

**BOARD OF SELECTMEN**  
**February 8, 2011**  
**Needham Public Services Administration Building**  
**Agenda**

	<b>6:45</b>	Informal Meeting with Citizens
<b>1.</b>	<b>7:00</b>	Public Hearing: Underground Storage of Flammables 50 Oxbow Rd.
<b>2.</b>	<b>7:10</b>	Community Preservation Committee Consultation <ul style="list-style-type: none"> <li>▪ Jane Howard, Chairman</li> <li>▪ Mark Gluesing, Vice Chairman</li> <li>▪ Patty Carey, Director of Park and Recreation</li> </ul>
<b>3.</b>	<b>7:20</b>	FY2010 Audit <ul style="list-style-type: none"> <li>▪ Scott McIntyre, Melanson &amp; Heath</li> </ul>
<b>4.</b>	<b>7:40</b>	Snow and Ice Update <ul style="list-style-type: none"> <li>▪ Tom Leary, Chief of Police</li> <li>▪ Rick Merson, Director of Public Works</li> </ul>
<b>5.</b>	<b>8:00</b>	Town Manager <ul style="list-style-type: none"> <li>▪ Accept and Refer Zoning Amendment / Citizens' Petition - Reconstruction of Two-Family Dwellings</li> <li>▪ Close Special Town Meeting Warrant</li> <li>▪ Close Annual Town Meeting Warrant</li> <li>▪ Town Manager Update</li> </ul>

**APPOINTMENTS**

1.	Council of Economic Advisors	Damon Borrelli (term expires 6/30/2012) Mike Boujalian (term expires 6/30/2012) Elizabeth Grimes (term expires 6/30/2012) Bruce Herman (term expires 6/30/2012) Janet O'Connor (term expires 6/30/2012)
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**CONSENT AGENDA      \*=Backup attached**

1.*	Approve minutes of December 21, 2010 (Open and Executive sessions) and January 25, 2011 (Open and Executive session) meetings.
2.*	Approve One Day All Alcoholic Beverages license request from Linda Hill of Broadmeadow School PTC for its "A Girls Thing" event, to be held on March 23, 2011 from 6:30 p.m. to 9:30 p.m. at Temple Beth Shalom on 670 Highland Avenue, Needham.
3.*	Approve One Day Wines & Malt Beverages license request from Susan Callender of Boston Medical Center for its "Winter Festival" event, to be held on Saturday, February 12, 2011 from 6:00 p.m. to 11:00 p.m. at The Village Club on 83 Morton Street, Needham.
4.*	Accept donation made to the Needham Fire Department of \$6,255 from The Humane Society of the Commonwealth of Massachusetts to purchase three carbon monoxide/gas monitors.

5.	Approve Integrated Collective Bargaining Agreement between the Town and the Needham Independent Town Workers' Associated dated July 1, 2010 through June 30, 2011.
6.	<p>Grant permission for the Needham Business Association to do the following at their Street Fair on Saturday, June 4, 2011 and Harvest Fair on Saturday, October 1, 2011:</p> <ul style="list-style-type: none"> <li>▪ Free parking at the meters downtown</li> <li>▪ NBA member businesses will have items for sale on the sidewalk in front of their own stores, and</li> <li>▪ A trolley ride that will run from Highland Avenue by the Town Common up to Memorial Field and loop back around the town to the Town Common.</li> </ul>
7.	<p>Accept the following donations made to the Needham Public Library for the period: December 10, 2010 to February 3, 2011: Lois &amp; Ron Sockol donated \$20.00 in memory of Barbara Downs; Edwin Harwood donated a copy of Lee Child's new book, <i>Worth Dying For</i> (\$28.00); Kenneth Farbstein donated a copy of Stanley A. Terman's book, <i>The Best Way to Say Goodbye: A Legal Peaceful Choice at the End of Life</i> (\$25.00); Andy Caulfield gave the library an autographed copy of his book, <i>Trees of Needham, Massachusetts</i> (\$36.95); John Dewey donated the Billie Holiday CD, <i>Lady Sings the Blues</i> (\$15.00); Emily Salaun donated a copy of <i>The Dumbest Generation</i> by Mark Bauerlein (\$15.95); Lois &amp; Ron Sockol donated \$20.00 to purchase a book on fishing in memory of Skilky Eaton; Louise Condon Realty donated 2,000 library card holders (\$535.00); Janet Krawiecki gave the library a copy of the DVD, <i>Les Miserables</i> (\$10.00); Ed Heiman donated a copy of the DVDs and study book of the Teaching Company's <i>Early Middle Ages</i> (\$30.00); Maureen Boisvert donated three floor puzzles: <i>Under the Sea</i> (\$13.00), <i>Pirate's Bounty</i> (\$13.00), and <i>Great White Shark</i> (\$13.00); The Library Foundation of Needham donated \$100.00 to the library in memory of Myra W. Zarrow; Beth McCarthy donated \$20.00 for the purchase of a children's book.</p>
8.	Accept the following donation to the Needham Fire Department to help fund its Student Awareness of Fire Education program: Esther Higgins - \$40
9.*	Water & Sewer Abatement Order No. 1118
10.	Accept donation from Barry and Linda Coffman, 34 Carleton Drive, Needham received to the Needham Health Department's 5 <sup>th</sup> Quarter Fund in the amount of \$250.

**Board of Selectmen**

**AGENDA FACT SHEET for 2/8/2011**

**Agenda Item:** Public Hearing: Application for a License to Store Propane Fuel  
Underground at 50 Oxbow Road

**Presenter(s):** Jeffrey S. Mushnick, Contractor- Medway Oil Co.

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**1. BRIEF DESCRIPTION OF TOPIC TO BE DISCUSSED:**

On behalf of its client David McCarthy, 50 Oxbow Road, Needham, Mr. Mushnick of Medway Oil Co. is requesting a license to store 1,000 gallons of propane fuel in an underground tank on the property located at 50 Oxbow Road, Needham, MA. The Town of Needham General By-laws (Section 4.3) requirement is that any amount of liquid petroleum gas in excess of 500 gallons on a property requires a license issued by the Board of Selectmen.

**2. VOTE REQUIRED BY BOARD OF SELECTMEN: [YES] NO (circle one)**

**Suggested Motion:** That the Board of Selectmen vote to approve and authorize the Chairman to sign a license for David McCarthy to store 1,000 gallons of propane fuel in an underground tank on the property at 50 Oxbow Road with the following restriction: 1. That the petitioner agree to contract for an annual gas appliance system check making sure that the entire propane system is checked for leaks; and further, making sure that every element satisfies local regulations and industry standards with evidence of such a systems check sent to the Needham Fire Department and 2. the tank, with all its piping and equipment; and the system when installed will fully meet U.S., State, and local code regulations, specifications, and directives.

**3. BACK UP INFORMATION ATTACHED:**

1. Application / License Form / Map
2. Needham Times with Legal Notice
3. Certified Abutters List

**4. SIGN OFF/APPROVAL REQUIRED:**

a.	Town Manager	yes	no	NA	_____
b.	Town Counsel	yes	no	NA	_____
c.	Finance Director	yes	no	NA	_____
d.	_____	yes	no	NA	_____

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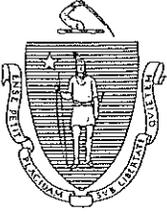
**Disposition by BOS**

**Action taken:** \_\_\_\_\_ **Present on future Agenda:** \_\_\_\_\_

**Refer to/Inform:** \_\_\_\_\_ **Report back to BOS on:** \_\_\_\_\_

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Note: Complete upper portion of form and forward to local fire department.  
Do not make application to Department of Fire Services.



Commonwealth of Massachusetts



Department of Fire Services - Office of the State Fire Marshal

City or Town NEEDHAM Date 1/4/11

APPLICATION FOR LICENSE

For the lawful use of the herein described building... or other structure...., application is hereby made in accordance with the provisions of Chapter 148 of the General Laws, for a license to use the land on which such building.... or other structure.... is/are or is/are to be situated, and only to such extent as shown on plot plan which is filed with and made a part of this application.

Location of land 50 OXBOW ROAD Nearest cross street CENTRAL  
(Street & Number)

Owner of land DAVID MCCARTHY Address SAME AS ABOVE

Number of buildings or other structures to which this application applies 1

Occupancy or use of such buildings RESIDENTIAL

Total capacity of containers in gallons: - Aboveground \_\_\_\_\_ Underground 1000

Kind of fluid to be stored in containers: - LP GAS (PROPANE)

Approved  Disapproved

Paul Boudry  
(Head of Fire Dept.)  
JAN 5, 2011  
(Date)

Jeff Smuld  
(Signature of Applicant)  
37 BROAD ST. MEDWAY MA 02053  
(Address)



Commonwealth of Massachusetts



Department of Fire Services - Office of the State Fire Marshal

City or Town \_\_\_\_\_ Date \_\_\_\_\_

LICENSE

In accordance with the provisions of Chapter 148 of the General Laws, a license is hereby granted to use the land herein described for the lawful use of the building.... or other structure.... which is/are or is/are to be situated thereon, and as described on the plot plan filed with the application for this license.

Location of land \_\_\_\_\_ Nearest cross street \_\_\_\_\_  
(Street & Number)

Owner of land \_\_\_\_\_ Address \_\_\_\_\_

Number of buildings or other structures to which this application applies \_\_\_\_\_

Occupancy or use of such buildings \_\_\_\_\_

Total capacity of containers in gallons: - Aboveground \_\_\_\_\_ Underground \_\_\_\_\_

Kind of fluid to be stored in containers: - \_\_\_\_\_

Restrictions - If any: \_\_\_\_\_

Signature of licensing authority

Title

THIS LICENSE OR A PHOTOSTATIC OR CERTIFIED COPY THEREOF MUST BE CONSPICUOUSLY POSTED IN A PROTECTED

PROP.  
COV.  
ENTRY

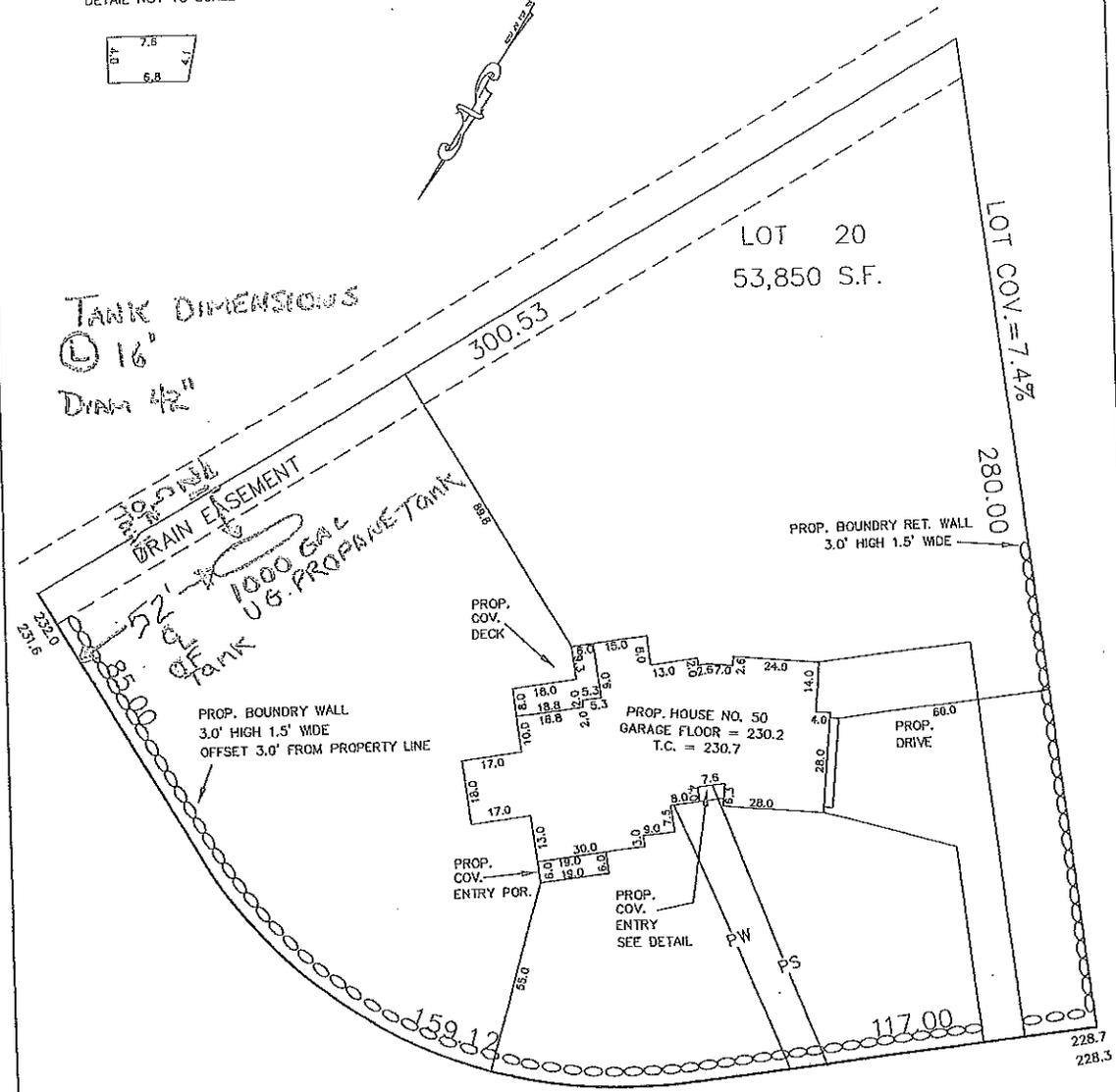
DETAIL NOT TO SCALE



LOT 20  
53,850 S.F.

LOT COV. = 7.4%

TANK DIMENSIONS  
Ø 16"  
DIA 42"



OXBOW RD.

PLAN OF LAND  
NEEDHAM, MA.

Field Resources, Inc. LAND SURVEYORS	
MAY 21TH, 2010	SCALE 1"=40'
P.O. BOX 324	281 CHESTNUT ST.
AUBURN, MA	NEEDHAM, MA.
508 832 4332	781 444 5936
PREPARED FOR DAVID AND ELIZABETH MCCARTHY fieldresources@hotmail.com	

021-10



**LEGAL NOTICE  
Town of Needham  
Board of Selectmen  
Public Hearing**

Public Notice is hereby given that David McCarthy, has made application in accordance with the provisions of Chapter 148 of the Massachusetts General Laws for permission to store, underground, 1,000 gallons of propane fuel in an underground tank at 50 Oxbow Road, Needham, MA 02492.

Upon said application it is hereby ORDERED: That a Public Hearing be held at the office of the Board of Selectmen, Town Hall, at its temporary offices located at 500 Dedham Avenue, Needham, MA on Tuesday, February 8, 2011 at 7:00 p.m. at which time all persons interested may appear and be heard.

John A. Bulian  
Denise C. Garlick  
Gerald A. Wasserman  
Maurice Handel  
Daniel P. Matthews

BOARD OF SELECTMEN

Dated: January 18, 2011

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**Legal N**

50 OXBOW ROAD  
**LEGAL NOTICE  
Town of Needham  
Board of Selectmen  
Public Hearing**

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John A. Bulian  
Denise C. Garlick  
Gerald A. Wasserman  
Maurice Handel  
Daniel P. Matthews

BOARD OF SELECTMEN

Dated: January 18, 2011

AD#12434114  
Needham Times 1/27/11

MEISLICH ESTATE  
**LEGAL NOTICE**

50 OXBOW RD

<u>PARCEL_ID</u>	<u>St No.</u>	<u>Street</u>	<u>Owner Names</u>	<u>Owner Address</u>	<u>OWNER CITY</u>	<u>Mailing Address State</u>	<u>OWNER ZIP</u>
199/214.0-0007-0000.0	1775	CENTRAL AVE	WHITE, EDWARD F + WHITE, G PATRICIA	1775 CENTRAL AVE	NEEDHAM	MA	02492
199/214.0-0009-0000.0	260	CHARLES RIVER ST	PAULIN, SVEN & PAULIN, BIRGIT E	260 CHARLES RIVER ST	NEEDHAM	MA	02492
199/214.0-0010-0000.0	272	CHARLES RIVER ST	LAMBERT, THOMAS F & C/O RICH, LISA W & PAGE, JEFFREY M. TR	272 CHARLES RIVER ST	NEEDHAM	MA	02492
199/214.0-0015-0000.0	41	OXBOW RD	HAYDON, DONNA M.	41 OXBOW RD	NEEDHAM	MA	02492
199/214.0-0016-0000.0	53	OXBOW RD	SHERMAN, ANN E.	53 OXBOW RD	NEEDHAM	MA	02492
199/214.0-0017-0000.0	65	OXBOW RD	JOHNSON, DAVID E. C/O JOHNSON, SUZETTE J.F.	65 OXBOW RD	NEEDHAM	MA	02492
199/214.0-0026-0000.0	76	OXBOW RD	FELDMAN, PATRICIA	76 OXBOW RD	NEEDHAM	MA	02492
199/214.0-0027-0000.0	62	OXBOW RD	BOYD, JAMES L & POLACH, LINDA L.	62 OXBOW RD	NEEDHAM	MA	02492
199/214.0-0028-0000.0	50	OXBOW RD	MCCARTHY, DAVID M. & MCCARTHY, ELIZABETH	50 OXBOW RD	NEEDHAM	MA	02492
199/214.0-0029-0000.0	33	OXBOW RD	MANCHEL, STEVEN L. & MANCHEL, SHARON G.	33 OXBOW RD	NEEDHAM	MA	02492
199/214.0-0030-0000.0	11	OXBOW RD	RYAN, JAMES J + RYAN, HELEN F	11 OXBOW RD	NEEDHAM	MA	02492
199/214.0-0034-0000.0	1805	CENTRAL AVE	COHEN, LAWRENCE E. & COHEN, ROBIN G.	1805 CENTRAL AVE	NEEDHAM	MA	02492
199/214.0-0035-0000.0	1819	CENTRAL AVE	HILL, L. LORRAINE & DUNNING, JOHN F.	1819 CENTRAL AVE	NEEDHAM	MA	02492
199/214.0-0036-0000.0	1831	CENTRAL AVE	CONDON, ANDREW C. & CONDON, JULIE	1831 CENTRAL AVE	NEEDHAM	MA	02492

199/214.0-0037-0000.0

OWNER ZIP  
-492

State  
MA

OWNER CITY  
NEEDHAM

Owner Address  
1843 CENTRAL AVE

Owner Names  
KELLEHER, ESTHER E.

St No. 1843  
Street CENTRAL AVE

PARCEL ID  
199/214.0-0037-0000.0

Certified as list of parties in interest under Mass. General Laws and Needham Zoning By-Law, to the Best of our knowledge  
For the Needham Board of Assessors.....



**Board of Selectmen**

**AGENDA FACT SHEET for 2/8/2011**

**Agenda Item:** Community Preservation Program  
**Presenter(s):** Jane Howard, CPC Chair  
Mark Gluesing, CPC Vice Chair

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**1. BRIEF DESCRIPTION OF TOPIC TO BE DISCUSSED:**

Ms. Howard and Mr. Gluesing will meet with the Board to discuss projects under consideration for the May, 2010 Annual Town Meeting, and the Committee's evaluation process.

**2. VOTE REQUIRED BY BOARD OF SELECTMEN: YES [NO] (circle one)**

*Suggested Motion:*

**3. BACK UP INFORMATION ATTACHED:**

- a. CPA Project Requests Under Consideration

**4. SIGN OFF/APPROVAL REQUIRED:**

a.	Town Manager	yes	no	NA	_____
b.	Town Counsel	yes	no	NA	_____
c.	Finance Director	yes	no	NA	_____
d.	_____	yes	no	NA	_____

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**Disposition by BOS**

**Action taken:** \_\_\_\_\_ **Present on future Agenda:** \_\_\_\_\_

**Refer to/Inform:** \_\_\_\_\_ **Report back to BOS on:** \_\_\_\_\_

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CPC USE ONLY:  
 Application # FY2011-1  
 Qualifies: \_\_\_\_\_  
 Does not qualify: \_\_\_\_\_

**INITIAL ELIGIBILITY PROJECT APPLICATION FORM**

**DUE BY DECEMBER 1**

**TOWN OF NEEDHAM  
 COMMUNITY PRESERVATION COMMITTEE**  
 c/o Park & Recreation Department  
 1471 Highland Avenue, Town Hall  
 Needham, MA 02492  
[www.needhamma.gov/CPC](http://www.needhamma.gov/CPC)

1. **Applicant:** Charles River Association for Retarded Citizens, Inc.  
 (d/b/a The Charles River Center) **Submission Date:** 11/23/10
2. **Applicant's Address, Phone Number and Email:**  
 59 East Militia Heights Rd.  
 Needham, MA 02492  
 781-972-1022  
[jgrugan@charlesrivercenter.org](mailto:jgrugan@charlesrivercenter.org)  
**Contact Name:** John Grugan, President
3. **Purpose:**  
 (Please select all that apply)  
 Open Space  
 Community Housing  
 Historic Preservation  
 Recreation
4. **Project Name:**  
 Window and Door Replacements in Three Group Homes
5. **Project Location/Address/Ownership (Control):**  
 Charles River's first three group homes (built in the 1970's and owned by Charles River) at 61, 74, and 111 East Militia Heights Rd. are in need of new windows and doors.
6. **Amount Requested:** **\$ \$110,000--\$140,000**  
 Charles River is seeking up to \$140,000 to replace all windows and doors at its three original group homes (Mountain, Stott and Salamone Houses, in priority). One estimate was received from a contractor. Please see attached. The cost for Mountain was estimated at \$32,400; Stott (the largest home/5,000 square feet) was estimated at \$43,800; and Salamone at \$34,200. Additional bids will be obtained.
7. **Estimated Total Project Cost (If Different):** \$
8. **Critical Dates: (If Applicable):**  
 Installation of new windows and doors would take place in the summer of 2011.

- continued -

CPC USE ONLY:

Application # \_\_\_\_\_

Qualifies: \_\_\_\_\_

Does not qualify: \_\_\_\_\_

**Project Name:**

New Windows and Doors at Three Charles River Center Group Homes

**9. Project Summary: In 100 words or less provide a brief summary of the project:**

Charles River would like to replace the original wood windows and doors at 61, 74 and 111 East Militia Heights Rd. The majority of windows are double and triple window casements with substantial rot (total windows for each home are 23, 37, and 28). Heating systems were replaced in 2010 improving heat regulation. Solar panels were added to Salamone House in 2010. By making these additional improvements, we believe that all three homes will operate at maximum efficiency.

Charles River receives no State or Federal funding for capital improvements. However, Charles River is seeking private foundation grant support for this project.

**10. Community Need: In 100 words or less provide a brief statement of the need for and the benefits to the community.**

These homes, built in the 1970's, accommodate 25 adults and include individuals with complex medical, behavioral, and cognitive disabilities. Many are elderly and have been living in Needham since these homes opened almost 40 years ago. All Stott House clients are medically fragile and are in wheelchairs. New windows and doors will be efficient and enhance the comfort and health of our residents.

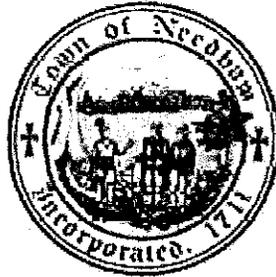
Replacing these windows and doors will improve the infrastructure of group homes for individuals with developmental disabilities (low income) and is consistent with CPC guidelines for the preservation and improvement of affordable housing in Needham.

**Note:** *This application enables the Community Preservation Committee to review the Request to assess eligibility. You shall be notified by January 1 of your eligibility. If eligible you will be requested to supply additional information by February 1.*

CPC USE ONLY:  
Application # FY 2011-2

Qualifies: \_\_\_\_\_

Does not qualify: \_\_\_\_\_



**TOWN OF NEEDHAM**  
**COMMUNITY PRESERVATION APPLICATION**

**Redevelopment and Expansion of  
Linden/Chambers/High Rock Properties**

**NEEDHAM HOUSING AUTHORITY**  
**November 29, 2010**

CPC USE ONLY:	
Application #	_____
Qualifies:	_____
Does not qualify:	_____

# INITIAL ELIGIBILITY PROJECT APPLICATION FORM

**DUE BY DECEMBER 1**

**TOWN OF NEEDHAM**  
**COMMUNITY PRESERVATION COMMITTEE**  
 c/o Park & Recreation Department  
 1471 Highland Avenue, Town Hall  
 Needham, MA 02492  
[www.needhamma.gov/CPC](http://www.needhamma.gov/CPC)

**1. Applicant:** Needham Housing Authority **Submission Date:** 11/29/10

**2. Applicant's Address, Phone Number and Email:**

**3. Purpose:**

- Open Space
- Community Housing
- Historic Preservation
- Recreation

*(Please select all that apply)*

28 Captain Robert Cook Drive  
Needham, MA 02494  
781-444-3011  
[www.needhamhousing.org](http://www.needhamhousing.org)

**Contact Name:** Pam Allen, Exec. Director  
 pallen@needhamhousing.org

**4. Project Name:** Redevelopment and Expansion of Linden/Chambers/High Rock Properties

**5. Project Location/Address/Ownership (Control):**

Linden St, Chambers St, Murphy Rd, Yurick Rd, Fairview Rd & Sylvan Rd  
 (see Attachments)  
 Needham, MA 02492  
 Owned by the Needham Housing Authority

**6. Amount Requested:** \$ 50,000  
 (To be matched by an up to \$50,000 additional contribution from the NHA general fund.)

**7. Estimated Total Project Cost (If Different):** \$ 100,000

**8. Critical Dates:** (If Applicable)

The project would start shortly after Spring, 2011 Town Meeting and be completed by the Fall.

