy. If a city or town, or the county system of which it is a member, has not established a retirement system funding schedule as described below, the city or town is required to provide for the payment of the portion of its current pension obligations which is not otherwise covered by employee contributions and investment income. "Excess earnings," or earnings on individual employees' retirement accounts in excess of a predetermined rate, are required to be set aside in a pension reserve fund for future, not current, pension liabilities. Cities and towns may voluntarily appropriate to their system's pension reserve fund in any given year up to five percent of the preceding year's tax levy. The aggregate amount in the fund may not exceed ten percent of the equalized valuation of the city or town.

If a city or town, or each member city and town of a county retirement system, has accepted the applicable law, it is required to annually appropriate an amount sufficient to pay not only its current pension obligations, but also a portion of its future pension liability. The portion of each such annual payment allocable to future pension obligations is required to be deposited in the pension reserve fund. The amount of the annual city or town appropriation for each such system is prescribed by a retirement system funding schedule which is periodically reviewed and approved by PERAC. Each system's retirement funding schedule is designed to reduce the unfunded actuarial pension liability of the system to zero by not later than June 30, 2030, with annual increases in the scheduled payment amounts of not more than 4.5 percent. The funding schedule must provide that payment in any year of the schedule is not less than 95 percent of the amount appropriated in the previous fiscal year. City, town and county systems which have an approved retirement funding schedule receive annual pension funding grants from the Commonwealth for the first 16 years of such funding schedule. Pursuant to recent legislation, a system (other than the state employees' retirement system and the teachers' retirement system) which conducts an actuarial valuation as of January 1, 2009, or later, may establish a revised schedule which reduces the unfunded actuarial liability to zero by not later than June 30, 2040, subject to certain conditions. If the schedule is so extended under such provisions and a later updated valuation allows for the development of a revised schedule with reduced payments, the revised schedule shall be adjusted to provide that the appropriation for each year shall not be less than that for such year under the prior schedule, thus providing for a shorter schedule rather than reduced payments.

City, town and county systems may choose to participate in the Pension Reserves Investment Trust Fund (the "PRIT Fund"), which receives additional state funds to offset future pension costs of participating state and local systems. If a local system participates in the PRIT Fund, it must transfer ownership and control of all assets of its system to the Pension Reserves Investment Management Board, which manages the investment and reinvestment of the PRIT Fund. Cities and towns with systems participating in the PRIT Fund continue to be obligated to fund their pension obligations in the manner described above. The additional state appropriations to offset future pension liabilities of state and local systems participating in the PRIT Fund are required to total at least 1.3 percent of state payroll. Such additional state appropriations are deposited in the PRIT Fund and shared by all participating systems in proportion to their interests in the assets of the PRIT Fund as of July 1 for each fiscal year.

Cost-of-living increases for each local retirement system may be granted and funded only by the local system, and only if it has established a funding schedule. Those statutory provisions are subject to acceptance by the local retirement board and approval by the local legislative body, which acceptance may not be revoked.

Recent legislation provides that upon local acceptance and subject to certain conditions and limitations, a municipality may establish and implement an early retirement incentive program. Any plan for such program must have been submitted to PERAC by September 27, 2010.

Marlborough Contributory Retirement System

The Marlborough Contributory Retirement System is one of 106 retirement systems established by Chapter 32 of the Massachusetts General Laws. The system, which is administered by a three-member board, is a defined benefit plan that provides retirement, disability and survivor benefits to the majority of municipal employees. The system covers substantially all municipal employees except school teachers whose pensions are paid by the Commonwealth.

Members are required to contribute 5%, 7% or 8% of their salaries to the system, depending on their date of entry. The remainder of the funding is provided by the City. The Commissioner of Public Employee Retirement Administration establishes the City's pension appropriation annually. The City's pension appropriation is a legal obligation and must be included in the annual tax levy.

On October 22, 1990, the Marlborough City Council adopted Section 22D of Chapter 32. This provision, which was created by Chapter 697 of the Acts of 1987, allows retirement boards to establish a funding schedule to amortize the system's unfunded liability over a 40-year schedule and to provide normal cost funding. Under the terms of Marlborough's present funding schedule, the retirement system's unfunded liability will be eliminated by June 30, 2028. The adoption of a funding schedule under Section 22D makes the Marlborough Contributory Retirement System eligible for state pension grants for the first 15 years of the funding schedule. The grants would be funded from designated percentages of increases in state revenues.

As of January 1, 2009, the actuarial accrued liability of the City's retirement system was \$151,387,471 and the actuarial value of assets available for plan benefits was \$95,234,652, leaving an unfunded actuarial accrued liability of \$56,152,819. As of the date of the last valuation, the plan was 62.9 percent funded.

The City also maintains a non-contributory retirement system for a small number of individuals who were employed before the establishment of the contributory system. The cost of non-contributory pensions is met on a pay-as-you-go basis.

The annual appropriations of the City to the retirement system for the current and last five fiscal years as follows:

| <u>Fiscal Year</u> | <u>Contributory</u> | <u>Non-Contributory</u> |
|--------------------|---------------------|-------------------------|
| 2011 | \$6,838,950 | \$77,770 (budgeted) |
| 2010 | 6,301,860 | 87,992 |
| 2009 | 6,166,624 | 129,851 |
| 2008 | 5,944,070 | 148,962 |
| 2007 | 5,804,604 | 149,692 |
| 2006 | 5,482,046 | 153,016 |

Source: City Auditor.

Under recent legislation, cost of living adjustments (COLA) for the City Retirement System would be granted and funded by the Retirement System. Those statutory provisions have been accepted by the Retirement Board with the approval of the City Council, which acceptance may not be revoked.