- continued -

CPC USE ONLY:	
Application #	_____
Qualifies:	_____
Does not qualify:	_____

**Project Name:**

**9. Project Summary: In 100 words or less provide a brief summary of the project:**

The recently completed High Rock Redevelopment Phase I project added 40 units of affordable family housing to the Needham town inventory, and by all accounts has been a tremendous success. The NHA is ready to tackle a new initiative to improve and add to its inventory of affordable housing in Needham, but it is critical to start with thorough conceptual planning, analysis and prioritizing. CPA funds are requested so we can assess the potential of our Linden/Chambers/Highrock properties:

- A. The Linden/Chambers facility provides a significant opportunity:
  - For 50+ years it has provided 152 units of affordable housing for seniors and veterans; **BUT**
  - The aging buildings are increasingly difficult to maintain, not energy efficient and do not meet current zoning and ADA standards;
  - All units are very small 400 sq. ft. studio apartments...no 1 BRs or 2 BRs are provided; and
  - Utilization of the 7 acre site is poor, with 18 one story buildings and 5 two story buildings (see Attachment 1 site plan).
  
- B. The visionaries of the High Rock project have always envisioned a Phase 2. 60 lots remain, currently occupied by aging (50+ year old) low density, 1 BR free standing housing units built for veterans after WW II. Several additional acres of land remain undeveloped. (See Attachment 2 site plan).
  
- C. The proposed project is a conceptual study of the feasibility of redeveloping the Linden/Chambers/High Rock properties to achieve the following goals:
  - Net increase in the number of units for families and seniors;
  - 1 BR, 2 BR and 3BR options;
  - Affordability at several levels of AMI: 30%, 50% and 80%;
  - More open space;
  - Modern, energy efficient, easy to maintain infrastructure; and
  - ADA compliant accessibility.

The goal of this project is to create one or more conceptual design options to address architectural, engineering, financing, and community support objectives for the expansion and redevelopment of the NHA's Linden/Chambers/High Rock properties.

**10. Community Need: In 100 words or less provide a brief statement of the need for and the benefits to the community.**

In the past five years, there have been significant strides in adding more affordable housing in Needham (NHA's High Rock Phase I project and 88 family units via Charles River Landing). However, the town is still 245 units short of the state mandated target of 10%. The 2007 Needham Affordable Housing Plan has extensively documented the need for more affordable housing in every category of need: family, seniors, disabled, etc. The NHA's waiting list is XXX applicants for our 316 units. The recent recession has increased demand.

CPC USE ONLY:
Application # _____
Qualifies: _____
Does not qualify: _____

The 2004 Needham Community Housing Plan identified Linden/Chambers expansion as priority part of its Action Plan.

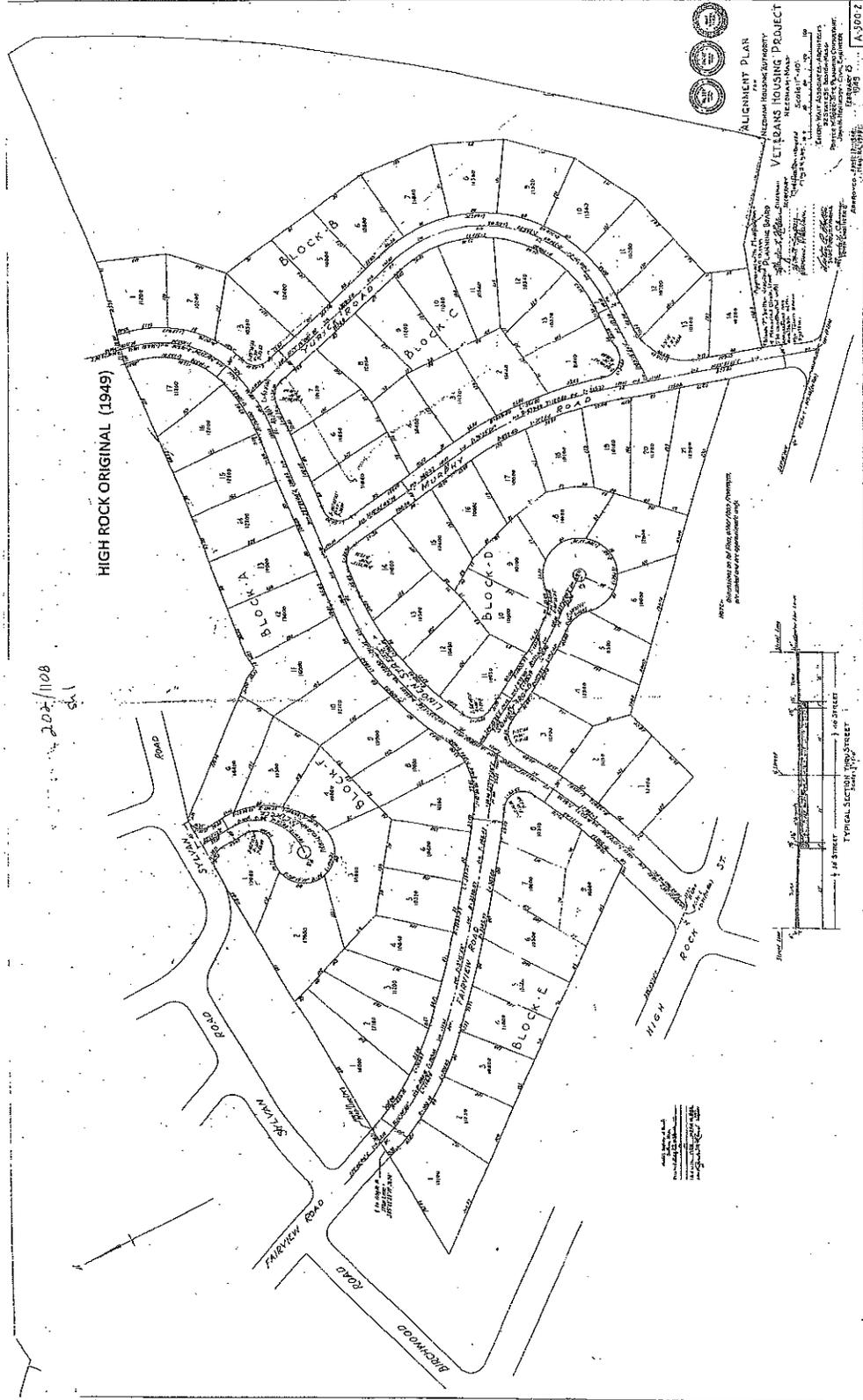
This proposed project will enable the NHA to zero in on a feasible conceptual design, then move towards the next steps of identifying funding and building support from the community, town boards, interested NPOs, town administration and DHCD for redeveloping/expanding the Linden/Chambers/High Rock properties.

**Note: *This application enables the Community Preservation Committee to review the request to assess eligibility. You shall be notified by January 1 of your eligibility. If eligible you will be requested to supply additional information by February 1.***



# Attachment 1 High Rock Site Plan

300/110  
Sht 2



202/1108  
dal

ALIGNMENT PLAN  
VETERANS HOUSING PROJECT  
1949

AS002

CPC USE ONLY:	
Application #	2011-3
Qualifies:	_____
Does not qualify:	_____

## INITIAL ELIGIBILITY PROJECT APPLICATION FORM

**DUE BY DECEMBER 1**

**TOWN OF NEEDHAM**  
**COMMUNITY PRESERVATION COMMITTEE**  
 c/o Park & Recreation Department  
 1471 Highland Avenue, Town Hall  
 Needham, MA 02492  
 www.needhamma.gov/CPC

1. **Applicant:** Kate FitzPATRICK **Submission Date:** December 1, 2010
  
2. **Applicant's Address, Phone Number and Email:**

Town Manager  
 1471 Highland Avenue  
 Needham, MA 02492  
**Contact Name:**  
 Kate Fitzpatrick KFitpatrick@  
 781-455-7500 x451 Needhamma.gov
3. **Purpose:**  
 (Please select all that apply)
  - Open Space
  - Community Housing
  - Historic Preservation
  - Recreation
  
4. **Project Name:** Conservation of Historic Documents
  
5. **Project Location/Address/Ownership (Control):**  
 Office of the Town Manager  
 c/o Public Services Administration Building  
 500 Dedham Avenue  
 Needham, MA 02492
  
6. **Amount Requested:** \$ 20,000 maximum  
 estimated 200 pages @ \$2,000/20 pages
  
7. **Estimated Total Project Cost (If Different):** \$
  
8. **Critical Dates: (If Applicable)**

- continued -

CPC USE ONLY:	
Application #	_____
Qualifies:	_____
Does not qualify:	_____

**Project Name:** Conservation of Historic Documents

**9. Project Summary: In 100 words or less provide a brief summary of the project:**

On November 6, 2010 the Town Hall cornerstone time capsule from 1902 was opened. It contained approximately 55 items ranging from printed (hand printed with ink) documents, to maps, ink printed lists, brochures, pamphlets and newspapers. Most of these items are in generally good condition, although most exhibit some signs of mold/mildew and general fragility.

Document conservation is necessary to preserve the condition of these items and to ensure their sustainability for the future.

**10. Community Need: In 100 words or less provide a brief statement of the need for and the benefits to the community.**

This time capsule contained many items of historic significance as prepared by the forefathers of this Town. The information contained in these documents directly relates to life and government in Needham during 1902. Contributors to this time capsule intended for its contents to be shared with future generations.

The goal of document conservation is two-fold:

- ① For public display - the condition of these documents will continue to deteriorate at a rapid pace if not treated; and
- ② To ensure sustainability for future generations of Needham inhabitants!

**Note: This application enables the Community Preservation Committee to review the request to assess eligibility. You shall be notified by January 1 of your eligibility. If eligible you will be requested to supply additional information by February 1.**

**Board of Selectmen  
AGENDA FACT SHEET  
Tuesday, February 8, 2011**

**Agenda Item:** FY2010 Financial Audit

**Presenter(s):** Melanson Heath & Company, P.C.  
David Davison, Assistant Town Manager/Director of Finance

-----

**1. BRIEF DESCRIPTION OF TOPIC TO BE DISCUSSED:**

Representatives from the audit firm of Melanson Heath & Company, P.C will update the Board as to their recently completed audit of the Town's general purpose financial statements for FY 2010 and their recommendations.

**2. VOTE REQUIRED BY BOARD OF SELECTMEN: YES [NO] (circle one)**

**3. BACK UP INFORMATION ATTACHED:**

- a. Cover Memo from Assistant Town Manager/Director of Finance
- b. FY 2010 Financial Audit

**4. SIGN OFF/APPROVAL REQUIRED:**

None

-----  
**Disposition by BOS**

Action taken: \_\_\_\_\_ Present on future Agenda: \_\_\_\_\_

Refer to/Inform: \_\_\_\_\_ Report back to BOS on: \_\_\_\_\_

Prepared by dbd 02/02/2011

# Memo

To: Members of the Board of Selectmen  
From: David Davison, Assistant Town Manager/Director of Finance  
CC: Kate Fitzpatrick, Town Manager; Anne Gulati, Director of Financial Operations for Needham Public Schools; Dan Gutekanst, School Superintendent; Evelyn Pones, Treasurer/Collector; Michelle Vaillancourt, Town Accountant  
Date: February 4, 2011  
Re: FY 2010 Annual Audit

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## FY 2010 Audit

Included as part of your packet you will find the Independent Auditors' Melanson, Heath and Company, PC report on the Financial Statements of the Town of Needham for the fiscal year ended June 30, 2010 and under a separate cover is the Management Report on the internal accounting controls of the Town. Representatives from the audit firm are scheduled to meet with the Board on Tuesday, February 8, 2011. A brief report on the audit process and results will be made and any questions that the Board may have will be addressed.

An invitation will be extended to the members of the Finance Committee and through School Superintendent members of the School Committee to attend your meeting so that they will also have an opportunity to hear the report.

Please do not hesitate to contact me if you have any questions prior to the meeting.

**TOWN OF NEEDHAM, MASSACHUSETTS**

**Annual Financial Report**

**For the Year Ended June 30, 2010**

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**REQUIRED SUPPLEMENTARY INFORMATION:**

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**SUPPLEMENTARY INFORMATION:**

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## MELANSON HEATH & COMPANY, PC

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### INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Needham, Massachusetts

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Needham, Massachusetts, as of and for the year ended June 30, 2010, (except for the Needham Contributory Retirement System which is as of and for the year ended December 31, 2009), which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Needham's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Needham, as of June 30, 2010, (except the Needham Contributory Retirement system which is as of December 31, 2009), and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Additional Offices:*

Greenfield, MA • Ellsworth, ME • Nashua, NH • Manchester, NH

The management's discussion and analysis appearing on the following pages, and the supplementary information, appearing on page 55, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Needham's basic financial statements. The budget and actual comparisons on pages 56 - 58, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 1, 2011 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Melanson, Heath + Company P.C.*

Andover, Massachusetts  
February 1, 2011

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of Town of Needham, we offer readers this narrative overview and analysis of the financial activities of the Town of Needham for the fiscal year ended June 30, 2010.

### **A. OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, education, highways and streets, public facility maintenance, health and human services, and culture and recreation. The business-type activities include sewer, water, and solid waste activities.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**Proprietary funds.** Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for sewer, water and solid waste operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. Specifically, internal service funds are used to account for self-insured workers compensation programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer, water and solid waste operations, all of which are considered to be major funds.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. A complete copy of the Needham Contributory Retirement System financial statements can be obtained from the Retirement Board at Town Hall, Needham, Massachusetts 02192.

**Notes to financial statements.** The notes provide additional information that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

## **B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 214,987,148 (i.e., net assets), a change of \$ 8,395,676 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 34,143,875, a change of \$ 13,856,818 in comparison with the prior year, primarily from the issuance of debt of \$ 17,770,000.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 6,184,718, a change of \$ 44,349 in comparison with the prior year.
- Total bonds payable at the close of the current fiscal year was \$ 85,433,027, a change of \$ 11,664,673 in comparison to the prior year.
- Total notes payable at the close of the current fiscal year was \$ 2,199,361, a change of \$ (12,970,039) in comparison to the prior year.

## **C. GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts in this section are presented in thousands.

**NET ASSETS**

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Current and other assets	\$ 55,833	\$ 60,558	\$ 15,443	\$ 15,066	\$ 71,276	\$ 75,624
Capital assets	<u>189,805</u>	<u>183,860</u>	<u>54,102</u>	<u>52,186</u>	<u>243,907</u>	<u>236,046</u>
Total assets	245,638	244,418	69,545	67,252	315,183	311,670
Long-term liabilities outstanding	74,868	63,663	14,486	13,969	89,354	77,632
Notes payable	1,483	14,886	716	283	2,199	15,169
Other liabilities	<u>7,823</u>	<u>10,611</u>	<u>820</u>	<u>1,667</u>	<u>8,643</u>	<u>12,278</u>
Total liabilities	84,174	89,160	16,022	15,919	100,196	105,079
Net assets:						
Invested in capital assets, net	119,082	110,767	40,134	39,195	159,216	149,962
Restricted	2,345	875	-	-	2,345	875
Unrestricted	<u>40,037</u>	<u>43,616</u>	<u>13,389</u>	<u>12,138</u>	<u>53,426</u>	<u>55,754</u>
Total net assets	<u>\$ 161,464</u>	<u>\$ 155,258</u>	<u>\$ 53,523</u>	<u>\$ 51,333</u>	<u>\$ 214,987</u>	<u>\$ 206,591</u>

**CHANGES IN NET ASSETS**

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues:						
Program revenues						
Charges for services	\$ 8,588	\$ 8,150	\$ 15,386	\$ 14,756	\$ 23,974	\$ 22,906
Operating grants and contributions	23,212	21,944	616	27	23,828	21,971
Capital grants and contributions	2,023	4,700	-	-	2,023	4,700
General revenues:						
Property taxes	89,072	83,027	-	-	89,072	83,027
Excises	3,934	4,105	-	-	3,934	4,105
Penalties and interest on taxes	816	715	-	-	816	715
Grants and contributions not restricted to specific programs	2,039	2,929	-	-	2,039	2,929
Investment income	839	561	33	54	872	615
Other	<u>903</u>	<u>684</u>	<u>-</u>	<u>-</u>	<u>903</u>	<u>684</u>
Total revenues	131,426	126,815	16,035	14,837	147,461	141,652

(continued)

(continued)

**CHANGES IN NET ASSETS**

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Expenses:						
General government	4,667	4,448	-	-	4,667	4,448
Public safety	14,621	14,053	-	-	14,621	14,053
Education	75,897	69,342	-	-	75,897	69,342
Public works	6,911	6,723	-	-	6,911	6,723
Maintenance	8,390	8,292	-	-	8,390	8,292
Human services	1,584	1,418	-	-	1,584	1,418
Culture and recreation	3,108	2,828	-	-	3,108	2,828
Interest on long-term debt	2,850	2,326	-	-	2,850	2,326
Intergovernmental	1,065	1,043	-	-	1,065	1,043
Employee benefits	7,364	7,214	-	-	7,364	7,214
Sewer operation	-	-	6,884	6,218	6,884	6,218
Water operations	-	-	3,708	5,063	3,708	5,063
Solid waste operations	-	-	2,016	1,621	2,016	1,621
Total expenses	<u>126,457</u>	<u>117,687</u>	<u>12,608</u>	<u>12,902</u>	<u>139,065</u>	<u>130,589</u>
Change in net assets before transfers and payment to fiduciary fund	4,969	9,128	3,427	1,935	8,396	11,063
Transfers in	<u>1,237</u>	<u>1,200</u>	<u>(1,237)</u>	<u>(1,200)</u>	-	-
Change in net assets	6,206	10,328	2,190	735	8,396	11,063
Net assets - beginning of year	<u>155,258</u>	<u>144,930</u>	<u>51,333</u>	<u>50,598</u>	<u>206,591</u>	<u>195,528</u>
Net assets - end of year	<u>\$ 161,464</u>	<u>\$ 155,258</u>	<u>\$ 53,523</u>	<u>\$ 51,333</u>	<u>\$ 214,987</u>	<u>\$ 206,591</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position.

The largest portion of net assets \$ 159,216 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 2,345 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 53,426 may be used to meet the government's ongoing obligations to citizens and creditors.

**Governmental activities.** Governmental activities for the year resulted in a change in net assets of \$ 6,206. Key elements of this change are as follows:

General fund excess of revenues over expenditures	\$ 2,072
Special revenue funds in excess of revenues over expenditures	1,137
General fund transfer in from Enterprise funds (indirect costs) less RTS subsidy	1,237
Capital grants and contribution revenue used to acquire capital assets	3,214
Depreciation expense in excess of debt service principal	(277)
Other	<u>(1,177)</u>
Total	<u>\$ 6,206</u>

**Business-type activities.** Business-type activities for the year resulted in a change in net assets of \$ 2,190. Strong revenue collections offset by credits applied to customer accounts was the major factor affecting this change.

#### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 34,143,875, a change of \$ 13,856,818 in comparison with the prior year. Key elements of this change are as follows (in thousands):

General fund revenues in excess of expenditures	\$ 2,072
General fund transfers in from Enterprise Funds for indirect costs, net	1,237
Special revenue funds in excess of revenues over expenditures	1,137
Capital project funds revenues and bond proceeds in excess of expenditures	9,167
Other	<u>244</u>
Total	<u>\$ 13,857</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 6,184,718, while total fund balance was \$ 14,149,983. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 5.46 percent of total general fund expenditures, while total fund balance represents 12.50 percent of that same amount.

The fund balance of the general fund changed by \$ 877,449 during the current fiscal year. Key factors in this change are as follows (in thousands):

Use of free cash, overlay surplus and other reserves as funding sources	\$ (4,093)
Revenues in excess of budget	936
Expenditures less than budget	2,243
Excess property tax collections	371
Excess of current year carryforwards over expenditures of prior year carryforwards	1,406
Other	<u>14</u>
Total	<u>\$ 877</u>

**Proprietary funds.** Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$ 13,388,443, a change of \$ 1,249,777 in comparison with the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

#### **E. GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of only \$ 731 and was funded by use of overlay surplus.

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total capital assets for governmental and business-type activities at year end amounted to \$ 243,907,583 (net of accumulated depreciation), a change of \$ 7,861,221 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following (in thousands):

Governmental Activities:

High School renovations	\$	348
Chestnut Street		344
High Rock School renovations and equipment		1,588
RBS improvement		441
Newman School repairs		493
Public safety building roof		450
DPW building		3,652
Town Hall design and renovation		2,994
Land		915

Business-Type Activities:

Sewer Richardson pump station	\$	436
Wastewater pump station		412
Sewer system rehab		382
Water TIP improvement		253
Water main improvement		923
Water distribution system		702

**Debt.** At the end of the current fiscal year, total bonded debt outstanding was \$ 85,433,027, all of which was backed by the full faith and credit of the government. The Town's general obligation bond rating continues to carry the highest rating possible, AAA, a rating that has been assigned by Standards & Poor's to the Town debt since 2000.

Additional information on capital assets and long-term debt can be found in the footnotes to the financial statements.

**G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Town's fund balance was essentially unchanged in FY2010, as anticipated. Actions that were taken by the Town over the past few years have and will help mitigate lost revenue due to the weakened economy over the prior 24 plus months. Actions include delayed hiring, review of departmental expenses, and longer term cost containment strategies. The Town has zero cost of living agreements in place with many of the collective bargaining groups for FY2011, the other collective bargaining groups have not yet settled for FY2011. The Town has taken steps to restrict its health insurance offerings to higher out-of-pocket plans for new municipal employees that opt for health insurance; this restriction does not yet apply to some school employee bargaining groups, but all school teachers have converted from the traditional plans to the "rate saver" plans. Moreover, more than 40% of current health insurance participants are enrolled in these "rate saver" plans. We are also seeing benefits from moderating energy prices which helped offset the impact of lower revenues for FY2010

and FY2011. The Town adopted the local option meals excise of 0.75% and amended its room excise from 4% to 6%. Both sources of revenue are more volatile with changes in the economy, but have shown a better than expected increase in revenue to the Town, which suggests that segments of the economy are improving.

The Town's overall fund balance shows an increase of \$ 44,349, from \$ 6,140,369 in FY2009 to \$ 6,184,718 in FY2010 for the aforementioned reasons. The fund balance ratio to general fund revenue (12.3%) is higher than last year and is still comparable to the Town's fund ratios during the last economic slowdowns during the late 1990's, early 2000's. The year-end results are in keeping with management's underlying long-term planning goals of sustainability.

The Town funded a feasibility study to investigate options to modernize the heating and ventilation system at the Newman Elementary School and has settled on an approach that calls for abandonment of the entire H&V system and construction of a new system. Other system upgrades include code compliance, roof, electrical, and information system infrastructure. Students will be moved to a temporary modular classroom structure that will be constructed in 2010/2011. The work on the school building is scheduled for 2011/2012. The total estimated cost is \$ 27,412,128. The Town sought and has received approval for partial funding from Massachusetts School Building Authority (MSBA), due to the nature and magnitude of the project. The balance of the project will be funded by bonds. The voters of Needham approved a debt exclusion to cover the cost of the Town's share of the project at a December 8, 2009 special election.

The MSBA's funding agreement with the Town for the Newman Elementary School project provides for monthly disbursements to the Town for the State's share of the project costs. The payments are issued to the Town as costs for the project are incurred. This funding process avoids the need to issue notes on the State's share of the project cost (less a holdback until a final audit of the project is done), reducing interest expense and avoiding the need to permanently finance the State's share.

The Town of Needham and the MSBA had a similar agreement for the Needham High School project which was a multi-year project. Through June 30, 2010, the Town received payments in the amount of \$ 28,071,018 for the High School project. The close-out audit and the final payment from the MSBA of \$ 1,477,422 was received in October 2010 (FY2011) which effectively closed out the MSBA's share of the project cost.

The Town also approved a \$ 3,500,000 debt authorization to fund a replacement of the Pollard Middle School roof. The MSBA has committed to paying at least 30% of the approved cost for this project, and therefore, only the net portion of the project will be financed by debt. The Town has also funded a condition assessment of the Pollard School, as well as the Hillside and Mitchell elementary schools. The purposes of the condition assessment is to determine to what

extent the buildings need to be upgraded, with the possibility that one may need to be razed and the other elementary school may need a major renovation.

Construction funding for the preservation and renovation of Town Hall in the amount of \$ 18,155,746 was approved at the May 2009 Annual Town Meeting. The funding included \$ 6,829,233 in CPA cash, \$ 26,513 in other available funds, and \$ 11,300,000 in bond authorizations supported by CPA receipts and general fund receipts. All the departments were moved temporarily to the newly constructed Public Services Administration Building (PSAB) while the renovation of Town Hall is done. The scheduled re-opening of Town Hall is the fall of 2011. After the Town Hall departments vacate PSAB, the administrative offices of the Public Works, Public Facilities and Building Inspector will move into and permanently reside at PSAB.

The outlook for the FY2011 year end results are expected to improve marginally over the FY2010 results. FY2010 actual General Fund local receipts (\$ 8,945,903) were lower than FY2009 receipts (\$ 9,325,648), but the year over year decline was much smaller than the decline in FY2009 receipts compared to FY2008 receipts. The FY2010 local receipts declined by \$ 379,746 compared to a \$ 1,817,827 drop in FY2009 from FY2008. State "Cherry Sheet" Aid declined from approximately \$ 7.7 million in FY2009 to \$ 7.6 million for FY2010. The Town is scheduled to receive approximately \$ 8.2 million in FY2011. Property tax revenues remain strong and collection rates, net of property tax refunds and overlay reserves, are consistently in the 98 to 99 percent range.

We still anticipate that the fund balance for FY2011 will be flat, with another tight year in FY2012, but improvement is expected in FY2013. The Town sees its general revenue growth, without overrides, to grow at a three percent level during the next 12 to 24 months. However, because most of the Town's debt has been previously approved by debt exclusion, sewer and water debt is fully self-supporting, existing non-excluded debt drops off rapidly, and the pending authorizations will not be at a non-reversal stage, the Town's debt obligations can be satisfied.

The Town is maintaining a reserve for property tax abatement and exemption activity. The abatement application filings were lower than anticipated. This helps to maintain a reserve for FY2011 and FY2012, as the Town will be conducting its triennial property revaluation. The Town also took steps to further shore up reserves by appropriating another \$ 100,000 to its capital facility fund stabilization account and additional \$ 82,761 for its capital improvement fund stabilization account. Management continues to promote the practice that the non-recurring portion of Free Cash (undesignated fund balance) be used for ongoing capital investment, temporary or extraordinary expenditures, and future reserves rather than for recurring operating expenses.

The Town has held the sewer and water rates stable with no increase for the 6th year since a rate restructure was approved by the Board of Selectmen in April, 2005. The FY2012 outlook calls for no rate increase for FY2011 or FY2012, but we offer guidance that the sewer user rate structure may need to be modified,

and a sewer rate increase for FY2013 is possible. The determination as to whether a rate increase will be necessary will be impacted by the final 2012 MWRA assessments.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town of Needham's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Assistant Town Manager/  
Director of Finance  
Town of Needham, Massachusetts  
Town Hall  
Needham, Massachusetts 02192

## TOWN OF NEEDHAM, MASSACHUSETTS

## STATEMENT OF NET ASSETS

JUNE 30, 2010

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current:			
Cash and short-term investments	\$ 19,867,949	\$ 10,791,682	\$ 30,659,631
Investments	20,503,392	-	20,503,392
Receivables, net of allowance for uncollectibles:			
Property taxes	1,443,124	-	1,443,124
Excises	296,571	-	296,571
Utilities	-	4,334,156	4,334,156
Departmental	421,064	-	421,064
Intergovernmental	3,289,425	316,143	3,605,568
Other	21,121	-	21,121
Other assets	-	447	447
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	1,046,097	-	1,046,097
Intergovernmental	8,944,580	-	8,944,580
Capital assets:			
Non-depreciable capital assets	23,658,956	7,836,940	31,495,896
Depreciable assets, net of accumulated depreciation	<u>166,146,317</u>	<u>46,265,370</u>	<u>212,411,687</u>
<b>TOTAL ASSETS</b>	<b>245,638,596</b>	<b>69,544,738</b>	<b>315,183,334</b>
<b>LIABILITIES</b>			
Current:			
Warrants and accounts payable	2,894,758	548,571	3,443,329
Accrued liabilities	4,252,059	128,090	4,380,149
Retainage payable	104,196	36,767	140,963
Refunds payable	328,930	105,912	434,842
Notes payable	1,483,000	716,361	2,199,361
Unearned revenue	123,845	-	123,845
Other liabilities	119,163	-	119,163
Current portion of long-term liabilities:			
Bonds payable	6,692,979	1,924,278	8,617,257
Compensated absences	698,369	100,352	798,721
Other liabilities	51,384	-	51,384
Noncurrent:			
Bonds payable, net of current portion	64,354,179	12,461,591	76,815,770
Compensated absences, net of current portion	2,095,106	-	2,095,106
Other liabilities, net of current portion	<u>976,296</u>	<u>-</u>	<u>976,296</u>
<b>TOTAL LIABILITIES</b>	<b>84,174,264</b>	<b>16,021,922</b>	<b>100,196,186</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	119,082,137	40,134,373	159,216,510
Restricted for:			
Permanent funds:			
Nonexpendable	188,478	-	188,478
Expendable	1,368,061	-	1,368,061
Grants and other statutory restrictions	788,965	-	788,965
Unrestricted	<u>40,036,691</u>	<u>13,388,443</u>	<u>53,425,134</u>
<b>TOTAL NET ASSETS</b>	<b>\$ <u>161,464,332</u></b>	<b>\$ <u>53,522,816</u></b>	<b>\$ <u>214,987,148</u></b>

See notes to financial statements.

TOWN OF NEEDHAM, MASSACHUSETTS  
STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2010

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Expenses</b>	\$		\$	\$		\$
<b>Governmental Activities:</b>						
General government	4,666,850	175,322	-	(4,090,588)	-	(4,090,588)
Public safety	14,621,031	71,011	-	(12,522,738)	-	(12,522,738)
Education	75,897,351	22,121,275	-	(48,993,393)	-	(48,993,393)
Public works	6,911,279	3,600	-	(6,321,327)	-	(6,321,327)
Maintenance	8,390,257	-	2,018,565	(6,371,692)	-	(6,371,692)
Health and human services	1,583,530	508,750	-	(985,428)	-	(985,428)
Culture and recreation	3,107,630	323,064	5,000	(2,077,705)	-	(2,077,705)
Interest on debt service	2,849,541	-	-	(2,849,541)	-	(2,849,541)
Intergovernmental	1,064,984	-	-	(1,064,984)	-	(1,064,984)
Other unallocated costs	7,364,095	8,487	-	(7,355,608)	-	(7,355,608)
<b>Total Governmental Activities</b>	<b>126,456,548</b>	<b>23,211,509</b>	<b>2,023,565</b>	<b>(92,633,004)</b>	<b>-</b>	<b>(92,633,004)</b>
<b>Business-Type Activities:</b>						
Sewer services	6,664,743	437,047	-	-	1,671,869	1,671,869
Water services	3,708,045	179,090	-	-	2,298,001	2,298,001
Solid waste services	2,016,277	-	-	-	(576,650)	(576,650)
<b>Total Business-Type Activities</b>	<b>12,609,065</b>	<b>616,137</b>	<b>-</b>	<b>-</b>	<b>3,393,220</b>	<b>3,393,220</b>
<b>Total</b>	<b>\$ 139,065,613</b>	<b>\$ 23,827,646</b>	<b>\$ 2,023,565</b>	<b>(92,633,004)</b>	<b>3,393,220</b>	<b>(89,239,784)</b>
<b>General Revenues and Transfers:</b>						
Property taxes				89,071,616	-	89,071,616
Excise taxes				3,933,450	-	3,933,450
Penalties, interest, and other taxes				816,021	-	816,021
Grants and contributions not restricted to specific programs				2,038,817	-	2,038,817
Investment income				839,290	32,791	872,081
Miscellaneous				903,475	-	903,475
<b>Total general revenues</b>				<b>97,602,669</b>	<b>32,791</b>	<b>97,635,460</b>
Excess before transfers				4,969,665	3,426,011	8,395,676
Transfers, net				(1,236,573)	(1,236,573)	-
Change in Net Assets				6,206,238	2,189,438	8,395,676
<b>Net Assets:</b>						
Beginning of year				155,258,094	51,333,378	206,591,472
End of year				\$ 161,464,332	\$ 53,522,816	\$ 214,987,148

TOWN OF NEEDHAM, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2010

	<u>General</u>	Community Preservation <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>				
Cash and short-term investments	\$ 6,287,377	\$ -	\$ 12,855,301	\$ 19,142,678
Investments	13,164,402	1,462,296	5,876,694	20,503,392
Receivables:				
Property taxes	2,716,314	14,360	-	2,730,674
Excises	479,314	-	-	479,314
Departmental	690,451	-	6,735	697,186
Intergovernmental	9,689,961	-	2,544,044	12,234,005
Other	21,121	-	-	21,121
<b>TOTAL ASSETS</b>	<b>\$ 33,048,940</b>	<b>1,476,656</b>	<b>\$ 21,282,774</b>	<b>\$ 55,808,370</b>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Warrants and accounts payable	\$ 1,851,380	7,986	\$ 1,033,884	\$ 2,893,250
Deferred revenues	13,513,155	14,360	6,735	13,534,250
Accrued liabilities	3,091,656	526	109,525	3,201,707
Retainage payable	-	-	104,196	104,196
Refunds payable	328,930	-	-	328,930
Notes payable	-	-	1,483,000	1,483,000
Other liabilities	113,836	-	5,326	119,162
<b>TOTAL LIABILITIES</b>	<b>18,898,957</b>	<b>22,872</b>	<b>2,742,666</b>	<b>21,664,495</b>
Fund Balances:				
Reserved for encumbrances and continuing appropriations	3,047,136	-	-	3,047,136
Reserved for expenditures	4,147,716	-	-	4,147,716
Reserved for other specific purposes	770,413	-	-	770,413
Reserved for permanent funds	-	-	188,478	188,478
Unreserved:				
Undesignated, reported in:				
General fund	6,184,718	-	-	6,184,718
Special revenue funds	-	1,453,784	9,383,009	10,836,793
Capital project funds	-	-	7,600,560	7,600,560
Permanent fund	-	-	1,368,061	1,368,061
<b>TOTAL FUND BALANCES</b>	<b>14,149,983</b>	<b>1,453,784</b>	<b>18,540,108</b>	<b>34,143,875</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 33,048,940</b>	<b>\$ 1,476,656</b>	<b>\$ 21,282,774</b>	<b>\$ 55,808,370</b>

See notes to financial statements.

TOWN OF NEEDHAM, MASSACHUSETTS

RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET ASSETS OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2010

<b>Total governmental fund balances</b>	\$ 34,143,875
<ul style="list-style-type: none"><li>• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</li></ul>	189,805,273
<ul style="list-style-type: none"><li>• Revenues are reported on the accrual basis of accounting and are not deferred until collection.</li></ul>	12,710,087
<ul style="list-style-type: none"><li>• Internal service funds are used by management to account for health insurance and workers' compensation activities. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Assets.</li></ul>	507,644
<ul style="list-style-type: none"><li>• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.</li></ul>	(834,234)
<ul style="list-style-type: none"><li>• Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.</li></ul>	<u>(74,868,313)</u>
<b>Net assets of governmental activities</b>	<u><u>\$ 161,464,332</u></u>

See notes to financial statements.

TOWN OF NEEDHAM, MASSACHUSETTS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2010

	<u>General</u>	<u>Community Preservation Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Property taxes	\$ 87,242,948	\$ 1,472,781	\$ -	\$ 88,715,729
Excise taxes	3,879,790	-	-	3,879,790
Penalties, interest, and other taxes	813,967	2,054	-	816,021
Charges for services	958,007	-	5,227,045	6,185,052
Departmental	974,413	-	-	974,413
Licenses and permits	1,150,532	-	-	1,150,532
Intergovernmental	19,337,306	481,111	8,975,917	28,794,334
Investment income	497,129	60,006	282,154	839,289
Fines and forfeitures	250,588	-	-	250,588
Contributions	-	-	716,179	716,179
Other	96,818	-	225,873	322,691
Total Revenues	<u>115,201,498</u>	<u>2,015,952</u>	<u>15,427,168</u>	<u>132,644,618</u>
<b>Expenditures:</b>				
Current:				
General government	4,072,409	1,920,615	80,927	6,073,951
Public safety	14,199,625	-	49,100	14,248,725
Education	62,159,816	-	9,603,185	71,763,001
Public works	5,248,762	-	35,009	5,283,771
Maintenance	7,288,825	-	12,253,661	19,542,486
Health and human services	1,168,426	-	411,533	1,579,959
Culture and recreation	2,003,985	-	555,219	2,559,204
Employee benefits	6,863,095	-	-	6,863,095
Debt service:				
Principal	6,636,977	-	-	6,636,977
Interest	2,422,598	-	-	2,422,598
Intergovernmental	1,064,984	-	-	1,064,984
Total Expenditures	<u>113,129,502</u>	<u>1,920,615</u>	<u>22,988,634</u>	<u>138,038,751</u>
Excess (deficiency) of revenues over expenditures	2,071,996	95,337	(7,561,466)	(5,394,133)
<b>Other Financing Sources (Uses):</b>				
Issuance of bonds	-	-	17,770,000	17,770,000
Bond premium	244,378	-	-	244,378
Transfers in	1,942,584	-	4,360,800	6,303,384
Transfers out	(3,381,509)	(1,149,120)	(536,182)	(5,066,811)
Total Other Financing Sources (Uses)	<u>(1,194,547)</u>	<u>(1,149,120)</u>	<u>21,594,618</u>	<u>19,250,951</u>
Net change in fund balances	877,449	(1,053,783)	14,033,152	13,856,818
Fund Balances, at beginning of year, as reclassified	<u>13,272,534</u>	<u>2,507,567</u>	<u>4,506,956</u>	<u>20,287,057</u>
Fund Balances, at end of year	<u>\$ 14,149,983</u>	<u>\$ 1,453,784</u>	<u>\$ 18,540,108</u>	<u>\$ 34,143,875</u>

See notes to financial statements.

TOWN OF NEEDHAM, MASSACHUSETTS

RECONCILIATION OF THE STATEMENT OF REVENUES  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2010

**NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** \$ 13,856,818

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases	12,972,738
Depreciation	(6,913,694)
Net effect of disposal of assets	(113,712)

- Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue. (1,707,335)

- The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Issuance of debt	(17,770,000)
Repayments of debt	6,636,977

- In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. (426,943)

- Some expenses reported in the Statement of Activities, such as compensated absences, and landfill costs, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. (72,163)

- Internal service funds are used by management to account for self-insurance activities. The net activity of internal service funds is reported with Governmental Activities. (256,448)

**CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES** \$ 6,206,238

TOWN OF NEEDHAM, MASSACHUSETTS

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -  
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues and Other Sources:</b>				
Property taxes	\$ 86,871,500	\$ 86,871,500	\$ 86,871,500	\$ -
Excise taxes	3,800,000	3,800,000	3,879,790	79,790
Penalties, interest, and other taxes	625,750	625,750	813,967	188,217
Charges for services	895,410	895,410	958,007	62,597
Departmental	833,840	833,840	974,413	140,573
Licenses and permits	900,000	900,000	1,150,532	250,532
Intergovernmental	8,539,395	8,539,395	8,400,413	(138,982)
Investment income	545,000	545,000	497,129	(47,871)
Fines and forfeits	240,000	240,000	250,588	10,588
Other revenue	50,383	50,383	96,818	46,435
Bond premium	55,162	55,162	244,378	189,216
Transfers in	1,785,595	1,785,595	1,940,470	154,875
Use of free cash	3,145,416	3,145,416	3,145,416	-
Use of bond premium	82,381	82,381	82,381	-
Use of MSBA receipts	364,686	364,686	364,686	-
Use of overlay surplus	500,000	500,731	500,731	-
<b>Total Revenues and Other Sources</b>	<b>109,234,518</b>	<b>109,235,249</b>	<b>110,171,219</b>	<b>935,970</b>
<b>Expenditures and Other Uses:</b>				
General government	5,459,624	4,059,942	3,734,817	325,125
Public safety	12,606,225	12,874,868	12,455,858	419,010
Education	45,832,027	45,832,027	45,629,280	202,747
Public works	4,213,810	4,737,595	4,466,967	270,628
Maintenance	7,750,302	7,618,262	7,037,517	580,745
Human services	1,003,002	1,017,376	981,686	35,690
Culture and recreation	1,858,108	1,891,843	1,858,855	32,988
Employee benefits	17,685,025	17,685,025	17,299,269	385,756
Debt service	9,943,937	9,943,937	9,943,218	719
Intergovernmental	1,054,996	1,054,996	1,064,984	(9,988)
Transfers out	1,816,097	2,508,013	2,508,013	-
Other	11,365	11,365	11,365	-
<b>Total Expenditures and Other Uses</b>	<b>109,234,518</b>	<b>109,235,249</b>	<b>106,991,829</b>	<b>2,243,420</b>
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 3,179,390	\$ 3,179,390

TOWN OF NEEDHAM, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2010

	Business-Type Activities Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Solid Waste Fund	Total	Internal Service Funds
<b>ASSETS</b>					
Current:					
Cash and short-term investments	\$ 5,148,875	\$ 4,337,592	\$ 1,305,215	\$ 10,791,682	\$ 725,271
User fees receivable	2,348,458	1,858,054	127,644	4,334,156	-
Intergovernmental receivable	-	316,143	-	316,143	-
Other current assets	-	-	447	447	-
Total current assets	7,497,333	6,511,789	1,433,306	15,442,428	725,271
Noncurrent:					
Land and construction in progress	1,297,716	1,531,781	5,007,443	7,836,940	-
Other capital assets, net of accumulated depreciation	16,746,366	27,762,707	1,756,297	46,265,370	-
Total noncurrent assets	18,044,082	29,294,488	6,763,740	54,102,310	-
<b>TOTAL ASSETS</b>	<b>25,541,415</b>	<b>35,806,277</b>	<b>8,197,046</b>	<b>69,544,738</b>	<b>725,271</b>
<b>LIABILITIES</b>					
Current:					
Accounts payable	261,439	112,845	174,287	548,571	1,509
Accrued payroll	12,433	31,956	17,391	61,780	-
Accrued liabilities	30,762	35,548	-	66,310	216,118
Retainage payable	36,767	-	-	36,767	-
Refunds payable	70,105	3,759	32,048	105,912	-
Notes payable	-	716,361	-	716,361	-
Current portion of long-term liabilities:					
Bonds payable	841,118	988,160	95,000	1,924,278	-
Compensated absences	38,200	26,761	35,391	100,352	-
Total current liabilities	1,290,824	1,915,390	354,117	3,560,331	217,627
Noncurrent:					
Bonds payable, net of current portion	6,057,860	6,323,731	80,000	12,461,591	-
Total noncurrent liabilities	6,057,860	6,323,731	80,000	12,461,591	-
<b>TOTAL LIABILITIES</b>	<b>7,348,684</b>	<b>8,239,121</b>	<b>434,117</b>	<b>16,021,922</b>	<b>217,627</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	11,956,729	21,413,904	6,763,740	40,134,373	-
Unrestricted	6,236,002	6,153,252	999,189	13,388,443	507,644
<b>TOTAL NET ASSETS</b>	<b>\$ 18,192,731</b>	<b>\$ 27,567,156</b>	<b>\$ 7,762,929</b>	<b>\$ 53,522,816</b>	<b>\$ 507,644</b>

See notes to financial statements.

TOWN OF NEEDHAM, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2010

	Business-Type Activities Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Solid Waste Fund	Total	Internal Service Funds
<b>Operating Revenues:</b>					
Charges for services	\$ 8,119,565	\$ 5,826,956	\$ 1,439,627	\$ 15,386,148	\$ -
Other	-	-	-	-	244,553
<b>Total Operating Revenues</b>	<b>8,119,565</b>	<b>5,826,956</b>	<b>1,439,627</b>	<b>15,386,148</b>	<b>244,553</b>
<b>Operating Expenses:</b>					
Personnel services	646,592	897,494	627,444	2,171,530	501,001
Non-personnel services	256,674	988,299	1,184,130	2,429,103	-
Depreciation	737,971	1,111,016	201,052	2,050,039	-
Intergovernmental assessments	5,028,493	427,332	-	5,455,825	-
<b>Total Operating Expenses</b>	<b>6,669,730</b>	<b>3,424,141</b>	<b>2,012,626</b>	<b>12,106,497</b>	<b>501,001</b>
<b>Operating Income (Loss)</b>	<b>1,449,835</b>	<b>2,402,815</b>	<b>(572,999)</b>	<b>3,279,651</b>	<b>(256,448)</b>
<b>Nonoperating Revenues (Expenses):</b>					
Intergovernmental revenue	437,047	179,090	-	616,137	-
Investment income	15,253	15,271	2,267	32,791	-
Interest expense	(215,013)	(283,904)	(3,651)	(502,568)	-
<b>Total Nonoperating Revenues (Expenses), Net</b>	<b>237,287</b>	<b>(89,543)</b>	<b>(1,384)</b>	<b>146,360</b>	<b>-</b>
<b>Income (Loss) Before Transfers</b>	<b>1,687,122</b>	<b>2,313,272</b>	<b>(574,383)</b>	<b>3,426,011</b>	<b>(256,448)</b>
Transfers in	-	-	535,681	535,681	-
Transfers out	(634,597)	(993,932)	(143,725)	(1,772,254)	-
<b>Change in Net Assets</b>	<b>1,052,525</b>	<b>1,319,340</b>	<b>(182,427)</b>	<b>2,189,438</b>	<b>(256,448)</b>
<b>Net Assets at Beginning of Year</b>	<b>17,140,206</b>	<b>26,247,816</b>	<b>7,945,356</b>	<b>51,333,378</b>	<b>764,092</b>
<b>Net Assets at End of Year</b>	<b>\$ 18,192,731</b>	<b>\$ 27,567,156</b>	<b>\$ 7,762,929</b>	<b>\$ 53,522,816</b>	<b>\$ 507,644</b>

See notes to financial statements.

## TOWN OF NEEDHAM, MASSACHUSETTS

## PROPRIETARY FUNDS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2010

	Business-Type Activities Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Solid Waste Fund	Total	Internal Service Fund
<b>Cash Flows From Operating Activities:</b>					
Receipts from customers and users	\$ 7,786,420	\$ 5,572,362	\$ 1,415,094	\$ 14,773,876	\$ -
Employer contributions	-	-	-	-	244,553
Payments of utility assessments	(5,028,493)	(427,332)	-	(5,455,825)	-
Payments to vendors and contractors	(874,735)	(1,329,366)	(1,007,097)	(3,211,198)	-
Payments of employee salaries, benefits, and related expenses	(659,953)	(906,604)	(623,013)	(2,189,570)	(427,068)
Net Cash Provided By (Used For) Operating Activities	1,223,239	2,909,060	(215,016)	3,917,283	(182,515)
<b>Cash Flows From Noncapital Financing Activities:</b>					
Operating grants received	437,047	-	-	437,047	-
Transfers from other funds	-	-	535,681	535,681	-
Transfers to other funds	(634,597)	(993,932)	(143,725)	(1,772,254)	-
Net Cash Provided by (Used For) Noncapital Financing Activities	(197,550)	(993,932)	391,956	(799,526)	-
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Acquisition and construction of capital assets	(1,532,281)	(2,270,655)	(204,580)	(4,007,516)	-
Issuance of bonds and BANs	1,514,015	739,782	125,000	2,378,797	-
Principal payments on bonds and notes	(809,294)	(643,545)	(98,400)	(1,551,239)	-
Interest expense	(201,939)	(287,675)	(3,651)	(493,265)	-
Net Cash (Used For) Capital and Related Financing Activities	(1,029,499)	(2,462,093)	(181,631)	(3,673,223)	-
<b>Cash Flows From Investing Activities:</b>					
Investment income	15,253	15,271	2,267	32,791	-
Net Cash Provided By Investing Activities	15,253	15,271	2,267	32,791	-
Net Change in Cash and Short-Term Investments	11,443	(531,694)	(2,424)	(522,675)	(182,515)
Cash and Short-Term Investments, Beginning of Year	5,137,432	4,869,286	1,307,639	11,314,357	907,786
Cash and Short-Term Investments, End of Year	\$ 5,148,875	\$ 4,337,592	\$ 1,305,215	\$ 10,791,682	\$ 725,271
<b>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</b>					
Operating income (Loss)	\$ 1,449,835	\$ 2,402,815	\$ (572,999)	\$ 3,279,651	\$ (256,448)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	737,971	1,111,016	201,052	2,050,039	-
Loss on disposal of assets	13,267	9,000	19,323	41,590	-
Changes in assets and liabilities:					
User fees	(297,252)	(258,352)	(27,416)	(583,020)	-
Accounts payable	(357,959)	(350,067)	157,711	(550,315)	(2,194)
Accrued liabilities	(2,634)	(1,911)	1,364	(3,181)	(1,523)
Retainage payable	(273,368)	-	-	(273,368)	77,650
Refunds payable	(35,894)	3,759	2,882	(29,253)	-
Compensated absences	(10,727)	(7,200)	3,067	(14,860)	-
Net Cash Provided By (Used For) Operating Activities	\$ 1,223,239	\$ 2,909,060	\$ (215,016)	\$ 3,917,283	\$ (182,515)

See notes to financial statements.

TOWN OF NEEDHAM, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2010

	Pension Trust Fund (As of <u>December 31, 2009</u> )	Private Purpose Trust Fund	Other Post- Employment Benefit Agency Fund	Other Agency Funds
<b><u>ASSETS</u></b>				
Cash and short-term investments	\$ 2,720,448	\$ -	\$ -	\$ 191,160
Investments	93,844,069	1,818,767	5,784,247	-
Receivables	<u>77,862</u>	<u>-</u>	<u>-</u>	<u>340,285</u>
Total Assets	96,642,379	1,818,767	5,784,247	531,445
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Refunds payable	-	-	-	47,460
Other liabilities	<u>69,627</u>	<u>-</u>	<u>5,784,247</u>	<u>483,985</u>
Total Liabilities	<u>69,627</u>	<u>-</u>	<u>5,784,247</u>	<u>531,445</u>
<b><u>NET ASSETS</u></b>				
Total net assets held in trust for pension benefits and other purposes	\$ <u>96,572,752</u>	\$ <u>1,818,767</u>	\$ <u>-</u>	\$ <u>-</u>

See notes to financial statements.

TOWN OF NEEDHAM, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2010

	Pension Trust Fund (For the Year Ended December 31, 2009)	Private Purpose Trust Fund
<b>Additions:</b>		
Contributions:		
Employers	\$ 4,271,094	\$ -
Plan members	2,726,659	-
Other	<u>404,567</u>	<u>48,650</u>
Total contributions	7,402,320	48,650
Investment Income:		
Increase (decrease) in fair value of investments	14,240,337	249,671
Less: management fees	<u>(496,063)</u>	<u>-</u>
Net investment income	13,744,274	249,671
Total additions	21,146,594	298,321
<b>Deductions:</b>		
Benefit payments to plan members and beneficiaries	9,298,060	-
Refunds to plan members	244,264	-
Administrative expenses	209,778	-
Other	<u>172,265</u>	<u>79,152</u>
Total deductions	9,924,367	79,152
Net increase (decrease)	11,222,227	219,169
<b>Net assets:</b>		
Beginning of year	<u>85,350,525</u>	<u>1,599,598</u>
End of year	\$ <u><u>96,572,752</u></u>	\$ <u><u>1,818,767</u></u>

See notes to financial statements.