Other Post-Employment Benefits

In addition to pension benefits, cities and towns may provide retired employees with health care and life insurance benefits. The portion of the cost of such benefits paid by cities and towns is generally provided on a pay-as-you-go basis. The pay-as-you-go cost to the City for such benefits in recent years has been as follows:

| <u>Fiscal Year</u> | <u>Benefit Costs</u> |
|------------------------|--------------------------|
| 2010 | \$ 2,604,709 |
| 2009 | 2,391,581 |
| 2008 | 1,877,279 |
| 2007 | 1,580,728 |
| 2006 | 1,463,637 |

The Governmental Accounting Standards Board ("GASB") recently promulgated its Statement Nos. 43 and 45, which will for the first time require public sector entities to report the future costs of these non-pension, post-employment benefits in their financial statements. These new accounting standards do not require pre-funding the payment of these costs as the liability for such costs accrues, but the basis applied by the standards for measurement of costs and liabilities for these benefits is conservative if they continue to be funded on a pay-as-you-go basis and will result in larger yearly cost and liability accruals than if the cost of such benefits were pre-funded in a trust fund in the same manner as traditional pension benefits. Cities and towns that choose to self-insure all or a portion of the cost of the health care benefits they provide to employees and retirees may establish a trust fund for the purpose of paying claims. In addition, cities and towns may establish a trust fund for the purpose of pre-funding other post-employment benefits liability in the same manner as traditional pension benefits.

The preliminary results state that the City of Marlborough's OPEB liability is between \$52,312,770 and \$111,574,219 depending on the method used to fund the liability. Assuming no prefunding of the OPEB liability as of July 2008 would be \$111,574,219. Amortizing this liability over 30 years at an amortization growth rate of 4.5% per year would require an ARC of \$8,795,768 for fiscal year 2009 and would increase to \$34,459,358 in fiscal 2038. However if prefunding is assumed, the OPEB liability as of July 2008 would be \$52,312,770. Amortizing this liability over 30 years would require an ARC of \$4,450,997 for fiscal year 2009 and would increase to \$16,827,650 in fiscal 2038. The actuarial study had been sent to the Finance Committee of the City Council for review and funding recommendations. The City has appropriated \$1,000,000 into an OPEB Stabilization Fund and has a request before the City Council to start an OPEB Trust Fund. This request is expected to be acted upon during fiscal 2011.

COLLECTIVE BARGAINING

City and town employees (other than managerial and confidential employees) are entitled to join unions and to bargain collectively on questions of wages, hours and other terms and conditions of employment. The City has approximately 1,000 full-time employees, including those in the School Department. Approximately 99 percent belong to unions or other collective bargaining groups as shown below:

| <u>Employee Category</u> | <u>Represented by</u> | <u>Number of Employees</u> | <u>Contract Expires (1)</u> |
|--------------------------|---|----------------------------|-----------------------------|
| Police Officers | IBPO Local #47 | 18 | 6/30/09 |
| Patrolmen | Marlborough Police Patrol Officers Assoc. | 47 | 6/30/09 |
| Firemen | IAFF Local #1714 (AFL-CIO) | 80 | 6/30/09 |
| Public Works: | | | |
| Laborers | Marlborough Pub. Wks Equip. Oper. Assoc. | 54 | 6/30/09 |
| Foremen | SEIU (AFL-CIO) Local #285 | 13 | 6/30/09 |
| Engineers | IUOE (AFL-CIO) Local #4 | 20 | 6/30/09 |
| City Hall: | | | |
| Clerical | Marlborough Municipal Employees Association | 80 | 6/30/09 |
| School Teachers | Marlborough Educators Association | 418 | 8/31/12 |
| | Local #255, an affiliate of MTA | | |
| Teacher's Aides | SEIU, (AFL-CIO) Local #254 | 130 | 7/31/09 |
| Administrators | Marlboro School Administrators Association | 14 | 7/31/09 |
| Clerical | SEIU (AFL-CIO) Local #254 | 31 | 6/30/09 |
| Custodians | AFSCME (AFL-CIO) Local #1709 | 33 | 8/30/12 |
| Cafeteria Workers | FSCTE #956 | 33 | 8/31/09 |
| Library Media Assistants | SEIU, Local 888 | <u>7</u> | 8/31/09 |
| Total: | | 989 | |

Source: City Comptroller.

(1) Expired contracts are currently in negotiations.

LITIGATION

At present there is a number of pending legal proceedings in which the City of Marlborough is a defendant. In the opinion of Counsel for the City no litigation is pending or, to his knowledge, threatened, that is likely to result, either individually or in the aggregate, in final judgments against the City that would materially affect its financial position.

CITY OF MARLBOROUGH, MASSACHUSETTS
/s/ Thomas J. Abel, Treasurer and Comptroller

March 25, 2011

City of Marlborough

Commonwealth of Massachusetts

RECEIVED
CITY CLERK
CITY OF MARLBOROUGH
MAR 31 2 4:19



March 31, 2011

Arthur Vigeant
City Council President
City of Marlborough
140 Main Street
Marlborough, MA 01752

RE: Proposed Zoning Ordinance Change
Retirement Community

Dear Mr. Vigeant:

At its meeting on Monday, March 28, 2011, the Planning Board took the following actions:

- Parking Spaces: 650-21; amending subsection C(8) thereof, by amending the second sentence thereof, by adding "at least" after provide.

On a motion by Ms. Hughes, seconded by Mr. Fay it was duly voted:

To send the City Council a recommendation to **approve** the change in the Zoning Ordinance 650-21C(8), which will now read " Each unit shall be required to provide at least one parking space inside a garage and an additional space in front of a garage".