# TOWN OF NEEDHAM, MASSACHUSETTS

## Notes to Financial Statements

### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Needham (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

#### A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable.

Blended Component Units - Blended component units are entities that are legally separate, but are so related that they are, in substance, the same as the primary government, providing services entirely or almost entirely for the benefit of the primary government. The following component unit is blended within the primary government:

In the Fiduciary Funds: The Needham Contributory Retirement System which was established to provide retirement benefits primarily to employees and their beneficiaries. The System is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements. Additional financial information of the System and complete financial statements can be obtained by contacting the System located at Town of Needham, Massachusetts, Town Hall, Needham, Massachusetts 02191.

#### B. Government-Wide and Fund Financial Statements

##### Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

#### Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

#### Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and excises.

#### Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are

considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Community Preservation Fund* was adopted on November 2, 2004 by a state-wide act enabling legislation to allow Cities and Towns to choose to create a new funding source that can be used to address three core community concerns:
  - Acquisition and preservation of open space
  - Creation and support of affordable housing
  - Acquisition and preservation of historic buildings and landscapes

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

The government reports the following major proprietary funds:

- The *Sewer Fund* is used to report the Town's sewer enterprise fund operations.
- The *Water Fund* is used to report the Town's water enterprise fund operations.

- The Solid Waste Fund is used to report the Town's transfer station enterprise fund operations.

The self-insured employee workers compensation is reported as an *Internal Service Fund* in the accompanying financial statements.

The *Pension Trust Fund* accounts for the activities of the Employees Contributory Retirement System, which accumulates resources for pension benefit payments to qualified employees.

The *Private-Purpose Trust Fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *Agency Funds* include the *Other Post-Employment Benefits Fund* which is used to accumulate resources for health and life insurance benefits for retired employees. Other *Agency Funds* include *Student Activity Funds*, and *Police, Fire and Maintenance Detail Funds*.

#### D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

#### E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one

year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Contributory Retirement System consist of marketable securities, bonds and short-term money market investments. Investments are carried at market value.

F. Property Tax Limitations

Legislation known as "Proposition 2 1/2" limits the amount of revenue that can be derived from property taxes. The prior fiscal year's tax levy limit is used as a base and cannot increase by more than 2.5 percent (excluding new growth), unless an override or debt exemption is voted. The actual fiscal year 2010 tax levy reflected an excess capacity of approximately \$ 38,375.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of five years. The Town has a capitalization policy with the following established thresholds for capitalization:

<u>Assets</u>	<u>Threshold</u>
Land improvements	\$ 5,000
Buildings and facilities	\$ 50,000
Building improvements	\$ 25,000
Furniture, fixtures, machinery, and equipment	\$ 5,000
Vehicles	\$ 5,000
Road work	\$ 75,000
Water and sewer systems	\$ 75,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	40 - 50
Machinery, equipment, and furnishings	5 - 10
Vehicles	5
Infrastructure	20 - 40

*H. Compensated Absences*

Based on provisions contained in the Town's personnel policy or collective bargaining agreement, employees are eligible to accumulate earned but unused vacation and sick leave benefits. Vacation time accrues either annually or monthly based on years of service and is considered vested at the time it is earned. Employees are limited in their ability to carry unused vacation leave from one year to the next. Personal leave is not cumulative and is not carried forward to the next year. Sick leave is accrued either monthly or annually and accumulates without limit. Some employees whose employment terminates by retirement, disability, or death are entitled to payment upon termination at their current rate of pay for twenty-five percent of accrued sick leave. Some employees are subject to a 960 hour cap for the purposes of sick leave buy-back, and some employees are ineligible to participate in the program.

All vested personal and vacation pay is accrued when incurred in the government-wide financial statements. Twenty-five percent of vested sick leave is accrued when incurred in the government-wide financial statements, based on an estimate number of employees expected to retire. A liability for these amounts is reported in governmental funds only if the employee has met the requirements to be eligible for buy-back of sick leave upon a qualifying event

*I. Long-Term Obligations*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

*J. Fund Equity*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. **Stewardship, Compliance, and Accountability**

A. Budgetary Information

At the annual town meeting, the Finance Committee presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by town meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public. These items are limited by the Massachusetts General Laws and must be raised in the next year's tax rate.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Proprietary Funds. Effective budgetary control is achieved for all other funds through provisions of the Massachusetts General Laws.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances, which will be honored during the subsequent year.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general and proprietary funds is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 115,201,498	\$ 113,129,502
Other financing sources/uses (GAAP basis, net of refunding)	<u>2,186,962</u>	<u>3,381,509</u>
Subtotal (GAAP Basis)	117,388,460	116,511,011
Reverse beginning of year appropriation carryforwards from expenditures	-	(1,133,251)
Add end of year appropriation carryforwards to expenditures	-	2,539,597
Recognize use of free cash	3,145,416	-
Recognize use of bond premium	82,381	-
Recognize use of MSBA revenue appropriated for debt service	364,686	-
Recognize use of overlay surplus	500,731	-
Reverse GASB 24 MTRS	(10,930,261)	(10,930,261)
Other reconciling items	(8,746)	4,733
Adjust property tax revenue to the budgetary basis	<u>(371,448)</u>	<u>-</u>
Budgetary basis	<u>\$ 110,171,219</u>	<u>\$ 106,991,829</u>

D. Deficit Fund Equity

The Town reflects several special revenue and capital project fund deficits, primarily caused by grant expenses occurring in advance of

grant reimbursements and the use of bond anticipation notes to finance construction activities.

The deficits in these funds will be eliminated through future intergovernmental revenues and transfers from other funds and issuance of debt.

The following funds had deficits as of June 30, 2010:

Nonmajor Governmental Funds:

Special Revenue Funds:

2010 NCLB Title I	\$ (9,657)
2006 SPED 94-142	(2,913)
2011 Shine (COA)	(6,086)

Capital Project Funds:

High Rock and Pollard Schools Renovation	(129,030)
Department of Public Works Administration Building	(137,556)
Kendrick Bridge repair	(8,174)
Library construction	(1,243)
Storm drain improvements	(15,737)
Public safety building roof	(11,817)

Other:

Police outside detail	(220,303)
Fire outside detail	(85,438)

### **3. Cash and Short-Term Investments**

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. Massachusetts General Law (MGL) Chapter 44, Section 55, limits deposits "in a bank or trust company or banking company to an amount not exceeding sixty percent of the capital and surplus of such bank or trust company or banking company, unless satisfactory security is given to it by such bank or trust company or banking company for such excess." The Town's custodial credit risk policy allows unlimited amounts to be deposited in certificates of deposits with a maximum maturity as set by Massachusetts General Laws (MGL) and full collateralization through a third-party agreement. The policy also allows unlimited deposits in Massachusetts State pooled fund and limits the remaining unsecured deposits to 5% of any institution's assets and no more than 25% of the Town's assets. The Town's policy was designed to limit exposure to only those institutions with a proven financial strength, capital adequacy of the firm, and overall affirmative reputation in the municipal industry. Further, all securities not held directly by the Town, will be held in the Town's name and the tax identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security. The Contributory Retirement System (the System) does not have a deposit policy for custodial credit risk.

As of June 30, 2010, \$ 13,069,071 of the Town's bank balance of \$ 32,116,521 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the Town's name. The Town manages some of this risk by Securities Investor Protection Corporation (SIPC) and excess SIPC coverage.

As of December 31, 2009, \$ 2,602,709 of the Contributory Retirement System's bank balance of \$ 2,797,895 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the System's name. Of the System's exposed risk, \$ 2,321,501 was invested in MMDT and \$ 281,208 was invested in PRIT.

#### 4. Investments

##### A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. For short-term investments that were purchased using surplus revenues, MGL, Chapter 44, Section 55, limits investments to the top rating issued by at least one nationally recognized statistical rating organization (NRSROs).

Presented below is the actual rating as of year end for each investment of the Town (All federal agency securities have an implied credit rating of AAA.):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Average Rating as of Year End</u>
U.S. Treasury notes	\$ 1,865,569	AAA
Certificates of deposits	7,119,644	N/R
Corporate equities	1,596,014	N/A
Mutual funds	2,242,495	N/A
Federal agency securities	10,354,688	AAA
Corporate bonds	<u>4,927,996</u>	A2
Total investments	\$ <u>28,106,406</u>	

Massachusetts General Law, Chapter 32, Section 23, limits the investment of System funds, to the extent not required for current disbursements, in the PRIT Fund or in securities, other than mortgages or collateral loans, which are legal for the investment of funds in savings banks under the laws of the Commonwealth, provided that no more than the established percentage of assets, is invested in any one security.

At December 31, 2009, the System maintained its investments in the State Investment Pool\* with a fair value of \$ 93,844,069. This investment type is not rated.

*\*Fair value is the same as the value of the pool share. The Pension Reserves Investment Trust was created under Massachusetts General Law, Chapter 32, Section 22, in December 1983. The Pension Reserves Investment Trust is operated under contract with a private investment advisor, approved by the Pension Reserves Investment Management Board. The Pension Reserves Investment Management Board shall choose an investment advisor by requesting proposals from advisors and reviewing such proposals based on criteria adopted under Massachusetts General Law, Chapter 30B.*

#### B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's custodial credit risk policy allows unlimited investments in U.S. Agency obligations, certificates of deposits secured through a third party, and other investments allowable by MGL. The Retirement System does not have policies for custodial credit risk.

The Town's investments of \$ 22,059,182 were exposed to custodial credit risk as uninsured and uncollateralized. The Town manages some of this risk by Securities Investor Protection Corporation (SIPC) and excess SIPC coverage.

The System's investments of \$ 93,844,069 were exposed to custodial credit risk as uninsured and uncollateralized. However, the investments were held in the State Investment pool (PRIT).

#### C. Concentration of Credit Risk

The Town manages concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any type of security or issuer will be minimized. With the exception U.S. Treasury obligations or investments fully collateralized by U.S. agencies, and State Pool (MMDT), no more than 10% of the Town's investments shall be invested in a single financial institution. The Retirement System places no limit on the amount invested in any one issuer.

Massachusetts General Law Chapter 32, Section 23 limits the amount the System may invest in any one issuer or security type, with the exception of the PRIT fund.

The System does not have an investment in one issuer greater than 5% of total investments.

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Per Massachusetts general law, investments of operating cash or bond paydown amounts should be placed in investments with a one year or less maturity date or in shares issued by money market funds registered with the Securities and Exchange Commission. The Town addresses interest rate risk by managing duration. The Retirement System does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>
Debt Related Securities:				
U.S. Treasury notes	\$ 1,865,569	\$ 1,865,569	\$ -	\$ -
Federal agency securities	10,354,688	6,692,557	3,329,333	332,798
Corporate bonds	4,927,996	50,666	4,824,375	52,955
Total	\$ <u>17,148,253</u>	\$ <u>8,608,792</u>	\$ <u>8,153,708</u>	\$ <u>385,753</u>

**E. Foreign Currency Risk**

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town will not invest in any investment exposed to foreign currency risk. The System does not have policies for foreign currency risk.

**5. Accounts Receivable**

**A. Property Taxes**

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on a quarterly basis and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the fiscal year they relate to.

Fourteen days after the due date for the final tax bill for real estate taxes, a demand notice may be sent to the delinquent taxpayer. Fourteen days after the demand notice has been sent, the tax collector may proceed to file a lien against the delinquent taxpayers' property. The Town has an ultimate right to foreclose on property for unpaid taxes. Personal property taxes cannot be secured through the lien process.

Taxes receivable at June 30, 2010 consist of the following (in thousands):

Real Estate		
2010	\$ 744	
2009	<u>5</u>	
		749
Personal Property		
2010	265	
2009	49	
2008	29	
2007	34	
2006	32	
Prior	<u>158</u>	
		567
Tax Liens		801
Deferred Taxes		593
Tax Roll Backs		<u>6</u>
Total		<u>\$ 2,716</u>

*B. Allowance for Uncollectibles*

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

	<u>Governmental</u>
Property taxes	\$ 241
Excises	183
Ambulance	276

The allowance amount is estimated using varying percentages that the Town believes are not collectible based on year of levy.

*C. Departmental*

Departmental receivables are primarily comprised of ambulance receivables.

*D. Intergovernmental Receivables*

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2010 and future reimbursements from the MSBA.

**6. Capital Assets**

Capital asset activity for the year ended June 30, 2010 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 84,419	\$ 84,231	\$ -	\$ 168,650
Machinery, equipment, and furnishings	6,293	3,766	(344)	9,715
Vehicles	3,176	418	(164)	3,430
Infrastructure	<u>25,333</u>	<u>4,340</u>	<u>-</u>	<u>29,673</u>
Total capital assets, being depreciated	119,221	92,755	(508)	211,468
Less accumulated depreciation for:				
Buildings and improvements	(21,512)	(3,924)	-	(25,436)
Machinery, equipment, and furnishings	(4,528)	(1,332)	294	(5,566)
Vehicles	(2,091)	(475)	100	(2,466)
Infrastructure	<u>(10,669)</u>	<u>(1,184)</u>	<u>-</u>	<u>(11,853)</u>
Total accumulated depreciation	<u>(38,800)</u>	<u>(6,915)</u>	<u>394</u>	<u>(45,321)</u>
Total capital assets, being depreciated, net	80,421	85,840	(114)	166,147
Capital assets, not being depreciated:				
Land	17,517	914	-	18,431
Works of art	95	-	-	95
Construction in progress	<u>85,827</u>	<u>3,652</u>	<u>(84,347)</u>	<u>5,132</u>
Total capital assets, not being depreciated	<u>103,439</u>	<u>4,566</u>	<u>(84,347)</u>	<u>23,658</u>
Governmental activities capital assets, net	<u>\$ 183,860</u>	<u>\$ 90,406</u>	<u>\$ (84,461)</u>	<u>\$ 189,805</u>

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,499	\$ 2,423	\$ (34)	\$ 8,888
Plant	6,600	-	-	6,600
Machinery, equipment, and furnishings	4,041	30	(339)	3,732
Vehicles	625	709	(23)	1,311
Infrastructure	<u>59,029</u>	<u>7,767</u>	<u>-</u>	<u>66,796</u>
Total capital assets, being depreciated	76,794	10,929	(396)	87,327
Less accumulated depreciation for:				
Buildings and improvements	(3,117)	(250)	21	(3,346)
Plant	(1,802)	(228)	-	(2,030)
Machinery, equipment, and furnishings	(2,873)	(224)	311	(2,786)
Vehicles	(431)	(192)	23	(600)
Infrastructure	<u>(31,144)</u>	<u>(1,155)</u>	<u>-</u>	<u>(32,299)</u>
Total accumulated depreciation	<u>(39,367)</u>	<u>(2,049)</u>	<u>355</u>	<u>(41,061)</u>
Total capital assets, being depreciated, net	37,427	8,880	(41)	46,266
Capital assets, not being depreciated:				
Non-Depreciable - WIP	9,484	374	(7,297)	2,561
Land	<u>5,275</u>	<u>-</u>	<u>-</u>	<u>5,275</u>
Total capital assets, not being depreciated	<u>14,759</u>	<u>374</u>	<u>(7,297)</u>	<u>7,836</u>
Business-type activities capital assets, net	<u>\$ 52,186</u>	<u>\$ 9,254</u>	<u>\$ (7,338)</u>	<u>\$ 54,102</u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

<b>Governmental Activities:</b>	
General government	\$ 71
Public safety	355
Education	4,101
Public works	1,834
Human service	4
Culture and recreation	<u>549</u>
Total depreciation expense - governmental activities	<u>\$ 6,914</u>
<b>Business-Type Activities:</b>	
Sewer	\$ 738
Water	1,111
Solid Waste	<u>201</u>
Total depreciation expense - business-type activities	<u>\$ 2,050</u>

**7. Warrants and Accounts Payable**

Warrants payable represent 2010 expenditures paid by July 15, 2010 as permitted by law. Accounts payable represent additional 2010 expenditures paid after July 15, 2010.

**8. Deferred Revenue**

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all June 30, 2010 receivable balances, except real and personal property taxes that are accrued for subsequent 60-day collections.

**9. Accrued Liabilities**

Accrued liabilities represent primary accrued payroll and withholdings. On the government-wide statement of net assets, accrued liabilities also include accrued interest for bonds and anticipation notes.

Accrued liabilities reported in the Internal Service Fund represent an estimate of incurred but not reported workers compensation claims.

**10. Refunds Payable**

This balance consists of an estimate of refunds due to property taxpayers for potential abatements. These cases are currently pending with the state Appellate Tax Board.

**11. Anticipation Notes Payable**

The following summarizes activity in notes payable during fiscal year 2010:

	Balance Beginning of Year	New Issues	Maturities	Balance End of Year
Bond anticipation	\$ 15,169,400	\$ -	\$ (15,169,400)	\$ -
Bond anticipation	-	335,000	(335,000)	-
Bond anticipation	-	1,483,000	-	1,483,000
Bond anticipation	-	2,000,800	(2,000,800)	-
MWPAT Loan	-	716,361	-	716,361
Total	<u>\$ 15,169,400</u>	<u>\$ 4,535,161</u>	<u>\$ (17,505,200)</u>	<u>\$ 2,199,361</u>

## 12. Long-Term Debt

### A. Long-Term Debt Supporting Activities

General obligation bonds, issued by the town, are repaid with general and enterprise fund revenues and the use of undesignated fund balance or unrestricted retained earnings. Compensated absences are paid from the fund responsible for the employee's compensation with significant liabilities paid from the general fund and the enterprise funds.

### B. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds currently outstanding are as follows:

	Original Amount	Interest Rate(s)%	Date of Issue	Date of Maturity	Amount Outstanding as of June 30, 2010
MA Water Pollution Abatement Trust	\$ 310,656	Various	06/01/95	02/01/15	\$ 139,067
MA Water Pollution Abatement Trust	91,400	Various	12/09/98	08/01/18	45,600
MA Water Pollution Abatement Trust	243,300	Various	12/09/98	08/01/18	121,400
MA Water Pollution Abatement Trust	1,261,272	Various	12/09/98	08/01/18	686,627
MA Water Pollution Abatement Trust	175,500	Various	12/09/98	08/01/18	87,700
MA Water Pollution Abatement Trust	422,874	Various	12/09/98	08/01/18	259,488
MA Water Pollution Abatement Trust	85,894	Various	12/09/98	08/01/18	47,670
Municipal Purpose FY 2001	8,883,000	4.00	06/15/01	06/15/11	725,000
MA Water Resources Authority	257,304	0.00	07/19/01	08/15/11	51,460
Municipal Purpose FY 2003 Elementary School	5,590,000	1.87	05/15/03	11/15/10	225,000
Municipal Purpose FY 2005	14,000,000	3.00 - 4.70	11/01/03	11/01/23	9,800,000
Municipal Purpose FY 2005	12,649,000	3.00 - 4.75	12/01/04	12/01/19	8,140,000
Municipal Purpose FY 2005	6,827,000	3.25 - 4.20	06/01/05	06/01/25	4,325,000
Municipal Purpose FY 2006	3,346,000	3.24 - 3.66	12/15/05	02/15/15	1,025,000
Municipal Purpose FY 2007	5,525,000	3.75 - 4.50	11/01/06	11/11/19	4,910,000
Municipal Purpose FY 2007	11,970,000	3.75 - 4.50	11/01/06	11/01/26	8,470,000
Municipal Purpose FY 2008	4,470,000	4.05 - 5.00	06/15/07	06/15/12	2,945,000
Municipal Purpose FY 2008	3,205,000	3.25	12/01/07	06/01/12	840,000
Municipal Purpose FY 2009	12,600,000	3.25 - 5.00	06/03/08	12/01/26	11,150,000
Municipal Purpose FY 2009	5,600,000	4.61	11/01/08	08/01/27	5,105,000
Municipal Purpose FY 2010	6,842,000	2.94	06/01/09	06/01/28	6,020,000
Municipal Purpose FY 2010	15,815,000	2.00 - 4.00	12/15/09	08/01/28	15,815,000
Municipal Purpose FY 2010	4,000,000	2.00 - 3.00	06/15/10	12/01/24	4,000,000
MA Water Resources Authority	215,710	0.00	02/22/10	02/15/10	215,710
MA Water Resources Authority	283,305	0.00	05/17/10	05/15/15	283,305
					<u>\$ 85,433,027</u>

C. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2010 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 6,692,979	\$ 2,553,616	\$ 9,246,595
2012	5,397,979	2,290,196	7,688,175
2013	5,087,979	2,125,631	7,213,610
2014	4,872,979	1,965,023	6,838,002
2015	4,752,612	1,808,223	6,560,835
2016-2020	22,602,630	6,570,901	29,173,531
2021-2025	16,860,000	2,708,512	19,568,512
2026-2029	<u>4,780,000</u>	<u>322,425</u>	<u>5,102,425</u>
Total	<u>\$ 71,047,158</u>	<u>\$ 20,344,527</u>	<u>\$ 91,391,685</u>

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 1,924,278	\$ 540,132	\$ 2,464,410
2012	1,903,766	464,209	2,367,975
2013	1,571,931	456,244	2,028,175
2014	1,550,112	350,742	1,900,854
2015	1,385,082	299,456	1,684,538
2016-2020	4,875,700	814,680	5,690,380
2021-2025	950,000	130,419	1,080,419
2026-2029	<u>225,000</u>	<u>19,700</u>	<u>244,700</u>
Total	<u>\$ 14,385,869</u>	<u>\$ 3,075,582</u>	<u>\$ 17,461,451</u>

D. Bond Authorizations

Long-term debt authorizations which have not been issued or rescinded as of June 30, 2010 are as follows:

<u>Date Authorized</u>	<u>Purpose</u>	<u>Amount</u>
2001	Rosemary Pool Complex - Design	\$ 72,500
2002	Parking Lot Dedham Avenue	10,500
2003	Sewer Pump Station Richardson Drive	281,290
2003	Water System Rehabilitation Design	11,000
2003	Water Pump Station Designs	180,000
2004	Library Project	3,079,500
2004	High School Project	25,800,000
2004	Sewer System Rehab - I/I work	175,000
2006	High School	3,689,275
2006	Ridge Hill Rehabilitation	104,600
2006	Water System Rehabilitation	30,000
2006	Rte 128 Sewer Main Relocation	155,000
2007	Water system Improvements	735,000
2007	Mitchell School Roof Repair	11,400
2008	High Rock and Pollard School Project	2,884,000
2008	RTS Construction Equipment	14,300
2008	Sewer System Rehab - I/I work	616,695
2009	Municipal Parking Lot Improvements	105,000
2009	Public Safety Building Roof	96,500
2009	Hillside & Mitchell School Parking & Play Area Improvements	3,600
2009	Street & Traffic Light Improvements	25,000
2009	Collection Packer Equipment	23,000
2009	Wastewater Pump Station at GPA	45,000
2009	Water Main Improvements	600,294
2009	Water Storage Tank Cleaning & Painting	75,000
2009	Public Services Administration Bldg.	523,500
2010	Stormwater Master Plan Drainage Improvements	200,000
2010	Sewer Pump Station Design	577,500
2010	Newman School HVAC Design and Engineering	225,000
2010	Town Hall (GF portion)	4,100,000
2010	Town Hall (CPA portion)	7,200,000
2010	Kendrick Street Bridge Design	125,000
2010	Road, Bridges, Sidewalks and Intersection Improvement	180,000
2010	RTS Construction Equipment	210,000
2010	Water Distribution System Rehab	600,000
2010	Newman School Extraordinary Repairs	25,962,128
2011	Road, Bridges, Sidewalks and Intersection Improvement	1,236,300
2011	Kendrick Street Bridge Repair	850,000
	Total	<u>\$ 80,812,882</u>

E. Changes in General Long-term Liabilities

During the year ended June 30, 2010, the following changes occurred in long-term liabilities (in thousands):

	Total			Total	Less	Equals
	Balance	Additions	Reductions	Balance	Current	Long-Term
	07/01/09			06/30/10	Portion	Portion
<u>Governmental Activities</u>						
Bonds payable	\$ 59,914	\$ 17,770	\$ (6,637)	\$ 71,047	\$ (6,693)	\$ 64,354
Other:						
Accrued employee benefits	2,671	122	-	2,793	(698)	2,095
Landfill closure	1,078	-	(51)	1,027	(51)	976
Totals	\$ 63,663	\$ 17,892	\$ (6,688)	\$ 74,867	\$ (7,442)	\$ 67,425

	Total			Total	Less	Equals
	Balance	Additions	Reductions	Balance	Current	Long-Term
	7/1/09			6/30/10	Portion	Portion
<u>Business-Type Activities</u>						
Bonds payable	\$ 13,854	\$ 2,544	\$ (2,012)	\$ 14,386	\$ (1,924)	\$ 12,462
Other:						
Accrued employee benefits	115	-	(15)	100	(100)	-
Totals	\$ 13,969	\$ 2,544	\$ (2,027)	\$ 14,486	\$ (2,024)	\$ 12,462

*F. Prior Year Refundings*

In prior years, the Town has defeased various bond issues by creating separate irrevocable trust funds. The proceeds from the new issuance of the general obligation bonds were used to purchase U.S. government securities, and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the refunded bonds mature in 2019. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the Town's balance sheet. As of June 30, 2010, the amount of defeased debt outstanding but removed from the governmental activities and business-type activities was \$ 4,830,000.