- Removing "Ancillary": 650-22: amending subsection 14 to strike out said subsection in its entirety; including sub-sections (a) through (f).

On a motion by Mr. Fay, seconded by Mr. Johnson it was duly voted:

To send the City Council a recommendation to **approve** the removal of subsection 650-22 (14) in its entirety.

PLANNING BOARD

Barbara L. Fenby, Chair
Colleen M. Hughes, Clerk
Philip J. Hodge
Edward F. Coveney
Clyde L. Johnson
Sean N. Fay

Carrie Lizotte, Board Secretary

Phone: (508) 460-3769

Fax: (508) 460-3736

Email: CLizotte@marlborough-ma.gov

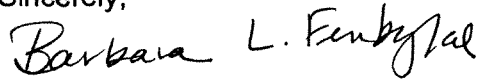
- Living Area: 650-21; amend subsection C(3) thereof, by deleting the second sentence thereof, which now reads "At least 66% of the living area in each unit shall be located on the first floor"

On a motion by Mr. Fay, seconded by Ms. Hughes, it was duly voted, with Mr. Hodge and Mr. Johnson opposing:

To send the City Council a **negative** recommendation to the City Council.

The Board members stated that they were concerned that the proposed amendments would limit the ability of owners of the future units to age in place, would limit the ability of potential buyers with physical limitations to live in new units, and that eliminating square footage in finished basements from the square footage calculations would be a less drastic alternative to address one the stated objectives of the proposed amendment.

Sincerely,



Barbara L. Fenby
Chairperson
Marlborough Planning Board

CC: City Clerk
Building Commissioner
file

25th pd



**City of Marlborough, Massachusetts
CITY CLERK DEPARTMENT**

RECEIVED
CITY CLERK'S OFFICE
CITY OF MARLBOROUGH

2011 APR - 7 A 10:30

**Lisa M. Thomas
City Clerk**

MARLBOROUGH, MA

DATE: 4/6/2011

To the City Council:

Owner Name: Best Buy Stores, LP

Residential Address: 7601 Penn Ave South, Richfield, MN 55423

Telephone Number: 612-291-4863

Business Name: Best Buy Stores, LP #820

Business Address: 769 Donald Lynch Blvd, Marlborough, MA 01752

Business Telephone Number: 508-486-9430

Owner Signature: Dawn Calzada, Authorized agent

Authorized Agent
630-857-2220
dawn.calzada@thomsonreuters.com

The above-signed Dawn Calzada respectfully requests that he/she be granted a Junk Dealer's License license.

In City Council



\$25.00 pd.

**City of Marlborough, Massachusetts
CITY CLERK DEPARTMENT**

RECEIVED
CITY CLERK'S OFFICE
CITY OF MARLBOROUGH

2011 APR -5 P 1:24

**Lisa M. Thomas
City Clerk**

MARLBOROUGH, MA

DATE: 4/5/11

To the City Council:

Owner Name: SERGEY YEGHIYAN.

Residential Address: 67 SPRING ST. #2 WATERTOWN MA 02472.

Telephone Number: (508) 333-1335

Business Name: C.T.C Gold & Diamond Refinery.

Business Address: 149 MAIN ST MARLBOROUGH MA.

Business Telephone Number: 877-477-4712.

Owner Signature: *[Signature]*

The above signed SERGEY YEGHIYAN respectfully requests that he/she be granted a Junk Dealer's License license.

In City Council

DEPARTMENT OF Public Utilities

This statement is filed in accordance with Chapter 164, Section 84A

CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2010

NSTAR GAS COMPANY

FULL NAME OF COMPANY

800 BOYLSTON STREET

LOCATION OF PRINCIPAL BUSINESS OFFICE

BOSTON, MA 02199

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CITY OF BOSTON

2011 APR - 6 10 3:46

STATEMENT OF INCOME FOR THE YEAR

| Item | Current Year | Increase or (Decrease) from Preceding Year |
|--|--------------|--|
| OPERATING INCOME | | |
| Operating Revenues | 427,745,135 | (\$48,246,841) |
| Operating Expenses | | |
| Operation Expense | 330,829,383 | (48,955,586) |
| Maintenance Expense | 9,567,785 | (20,492) |
| Depreciation Expense | 21,873,416 | 1,226,154 |
| Amortization of Utility Plant | 2,073,272 | (32,278) |
| Amortization of Regulatoru Debits | 2,851,512 | (1,549,448) |
| Amortization of Investment Tax Credit | (186,736) | (0) |
| Taxes other than Income Taxes | 14,095,763 | 526,267 |
| Income Taxes | (248,159) | (4,882,952) |
| Provisions for Deferred Federal Income Taxes | 12,067,589 | 3,804,323 |
| Federal Income Taxes Deferred In Prior Years..(Credit) | - | - |
| Total Operating Expenses | 392,923,826 | (49,884,012) |
| Net Operating Revenues | 34,821,309 | 1,637,170 |
| Income from Utility Plant Leased to Others | | |
| Other Utility Operating Income | - | - |
| Total Utility Operating Income | 34,821,309 | 1,637,170 |
| OTHER INCOME | | |
| Income from Mdse. Jobbing & Contract Work | - | - |
| Income from Nonutility Operations | 126,886 | (49,862) |
| Nonoperating Rental Income | 254,472 | (3,372) |
| Interest and Dividend Income | (46,553) | (136,244) |
| Miscellaneous Nonoperating Income | 225,580 | 215,326 |
| Total Other Income | 560,385 | 25,848 |
| Total Income | 35,381,694 | 1,663,018 |
| MISCELLANEOUS INCOME DEDUCTIONS | | |
| Miscellaneous Amortization | - | - |
| Other Income Deductions | 632,951 | 296,063 |
| Total Income Deductions | 632,951 | 296,063 |
| Income Before Interest Charges | 34,748,744 | 1,366,955 |
| INTEREST CHARGES | | |
| Interest on Long-Term Debt | 11,892,875 | 5,156,875 |
| Amortization of Debt Discount and Expense | 97,660 | 63,180 |
| Amortization of Premium on Debt-Credit | - | - |
| Interest on Debt to Associated Companies | 300,409 | (128,674) |
| Other Interest Expense | 88,586 | (1,108,613) |
| Interest Charged to Construction-Credit | (33,698) | 27,447 |
| Total Interest Charges | 12,345,832 | 4,010,216 |
| Net Income | \$22,402,911 | (2,643,261) |