**13. Landfill Closure and Postclosure Care Costs**

State and Federal laws and regulations require the Town to perform certain maintenance and monitoring functions at the site for thirty years after closure.

The \$ 1,027,680 reported as landfill closure and postclosure care liability at June 30, 2010 represents the estimated costs to maintain and monitor the site for thirty years. These amounts are based on what it would cost to perform all closure and postclosure care in 2010. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

**14. Restricted Net Assets**

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

**15. Reserves of Fund Equity**

“Reserves” of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at June 30, 2010:

Reserved for Encumbrances and Continuing Appropriations - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Expenditures - Represents the amount of fund balance appropriated to be used for expenditures in the subsequent year budget.

Reserved for Other Specific Purposes - Represents the amount of fund balance appropriated to be used for future debt service.

Reserved for Permanent Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

**16. General Fund Undesignated Fund Balance**

The undesignated general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in certain respects from the Massachusetts Uniform Municipal Accounting System (UMAS). The following paragraph summarizes the major difference.

The accompanying financial statements include an estimate for future potential tax refunds, which is not recognized under UMAS.

**17. Commitments and Contingencies**

Outstanding Lawsuits - There are several pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**18. Subsequent Events**

Debt

Subsequent to June 30, 2010, the Town has incurred the following additional debt:

	<u>Amount</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>
General obligation bond	\$ 4,635,000	1-3%	10/06/10	04/01/17

**19. Post-Employment Health Care and Life Insurance Benefits**

**Other Post-Employment Benefits**

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the statement of revenues, expenses, and changes in net assets when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

**A. Plan Description**

In addition to providing the pension benefits described, the Town provides post-employment health care and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions and employer contributions are governed by Chapter 32 of the Massachusetts General Laws. As of July 1, 2009, the

actuarial valuation date, approximately 759 retirees and 764 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

*B. Benefits Provided*

The Town provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria may receive these benefits.

*C. Funding Policy*

Retirees contribute 32 - 50% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pre-funded basis.

*D. Annual OPEB Costs and Net OPEB Obligation*

The Town's fiscal 2010 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2010, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of July 1, 2009.

Annual Required Contribution (ARC)	\$ 3,446,556
Interest on net OPEB obligation	-
Adjustment to ARC	-
	<hr/>
Annual OPEB cost	3,446,556
Contributions made	<u>(3,446,556)</u>
	<hr/>
Increase in net OPEB obligation	-
Net OPEB obligation - beginning of year	<hr/> -
Net OPEB obligation - end of year	<u><u>\$ -</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2010	\$ 3,446,556	100%	\$ -
2009	\$ 3,102,311	100%	\$ -

The Town's net OPEB obligation as of June 30, 2010 is recorded as a component of the "other long-term liabilities" line item.

*E. Funded Status and Funding Progress*

The funded status of the plan as of July 1, 2009, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 48,888,127
Actuarial value of plan assets	<u>(5,008,484)</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 43,879,643</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>10.2%</u>
Covered payroll (active plan members)	<u>\$ 61,582,295</u>
UAAL as a percentage of covered payroll	<u>71.3%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*F. Actuarial Methods and Assumptions*

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2009 actuarial valuation the projected unit credit cost method was used. The actuarial value of assets was not determined as the Town has not advanced funded its obligation. The actuarial assumptions included an 8% investment rate of return and an initial annual healthcare cost trend rate of 8% which decreases to a 5% long-term rate for all healthcare benefits after ten years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 4.5%.

**20. Contributory Retirement System**

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

*A. Plan Description and Contribution Information*

Substantially all employees of the Town (except teachers and administrators under contract employed by the School Department) are members of the Needham Contributory Retirement System (NCRS), a cost sharing, multiple employer defined benefit PERS. Eligible employees must participate in the NCRS. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of the Massachusetts General Laws establishes the authority of the NCRS Retirement Board. Chapter 32 also establishes contribution percentages and benefits paid. The NCRS Retirement Board does not have the authority to amend benefit provisions. As required by Massachusetts General Laws, the System issues a separate report to the Commonwealth's Public Employee Retirement Administration Commission.

Membership of each plan consisted of the following at December 31, 2009, the date of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	489
Terminated plan members entitled to but not yet receiving benefits	72
Active plan members	<u>674</u>
Total	<u><u>1,235</u></u>
Number of participating employers	2

Employee contribution percentages are specified in Chapter 32 of the Massachusetts General Laws. The percentage is determined by the participant's date of entry into the system. All employees hired after

January 1, 1979 contribute an additional 2% on all gross regular earnings over the rate of \$ 30,000 per year. The percentages are as follows:

Before January 1, 1975	5%
January 1, 1975 - December 31, 1983	7%
January 1, 1984 - June 30, 1996	8%
Beginning July 1, 1996	9%

Employers are required to contribute at actuarially determined rates as accepted by the Public Employee Retirement Administration Commission (PERAC). The Town's Schedule of Employer Contributions is as follows:

Schedule of Employer Contributions:

<u>Year Ended</u> <u>June 30</u>	<u>Annual Required</u> <u>Contribution</u>	<u>Percentage</u> <u>Contributed</u>
2010	\$ 4,271,094	100%
2009	4,121,326	100%
2008	3,979,000	100%
2007	3,835,000	100%
2006	3,696,000	100%
2005	3,525,000	100%
2004	2,392,000	100%
2003	2,353,000	100%
2002	2,315,000	100%
2001	2,754,000	100%

*B. Summary of Significant Accounting Policies*

Basis of Accounting - Contributory retirement system financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments - Investments are reported at fair value in accordance with PERAC requirements.

*C. Funded Status and Funding Progress*

The information presented below is from the Needham contributory Retirement System's most recent valuation (in thousands).

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
1/1/09	\$ 102,421	\$ 139,054	\$ 36,633	73.7%	\$ 28,013	130.8%

The Schedule of Funding Progress following the notes to the financial statements presents multi-year trend information about the actuarial value of plan assets relative to the actuarial accrued liability for benefits.

*D. Actuarial Methods and Assumptions*

The annual required contribution for the current year was determined as part of the actuarial valuation using the entry age normal actuarial cost method. Under this method an unfunded actuarial accrued liability of \$ 36.6 million was calculated. The actuarial assumptions included (a) 8.25 % investment rate of return and (b) a projected salary increase of 4.5 % per year. Liabilities for cost of living increases have been assumed at an annual increase of 3 %, on the first \$ 12,000 of benefit payments. The actuarial value of assets is determined by projecting the market value of assets as of the beginning of the prior plan year with the assumed rate of return during that year (8.25 %) and accounting for deposits and disbursements with interest at the assumed rate of return. An adjustment is then applied to recognize the difference between the actual investment return and expected return over a five-year period. As of December 31, 2009, the unfunded actuarially accrued liability is being amortized over 18 years using 4.5 % increasing payment method.

*E. Teachers*

As required by State statutes, teachers of the Town are covered by the Massachusetts Teachers Retirement System (MTRS). The MTRS is funded by contributions from covered employees and the Commonwealth of Massachusetts. The Town is not required to contribute.

All persons employed on at least a half-time basis, who are covered under a contractual agreement requiring certification by the Board of Education are eligible, and must participate in the MTRS.

Based on the Commonwealth of Massachusetts' retirement laws, employees covered by the pension plan must contribute a percentage of gross earnings into the pension fund. The percentage is determined by the participant's date of entry into the system and gross earnings, up to \$ 30,000, as follows:

Before January 1, 1975	5%
January 1, 1975 - December 31, 1983	7% *
January 1, 1984 - June 30, 1996	8% *
July 1, 1996 - June 30, 2001	9% *
Beginning July 1, 2001	11%

\* Effective January 1, 1990, all participants hired after January 1, 1979, who have not elected to increase to 11%, contribute an additional 2% of salary in excess of \$ 30,000.

The Town's current year covered payroll for teachers and administrators was not available.

In fiscal year 2010, the Commonwealth of Massachusetts contributed \$ 10,930,261 to the MTRS on behalf of the Town. This is included in the education expenditures and intergovernmental revenues in the general fund.

*F. Other Employees*

Certain retired employees of the Town were exempted from membership or elected not to participate in the System. The Town pays retirement benefits to these employees from the General Fund appropriations. These employees are not included in the Town's actuarial liability. The Town's fiscal 2010 pension expense relating to these employees was approximately \$ 49,737.

**21. Self Insurance**

Workers Compensation The Town's personnel Department administers a self-insured workers compensation program. In addition to in-house administration, the town utilizes a third party administrator, CCMSI, to process claims, produce workers compensation vouchers, and conduct follow-up medical case management on individuals receiving workers compensation benefits.

As of June 30, 2010, the Town's workers compensation fund had a balance of \$ 203,250 in net assets (a component of Total Net Assets). This amount is generated from the remainder of the workers compensation budget voted each year by the Town Meeting. The Town appropriates \$ 385,000 for workers compensation line item each year. These funds are used to pay workers compensation related expenses throughout the year, with the unexpended balance rolling into the trust fund noted above. The Town also purchases stop-loss reinsurance as part of its workers compensation program from Midwest Employers Casualty Company. Under the terms of its excess workers compensation coverage, the Town is liable for up to \$ 350,000 per accident per employee to an aggregate limit of \$ 1,000,000 per accident. The Town's maximum aggregate liability for all claims paid within one year is

\$ 4,000,000. The Town has no excess liability coverage for public safety employees and no reasonable estimate of claims liability has been determined.

A liability for unpaid claims at June 30, 2010 of \$ 216,118 has been recorded in the Internal Service Fund. This represents the Town's estimate of future payments based on historical information on active cases.

Changes in the aggregate liability for claims for the year ended June 30, 2010 are as follows:

	<u>Workers Compensation</u>
Claims liability, beginning of year	\$ 138,468
Claims incurred/recognized in fiscal year 2010	501,001
Claims paid in fiscal year 2010	<u>(423,351)</u>
Claims liability, end of year	<u>\$ 216,118</u>

## 22. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

## 23. Beginning Fund Balance Reclassification

The Town's major governmental funds for fiscal year 2010, as defined by GASB Statement 34, have changed from the previous fiscal year. Accordingly, the following reconciliation is provided:

	Fund Equity 6/30/09 (as previously <u>reported</u> )	<u>Reclassification</u>	Fund Equity 6/30/09 (as reclassified)
Nonmajor Governmental Funds	\$ 9,986,219	\$ (5,479,263)	\$ 4,506,956
High Rock and Pollard Renovation	(9,266,650)	9,266,650	-
Department of Public Works			
Administration Building	(1,942,726)	1,942,726	-
Town Hall Renovation	<u>5,730,113</u>	<u>(5,730,113)</u>	<u>-</u>
Total	<u>\$ 4,506,956</u>	<u>\$ -</u>	<u>\$ 4,506,956</u>

**TOWN OF NEEDHAM, MASSACHUSETTS**  
**SCHEDULE OF FUNDING PROGRESS**  
**REQUIRED SUPPLEMENTARY INFORMATION**

December 31, 2009

(Unaudited)

**Employees' Retirement System**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
01/01/09	\$ 102,420,630	\$ 139,054,020	\$ 36,633,390	73.66%	\$ 28,012,825	130.8%
01/01/07	\$ 102,235,876	\$ 128,668,586	\$ 26,432,710	79.50%	\$ 26,120,560	101.2%
01/01/05	\$ 89,965,920	\$ 119,994,011	\$ 30,028,091	75.00%	\$ 23,585,296	127.3%
01/01/04	\$ 82,910,726	\$ 113,426,667	\$ 30,515,941	73.10%	\$ 21,633,442	141.1%
01/01/03	\$ 76,356,568	\$ 108,537,756	\$ 32,181,188	70.40%	\$ 21,380,463	150.5%
01/01/00	\$ 80,624,013	\$ 88,236,491	\$ 7,612,478	91.40%	\$ 18,313,876	41.6%
01/01/97	\$ 50,591,567	\$ 69,604,902	\$ 19,013,335	72.70%	\$ 16,120,405	117.9%
01/01/95	\$ 41,448,079	\$ 66,617,237	\$ 25,169,158	62.20%	\$ 12,547,993	200.6%

**Other Post-Employment Benefits**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
07/01/09	\$ 5,008,484	\$ 48,888,127	\$ 43,879,643	10.2%	\$ 61,582,295	71.3%
07/01/07	\$ 3,075,317	\$ 46,672,308	\$ 43,596,991	6.6%	\$ 59,616,565	73.1%
07/01/05	\$ 2,131,044	\$ 43,172,705	\$ 41,041,661	4.9%	\$ 51,915,780	79.1%

See Independent Auditors' Report.

TOWN OF NEEDHAM, MASSACHUSETTS

Schedule of Revenues and Other Sources, and  
Expenditures and Other Uses -  
Sewer Enterprise Fund Budget vs Actual Comparison

For the Year Ended June 30, 2010

	<u>Budget</u>	<u>Adjusted Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Current service charges	\$ 7,849,728	\$ 7,825,336	\$ (24,392)
Interest income	20,000	15,253	(4,747)
Use of retained earnings	<u>1,116,000</u>	<u>1,116,000</u>	<u>-</u>
Total Revenues and Other Sources	8,985,728	8,956,589	(29,139)
Expenditures:			
Sewer expenditures	2,057,265	1,965,168	92,097
Intergovernmental	5,095,980	5,028,493	67,487
Debt service	1,200,000	1,192,470	7,530
Transfers out	<u>632,483</u>	<u>632,483</u>	<u>-</u>
Total Expenditures and Other Uses	<u>8,985,728</u>	<u>8,818,614</u>	<u>167,114</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 137,975</u>	<u>\$ 137,975</u>

See Independent Auditors' Report.

TOWN OF NEEDHAM, MASSACHUSETTS

Schedule of Revenues and Other Sources, and  
Expenditures and Other Uses -  
Water Enterprise Fund Budget vs Actual Comparison

For the Year Ended June 30, 2010

	<u>Budget</u>	<u>Adjusted Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Current service charges	\$ 5,066,773	\$ 5,625,821	\$ 559,048
Interest income	20,000	15,271	(4,729)
Use of retained earnings	<u>805,682</u>	<u>805,682</u>	<u>-</u>
Total Revenues	5,892,455	6,446,774	554,319
Expenditures:			
Water expenditures	2,971,127	2,832,610	138,517
Intergovernmental	427,396	427,332	64
Debt service	1,500,000	1,490,309	9,691
Transfers out	<u>993,932</u>	<u>993,932</u>	<u>-</u>
Total Expenditures and Other Uses	<u>5,892,455</u>	<u>5,744,183</u>	<u>148,272</u>
Excess of revenues over expenditures and other uses	<u>\$ -</u>	<u>\$ 702,591</u>	<u>\$ 702,591</u>

See Independent Auditors' Report.

TOWN OF NEEDHAM, MASSACHUSETTS

Schedule of Revenues and Other Sources, and  
Expenditures and Other Uses -  
Solid Waste Enterprise Fund Budget vs Actual Comparison

For the Year Ended June 30, 2010

	<u>Budget</u>	<u>Adjusted Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Current service charges	\$ 1,608,327	\$ 1,411,857	\$ (196,470)
Interest income	3,300	2,267	(1,033)
Transfer in	535,681	535,681	-
Use of retained earnings	<u>136,609</u>	<u>136,609</u>	<u>-</u>
Total Revenues and Other Sources	2,283,917	2,086,414	(197,503)
Expenditures:			
Transfers station expenditures	1,999,737	1,870,318	129,419
Debt service	150,000	149,051	949
Transfers out	<u>134,180</u>	<u>134,180</u>	<u>-</u>
Total Expenditures and Other Uses	<u>2,283,917</u>	<u>2,153,549</u>	<u>130,368</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ (67,135)</u>	<u>\$ (67,135)</u>

See Independent Auditors' Report.

**Board of Selectmen**

**AGENDA FACT SHEET for 2/8/2011**

**Agenda Item:** Snow and Ice Update  
**Presenter(s):** Tom Leary, Chief of Police  
Rick Merson, Director of Public Works

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**1. BRIEF DESCRIPTION OF TOPIC TO BE DISCUSSED:**

Chief Leary and Director Merson will update the Board on the snow and ice removal situation and discuss contingency plans for consideration in the event that the heavy snow volume continues.

**2. VOTE REQUIRED BY BOARD OF SELECTMEN: YES [NO] (circle one)**

**3. BACK UP INFORMATION ATTACHED:**

a. None

**4. SIGN OFF/APPROVAL REQUIRED:**

a.	Town Manager	yes	no	NA	_____
b.	Town Counsel	yes	no	NA	_____
c.	Finance Director	yes	no	NA	_____
d.	_____	yes	no	NA	_____

---

**Disposition by BOS**

**Action taken:** \_\_\_\_\_ **Present on future Agenda:** \_\_\_\_\_

**Refer to/Inform:** \_\_\_\_\_ **Report back to BOS on:** \_\_\_\_\_

---

Board of Selectmen  
AGENDA FACT SHEET for 2/8/11

Agenda Item: Accept and Refer Zoning Amendments  
Presenter(s): Kate Fitzpatrick, Town Manager

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1. BRIEF DESCRIPTION OF TOPIC TO BE DISCUSSED:

Mr. George Guinta, Jr., Primary Sponsor, has collected the requisite number of signatures to include a citizens' petition for a zoning by-law amendment on a future Town Meeting Warrant. Under State law, the Board has 14 days to accept the proposed amendment and refer the amendment to the Planning Board for its review, hearing, and report. The Board's action in this matter is not discretionary. Based upon the timelines set forth in the statute, the petition will not be ready for inclusion in the March 14<sup>th</sup> Special Town Meeting Warrant.

2. VOTE REQUIRED BY BOARD OF SELECTMEN: [YES] NO (circle one)

*Suggested Motion:* That the Board vote to accept a proposed zoning amendment sought by citizens' petition and to refer the matter to the Planning Board for review, public hearing, and report.

3. BACK UP INFORMATION ATTACHED:

- a. Citizens' Petition
- b. M.G.L. c. 40A Section 5

4. SIGN OFF/APPROVAL REQUIRED:

a.	Town Manager	yes	[no]	NA	_____
b.	Town Counsel	yes	[no]	NA	_____
c.	Finance Director	yes	[no]	NA	_____
d.	DPW _____	yes	[no]	NA	_____

---

Disposition by BOS

Action taken: \_\_\_\_\_ Present on future Agenda: \_\_\_\_\_

Refer to/Inform: \_\_\_\_\_ Report back to BOS on: \_\_\_\_\_

---

GEORGE GIUNTA, JR.  
ATTORNEY AT LAW\*  
281 CHESTNUT STREET  
NEEDHAM, MASSACHUSETTS 02492  
\*Also admitted in Maryland

RECEIVED  
TOWN OF NEEDHAM  
BOARD OF SELECTMEN  
2011 FEB -4 P 2: 24

TELEPHONE (781) 449-4520

FAX (781) 465-6059

February 4, 2011

Kate Fitzpatrick  
Town Manager  
Town of Needham  
1471 Highland Avenue  
Needham, Massachusetts 02492

Re: Petition for Zoning ByLaw Change

Dear Ms. Fitzpatrick,

Submitted herewith please find six sheets of a petition requesting that the Town of Needham vote to amend Section 1.4.7.4 of the Needham Zoning Bylaw by adding the following language at the end thereof:

Notwithstanding the provisions of this section to the contrary, the Board of Appeals may allow reconstruction of a non-conforming two-family dwelling on a lot resulting in the construction of enclosed garage space servicing two cars per dwelling unit, provided the Board finds that the additional garage space:

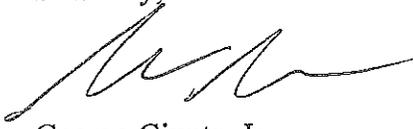
- a. will not alter the character of the premises in which it is located,
- b. will not have a material adverse effect on the value of the land and buildings or structures in the neighborhood, or on the amenities thereof, and
- c. will be appropriate in scale and mass for the neighborhood, taking into consideration the size, number and location of proposed garage doors.

Please note that the aforementioned petition sheets contain the signatures of 35 registered voters in the Town, as required pursuant to M.G.L. C.40A, Section 5, and M.G.L. C. 39, Section 10. As a result, I therefore request that this matter be brought before the upcoming Annual Town Meeting. To facilitate this request I have also provided a proposed Warrant Article.

If you or the Board of Selectmen have any questions comments or concerns relative to the foregoing, or if you require any further information, please do not hesitate to contact me.

Your attention and cooperation are appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Giunta, Jr.", with a long horizontal flourish extending to the right.

George Giunta, Jr.

CC Lee Newman, Planning Director

## AMEND ZONING BY-LAW

To see if the Town will vote to amend the Needham Zoning By-Law, Section 1.4.7.4 Reconstruction of Two-Family Dwellings Located in a Single Residence A, Single Residence B or Rural Residence-Conservation District Where the Use is Prohibited by adding the following language at the end thereof:

Notwithstanding the provisions of this section to the contrary, the Board of Appeals may allow reconstruction of a non-conforming two-family dwelling on a lot resulting in the construction of enclosed garage space servicing two cars per dwelling unit, provided the Board finds that the additional garage space:

- a. will not alter the character of the premises in which it is located,
- b. will not have a material adverse effect on the value of the land and buildings or structures in the neighborhood, or on the amenities thereof, and
- c. will be appropriate in scale and mass for the neighborhood, taking into consideration the size, number and location of proposed garage doors.

Or take any other action relative thereto.

Petition for Zoning Map Change  
Central Avenue, Needham, MA

We, the undersigned, being registered voters in the Town of Needham, hereby petition and request that the Town of Needham vote to amend Section 1.4.7.4 of the Needham Zoning Bylaw by adding the following language at the end thereof:

Notwithstanding the provisions of this section to the contrary, the Board of Appeals may allow reconstruction of a non-conforming two-family dwelling on a lot resulting in the construction of enclosed garage space servicing two cars per dwelling unit, provided the Board finds that the additional garage space:

- a. will not alter the character of the premises in which it is located,
- b. will not have a material adverse effect on the value of the land and buildings or structures in the neighborhood, or on the amenities thereof, and
- c. will be appropriate in scale and mass for the neighborhood, taking into consideration the size, number and location of proposed garage doors.

Name

Address

Alexis Kelleher	121 Damon Rd
Catherine O'Neil	114 Meetinghouse Cir
Thomas L. O'Neil	116 Meetinghouse Cir
Christy Siedt	55 Meetinghouse Cir
Julian Siedt	55 Meetinghouse Cir
Christopher J. Siedt	50 Meetinghouse Cir
David Siedt	50 Meetinghouse Cir
Bonnie Siedt	40 Meetinghouse Cir
Beverly Parsons	7 Meetinghouse Cir
Alberta Chico	165 Meetinghouse Cir
John E. McQuinn	97 Jarvis Circle
John E. McQuinn	97 Jarvis Circle
Shawn Siedt	51 Jarvis Circle
Ronald Zabel	51 Jarvis Circle
Tom Siedt	60 Nardone

Petition for Zoning Map Change  
Central Avenue, Needham, MA

We, the undersigned, being registered voters in the Town of Needham, hereby petition and request that the Town of Needham vote to amend Section 1.4.7.4 of the Needham Zoning Bylaw by adding the following language at the end thereof:

Notwithstanding the provisions of this section to the contrary, the Board of Appeals may allow reconstruction of a non-conforming two-family dwelling on a lot resulting in the construction of enclosed garage space servicing two cars per dwelling unit, provided the Board finds that the additional garage space:

- a. will not alter the character of the premises in which it is located,
- b. will not have a material adverse effect on the value of the land and buildings or structures in the neighborhood, or on the amenities thereof, and
- c. will be appropriate in scale and mass for the neighborhood, taking into consideration the size, number and location of proposed garage doors.

Name

Address

Mary K. Concaron	1347 Great Plain Ave.	02492
Deborah S Winnick	12 Mollard Rd	02492 F
William J. Oberman	100 Meetinghouse Cir.	02492
Cathy Freedberg	112 Jarvis Circle	02492
Frank M. Fulbright	112 JARVIS CIRCLE	02492
George Luinta Jr.	604 CENTRAL AVE, UNIT B,	02494











**PART I ADMINISTRATION OF THE GOVERNMENT**  
(Chapters 1 through 182)

**TITLE VII CITIES, TOWNS AND DISTRICTS**

**CHAPTER 40A ZONING**

**Section 5 Adoption or change of zoning ordinances or by-laws; procedure**

Section 5. Zoning ordinances or by-laws may be adopted and from time to time changed by amendment, addition or repeal, but only in the manner hereinafter provided. Adoption or change of zoning ordinances or by-laws may be initiated by the submission to the city council or board of selectmen of a proposed zoning ordinance or by-law by a city council, a board of selectmen, a board of appeals, by an individual owning land to be affected by change or adoption, by request of registered voters of a town pursuant to section ten of chapter thirty-nine, by ten registered voters in a city, by a planning board, by a regional planning agency or by other methods provided by municipal charter. The board of selectmen or city council shall within fourteen days of receipt of such zoning ordinance or by-law submit it to the planning board for review.

*[Second paragraph effective until June 30, 2009. For text effective June 30, 2009, see below.]*

No zoning ordinance or by-law or amendment thereto shall be adopted until after the planning board in a city or town, and the city council or a committee designated or appointed for the purpose by said council has each held a public hearing thereon, together or separately, at which interested persons shall be given an opportunity to be heard. Said public hearing shall be held within sixty-five days after the proposed zoning ordinance or by-law is submitted to the planning board by the city council or selectmen or if there is none, within sixty-five days after the proposed zoning ordinance or by-law is submitted to the city council or selectmen. Notice of the time and place of such public hearing, of the subject matter, sufficient for identification, and of the place where texts and maps thereof may be inspected shall be published in a newspaper of general circulation in the city or town once in each of two successive weeks, the first publication to be not less than fourteen days before the day of said hearing, and by posting such notice in a conspicuous place in the city or town hall for a period of not less than fourteen days before the day of said hearing. Notice of said hearing shall also be sent by mail, postage prepaid to the department of housing and community development, the regional planning agency, if any, and to the planning board of each abutting cities and towns. The department of housing and community development, the regional planning agency, the planning boards of all abutting cities and towns and nonresident property owners who may not have received notice by mail as specified in this section may grant a waiver of notice or submit an affidavit of actual notice to the city or town clerk prior to town meeting or city council action on a proposed zoning ordinance, by-law or change thereto. Zoning ordinances or by-laws may provide that a separate, conspicuous statement shall be included with property tax bills sent to nonresident property owners, stating that notice of such hearings under this chapter shall be sent by mail, postage prepaid, to any such owner who files an annual request for such notice with the city or town clerk no later than January first, and pays a reasonable fee established by such ordinance or by-law. In cases involving boundary, density or use changes within a district, notice shall be sent to any such nonresident property owner who has filed such a request with the city or town clerk and whose property lies in the district where the change is sought. No defect in the form of any notice under this chapter shall invalidate any zoning ordinances or by-laws unless such defect is found to be misleading.

*[Second paragraph as amended by 2008, 451, Sec. 45 effective June 30, 2009. See 2008, 451, Sec. 187. For text effective until June 30, 2009, see above.]*

No zoning ordinance or by-law or amendment thereto shall be adopted until after the planning board in a city or town, and the city council or a committee designated or appointed for the purpose by said council has each held a public hearing thereon, together or separately, at which interested persons shall be given an opportunity to be heard. Said public hearing shall be held within sixty-five days after the proposed zoning ordinance or by-law is submitted to the planning board by the city council or selectmen or if there is none, within sixty-five days after the proposed zoning ordinance or by-law is submitted to the city council or selectmen. Notice of the time and place of such public hearing, of the subject matter, sufficient for identification, and of the place where texts and maps thereof may be inspected

shall be published in a newspaper of general circulation in the city or town once in each of two successive weeks, the first publication to be not less than fourteen days before the day of said hearing, and by posting such notice in a conspicuous place in the city or town hall for a period of not less than fourteen days before the day of said hearing. Notice of said hearing shall also be sent by mail, postage prepaid to the department of housing and community development, the regional planning agency, if any, and to the planning board of each abutting city and town. The department of housing and community development, the regional planning agency, the planning boards of all abutting cities and towns and nonresident property owners who may not have received notice by mail as specified in this section may grant a waiver of notice or submit an affidavit of actual notice to the city or town clerk prior to town meeting or city council action on a proposed zoning ordinance, by-law or change thereto. Zoning ordinances or by-laws may provide that a separate, conspicuous statement shall be included with property tax bills sent to nonresident property owners, stating that notice of such hearings under this chapter shall be sent by mail, postage prepaid, to any such owner who files an annual request for such notice with the city or town clerk no later than January first, and pays a reasonable fee established by such ordinance or by-law. In cases involving boundary, density or use changes within a district, notice shall be sent to any such nonresident property owner who has filed such a request with the city or town clerk and whose property lies in the district where the change is sought. No defect in the form of any notice under this chapter shall invalidate any zoning ordinances or by-laws unless such defect is found to be misleading.

Prior to the adoption of any zoning ordinance or by-law or amendment thereto which seeks to further regulate matters established by section forty of chapter one hundred and thirty-one or regulations authorized thereunder relative to agricultural and aquacultural practices, the city or town clerk shall, no later than seven days prior to the city council's or town meeting's public hearing relative to the adoption of said new or amended zoning ordinances or by-laws, give notice of the said proposed zoning ordinances or by-laws to the farmland advisory board established pursuant to section forty of chapter one hundred and thirty-one.

No vote to adopt any such proposed ordinance or by-law or amendment thereto shall be taken until a report with recommendations by a planning board has been submitted to the town meeting or city council, or twenty-one days after said hearing has elapsed without submission of such report. After such notice, hearing and report, or after twenty-one days shall have elapsed after such hearing without submission of such report, a city council or town meeting may adopt, reject, or amend and adopt any such proposed ordinance or by-law. If a city council fails to vote to adopt any proposed ordinance within ninety days after the city council hearing or if a town meeting fails to vote to adopt any proposed by-law within six months after the planning board hearing, no action shall be taken thereon until after a subsequent public hearing is held with notice and report as provided.

No zoning ordinance or by-law or amendment thereto shall be adopted or changed except by a two-thirds vote of all the members of the town council, or of the city council where there is a commission form of government or a single branch, or of each branch where there are two branches, or by a two-thirds vote of a town meeting; provided, however, that if in a city or town with a council of fewer than twenty-five members there is filed with the clerk prior to final action by the council a written protest against such change, stating the reasons duly signed by owners of twenty per cent or more of the area of the land proposed to be included in such change or of the area of the land immediately adjacent extending three hundred feet therefrom, no such change of any such ordinance shall be adopted except by a three-fourths vote of all members.

No proposed zoning ordinance or by-law which has been unfavorably acted upon by a city council or town meeting shall be considered by the city council or town meeting within two years after the date of such unfavorable action unless the adoption of such proposed ordinance or by-law is recommended in the final report of the planning board.

When zoning by-laws or amendments thereto are submitted to the attorney general for approval as required by section thirty-two of chapter forty, he shall also be furnished with a statement which may be prepared by the planning board explaining the by-laws or amendments proposed, which statement may be accompanied by explanatory maps or plans.

The effective date of the adoption or amendment of any zoning ordinance or by-law shall be the date on which such adoption or amendment was voted upon by a city council or town meeting; if in towns, publication in a town bulletin or pamphlet and posting is subsequently made or publication in a newspaper pursuant to section thirty-two of chapter forty. If, in a town, said by-law is subsequently disapproved, in whole or in part, by the attorney general, the previous

zoning by-law, to the extent that such previous zoning by-law was changed by the disapproved by-law or portion thereof, shall be deemed to have been in effect from the date of such vote. In a municipality which is not required to submit zoning ordinances to the attorney general for approval pursuant to section thirty-two of chapter forty, the effective date of such ordinance or amendment shall be the date passed by the city council and signed by the mayor or, as otherwise provided by ordinance or charter; provided, however, that such ordinance or amendment shall subsequently be forwarded by the city clerk to the office of the attorney general.

A true copy of the zoning ordinance or by-law with any amendments thereto shall be kept on file available for inspection in the office of the clerk of such city or town.

No claim of invalidity of any zoning ordinance or by-law arising out of any possible defect in the procedure of adoption or amendment shall be made in any legal proceedings and no state, regional, county or municipal officer shall refuse, deny or revoke any permit, approval or certificate because of any such claim of invalidity unless legal action is commenced within the time period specified in sections thirty-two and thirty-two A of chapter forty and notice specifying the court, parties, invalidity claimed, and date of filing is filed together with a copy of the petition with the town or city clerk within seven days after commencement of the action.

Board of Selectmen

AGENDA FACT SHEET for 2/08/2011

Agenda Item: Close Special Town Meeting Warrant  
Presenter(s): Kate Fitzpatrick, Town Manager

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1. BRIEF DESCRIPTION OF TOPIC TO BE DISCUSSED:

The Board will vote to close the Special Town Meeting Warrant for March 14, 2011.

2. VOTE REQUIRED BY BOARD OF SELECTMEN: [YES] NO (circle one)

*Suggested Motion:* That the Board approve and close the March 14, 2011 Special Town Meeting Warrant as presented by the Town Manager, subject to minor technical corrections to be made by the Town Manager and Town Counsel.

3. BACK UP INFORMATION ATTACHED:

- a. Final Draft Special Town Meeting Warrant

4. SIGN OFF/APPROVAL REQUIRED:

a.	Town Manager	[yes]	no	NA	_____
b.	Town Counsel	[yes]	no	NA	_____
c.	Finance Director	yes	no	NA	_____
d.	_____	yes	no	NA	_____

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Disposition by BOS

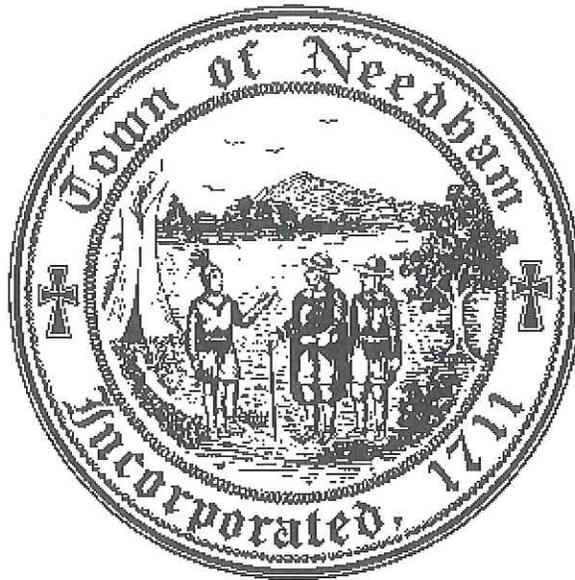
Action taken: \_\_\_\_\_ Present on future Agenda: \_\_\_\_\_

Refer to/Inform: \_\_\_\_\_ Report back to BOS on: \_\_\_\_\_

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# SPECIAL TOWN MEETING

## WARRANT



# TOWN OF NEEDHAM

MONDAY, MARCH 14, 2011

7:30 P. M.

POLLARD MIDDLE SCHOOL

HARRIS AVENUE

NEEDHAM

**DRAFT February 4, 2011**

COMMONWEALTH OF MASSACHUSETTS

Norfolk, ss.

To either of the Constables in the Town of Needham in said County, Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of the Town of Needham qualified to vote in elections and in Town affairs to meet at the Pollard Middle School:

**MONDAY, THE FOURTEENTH OF MARCH, 2011**

At seven-thirty in the afternoon, then and there to act upon the following articles, viz:

**ARTICLE 1:      APPROPRIATE FOR PARKING AND ACCESS IMPROVEMENTS -  
POLLARD SCHOOL**

To see if the Town will vote to raise and/or transfer and appropriate a sum for design, engineering, and constructing parking and access improvements at the Pollard Middle School, to be spent under the direction of the Town Manager/Permanent Public Building Committee, and to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said sum under Chapter 44 of the General Laws or any other enabling authority; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE 2:      RESTORATION OF CHARLES RIVER TREATMENT FACILITY WELL**

To see if the Town will vote to raise and/or transfer and appropriate \$300,000 for design, engineering, restoration and improvements at the Town's Charles River Water Treatment Facility Wells, to be spent under the direction of the Town Manager, and to meet this appropriation that said sum be transferred from Water Retained Earnings; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information: The Charles River Water Treatment Facility draws upon three wells to provide the Town with its drinking water. During winter months, the Town's water needs are met by the Charles River Water Treatment Facility. During summer months, the Town's water supply is supplemented with MWRA water pumped through the St. Mary's Pumping Station.*

*Well #1 was built in 1936 and is approximately 100 feet deep. A filtering screen lines the well removing particles from the water as the water is pumped to the Water Treatment Facility. Over time, the screen becomes coated with mineral deposits and particles. As part of the ordinary maintenance of the wells, the screens are cleaned on a three-year rotating basis, with one well cleaned every year. During the*

**DRAFT February 8, 2011**

*cleaning this year, the screen in well #1 collapsed resulting in the accumulation of 55 feet of deposits in the well, rendering it unusable. Well #1 is the Town's top producing well. The Town has been supplementing its water production with MWRA supplied water since well #1 collapsed.*

*The Public Works Department has retained engineering services to evaluate the options for restoring well #1's pumping capacity. Three options are being investigated: repair of the existing well, repair of the existing well and drilling of a satellite well to supplement the existing well, and abandonment of well #1 and drilling of a new well. The selected option will depend on the expected resulting pumping capacity, projected life expectancy, and time required for implementation. The expected cost of this project is \$300,000.*

---

And you are hereby directed to serve this Warrant by posting copies thereof in not less than twenty public places in said Town at least fourteen (14) days before said meeting.

Hereof fail not and make due return of this Warrant with your doings thereon unto our Town Clerk on or after said day and hour.

Given under our hands at Needham aforesaid this 8<sup>th</sup> day of February, 2011.

John A. Bulian, Chairman  
Denise C. Garlick, Vice Chairman  
Gerald A. Wasserman, Clerk  
Maurice P. Handel  
Daniel P. Matthews

A TRUE COPY

Attest:

Constable:

**DRAFT February 8, 2011**

**Board of Selectmen**  
**AGENDA FACT SHEET for 2/8/2011**

**Agenda Item:** Close Annual Town Meeting Warrant  
**Presenter(s):** Kate Fitzpatrick, Town Manager

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**1. BRIEF DESCRIPTION OF TOPIC TO BE DISCUSSED:**

Town Manager Kate Fitzpatrick will review with the Board the articles contained in the Annual Town Meeting Warrant.

**2. VOTE REQUIRED BY BOARD OF SELECTMEN: [YES] NO (circle one)**

*Suggested Motion:* That the Board approve and close the 2011 Annual Town Meeting Warrant as presented by the Town Manager subject to minor technical corrections to be made by the Town Manager, Town Counsel, and Bond Counsel.

**3. BACK UP INFORMATION ATTACHED:**

- a. Draft Warrant

**4. SIGN OFF/APPROVAL REQUIRED:**

a. Town Manager	yes	[no]	NA	_____
b. Town Counsel	yes	[no]	NA	_____
c. Finance Director	yes	[no]	NA	_____
d. DPW _____	yes	[no]	NA	_____

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**Disposition by BOS**

**Action taken:** \_\_\_\_\_ **Present on future Agenda:** \_\_\_\_\_

**Refer to/Inform:** \_\_\_\_\_ **Report back to BOS on:** \_\_\_\_\_

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# TOWN OF NEEDHAM

## MASSACHUSETTS

### 2011 Annual Town Meeting Warrant



**ELECTION: Tuesday, April 12, 2011**

**Business Meeting at 7:30 P.M. on Monday, May 2, 2011**

**at the Newman Elementary School**

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**2011 Annual Town Meeting Warrant  
Table of Contents**

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2011 Annual Town Meeting Warrant Index.....	
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Reserve Fund Transfers .....	
General Government Salary & Staffing Schedule .....	
School Department Salary & Staffing Schedule.....	
Debt Service – Schedule of Authorized & Issued .....	Appendix A
Open an Authorized Projects and Proposed Projects Financed by Debt .....	Appendix B

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**Town of Needham  
Finance Committee  
100<sup>th</sup> Annual Report  
Fiscal Year 2012 Budget Recommendation  
March 2011**

DEPT 2187

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Draft 2/8/11

<b>Article</b>	<b>Description</b>	<b>Inserted By</b>	<b>Page</b>
	Annual Town Election Committee and Officer Reports	Board of Selectmen	
<b>ZONING/LAND USE ARTICLES</b>			
	Non-Betterment Street Acceptance – Farley Pond Lane	Board of Selectmen	
	Layout of Great Plain Avenue	Board of Selectmen	
	Technical Amendments for New England Business Center Highland Commercial-128 District, and Mixed Use-128 Districts	Planning Board	
	Use and Dimensional Amendments for New England Business Center, Highland Commercial-128, and Mixed Use-128 Districts	Planning Board	
	Outdoor Seating and Street Furnishings	Planning Board	
	Neighborhood Business District	Planning Board	
	Corrective Zoning Amendments	Planning Board	
	Establishment of Village Residential District	Planning Board	
	Map Change to Village Residential District	Planning Board	
<b>HUMAN RESOURCES ARTICLES</b>			
	Establish Elected Officials' Salaries	Personnel Board	
	Fund Collective Bargaining Agreement – Needham Clerical Unit/Massachusetts Laborers' District Council	Board of Selectmen	
	Fund Collective Bargaining Agreement – Public Works/ Massachusetts Laborers' District Council	Board of Selectmen	
	Fund Collective Bargaining Agreement – Needham 911 Operators/ Massachusetts Laborers' District Council	Board of Selectmen	
	Fund Collective Bargaining Agreement – Police Union	Board of Selectmen	
	Fund Collective Bargaining Agreement – Police Superior Officers' Association	Board of Selectmen	
<b>GENERAL ARTICLES</b>			
	Accept the provisions of Section 19 of Chapter 188 of the Acts of 2010	Retirement Board	
	Amend General By-law/Board of Health Regulations	Board of Health	
<b>CITIZENS' PETITIONS</b>			
	Amend Zoning By-law/Needham Center Overlay District	Louis Wolfson et al	
	Amend Zoning By-law/Farmers' Market	Jeffrey Friedman et al	
	Amend Zoning By-Law / Reconstruction of Two-Family Dwellings Located in a Single Residence A, Single Residence B or Rural Residence-Conservation District Where the Use is Prohibited	George Guinta Jr. et al	

**FINANCE ARTICLES**

Transfer of Budgetary Fund Balance	Board of Selectmen
Accept Chapter 73, Section 4 of the Acts of 1986	Board of Selectmen
Appropriate for Senior Corps	Board of Selectmen
Appropriate for Needham Property Tax Assistance Program	Board of Selectmen
Appropriate the FY2012 Operating Budget	Finance Committee
Appropriate the FY2012 RTS Enterprise Fund Budget	Board of Selectmen & Finance Committee
Appropriate the FY2012 Sewer Enterprise Fund Budget	Board of Selectmen & Finance Committee
Appropriate the FY2012 Water Enterprise Fund Budget	Board of Selectmen & Finance Committee
Continue Departmental Revolving Funds	Board of Selectmen
Authorization to Expend State Funds for Public Ways	Board of Selectmen

**COMMUNITY PRESERVATION ACT ARTICLES**

(CPC=Community Preservation Committee)

Appropriate for CPA Project – Home Energy Improvements	CPC
Appropriate for CPA Project – Redevelopment and Expansion of Linden/Chambers/High Rock Properties	CPC
Appropriate for CPA Project – Preservation of Historic Documents	CPC
Appropriate to Community Preservation Fund	CPC

**CAPITAL ARTICLES**

Rescind Debt Authorizations	Board of Selectmen
Appropriate for General Fund Cash Capital	Board of Selectmen
Appropriate for Fire Engine	Board of Selectmen
Appropriate for Roof Repairs / Needham High School	Board of Selectmen
Appropriate for Public Works Infrastructure Program	Board of Selectmen
Appropriate for Feasibility Study of the Cricket Field Building	Board of Selectmen
Appropriate for Booth Street Reconstruction	Board of Selectmen
Appropriate for RTS Enterprise Fund Cash Capital	Board of Selectmen
Appropriate for RTS Large Specialty Equipment	Board of Selectmen
Appropriate for Sewer Enterprise Fund Cash Capital	Board of Selectmen
Appropriate for Wastewater Pump Station Design – Reservoir B	Board of Selectmen
Appropriate for Water Enterprise Fund Cash Capital	Board of Selectmen

**TOWN RESERVE ARTICLES**

Appropriate for Workers Compensation Reserve Fund	Board of Selectmen
Appropriate to Capital Improvement Fund	Board of Selectmen
Appropriate to Capital Facility Fund	Board of Selectmen
Appropriate to Stabilization Fund	Board of Selectmen & Finance Committee

Omnibus	Board of Selectmen
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**Summary of Revenue  
Placeholder**

Draft 2/8/11

**Summary of Expenditures  
Placeholder**

Draft 2/8/11

**WARRANT FOR THE ANNUAL TOWN MEETING  
TUESDAY, APRIL 12, 2011  
TOWN OF NEEDHAM  
COMMONWEALTH OF MASSACHUSETTS**

Norfolk, ss.

To either of the constables in the Town of Needham in said County. Greetings:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the Inhabitants of the Town of Needham qualified to vote in elections and in Town Affairs to meet in their respective voting places in said Town namely:

Precinct A	-	Hillside School - Gymnasium
Precinct B	-	Hillside School - Gymnasium
Precinct C	-	Newman School - Gymnasium
Precinct D	-	Newman School - Gymnasium
Precinct E	-	Pollard Middle School – Inner Space
Precinct F	-	Stephen Palmer Community Room
Precinct G	-	Broadmeadow School - Performance Center
Precinct H	-	Broadmeadow School - Performance Center
Precinct I	-	William Mitchell School - Gymnasium
Precinct J	-	William Mitchell School - Gymnasium

on TUESDAY, THE TWELFTH DAY OF APRIL, 2011 from seven o'clock in the forenoon, until eight o'clock in the afternoon, then and there to act upon the following articles, viz:

**ARTICLE 1: ANNUAL TOWN ELECTION**

To choose by ballot the following Town Officers:

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**Warrant for the Annual Town Meeting**

**MONDAY, MAY 2, 2011 AT 7:30 P.M. AT NEWMAN ELEMENTARY SCHOOL**

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**ARTICLE 2: COMMITTEE AND OFFICER REPORTS**

To hear and act on the reports of Town Officers and Committees.

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**ZONING/LAND USE ARTICLES**

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**ARTICLE X: NON-BETTERMENT STREET ACCEPTANCE – FARLEY POND LANE**

To see if the Town will vote to accept the following streets or portions thereof, constructed by developers under the requirement of the Subdivision Control Law and as laid out by the Board of Selectmen in

accordance with plans on file with the Town Clerk, including the taking or acceptance of easements as shown on said plans: Farley Pond Lane; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X:      LAYOUT OF GREAT PLAIN AVENUE**

To see if the Town will vote to accept the following streets or portions thereof, previously constructed and as laid out by the Board of Selectmen according to plans on file with the Town Clerk, including the taking or acceptance of easements as shown on said plan: A Portion of Great Plain Avenue; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X:      TECHNICAL AMENDMENTS FOR NEW ENGLAND BUSINESS CENTER,  
HIGHLAND COMMERCIAL-128 DISTRICT, AND MIXED USE-128  
DISTRICTS**

INSERTED BY: Planning Board  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X:      USE AND DIMENSIONAL AMENDMENTS FOR NEW ENGLAND BUSINESS  
CENTER, HIGHLAND COMMERCIAL-128, AND MIXED USE-128  
DISTRICTS**

INSERTED BY: Planning Board  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X:      OUTDOOR SEATING AND STREET FURNISHINGS**

INSERTED BY: Planning Board  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X: NEIGHBORHOOD BUSINESS DISTRICT**

INSERTED BY: Planning Board  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X: CORRECTIVE ZONING AMENDMENTS**

INSERTED BY: Planning Board  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

---

**ARTICLE X: ESTABLISHMENT OF VILLAGE RESIDENTIAL DISTRICT**

INSERTED BY: Planning Board  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X: MAP CHANGE TO VILLAGE RESIDENTIAL DISTRICT**

INSERTED BY: Planning Board  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**HUMAN RESOURCES ARTICLES**

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**ARTICLE X: ESTABLISH ELECTED OFFICIALS' SALARIES**

To see if the Town will vote to fix the compensation of the following elected officers of the Town as of July 1, 2011, as required by Massachusetts General Laws, Chapter 41, Section 108:

Town Clerk	
Town Clerk with 6 years of service in that position	
Selectmen, Chairman	
Selectmen, Others	

- (1) In addition, such compensation shall also include payment of longevity in the amount of \$XXX the accumulation of 15 days of non-occupational sick leave per fiscal year; and payment for 25% of unused sick leave at the time of retirement from Town Service in accordance with M.G.L. c. 32, in an amount not to exceed \$XXX. The annual salary of \$XXX includes compensation for five weeks of vacation leave, any unused portion of which will be paid at the time of separation from Town service in an amount not to exceed \$XXX. At the time of separation from Town service, the Town Clerk shall also be paid for seven (7) weeks of accrued, unused vacation time in an amount not to exceed \$XXX; or take any other action relative thereto.

INSERTED BY: Personnel Board  
FINANCE COMMITTEE RECOMMENDS THAT:  
PERSONNEL BOARD RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X: FUND COLLECTIVE BARGAINING AGREEMENT –NEEDHAM CLERICAL UNIT/MASSACHUSETTS LABORERS'DISTRICT COUNCIL**

To see if the Town will vote to approve the funding of a collective bargaining agreement between the Town and the Needham Clerical Unit/Massachusetts Laborers' District Council, and to appropriate a sum of money to defray the cost of salary and wages provided for under the agreement for fiscal year 2012; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:  
PERSONNEL BOARD RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X: FUND COLLECTIVE BARGAINING AGREEMENT – PUBLIC WORKS/ MASSACHUSETTS LABORERS'DISTRICT COUNCIL**

To see if the Town will vote to approve the funding of a collective bargaining agreement between the Town and the Public Works/Massachusetts Laborers' District Council, and to appropriate a sum of money to

defray the cost of salary and wages provided for under the agreement for fiscal year 2012; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:  
PERSONNEL BOARD RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X: FUND COLLECTIVE BARGAINING AGREEMENT – NEEDHAM 911 OPERATORS/ MASSACHUSETTS LABORERS’DISTRICT COUNCIL**

To see if the Town will vote to approve the funding of a collective bargaining agreement between the Town and the Needham 911 Operators/Massachusetts Laborers’ District Council, and to appropriate a sum of money to defray the cost of salary and wages provided for under the agreement for fiscal year 2012; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:  
PERSONNEL BOARD RECOMMENDS THAT:

*Article Information:*

---

**ARTICLE X: FUND COLLECTIVE BARGAINING AGREEMENT – POLICE UNION**

To see if the Town will vote to approve the funding of a collective bargaining agreement between the Town and the Needham Police Union, and to appropriate a sum of money to defray the cost of salary and wages provided for under the agreement for fiscal year 2012; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:  
PERSONNEL BOARD RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X: FUND COLLECTIVE BARGAINING AGREEMENT – POLICE SUPERIOR OFFICERS’ ASSOCIATION**

To see if the Town will vote to approve the funding of a collective bargaining agreement between the Town and the Needham Police Superior Officers’ Association, and to appropriate a sum of money to defray the cost of salary and wages provided for under the agreement for fiscal year 2012; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

PERSONNEL BOARD RECOMMENDS THAT:

Article Information:

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**GENERAL ARTICLES**

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**ARTICLE X: ACCEPT THE PROVISIONS OF SECTION 19 OF  
CHAPTER 188 OF THE ACTS OF 2010**

To see if the Town will vote to accept the provisions of Section 19 of Chapter 188 of the Acts of 2010, amending the provisions of M.G.L. Chapter 32 Section 103(j) to increase the maximum base on which the COLA is calculated to \$XXX; or take any other action relative thereto.