BALANCE SHEET

| Title of Account | Balance End of Year | Title of Account | Balance End of Year |
|--|------------------------|--|-------------------------|
| UTILITY PLANT | | PROPRIETARY CAPITAL | |
| Utility Plant..... | 771,413,780 | CAPITAL STOCK | |
| OTHER PROPERTY AND INVESTMENTS | | Common Stock Issued..... | 71,425,000 |
| Nonutility Property..... | 4,243,352 | Preferred Stock Issued..... | - |
| Investment in Associated Companies..... | | Capital Stock Subscribed..... | - |
| Other Investments..... | 6,000 | Premium on Capital Stock..... | 118,569,287 |
| Special Funds..... | | Total..... | 189,994,287 |
| Total Other Property and Investments | 4,249,352 | SURPLUS | |
| CURRENT AND ACCRUED ASSETS | | Other Paid-In Capital..... | - |
| Cash..... | 2,110,974 | Earned Surplus..... | 87,384,173 |
| Special Deposits..... | - | Surplus Invested in Plant..... | - |
| Working Funds..... | - | Total..... | 87,384,173 |
| Temporary Cash Investments..... | - | Total Propriety Capital..... | 277,378,461 |
| Notes and Accounts Receivable..... | 51,359,430 | LONG-TERM DEBT | |
| Receivables from Associated Companies..... | 42,498,214 | Bonds..... | 210,000,000 |
| Materials and Supplies..... | 33,075,055 | Advances from Associated Companies..... | - |
| Prepayments..... | - | Other Long-Term Debt..... | - |
| Interest and Dividends Receivable..... | - | Total Long-Term Debt..... | 210,000,000 |
| Rents Receivable..... | (21,205) | CURRENT AND ACCRUED LIABILITIES | |
| Accrued Utility Revenues..... | 43,645,657 | Notes Payable..... | 115,600,000 |
| Misc. Current and Accrued Assets..... | - | Accounts Payable..... | 29,155,371 |
| Total Current and Accrued Assets..... | 172,668,126 | Payables to Associated Companies..... | 1,640,824 |
| DEFERRED DEBITS | | Customer Deposits..... | 1,565,705 |
| Unamortized Debt Discount and Expense..... | 994,707 | Taxes Accrued..... | 117,573 |
| Extraordinary Property Losses..... | - | Interest Accrued..... | 3,496,410 |
| Preliminary Survey and Investigation Charges..... | 2,789 | Dividends Declared..... | - |
| Clearing Accounts..... | - | Matured Long-Term Debt..... | - |
| Temporary Facilities..... | - | Matured Interest..... | - |
| Miscellaneous Deferred Debits..... | 160,762,970 | Tax Collections Payable..... | 478,709 |
| Total Deferred Debits..... | 161,760,466 | Misc. Current and Accrued Liabilities..... | 6,047,905 |
| CAPITAL STOCK DISCOUNT AND EXPENSE | | Total Current and Accrued Liabilities..... | 158,102,496 |
| Discount on Capital Stock..... | - | DEFERRED CREDITS | |
| Capital Stock Expense..... | - | Unamortized Premium on Debt..... | - |
| Total Capital Stock Discount and Expense..... | - | Customer Advances for Construction..... | 3,134,795 |
| REACQUIRED SECURITIES | | Other Deferred Credits..... | 76,407,874 |
| Reacquired Capital Stock..... | - | Total Deferred Credits..... | 79,542,669 |
| Reacquired Bonds..... | - | RESERVES | |
| Total Reacquired Securities..... | - | Reserves for Depreciation..... | 266,584,743 |
| Total Assets and Other Debits..... | | Reserves for Amortization..... | 14,577,491 |
| \$ 1,110,091,723 | | Reserves for Uncollectible Accounts..... | 6,623,594 |
| | | Operating Reserves..... | 11,436,689 |
| | | Reserve for Depreciation and Amortization of Nonutility Property..... | (3,197) |
| | | Reserves for Deferred Income Taxes..... | 85,848,778 |
| | | Total Reserves..... | 385,068,097 |
| | | CONTRIBUTIONS IN AID OF CONSTRUCTION | |
| | | Contributions in Aid of Construction..... | - |
| | | Total Liabilities and Other Credits..... | \$ 1,110,091,723 |

STATEMENT OF EARNED SURPLUS

| Account | Amount for Year | Inc/(Dec) from Preceding Year |
|---|-----------------|-------------------------------|
| Unappropriated Earned Surplus (at beginning of period)..... | 151,981,262 | 9,046,172 |
| Balance Transferred from Income..... | 22,402,911 | (2,643,260) |
| Miscellaneous Credits to Surplus..... | - | - |
| Miscellaneous Debits to Surplus..... | - | - |
| Appropriations of Surplus..... | - | - |
| Net Additions to Earned Surplus..... | 22,402,911 | (2,643,260) |
| Dividends Declared-Preferred Stock..... | - | - |
| Dividends Declared-Common Stock..... | 87,000,000 | 71,000,000 |
| Unappropriated Earned Surplus (at end of period)..... | 87,384,173 | (64,597,089) |