INSERTED BY: Retirement Board  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Explanation:

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**ARTICLE X: AMEND GENERAL BY-LAW / BOARD OF HEALTH REGULATIONS**

To see if the Town will vote to amend Section 8.2 Enforcement by deleting subsection 8.2.2.7 Board of Health Regulations, sub-subsections A through F in their entirety and replacing them with a new sub-subsections A through F as follows;

**A. Regulation Affecting Smoking and the Sale and Distribution of Tobacco in Needham Article 1 Section 1.6 Retail Sale of Tobacco Products**

Enforcement Agent: Health Director, Environmental Health Agent, or Public Health Nurse

Fine Schedule:

First Offense – Warning

Second Offense - \$100

Third Offense - \$200

Fourth and Subsequent Offenses - \$300

**B. Disposal of Refuse – Article 2**

Enforcement Agent: Health Director, Environmental Health Agent, or Public Health Nurse

Fine Schedule:

First Offenses \$25 per offense

Subsequent Offenses \$100 per offense

**C. Control Of Public Nuisances – Article 3**

Enforcement Agent: Health Director, Environmental Health Agent, or Public Health Nurse

Fine Schedule:

First and Subsequent Offenses up to \$300 per offense

Each day such violation continues shall constitute a separate offense

D. Well Drilling and Registration Regulations – Article 12

Enforcement Agent: Health Director, Environmental Health Agent, or Public Health Nurse

Fine Schedule:

First and Subsequent Offenses: \$300 fine

E. Regulation for Excavation And Trench Safety – Article 18

Enforcement Agent: Health Director, Environmental Health Agent, or Public Health Nurse

Fine Schedule:

First and Subsequent Offenses up to \$300 per offense

Each day such violation continues shall constitute a separate offense

F. All Other Board of Health Regulations

Enforcement Agent: Health Director, Environmental Health Agent, or Public Health Nurse

Fine Schedule:

First and Subsequent Offenses up to \$300 per offense

Each day such violation continues shall constitute a separate offense

Or take any other action relative thereto.

INSERTED BY: Board of Health

FINANCE COMMITTEE RECOMMENDS THAT:

Article Explanation:

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**CITIZENS' PETITIONS**

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**ARTICLE X:      AMEND ZONING BY-LAW / NEEDHAM CENTER OVERLAY DISTRICT**

To amend the zoning by-laws section 3.8.4.2 Building height requirements in the Needham Center Overlay District section (a) to read as follows:

(a) In Sub-District A: The minimum building height shall be two stories and twenty-seven feet and the maximum building height shall be two and one-half stories and thirty-five feet as of right. By Special Permit from the Planning Board, the maximum height of a building may be increased up to the following limits: three stories and thirty-seven (37) feet as shown in the Design Guidelines under Subsection 3.8.8 below.

This would be striking out four stories and forty-eight (48) feet. Provided that the fourth story is contained under a pitched roof or recessed from the face of the building ....

To amend the zoning by-laws section 3.9.4.2 Building height requirements in the Lower Chestnut Street Overlay Center Overlay District section (a) to read as follows:

The maximum building height in the Lower Chestnut Street Overlay District shall be two and one-half stories and thirty-five feet as of right. For lots having the required minimum frontage on Chestnut Street, the Planning Board may grant a Special Permit for a maximum building height of three stories and thirty-seven feet as shown in the Design Guidelines under Section 3.9.8 below.

This would strike out four stories and forty-eight (48) feet, provided that the fourth story is located under a pitched roof or recessed from the face of the building.

INSERTED BY: Louis Wolfson, et al  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X: AMEND GENERAL BY-LAW / FARMERS' MARKET**

INSERT NEW USE CATEGORY UNDER **AGRICULTURE** in Table 3.2.1 and Table 3.2.2:

Periodic outdoor sale, but not to exceed once a week, during the season from May 15 to November 30 by a non-profit corporation or organization operating a farmers market for the sale of edible farm products, farmer raised flowers, farmer raised plants, firewood, homemade preserves, homemade baked goods, homemade soaps, farm wool products, and similar products, including the outdoor display of such merchandise. Outdoor display and outdoor sales are permitted on existing parking spaces, provided that adequate parking and loading are maintained.

INSERT SP in all zoning districts in Table 3.2.1 and Table 3.2.2 for the above use

INSERTED BY: Jeffrey Friedman, et al  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Explanation:*

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**ARTICLE X: AMEND ZONING BY-LAW / RECONSTRUCTION OF TWO-FAMILY DWELLINGS LOCATED IN A SINGLE RESIDENCE A, SINGLE RESIDENCE B OR RURAL RESIDENCE-CONSERVATION DISTRICT WHERE THE USE IS PROHIBITED**

To see if the Town will vote to amend the Needham Zoning By-Law, Section 1.4.7.4 Reconstruction of Two-Family Dwellings Located in a Single Residence A, Single Residence B or Rural Residence-Conservation District Where the Use is Prohibited by adding the following language at the end thereof:

Notwithstanding the provisions of this section to the contrary, the Board of Appeals may allow reconstruction of a non-conforming two-family dwelling on a lot resulting in the construction of enclosed garage space servicing two cars per

dwelling unit, provided the Board finds that the additional garage space:

- a. will not alter the character of the premises in which it is located,
- b. will not have a material adverse effect on the value of the land and buildings or structures in the neighborhood, or on the amenities thereof, and
- c. will be appropriate in scale and mass for the neighborhood, taking into consideration the size, number and location of proposed garage doors.

Or take any other action relative thereto.

INSERTED BY: George Guinta, Jr., et al  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Explanation:

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## FINANCE ARTICLES

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### **ARTICLE X:      TRANSFER OF BUDGETARY FUND BALANCE**

To see if the Town will vote to transfer \$3,380,269 from the Budgetary Fund Balance Account (Free Cash) to meet, in part, appropriations made at this Town Meeting, and to authorize the Board of Assessors to use such sum as available funds to meet appropriations in its computation of the tax rate for the fiscal year 2012; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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### **ARTICLE X:      ACCEPT CHAPTER 73, SECTION 4 OF THE ACTS OF 1986**

To see if the Town will vote to accept, for fiscal year 2012, the provisions of Section 4 of Chapter 73 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988, which amends Chapter 59 of the General Laws relative to real estate property tax exemptions, and approve an increase in the amount of 90% for each eligible exemption; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:     **APPROPRIATE FOR SENIOR CORPS****

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$15,000 for the purpose of funding the Senior Corps program, said sum to be spent under the direction of the Town Manager and raised from the tax levy; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X:     **APPROPRIATE FOR NEEDHAM PROPERTY TAX ASSISTANCE PROGRAM****

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$15,051 for the purpose of funding the Needham Property Tax Assistance Program, said sum to be spent under the direction of the Town Manager and raised from the tax levy; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X:     **APPROPRIATE THE FY 2012 OPERATING BUDGET****

To see what sums of money the Town will vote to raise, appropriate, and/or transfer for the necessary Town expenses and charges, and further that the operating budget be partially funded by a transfer from the parking meter fund in the amount of \$40,000, from the Overlay Surplus in the amount of \$500,000, \$45,802 from amounts reserved for debt exclusion offsets; and \$300,000 to be raised from CPA receipts; and further that the Town Manager is authorized to make transfers from line item 9 to the appropriate line items in order to fund the classification and compensation plan approved in accordance with the provisions of Section 20B(5) of the Town Charter, and to fund collective bargaining agreements approved by vote of Town Meeting; and further that the Town Manager is authorized to expend from line item 4 in order to meet expenses for post employment health and life insurance benefits for eligible retirees from the fund established for that purpose; or take any other action relative thereto.

INSERTED BY: Finance Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

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**ARTICLE X:     **APPROPRIATE THE FY 2012 RTS ENTERPRISE FUND BUDGET****

To see if the Town will vote to raise and/or transfer and appropriate the following sums of money to operate the Solid Waste and Recycling Division of the Department of Public Works during fiscal year 2012, under the provisions of M.G.L. Chapter 44, Section 53F ½:

**Town of Needham  
RTS Enterprise  
FY 2012**

Line #	Description	FY 2010		FY 2011		FY 2012		Town Meeting Amendments
		Expended	FTE	Current Budget	FTE	Recommended	FTE	
101A	Personnel	\$ 624,377	9.0	\$ 635,125	9.0	\$ 639,479	9.0	
101B	Expenses	\$ 1,070,123		\$ 1,115,280		\$ 1,139,984		
101C	Operating Capital	\$ 39,209		\$ 58,000		\$ 43,000		
101D	Debt Service	\$ 149,051		\$ 150,000		\$ 150,000		
102	Reserve Fund	Transfers Only		\$ 45,000		\$ 25,000		
<b>TOTAL</b>		<b>\$ 1,882,760</b>	<b>9.0</b>	<b>\$ 2,003,405</b>	<b>9.0</b>	<b>\$ 1,997,463</b>	<b>9.0</b>	
FY 2012 Budget Percentage Change from FY 2011 Budget							-0.3%	

and that \$547,673 be raised from the tax levy and transferred to the RTS Enterprise Fund, and \$200,000 be transferred from RTS Enterprise Fund Retained Earnings; or take any other action relative thereto.

INSERTED BY: Board of Selectmen & Finance Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X: APPROPRIATE THE FY 2012 SEWER ENTERPRISE FUND BUDGET**

To see if the Town will vote to raise and/or transfer and appropriate the following sums of money to operate the Sewer Division of the Department of Public Works during fiscal year 2012, under the provisions of M.G.L. Chapter 44, Section 53F ½:

**Town of Needham  
Sewer Enterprise  
FY 2012**

Line #	Description	FY 2010		FY 2011		FY 2012		Town Meeting Amendments
		Expended	FTE	Current Budget	FTE	Recommended	FTE	
201A	Personnel	\$ 658,119	9.2	\$ 629,896	9.2	\$ 881,180	12.0*	
201B	Expenses	\$ 281,535		\$ 273,354		\$ 468,764		
201C	Capital Outlay	\$ 72,000		\$ 25,000		\$ 25,000		
201D	MWRA Assessment	\$ 5,028,493		\$ 5,043,945		\$ 5,043,945		
201E	Debt Service	\$ 1,192,470		\$ 1,250,000		\$ 1,350,000		
202	Reserve Fund	Transfers Only		\$ 35,000		\$ 35,000		
<b>TOTAL</b>		<b>\$ 7,232,617</b>	<b>9.2</b>	<b>\$ 7,257,195</b>	<b>9.2</b>	<b>\$ 7,803,889</b>	<b>12.0*</b>	
FY 2012 Budget Percentage Change from FY 2011 Budget							7.5%	

and that \$469,610 be raised from the tax levy and transferred to the Sewer Enterprise Fund, or take any other action relative thereto.

INSERTED BY: Board of Selectmen & Finance Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

**ARTICLE X: APPROPRIATE THE FY 2012 WATER ENTERPRISE FUND BUDGET**

To see if the Town will vote to raise and/or transfer and appropriate the following sums of money to operate the Water Division of the Department of Public Works during fiscal year 2012, under the provisions of M.G.L. Chapter 44, Section 53F ½:

**Town of Needham  
Sewer Enterprise  
FY 2012**

Line #	Description	FY 2010		FY 2011		FY 2012		Town Meeting Amendments
		Expended	FTE	Current Budget	FTE	Recommended	FTE	
201A	Personnel	\$ 658,119	9.2	\$ 629,896	9.2	\$ 881,180	12.0*	
201B	Expenses	\$ 281,535		\$ 273,354		\$ 468,764		
201C	Capital Outlay	\$ 72,000		\$ 25,000		\$ 25,000		
201D	MWRA Assessment	\$ 5,028,493		\$ 5,043,945		\$ 5,043,945		
201E	Debt Service	\$ 1,192,470		\$ 1,250,000		\$ 1,350,000		
202	Reserve Fund	Transfers Only		\$ 35,000		\$ 35,000		
<b>TOTAL</b>		<b>\$ 7,232,617</b>	<b>9.2</b>	<b>\$ 7,257,195</b>	<b>9.2</b>	<b>\$ 7,803,889</b>	<b>12.0*</b>	
FY 2012 Budget Percentage Change from FY 2011 Budget							7.5%	

or take any other action relative thereto.

INSERTED BY: Board of Selectmen & Finance Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X: CONTINUE DEPARTMENTAL REVOLVING FUNDS**

To see if the Town will vote to authorize and continue revolving funds for certain Town departments pursuant to the provisions of M.G.L. Chapter 44, Section 53E ½ for the fiscal year beginning July 1, 2011:

<b>Revolving Fund</b>	<b>Spending Authority</b>	<b>Revenue Source</b>	<b>Use of Funds</b>	<b>FY 2012 Budget</b>
Memorial Park	Memorial Park Trustees	Food Concessions	Improvements to Memorial Park	\$4,100
Local Transportation	Council on Aging Director	MBTA, Grants, Program Receipts	Transportation program for COA	\$60,000
Yard Waste Processing Program	DPW Director	Town and Participating Communities	Multi-Community yard waste processing program	\$75,000
Home Composting Bin Account	DPW Director	Sale of Bins	Purchase of additional home composting bins	\$3,000
Senior Center Activities	Council on Aging Director	Program Receipts	Costs related to social programs for elderly	\$1,000
Youth Services Activities	Youth Services Director	Program Receipts	Costs related to youth service and community programs	\$25,000
Traveling Meals Program	Health Director	Program Receipts	Costs related to Traveling meals	\$75,000
Immunization Fund	Health Director	Program Receipts	Costs associated with immunization and educational programs	\$25,000
School Transportation Program	School Committee	Fee-Based Transportation Program Receipts	Pupil and other District-wide transportation	\$819,000

or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information and Summary of M.G.L., Chapter 44, Section 53E ½:

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**ARTICLE X: AUTHORIZATION TO EXPEND STATE FUNDS FOR PUBLIC WAYS**

To see if the Town will vote to authorize the Town Manager to permanently construct, reconstruct, resurface, alter or make specific repairs upon all or portions of various Town ways and authorize the expenditure of funds received, provided or to be provided by the Commonwealth of Massachusetts through the Massachusetts Highway Department; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**COMMUNITY PRESERVATION ACT ARTICLES**

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**ARTICLE X: APPROPRIATE FOR CPA PROJECT – HOME ENERGY IMPROVEMENTS**

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$140,000 for window and door replacement for three group homes, to be spent under the direction of the Town Manager, said sum to be raised from 2012 Community Preservation Receipts; or take any other action relative thereto.

INSERTED BY: Community Preservation Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE 31: APPROPRIATE FOR CPA PROJECT – REDEVELOPMENT AND EXPANSION OF LINDEN/CHAMBERS & /HIGH ROCK PROPERTIES – FEASIBILITY DESIGN**

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$50,000 for feasibility and design for the redevelopment and expansion of Linden/Chambers/High Rock properties, to be spent under the direction of the Town Manager, said sum to be raised from 2012 Community Preservation Receipts; or take any other action relative thereto.

INSERTED BY: Community Preservation Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:      APPROPRIATE FOR CPA PROJECT – PRESERVATION OF  
HISTORIC DOCUMENTS**

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$20,000 for preservation and conservation of historic documents, to be spent under the direction of the Town Manager, said sum to be raised from FY 2012 Community Preservation Receipts; or take any other action relative thereto.

INSERTED BY: Community Preservation Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X:      APPROPRIATE TO COMMUNITY PRESERVATION FUND**

To see if the Town will vote to hear and act on the report of the Community Preservation Committee; and to see if the Town will vote to appropriate a sum pursuant to M.G.L. Chapter 44B from the estimated FY 2012 Community Preservation Fund revenues, or to set aside certain amounts for future appropriation, to be spent under the direction of the Town Manager, as follows:

**Appropriations:**

A. Administrative and Operating Expenses of the Community Preservation Committee      \$82,000

**Reserves:**

B. Community Preservation Fund Annual Reserve	\$1,131,200
C. Community Housing Reserve	\$213,400
D. Historic Resources Reserve	\$0
E. Open Space Reserve	\$213,400

or take any other action relative thereto.

INSERTED BY: Community Preservation Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**CAPITAL ARTICLES**

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**ARTICLE X:      RESCIND DEBT AUTHORIZATIONS**

To see if the Town will vote to rescind a portion of certain authorizations to borrow, which were approved at prior town meetings, where the purposes of the borrowing have been completed, and/or it was unnecessary to borrow the full authorization:

Project

Town Meeting

Article

Authorized

Rescind

**Total**

or take any other action relative thereto.

INSERTED BY: Board of Selectmen

FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

**ARTICLE X: APPROPRIATE FOR GENERAL FUND CASH CAPITAL**

To see if the Town will vote to raise and/or transfer and appropriate a sum for General Fund Cash Capital, to be spent under the direction of the Town Manager, and raised from the tax levy; or take any other action relative thereto:

GF	Description	Recommended	Amendment
General Government	Network Services & Switches	\$30,000	
General Government	Document Record Management System	\$90,000	
Public Safety	Base Radio Station	\$112,496	
Public Schools	Copier Replacement	\$66,950	
Public Schools	Technology Replacement	\$349,100	
Public Schools	Furniture & Musical Equipment	\$52,750	
Public Works	Core Fleet Replacement	\$304,000	
Public Works	Construction Equipment	\$39,700	
Public Works	Large Speciality Equipment	\$139,000	
Public Works	Small Specialty Equipment	\$64,500	
Public Works	Snow & Ice Equipment	\$165,000	
Public Works	Salt Storage Shed Design	\$75,000	
Public Facilities	Core Fleet Replacement	\$25,000	
Public Facilities	Small Specialty Equipment	\$29,563	
Public Facilities	Facilities Maintenance Program	\$400,000	
Community Services	HP Transport Van	\$52,000	
Community Services	Playground Equipment	\$25,000	
Community Services	Library Technology Replacement	\$25,000	
Community Services	Athletic Facility Improvements	\$137,500	
	<b>Total Appropriation</b>	<b>\$2,182,559</b>	

INSERTED BY: Board of Selectmen

FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:     **APPROPRIATE FOR FIRE ENGINE****

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$400,000 for the purchase of a fire engine, to be spent under the direction of the Town Manager, and to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said sum under M.G.L., Chapter 44, Section 7; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X:     **APPROPRIATE FOR ROOF REPAIRS/NEEDHAM HIGH SCHOOL****

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$320,000 for the repairs to the Needham High School roof, to be spent under the direction of the Town Manager, and to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said sum under M.G.L., Chapter 44, Section 7; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X:     **APPROPRIATE FOR PUBLIC WORKS INFRASTRUCTURE PROGRAM****

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$1,100,000 for improvements and repairs to the Town's infrastructure including but not limited to roads, bridges, sidewalks, intersections, drains, brooks and culverts, to be spent under the direction of the Town Manager, and to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said sum under M.G.L., Chapter 44, Section 7; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

*Article Information:*

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**ARTICLE X:     **APPROPRIATE FOR FEASIBILITY STUDY OF THE CRICKET FIELD BUILDING****

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$10,000 for a feasibility study of the Cricket Fieldhouse, to be spent under the direction of the Town Manager/Permanent Public

Building Committee, and to meet this appropriation that \$10,000 be transferred from Article 51 of the 2001 Annual Town Meeting; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X: APPROPRIATE FOR BOOTH STREET RECONSTRUCTION**

To see if the Town will vote to raise and appropriate \$125,000 for the reconstruction of Booth Street from Central Avenue to 58 Booth Street, under the laws authorizing the assessment of betterments, to be spent under the direction of the Town Manager, and to meet this appropriation, the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said sum under M.G.L., Chapter 44, Section 7; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X: APPROPRIATE FOR RTS ENTERPRISE FUND CASH CAPITAL**

To see if the Town will vote to raise and/or transfer and appropriate a sum for RTS Enterprise Fund Cash Capital, to be spent under the direction of the Town Manager, said sum to be transferred from RTS Enterprise Fund retained earnings; or take any other action relative thereto:

Group	Description	Recommended	Amendment
RTS	Construction Equipment	\$86,000	_____
	Total Appropriation	\$86,000	_____

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X: APPROPRIATE FOR RTS LARGE SPECIALTY EQUIPMENT**

To see if the Town will vote to raise and/or transfer and appropriate \$152,000 for the purchase of a semi-tractor, said sum to be spent under the direction of the Town Manager, and to meet this appropriation, the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said sum under M.G.L., Chapter 44, Section 7; or take any other action relative thereto.

INSERTED BY: Board of Selectmen

FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:     **APPROPRIATE FOR SEWER ENTERPRISE FUND CASH CAPITAL****

To see if the Town will vote to raise and/or transfer and appropriate a sum for Sewer Enterprise Fund Cash Capital, to be spent under the direction of the Town Manager, said sum to be transferred from Sewer Enterprise Fund retained earnings; or take any other action relative thereto:

Group	Description	Recommended	Amendment
Sewer	Core Fleet Replacement	\$65,000	_____
Sewer	Large Specialty Equipment	\$185,000	_____
Sewer	Sewer System Rehabilitation (I/I)	\$575,000	_____
	Total Appropriation	\$825,000	_____

INSERTED BY: Board of Selectmen

FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:     **APPROPRIATE FOR WASTEWATER PUMP STATION RECONSTRUCTION RESERVOIR B****

To see if the Town will vote to raise and/or transfer and appropriate a sum for the reconstruction of the Reservoir B Sewer Pump Station, said sum to be spent under the direction of the Town Manager, and to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said sum under M.G.L., Chapter 44, Section 7; or take any other action relative thereto.

INSERTED BY: Board of Selectmen

FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:     **APPROPRIATE FOR WATER ENTERPRISE FUND CASH CAPITAL****

To see if the Town will vote to raise and/or transfer and appropriate a sum for Water Enterprise Fund Cash Capital, to be spent under the direction of the Town Manager, said sum to be transferred from Water Enterprise Fund retained earnings; or take any other action relative thereto:

Group	Description	Recommended	Amendment
Water	Core Fleet Replacement	\$69,500	_____
Water	Filter Media Replacement	\$70,000	_____
Water	SCADA System Upgrade	\$40,000	_____
Water	Water System Rehabilitation	\$684,500	_____

Total Appropriation

\$864,000

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**TOWN RESERVE ARTICLES**

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**ARTICLE X:     **APPROPRIATE FOR WORKERS COMPENSATION RESERVE FUND****

To see if the Town will vote to raise and/or transfer and appropriate the sum of \$150,000 to the Workers Compensation Reserve Fund, said sum to be raised from the Tax Levy; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:     **APPROPRIATE TO CAPITAL IMPROVEMENT FUND****

To see if the Town will vote to raise, and/or transfer and appropriate a sum to the Capital Improvement Fund, as provided under M.G.L. Chapter 40, Section 5B as recently amended by Section 14 of Chapter 46 of the Acts of 2003, and as further amended by Section 19 of Chapter 140 of the Acts of 2003, said sum to be raised from the tax levy; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:     **APPROPRIATE TO CAPITAL FACILITY FUND****

To see if the Town will vote to raise and/or transfer and appropriate a sum to the Capital Facility Fund as provided under the provisions of M.G.L. Chapter 40, Section 5B as amended by Section 14 of Chapter 46 of the Acts of 2003, and as further amended by Section 19 of Chapter 140 of the Acts of 2003, to be raised from the Tax Levy; or take any other action relative thereto.

INSERTED BY: Board of Selectmen  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information:

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**ARTICLE X:     **APPROPRIATE TO STABILIZATION FUND****

To see if the Town will vote to raise and/or transfer and appropriate a sum to the Stabilization Fund, said sum to be raised from the Tax Levy; or take any other action relative thereto.

INSERTED BY: Board of Selectmen & Finance Committee  
FINANCE COMMITTEE RECOMMENDS THAT:

Article Information

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**ARTICLE X:     **OMNIBUS****

To see if the Town will vote to raise by taxation, transfer from available funds, by borrowing or otherwise, such sums as may be necessary for all or any of the purposes mentioned in the foregoing articles, especially to act upon all appropriations asked for or proposed by the Selectmen, or any Town officer or committee, to appoint such committees as may be decided upon and to take action upon matters which may properly come before the meeting; or take any other action relative thereto.

INSERTED BY: Board of Selectmen

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And you are hereby directed to serve this Warrant by posting copies thereof in not less than twenty public places in said Town at least 7 days before said meeting.

Hereof fail not and make due return of this Warrant with your doings thereon unto our Town Clerk on or after said day and hour.

Given under our hands at Needham aforesaid this 8<sup>th</sup> day of February, 2011.

John A. Bulian, Chairman  
Denise C. Garlick, Vice Chairman  
Gerald A. Wasserman, Clerk  
Maurice P. Handel  
Daniel P. Matthews

**Selectmen of Needham**

a true copy  
ATTEST:

Draft 2/8/11

**Board of Selectmen**

**AGENDA FACT SHEET for 02/08/2011**

**Agenda Item:** Town Manager Report

**Presenter(s):** Kate Fitzpatrick, Town Manager

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**1. BRIEF DESCRIPTION OF TOPIC TO BE DISCUSSED:**

At this time, the Town Manager will update the Board on issues not covered on agenda, as needed.