ELECTRIC OPERATING REVENUES

| Account | Operating Revenues | |
|---|--------------------|-------------------------------|
| | Amount for Year | Inc/(Dec) from Preceding Year |
| SALES OF ELECTRICITY | \$ | |
| Residential Sales..... | | |
| Commercial and Industrial Sales..... | | |
| Small (or Commercial)..... | | |
| Large (or Industrial)..... | | |
| Public Street and Highway Lighting..... | | |
| Other Sales to Public Authorities..... | | |
| Sales to Railroad and Railways..... | | |
| Interdepartmental Sales..... | | |
| Miscellaneous Electric Sales..... | | |
| Total Sales to Ultimate Consumers..... | | |
| Sales for Resale..... | | |
| Less: Provision for Rate Refunds..... | | |
| Total Sales of Electricity..... | | |
| OTHER OPERATING REVENUES | | |
| Forfeited Discounts..... | | |
| Miscellaneous Service Revenues..... | | |
| Sales of Water and Water Power..... | | |
| Rent from Electric Property..... | | |
| Interdepartmental Rents..... | | |
| Other Electric Revenues..... | | |
| Total Other Operating Revenues..... | | |
| Total Electric Operating Revenues..... | None | None |

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

| Functional Classification | Operation | Maintenance | Total |
|--|-----------|-------------|-------|
| Power Production Expenses..... | | \$ | \$ |
| Electric Generation | | | |
| Steam Power..... | | | |
| Nuclear Power..... | | | |
| Hydraulic Power..... | | | |
| Other Power..... | | | |
| Other Power Supply Expenses..... | | | |
| Total Power Production Expenses..... | | | |
| Transmission Expenses..... | | | |
| Distribution Expenses..... | | | |
| Customer Accounts Expenses..... | | | |
| Sales Expenses..... | | | |
| Administrative and General Expenses..... | | | |
| Total Electric Operation and Maintenance Expenses..... | None | None | None |

GAS OPERATING REVENUES

| Account | Operating Revenues | |
|--|--------------------|--|
| | Amount for Year | Increase or (Decrease) from Preceding Year |
| SALES OF GAS | | |
| Residential Sales..... | \$ 243,483,842 | \$ (58,425,301) |
| Commercial and Industrial Sales | | |
| Small (or Commercial)..... | 90,049,526 | (23,549,509) |
| Large (or Industrial)..... | 7,245,090 | (2,096,747) |
| Other Sales to Public Authorities..... | 6,971,999 | (2,342,089) |
| Interdepartmental Sales..... | - | - |
| Miscellaneous Gas Sales..... | 24,470,847 | 22,621,554 |
| Total Sales to Ultimate Consumers..... | 372,221,303 | (63,792,092) |
| Sales for Resale..... | 13,527,048 | 1,762,456 |
| Total Sales of Gas..... | 385,748,351 | (62,029,635) |
| OTHER OPERATING REVENUES | | |
| Forfeited Discounts-Late Payment Charges..... | 306,807 | (93,724) |
| Miscellaneous Service Revenues..... | 54,516 | (6,984) |
| Revenues from Transportation of Gas to Others..... | 32,330,611 | 6,673,461 |
| Sales of Products Extracted from Natural Gas..... | - | - |
| Revenues from Natural Gas Processed by Others..... | - | - |
| Rent from Gas Property..... | 635,993 | (30,840) |
| Interdepartmental Rents..... | - | - |
| Other Gas Revenues..... | 8,668,856 | 7,240,881 |
| Total Other Operating Revenues..... | 41,996,784 | 13,782,795 |
| Total Gas Operating Revenues..... | 427,745,135 | (48,246,841) |

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

| Functional Classification | Operation | Maintenance | Total |
|--|-------------|-------------|-------------|
| Steam Production..... | - | - | - |
| Manufactured Gas Production..... | - | - | - |
| Other Gas Supply Expenses..... | 258,240,059 | - | 258,240,059 |
| Total Production Expenses..... | 258,240,059 | - | 258,240,059 |
| Local Storage Expenses..... | 878,310 | 87,006 | 965,316 |
| Transmission and Distribution Expense..... | 25,906,522 | 9,480,779 | 35,387,301 |
| Customer Accounts Expense..... | 17,105,302 | - | 17,105,302 |
| Sales Expense..... | 2,967,667 | - | 2,967,667 |
| Administrative and General Expenses..... | 25,731,522 | - | 25,731,522 |
| Total Gas Operation and Maintenance Expenses.... | 330,829,383 | 9,567,785 | 340,397,168 |

March 31, 2011, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.


 Robert J. Weafer,
 Vice President, Controller and Chief Accounting Officer

City of Marlborough

Commonwealth of Massachusetts

RECEIVED
CITY CLERK
CITY OF MARLBOROUGH

MAR 14 2011 7:00 PM



PLANNING BOARD

Barbara L. Fenby, Chair
Colleen M. Hughes, Clerk
Philip J. Hodge
Edward F. Coveney
Clyde L. Johnson
Sean N. Fay

March 14, 2011
7:00 PM

Carrie Lizotte, Board Secretary
Phone: (508) 460-3769
Fax: (508) 460-3736
Email: CLizotte@marlborough-ma.gov

The Planning Board for the City of Marlborough met on Monday, March 14, 2011 in Memorial Hall, 3rd floor, City Hall, Marlborough, MA 01752. Members present: Barbara Fenby, Colleen Hughes, Clerk, Philip Hodge, Clyde Johnson and Sean Fay. Also present: City Engineer Thomas Cullen.

MINUTES

February 28, 2011

On a motion by Ms. Hughes, seconded by Mr. Johnson, it was duly voted:

To accept and file the meeting minutes.

CHAIRS BUSINESS

Communication from City Council

The City Council sent communication that Attorney Bergeron on behalf of Melanson Development will be proposing an Open Space subdivision which includes land that is currently part of the City of Marlborough's sewer line.

On a motion by Mr. Fay, seconded by Mr. Johnson, it was duly voted:

To accept and file the correspondence.

APPROVAL NOT REQUIRED PLAN

PUBLIC HEARING

Proposed Zoning Ordinance change to RC Districts 7:15PM

The Planning Board of the City of Marlborough held a public hearing on Monday, March 14, 2011, at 7:15p.m. in Memorial Hall, 3rd Floor, City Hall, 140 Main Street, Marlborough to the Proposed Amendments to the Zoning Ordinance pertinent to Sections 650-21 and 650-22, and further, on Application of the Proposed Zoning Ordinance to the three existing Special Permits for retirement communities in Marlborough, Members present: Chairperson Barbara L. Fenby, Clerk Colleen

Hughes, Philip Hodge, Clyde Johnson and Sean Fay. Also present: City Engineer Thomas Cullen.

Ms. Fenby opened the hearing at 7:16 and outlined the public hearing. Ms. Hughes read the first paragraph into the record and stated that there were copies of the whole advertisement were available for interested parties..

Notice is hereby given that the Planning Board of the City of Marlborough will hold a public hearing on Monday, March 14, 2011 at 7:15 PM in Memorial Hall, 3rd floor, City Hall, 140 Main St. Marlborough, Massachusetts on the Proposed Amendments to the Zoning Ordinance pertinent to Sections 650-21 and 650-22, and further, on Application of the Proposed Zoning Ordinance is to the three existing Special Permits for retirement communities in Marlborough, as follows:

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARLBOROUGH THAT THE CITY CODE OF THE CITY OF MARLBOROUGH, AS AMENDED, BE FURTHER AMENDED BY AMENDING CHAPTER 650-21, ENTITLED "RETIREMENT COMMUNITY RESIDENCE DISTRICTS," AND CHAPTER 650-22, ENTITLED "RETIREMENT COMMUNITY RESIDENCE DISTRICTS OVERLAY DISTRICTS," AS FOLLOWS:

1. Section 650-21, entitled "Retirement Community Residence Districts," is hereby amended:
 - a. by amending subsection C(3) thereof, by deleting the second sentence thereof, which heretofore read "At least 66% of the living area in each unit shall be located on the first floor."
 - b. by amending subsection C(8) thereof, by amending the second sentence thereof, by adding after the word "provide" the following words:-- at least.
2. Section 650-22, entitled "Retirement Community Overlay Districts," is hereby amended:
 - a. by amending subsection C thereof, entitled "Permitted uses":
 - i. by amending the introduction thereof, by striking out in the sixth line thereof the following words:-- "and such additional multifamily housing units segregated onto a separate portion of the site, referred to herein as an 'ancillary residential community,' as the City Council deems appropriate,".
 - ii. by amending subsection (3) thereof, by deleting the second sentence thereof, which heretofore read "At least 66% of the living area in each unit shall be located on the first floor."
 - iii. by amending subsection (8) thereof, by amending the second sentence thereof, by adding after the word "provide" the following words:-- at least.
 - iv. by amending subsection (14) thereof, by striking out said subsection in its entirety, including sub-subsections (a) through (f), which heretofore read:

"(14) The following site development provisions shall apply to any ancillary residential

community which is approved in conjunction with the granting of a special permit for the construction of a retirement community:

(a) Each building in an ancillary residential community shall face either upon an existing street or upon a public or private way constructed within said ancillary residential community and shall have a minimum front yard of no less than 10 feet from the edge of the paved way to the closest point of the structure. Each building, whether principal or accessory, shall be at least 50 feet from any other building by air line distance between the nearest points of the building.

(b) No dwelling unit shall contain less than 800 square feet of floor space exclusive of halls and stairs, and no room shall contain less than 120 square feet.

(c) No part of any building in any ancillary residential community shall be less than 30 feet from any lot line, less than 50 feet from any street, or less than 80 feet from the nearest structure in a retirement community.

(d) All site landscaping shall be designed so as to provide a clear sense of separation between the ancillary residential community and a retirement community. Landscape design preference shall be given to the maintenance of existing trees and ground cover. The development of large lawn areas shall be minimized.

(e) The City Council may, as a condition of any special permit which includes an ancillary residential community, require that the land area on which the ancillary residential community is located be permanently maintained as one undivided lot or, within a condominium, as one undivided condominium unit, or require such other legal mechanism as will, in the opinion of the City Council, assure that the said ancillary residential community will not be subdivided or its ownership further condominiumized, that said ancillary residential community will remain as rental housing, and that ownership of said ancillary residential community will remain consolidated.

(f) The total number of units in an ancillary residential facility shall not exceed 30% of the combined total of retirement community and ancillary apartment units."

- v. by amending subsection (15) thereof, by amending the introduction thereof, by striking out in the first line thereof the following words:-- "and which does not include any ancillary residential community".

3. The effective date of these amendments shall be the date on which they are voted upon by the city council.

[END: Order No. 11-1002806-1]

That, as a result of the City Council's approval of Order No. 11-1002806-1, the following special permits previously approved by the City Council, in its capacity as special permit granting authority, shall each be modified in the following respects:

- 1) Special Permit issued to Brigham Development Corp., 38 Brigham Street, Marlborough, MA for development and operation of land at 388 Boston Post Road East into a "Retirement Village" of condominiums, Order No. 97-7158B, adopted September 8, 1997. The second sentence in condition number 7 thereof, which sentence had read "At least 66% (sixty six percent) of the living area in each unit shall be located on the first floor," shall be stricken and shall have no legal effect as of the effective date of Order No. 11-1002806;
- 2) Special Permit issued to Brigham Development Corp. and Williams Village, LLC, 38 Brigham Street, Marlborough, MA to construct a retirement community, Order No. 99-7967B, adopted April 5, 1999. The second sentence in condition number 7 thereof, which sentence had read "At least 66% (sixty six percent) of the living area in each unit shall be located on the first floor," shall be stricken and shall have no legal effect as of the effective date of Order No. 11-1002806; and

Special Permit issued to Metro Park Corp., 929 Boston Post Road East, Marlborough, MA to construct a retirement community, Order No. 03-10022, adopted September 8, 2003, as amended by a Revised Special Permit issued to Toll MA Land Partnership, 250 Gibraltar Road, Horsham, PA to construct 69 townhouse residential retirement community units, Order No. 09-1002151C, approved June 22, 2009. The second sentence in condition number 7 thereof, which sentence had read "At least 66% (sixty-six percent) of the living area in each unit shall be located on the first floor," shall be stricken and shall have no legal effect as of the effective date of Order No. 11-1002806

A copy of Chapter 650 and the proposed amendment material are available for review in the Office of the City Clerk, City Hall, 140 Main Street, Marlborough, MA.

Per order of the City Council
#10-1002512

Mr. Stephen Reid, the Zoning Officer, of the City of Marlborough presented the proposed changes to the Zoning Ordinance. He stated the following items are being considered:

- Living Area: 650-21; amend subsection C(3) thereof, by deleting the second sentence thereof, which now reads "At least 66% of the living area in each unit shall be located on the first floor"
- Parking Spaces: 650-21; amending subsection C(8) thereof, by amending the second sentence thereof, by adding "at least" after provide.

- Removing "Ancillary": 650-22: amending subsection 14 to strike out said subsection in its entirety; including sub-sections (a) through (f).

Mr. Reid explained the reasoning behind all three points. He stated each condo unit typically has one or two car garage and parking spaces outside of the units as well. The adding "at least" will clarify that extra parking space is allowable.

In regards to the second point he wanted to address, Mr. Reid stated that the ordinance does not define what 66% of living space is considered. When the original ordinance was drafted, the main focus was on the first floor living space, not taking into consideration that homeowners in these communities may finish the basements for their use. Several homeowners in these developments have applied and have been granted building permits to finish their existing basements, changing the ratio of living space.

Mr. Reid stated that "Ancillary Residential Community" has never been utilized and should be removed from the ordinance since it unlikely to apply to any future RC communities.

Mr. Fay asked Mr. Reid if he had concerns that the proposed changes would limit a resident's ability to age in place if more living space were allocated to the second floor. Mr. Fay also asked if the change in ratio could increase the density in a project. Mr. Reid stated that the population of the residents are active adults and they are looking to add media rooms, workout room or "man caves". The first floor of living does not change, one would still have the same amount of living space plus a master suite on the first floor.

Mr. Hodge stated the need to change the ordinance resulted from writing two specific design requirements into to the code originally. He also stated that this is a step in the right direction.

Ms. Hughes stated she was okay with the proposed amendment and that it makes sense to make the change.

Ms. Fenby stated she has the same concerns as Mr. Fay. She is concerned about the ability of aging adults and the units not being accessible for chair lifts if needed. Mr. Reid stated that the stairways one could be added and the developers are required to provide accessibility of requested. .

This portion of the public hearing closed.

In Favor

Shawn Knuckles
Toll Brothers Development
Project Manager

Mr. Knuckles stated that he was in favor to the change in the ordinance. He stated that the majority of the buyers are still active working adults. The units they are proposing to build would still have the whole living area on the first floor, but gives the options for finished basements. He also stated that if required units are outfitted for ADA requirements. He stated by removing the criteria of 66%, these units would be more marketable.

Arthur Bergeron
54 Shea Drive

Attorney Bergeron drafted the original ordinance when another developer was developing the first RC Community. He stated that they did not foresee the options of finishing the basements and the need to have more living area than just the first floor. He went on to say that the driving force

behind this was the City Council at the time and there was limiting density was a concern when the ordinance was first drafted. He also stated that this idea makes a lot of sense.

In Opposition

No one spoke in opposition.

The Public hear was closed at 7:40 PM.

SUBDIVISION PROGRESS REPORTS

City Engineer Update

Mr. Cullen announced he had nothing formal; however his update included the following:

- Forest Trail: the acceptance plans are almost complete, still a few issues including the lock box;
- Cider Mill Estates & Berlin Farms: He has emailed NGRID regarding the light poles and when to expect them erected in the subdivisions;
- Shaungnessy Estates: The Bank has asked a developer who is researching what needs to be completed;
- Mauro Farm: He and Priscilla Ryder are working with the developers regarding the dirty water issue;
- Indian Hill: They have come into agreement about the pedestrian trail.

Purcell Farms, LDS Historical Preservation

Attorney Sandra Austin stated that she and Attorney Gadbois are working on the Historical Preservation Restriction for the exiting house at 197 Stow Road. In the special permit it states that "The owner of the property, before the commencement of construction, shall place a Preservation Restriction in perpetuity on the property". However, to date, this has not been done.

Mr. Hodge asked if the Planning Board was the correct entity to be placing a preservation restriction on this property when the Historical Commission or the State Historical Commission would be better suited. Mrs. Austin stated that since there was no historical connection affiliated to the house itself, that the Planning Board could possibly designate the preservation.

On a motion by Mr. Fay, seconded by Ms. Hughes it was duly voted:

To ask the City Solicitor if the Planning Board is the right entity to place a preservation restriction on the house located at 197 Stow Road.

PENDING SUBDIVISION PLANS: Updates and Discussion

PRELIMINARY/ OPEN SPACE SUBDIVISION SUBMITTALS

DEFINITIVE SUBDIVISION SUBMISSIONS

SCENIC ROADS

SIGNS

416 Boston Post Road East, Unit 5, Cyber Café

Attorney Arthur Bergeron is appealing the Building Commissioner's decision to not allow new signs to be placed at 416 Boston Post Road East, Unit 5, "Cyber Café". Attorney Bergeron explained his clients business consists of the sale of internet access services, which includes access to so-called "sweepstakes" games. Attorney Bergeron stated that there is no justification for Mr. Reid's denial since both the freestanding sign and the flatwall sign are both conforming.

When Mr. Reid received a sign permit request stating "Cyber Café and Sweepstakes", this alerted him of a use not defined in the zoning ordinance and may require a special permit by the City Council. He stated until the decision is made, he believes they are not entitled to a sign.

Councilor Delano stated he visited the site and came to the conclusion that he supports the decision of the Building Commissioner.

The Assistant City Solicitor, Cynthia Panagore-Griffin, stated that the sign ordinance allows the issuance of a sign only if that sign conforms to the provisions of the sign ordinance and all other applicable laws.

Mr. Fay asked Ms. Panagore-Griffin to clarify what standard the Board should use in making its decision. Ms. Panagore-Griffin stated that the Planning Board should consider whether the decision made by Commissioner Reid was an appropriate use of his discretion.

There was some discussion regarding the legality of the sweepstakes, however the issue was Mr. Reid's decision to deny the sign outweighed that discussion. There was a clarifying discussion that this is not a variance appeal, but an appeal of Mr. Reid's decision.

Mr. Fay stated that while he rarely disagrees with Attorney Bergeron, he is agreeing with Mr. Reid's decision not allowing a sign to be placed. Ms. Hughes stated there was enough evidence to support Mr. Reid. Mr. Hodge stated that the Board may not be the right entity; however he supports Mr. Reid decision. Mr. Johnson stated he agrees with Mr. Fay and Mr. Reid's decision. Ms. Fenby stated she backs his decision.

On a motion by Mr. Fay, seconded by Mr. Johnson, it was duly voted:

To deny the request of an appeal.

Devo's Dogs, 655 Farm Road

Mr. Chris Devoe and Mr. Ronald Devoe are the owners of Devo's Dogs; a food stand located at 655 Farm Road and were denied a sign permit from the Building Commissioner for the following reasons:

- Second freestanding sign on property is not allowed;
- No façade width provided to calculate allowed area
- Message board not permitted on signs less than 45 sq ft.

Mr. Reid stated the reasoning for the denial was because they did not have enough linear frontage to allow the second sign and no real façade length to determine if a sign was allowed. He also stated the site has more non permitted signs (a-frames) that are non-conforming.

Mr. Fay asked if the Planning Board was allowed to review the sign variance if the site itself does not conform to rules and regulations.

Mr. Chris Devoe stated that there has been plenty of support from the local community. There was some discussion on Mr. Devoe's part regarding just a temporary sign until road work on Farm Road is completed, however Mr. Cullen stated that may not be for some time.

Mr. Reid suggested that Mr. Devoe may want to go back to the drawing board with his landlord and rework the existing sign to incorporate all the small business located at the site.

On a motion by Ms. Hughes, seconded by Mr. Hodge, it was duly voted:

To deny the sign variance without prejudice.

INFORMAL DISCUSSION

93 Framingham Road, Walker Estate Open Space

Attorney Bergeron, Bruce Saluk and Bryan Melanson came before the Board informally to discuss the possibility of an Open Space/Comprehensive Permit for the Walker Estate. This property shows one dwelling unit on 5.82 acres of open space. They are proposing to have 8 conforming lots with their frontage along Framingham Road. They will be seeking a comprehensive permit to turn the existing estate house into 7 condominium units.

Attorney Bergeron stated that the current owner has not paid all taxes owed, making this property in tax title with the City Collector's Office. He asked the Board if they can move ahead with the Open Space permitting since they are on a deadline to have a purchase and sale agreement by October. Ms. Fenby said they could make a condition of the findings that taxes would have to be paid prior to the signing of the special permit.

Ms. Hughes asked if this abuts the MCDC land since it is the backup drinking water supply for the State. Mr. Saluk stated that the water is still considered Class A water and will not be disturbed.

Copies were given to Mr. Cullen for an informal review. Mr. Bergeron stated that he will be formally submitting the project soon.

COMMUNICATIONS/CORRESPONDENCE

On a motion by Ms. Hughes, seconded by Mr. Johnson, it was duly voted:

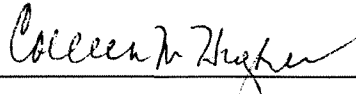
To accept all of the items listed under communications and/or correspondence.

On a motion by Mr. Johnson, seconded by Ms. Hughes, it was duly voted:

To adjourn at 8:49 p.m.

A TRUE COPY

ATTEST:



Colleen Hughes, Clerk