**2. VOTE REQUIRED BY BOARD OF SELECTMEN: YES [NO] (circle one)**

**3. BACK UP INFORMATION ATTACHED:**

None

**4. SIGN OFF/APPROVAL REQUIRED:**

a.	Town Manager	yes	no	NA	_____
b.	Town Counsel	yes	no	NA	_____
c.	Finance Director	yes	no	NA	_____
d.	_____	yes	no	NA	_____

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**Disposition by BOS**

**Action taken:** \_\_\_\_\_ **Present on future Agenda:** \_\_\_\_\_

**Refer to/Inform:** \_\_\_\_\_ **Report back to BOS on:** \_\_\_\_\_

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**Town of Needham  
Board of Selectmen  
Minutes for December 21, 2010  
Public Services Administration Building**

- 6:45 p.m. Informal Meeting with Citizens: No Activity.
- 7:00 p.m. Call to Order:  
A meeting of the Board of Selectmen was convened by Chairman John A. Bulian. Those present were Daniel P. Matthews, Denise C. Garlick, Gerald A. Wasserman, Maurice P. Handel, Town Manager Kate Fitzpatrick, and Recording Secretary Mary Hunt.
- 7:00 p.m. Public Hearing - NSTAR Petition for Green Street:  
Maureen Carroll, NSTAR representative appeared before the Board requesting permission to install approximately 9 feet of conduit at Pole 23/8 Green Street, Needham.
- Motion by Mr. Wasserman that the Board of Selectmen approve and sign petition from NSTAR to install approximately 9 feet of conduit at Pole 23/8 Green Street, Needham. This work is necessary to provide new overhead/underground electric service for a new golf club house at Green Street.**  
**Second: Mr. Matthews. Unanimously approved 5-0.**
- 7:00 p.m. Change of Manager – The Village Club:  
Bob Papetti, member of the Board of Directors of the Village Club introduced Michael Despres, proposed General Manager. Mr. Despres told the Board about his qualifications and work experience.
- Motion by Mr. Matthews that the Board of Selectmen approve and sign an application for a change in manager, submitted by Michael Despres for Village Club Building Association Inc., Needham and to forward this application to the ABCC for approval.**  
**Second: Mr. Wasserman. Unanimously approved 5-0.**
- Mr. Matthews reminded Mr. Despres of Needham's status as a historically dry town, and reiterated there are rules that must be enforced for the public safety of all residents. Mr. Despres said he understood and agreed. Mr. Bulian welcomed Mr. Despres and the Board congratulated him on his new position.
- 7:05 p.m. Consent Agenda and Appointments:  
**Motion by Mr. Wasserman that the Board of Selectmen vote to approve the Consent Agenda and Appointments as presented.**

## **APPOINTMENTS**

- 1. PPBC User Agency  
Representatives/Senior Center Project     Colleen Schaller, Jamie Brenner Gutner**

## **CONSENT AGENDA**

- 1. Approve meeting minutes of November 9, 2010, November 23, 2010, and December 7, 2010 (regular and executive).**
- 2. Approve the following updated Board of Selectmen's policy: BOS-LIC-004 Policies and Regulations for Common Victuallers.**
- 3. Approve Board of Selectmen Policy: BOS-PERS-004 Town Manager Evaluation.**
- 4. Accept donation of \$30.00 made to the Police Department for a child safety seat installation from Scott Martin, 100 Upland Avenue, Newton Highlands, MA 02461.**
- 5. Approve for calendar year 2011 requests for a license addendum to allow for the premises to have designated waiting areas for the service of alcoholic or wine and malt beverages only to those patrons who are waiting to dine (Section 3.1 of Needham Regulations for the Sale of Alcoholic Beverages) for each of the following establishments (subject to receipt of required completed paperwork):**
  - Cerritos, Inc. d/b/a Acapulco's Mexican Family Restaurant**
  - Banyan Tree, LLC d/b/a The Rice Barn**
  - Bertucci's Restaurant Corporation d/b/a Bertucci's Brick Oven Pizzeria**
  - Gibbous Moon, Inc d/b/a The Center Café Needham**
  - Mount Blue Two, LLC d/b/a Blue on Highland**
  - New Garden, Inc. d/b/a New Garden Restaurant**
  - Not Your Average Joe's Inc. d/b/a Not Your Average Joe's**
  - Petit Robert Needham, LLC d/b/a Petit Robert Bistro**
  - Restaurant Pomodoro**
  - SAI Restaurants, Inc. d/b/a Masala Art**
  - Tian Long, Inc. d/b/a Fuji Steak House**
  - Tu y Yo Mexican Cuisine**
  - Village Fish of Needham, Inc. d/b/a The Village Fish**
- 6. Approve for calendar year 2011 requests for license renewals of Restaurant – All Alcoholic Licenses for the following establishments (subject to receipt of required completed paperwork):**
  - Mandarin Gourmet, Inc. d/b/a Mandarin Cuisine Locus**
- 7. Approve for calendar year 2011 request for Innholder - All Alcoholic License Renewal for HST Lessee Needham, LLC d/b/a Sheraton Needham Hotel**
- 8. Approve for calendar year 2011 requests for license renewals of Restaurant – Wine and Malt Beverage Licenses for the following establishments (subject to receipt of required completed paperwork):**
  - PII Restaurant, Inc. d/b/a Pacini's Italian Eatery**
  - Bickford's Family Restaurants, Inc. d/b/a Bickford's Family Restaurant**
  - Asillem, LLC d/b/a Stone Hearth Pizza Co.**
  - Spiga LLC**

- A and Z Burgers, LLC d/b/a Wild Willy's
9. Approve for calendar year 2011 requests for license renewals of Club – All Alcoholic Beverage Licenses for the following establishments (subject to receipt of required completed paperwork):
- The Needham Golf Club
  - Village Club Building Assoc. Inc.
  - Lt. Manson Carter Post #2498 V.F.W. of U.S.
10. Approve for calendar year 2010 requests for license renewals of Common Victualler Licenses for the following establishments (subject to receipt of required completed paperwork):
- Cerritos, Inc. d/b/a Acapulco's Mexican Family Restaurant
  - Acorns Bakery & Café, Inc.
  - Bagels' Best, Inc. d/b/a Bagels' Best Café
  - Bertucci's Restaurant Corp. d/b/a Bertucci's Brick Oven Pizzeria
  - Beth Israel Deaconess – Glover Café
  - Beth Israel Deaconess – Needham
  - Bickford's Family Restaurants, Inc. d/b/a Bickford's Family Restaurant
  - Mount Two Blue, LLC d/b/a Blue on Highland
  - C & D Management, Inc. d/b/a Brothers Pizza & Restaurant
  - Café Fresh Bagel
  - 1095, LLC d/b/a Comella's Restaurant
  - The Simpson Corp. d/b/a Cutler Lake Café
  - Delops, Inc. d/b/a D'Angelo Sandwich Shop
  - Your Other Oven, Inc. d/b/a Domino's Pizza
  - New Hong Kong IV, Inc. d/b/a Dragon Chef Restaurant
  - Chestnut Street Donuts d/b/a Dunkin Donuts
  - Fred's Coffee Shop d/b/a Dunkin Donuts
  - Highland Avenue Donuts, Inc. d/b/a Dunkin Donuts
  - Julian's Cheesecake, Inc. d/b/a Finagle A Bagel
  - Select Group, Inc. d/b/a Fresco Restaurant
  - Friendly Ice Cream Corporation d/b/a FRIENDLY's #238
  - Tian Long, Inc. d/b/a Fuji Steak House
  - Gibbous Moon, Inc. d/b/a The Center Café Needham
  - Three Sons, Inc. d/b/a Kosta's Pizza & Seafood
  - Lizzy's Ice Cream LLC d/b/a Lizzy's Ice Cream
  - Mandarin Gourmet, Inc. d/b/a Mandarin Cuisine Locus
  - SAI Restaurants, Inc. d/b/a Masala Art
  - McDonald's Restaurant – Needham
  - D & L Enterprises, Inc. d/b/a Mighty Subs
  - The Needham Golf Club, Inc.
  - International Needham House of Pizza d/b/a Needham House of Pizza
  - New Garden Inc. d/b/a New Garden Restaurant
  - Select Pizza d/b/a Nicholas' Pizza
  - Not Your Average Joe's, Inc. d/b/a Not Your Average Joe's
  - PII Restaurant, Inc. d/b/a Pacini's Italian Eatery
  - Panella Food Market, Inc. d/b/a Panella's Food Market

- Boston Bread LLC d/b/a Panera
  - Petit Robert Needham LLC d/b/a Petit Robert Bistro
  - Restaurant Pomodoro
  - Banyan Tree, LLC d/b/a The Rice Barn
  - HST Lessee Needham LLC d/b/a Sheraton Needham Hotel
  - Spiga, LLC
  - Starbucks Coffee Company
  - Asillem LLC d/b/a Stone Hearth Pizza
  - Yeat Inc. d/b/a Sweet Basil
  - H & B Pizza, Inc. d/b/a Sweet Tomatoes Pizza
  - J & J Pizza, Inc. d/b/a Town House of Pizza
  - Treat LLC d/b/a Treat Cupcake Bar
  - Tu y Yo II, LLC d/b/a Tu y Yo, Mexican Cuisine
  - Lt. Manson Carter Post 2498 V.F.W. of U.S.
  - Village Club Building Assoc., Inc.
  - The Village Fish of Needham, Inc. d/b/a The Village Fish
  - A and Z Burgers LLC d/b/a Wild Willy's
  - Paraskevi Tsoutsoplides d/b/a Sweet Corner
11. Approve for calendar year 2011 a request for a new Common Victualler License for the following establishment:
- Arisco LLC d/b/a Acropolis, 1257 Highland Avenue
12. Approve for calendar year 2011 requests for various license renewals as detailed below for the following establishments (subject to receipt of required completed paperwork):
- HST Lessee Needham LLC d/b/a Sheraton Needham Hotel - Innkeeper
  - Olin College - Lodging License
  - Babson College - Lodging License
  - HST Lessee Needham LLC d/b/a Sheraton Needham Hotel – Public Entertainment on Sunday
  - 7-Eleven - Special Permit (24 hr. retail sale of food)
  - Yeat Inc. d/b/a Sweet Basil - Special Permit (Carry In Beer/Wine)
  - HST Lessee Needham LLC d/b/a Sheraton Needham Hotel - Weekday Entertainment
  - Mount Blue Two, LLC d/b/a Blue on Highland - Weekday Entertainment
  - Gibbous Moon Inc. d/b/a The Center Café Needham - Weekday Entertainment
  - Asillem LLC d/b/a Stone Hearth Pizza Co. – Weekday Entertainment
13. Accept the following donations made to the Needham Public Library for the period: October 8, 2010 through December 9, 2010: NSTAR Electric and Gas gave the library a Kill-A-Watt meter to lend out to patrons (\$40.00); Roderic Sommers donated \$20.00 to the library; Jennifer Hitt donated a copy of Stieg Larsson's The Girl Who Kicked the Hornet's Nest (\$27.95); Anthony Libertini donated the five-book children's series G.A.R.T.H., Genetically Altered Radically Transformed Human (16.95 each); Nancy Heiman donated the flag from the coffin of World War II Veteran Captain Leslie Hollingsworth, 9th U.S. Air Force; Ida Gorenburg donated a copy of the

Touring Club of Italy's book, Authentic Trentino-Alto Adige (\$20.95); Rolina Levin gave the library two books: God of Liberty by Thomas Kidd (\$26.95) and Daniel Patrick Moynihan edited by Steven Weisman (\$35.00); The Friends of the Needham Public Library made a \$100.00 donation to the library in memory of Donald J. Cusack; Priscilla Murray and Curtis Runnels made a \$15.00 donation to the library in memory of Donald J. Cusack; Keith McClelland donated a copy of Clamor: Poems by his niece Elyse Fenton, who was the first place winner of the 2010 Dylan Thomas Poetry Prize (\$15.95); The Friends of the Needham Public Library donated \$12,000 for the purchase of books and audiovisual materials.

14. Acknowledge the receipt of donations made to Youth Services that were approved at the December 7th, 2010 meeting for fall programming from the following residents: Brian Duffy, 95 Taylor Street, Needham- \$25.00; Ronnie Schlauer, 33 Bond Street Needham- \$15.00; and Amy Warner, 626 South Street, Needham- \$5.00
15. Accept donation made to the Needham Revitalization Trust Fund from the following residents: Maryruth & Richard Perras - \$ 150.00.
16. Accept donation of a 6 x 10 nylon flag to fly at Avery Square from Ted Shaughnessy of Henderson Properties Partnership located at 280 Hillside Avenue, Needham.
17. Accept donation of two new United States flags for the Town Common and Needham Heights Common from the members of Norfolk Lodge, A.F. & A.M.
18. Water & Sewer Abatement Order No. 1116
19. Approve a one day special All Alcoholic Beverages License from Susan Patkin of Temple Beth Shalom to hold a Casino Night on January 29, 2011 from 7:00 pm to 11:00 pm at Temple Beth Shalom, 670 Highland Avenue, Needham.
20. Approve for calendar year 2011 the following requests for Class I & Class II Used Car Dealer Licenses:
  - Auto International Ltd.- Class II
  - Beth -L Auto Sales – Class II
  - Center Automotive – Class II
  - Copley Motorcars – Class II
  - R&R Automotive – Class II
  - Muzi Chevrolet GEO – Class I
  - Muzi Motors, Inc. – Class I

**Second: Mr. Handel. Unanimously approved 5-0.**

7:05 p.m.

International City Management Association Community Partnership Award: Jim Malloy, Town Manager of Westborough and President, Massachusetts Municipal Management Association appeared before the Board to present the Town of Needham with the Community Partnership Award for its Emotionally Intelligent Signage Program. The Town was recognized by the ICMA at the 2010

Annual Conference in San Jose, California. Mr. Malloy presented a plaque which Mr. Bulian accepted on behalf of the Town.

7:10 p.m.

Town Manager:

Ms. Kate Fitzpatrick, Town Manager appeared before the Board with 4 items to discuss:

1. Council of Economic Advisors Composition Amendment:

Ms. Fitzpatrick told the Board the CEA has been working to expand the number of members and variety of qualifications of people on the Council to broaden the focus of economic development in the community. She stated the CEA is currently looking at the New England Business Center and how the Town can position itself during the current economic downturn so that when times do turn around there are ways to make development in the NEBC easier. Ms. Fitzpatrick proposed that the Board expand the membership of the Committee from 11 to 15, and refine the composition to consist of individuals of varying qualifications.

**Motion by Mr. Handel that the Board amend the composition of the Council of Economic Advisors to include 15 members consisting of individuals with the following qualifications, to the extent practical: member of the Board of Selectmen, member of the Planning Board, representatives of a large business located in Needham, a development attorney, representative of a major tenant in the New England Business Center, representative of a downtown business, a commercial real estate broker, a representative of the Needham Business Association, a representative of the Newton Needham Chamber of Commerce, a representative of a local bank, a commercial developer, and residents-at-large.**

**Second: Ms. Garlick. Unanimously approved 5-0.**

2. Final FY2012-FY2016 Capital Improvement Plan:

Ms. Fitzpatrick presented the final recommendations for the FY2012-FY2016 Capital Improvement Plan and asked the Board to endorse the plan as presented. She noted one change and asked the Board consider a feasibility study in the amount of \$10,000 (FY2012) to renovate the building at Cricket Field. Ms. Fitzpatrick said the space could be used to meet the program needs of the Park and Recreation Department.

Mr. Wasserman asked for clarification on the Pollard Phase II Auditorium and Science Lab project and asked whether money had been allotted within the 5 year capital plan. Ms. Fitzpatrick responded money has not been identified under the recommendation for the project because the scope of project is not known, but an amount will be allotted in next year's Capital Improvement Plan.

**Motion by Mr. Handel that the Board endorse the FY2012-FY2016 Capital Improvement Plan as presented for transmittal to the Finance Committee.**

**Second: Mr. Wasserman. Unanimously approved 5-0.**

3. Mobility Assistance Program:

Ms. Fitzpatrick told the Board the Town is considering replacing the program's current van with a larger vehicle to accommodate wheelchairs more easily. She said the Town will apply for a grant through the MassDOT Mobility Assistance Program Capital Grants program. She stated the grant will help in purchasing the equipment but the Town would need a 20% local match, which the Friends of Needham Elderly have committed to providing.

**Motion by Mr. Matthews that the Board of Selectmen vote to authorize the Chair to sign the Resolution of Support and Verification for the MassDOT Mobility Assistance Capital Grant Program.**

**Second: Mr. Handel. Unanimously approved 5-0.**

4. Town Manager Report:

Ms. Fitzpatrick told the Board of a recent event sponsored by the Town in which nationally renowned speaker Gordon Graham spoke with approximately 80 people from law enforcement and firefighters on the topic of management of risk. She said the Town also invited employees from surrounding communities.

7:30 p.m.

Executive Session:

**Motion by Mr. Matthews that the Board of Selectmen vote to enter into Executive Session.**

**Exception 3 – To discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares, or to conduct strategy sessions in preparation for negotiations with non-union personnel; and**

**Exception 6 – To consider the purchase, exchange, taking, lease, or value of real property if the chair declares that an open meeting may have a detrimental effect on the negotiation position of the public body.**

**Not to return to open session prior to adjournment.**

**Second: Mr. Handel. Unanimously approved 5-0 by role call vote.**

**Note: The meeting adjourned at 7:46 p.m.**

**Town of Needham  
Board of Selectmen  
Minutes for January 25, 2011  
Needham Public Services Administration Building**

6:45 p.m. Informal Session with Citizens: No Activity.

7:00 p.m. Call to Order:  
A meeting of the Board of Selectmen was convened by Chairman John A. Bulian. Those present were Daniel P. Matthews, Gerald A. Wasserman, Denise C. Garlick, Maurice P. Handel, Town Manager Kate Fitzpatrick, and Recording Secretary Mary Hunt.

7:00 p.m. RCN Cable Public Hearing:  
Chris Coleman, Assistant Town Manager, appeared before the Board on behalf of the RCN Cable Advisory Committee to discuss the extension of the Cable Television Final License dated April 25, 2000 until June 1, 2011 as the prior extension has expired.

**Motion by Mr. Wasserman that the Board vote to extend the cable television license between the Town and RCN-BecoCom, LLC until June 1, 2011.  
Second: Mr. Handel. Unanimously approved 5-0.**

Mr. Matthews asked about the process going forward, since this extension expires June 1, 2011. Mr. Coleman told Mr. Matthews this is an extension of the final license agreement and that the Cable Advisory Committee will be making a recommendation to the Board to conduct another license hearing. Mr. Wasserman clarified this is an extension of the final license, not the final extension should another be necessary.

7:05 p.m. Town Manager:  
Kate Fitzpatrick, Town Manager appeared before the Board with 4 items to discuss:

1. Accept and Refer Zoning Amendment/Citizens' Petition Needham Center:  
Ms. Fitzpatrick told the Board Mr. Louis Wolfson, Primary Sponsor, collected the requisite number of signatures to include a citizens' petition for a zoning by-law amendment on a future Town Meeting Warrant. She told the Board based on the statutory timeframes for the Planning Board, the petition will not be ready for inclusion in the March 14<sup>th</sup> Special Town Meeting. She asked the Board accept the proposed zoning amendment with respect to zoning in the downtown area.

**Motion by Mr. Matthews that the Board vote to accept a proposed zoning amendment sought by citizens' petition and to refer the matter to the Planning Board for review, public hearing, and report.  
Second: Mr. Handel. Unanimously approved 5-0.**

2. Accept and Refer Zoning Amendment/Farmers' Market:

Ms. Fitzpatrick told the Board Mr. Jeffrey Friedman, Primary Sponsor, collected the requisite number of signatures to include a citizens' petition for a zoning by-law amendment on a future Town Meeting Warrant. She said Mr. Friedman is seeking a petition to allow a farmers' market to be located within the Town.

**Motion by Mr. Wasserman that the Board vote to accept a proposed zoning amendment sought by citizens' petition and to refer the matter to the Planning Board for review, public hearing, and report.**

**Second: Mr. Handel. Unanimously approved 5-0.**

3. Open Special Town Meeting:

Ms. Fitzpatrick requested the Board open the Special Town Meeting Warrant. She stated there are two warrant articles proposed for inclusion in the March 14, 2011 Special Town Meeting.

**Motion by Mr. Handel that the Board open the warrant for the meeting to be held on March 14, 2011 at the Pollard School.**

**Second: Mr. Wasserman. Unanimously approved 5-0.**

4. Fiscal Year 2012 Proposed Annual Budget:

Ms. Fitzpatrick presented to the Board the Town's FY2012 Proposed Annual Budget. She called the budget the "Bridge to 2013" and commented that we are still on it. She said the Town is on less precarious footing than other surrounding communities. Ms. Fitzpatrick showed a Powerpoint presentation and said the Town is moving from "sustainability" towards "resiliency". Ms. Fitzpatrick discussed four core items in the Balanced Budget Framework. She also mentioned the Citizen Survey 2010 and stated there has been an overall increase in the satisfaction levels of Needham residents from 2008-2010. Ms. Fitzpatrick pointed out two charts "Facility and Infrastructure Investment" and "Vehicles, Equipment & Technology" and commented one of the ways to measure resilience is that the community has foregone increases to services and improvements to programs by investing in things that are invisible (i.e.: boilers, roofs, underground infrastructure). She stated from 2007-2011, the 5-year average of investment in open space, facilities, public works infrastructure, school facilities, drains, sewer, and water totals \$21,521,713 per year. She commented it is an extraordinary level of investment the community has made. She said the community has spent just under \$2,000,000 per year on vehicles, equipment & technology during the same time period. She said it has been a very difficult financial situation, yet the community has been able to continue to invest because of good planning. To recap the 2012 budget, Ms. Fitzpatrick recommended a General Fund Appropriation totaling \$115,148,213. Ms. Fitzpatrick reviewed The School Department Budget Proposal and commented on the goal to reduce reliance on one-time revenue to fund the operating budget by increasing the Department's spending request by \$300,000 which the School Department would use to fund a

one-time expense need capital. This money, would be used for Walker Gordon Filed and Snow & Ice equipment. Ms. Fitzpatrick discussed changes from base budget requests and recommended funding through alternative approaches. Ms. Fitzpatrick commented on the Performance Budget stating these are items identified as priorities if additional funds become available. She also commented on a few changes to the Enterprise Fund budget requests. Ms. Fitzpatrick reiterated that the Board of Selectmen/Town Manager budget priorities include maintaining existing Town services where possible, to consider sustainability, to consider coordination and efficiency, to consider economic vitality, land stewardship, transportation and appearance of the Town.

Mr. Bulian commented it was a very good presentation.

Mr. Wasserman asked for clarification on the transaction between the schools and the Town totaling \$300,000 in operating money put in to replace \$300,000 in one time money. He said he was under the impression it was being used for technology. Ms. Fitzpatrick said the school budget was submitted with reliance on \$800,900 which was reduced to reliance on \$500,900 which left the school \$300,900 in one time money to spend.

Ms. Garlick said it would be remiss not to mention, give current economic conditions, this budget is both sustainable and resilient, and she complimented Ms. Fitzpatrick and her staff.

7:45 p.m.

Consent Agenda and Appointments:

**Motion by Mr. Wasserman that the Board of Selectmen vote to approve the Consent Agenda and Appointments as presented.**

### APPOINTMENTS

1.	Council on Aging	Lianne Relich (term expires 6/30/2012)
2.	Green Communities Study Committee	(term expires 12/31/2011) Romeo D'Agostino • Bill Dermody • Robert Ernst Natasha Espada • Michael Greis • George Kent Susan McGarvey • Michael McKay • Jeanne McKnight • Gary McNeill • Steve Popper • Ed Quinlan • Dan Walsh • Jerry Wasserman • Rick Zimbone

### CONSENT AGENDA

1.	Accept the following donations received to the Needham Health Department's Gift of Warmth Fund: Mr. Andrew N. Thoresen, Missions Board- The First Baptist Church in Needham - \$350; Sandra Robinson of The Needham Community Council - \$8,000; Saint Joseph Parish - \$1,000; Ann C. MacFate - \$100.
2.	Accept the following donations received to the Police Department: \$5,000 from an anonymous donor; and \$250 from Wendy E. Lane of 348 Grove Street, Needham.
3.	Approve a one day special Wine and Malt beverages license from Kathleen

**ONE DAY SPECIAL LICENSE  
TOWN OF NEEDHAM BOARD OF SELECTMEN  
EVENT INFORMATION SHEET**  
(Please complete and attach event flyer or other information.)

Event Manager Name (Name that will appear on license)	Linda Hill
Event Manager Address	83 Thornton Rd Needham 02492
Event Manager Phone Number	[REDACTED] or cell [REDACTED]
Organization Representing (if applicable)	Broadmeadow Elem. school PTC
Is the organization (if applicable) you are representing non-profit? If so, please attach proof of non-profit status.	<input checked="" type="checkbox"/> Non-profit <input type="checkbox"/> For profit <input checked="" type="checkbox"/> Proof of non-profit status is attached Form of Proof: <u>Form ST-2</u>
Name of Event	A Girl Thing
Date of Event	March 23, 2011
License is for Sale of:	<input checked="" type="checkbox"/> Wines & Malt Beverages Only <input checked="" type="checkbox"/> All Alcoholic Beverages (for non-profit groups only)
Requested Time for Liquor License	FROM: 6:30 TO: 9:30
Are tickets being sold in advance for this event?	<input checked="" type="checkbox"/> YES \$35- \$40 /per ticket <input type="checkbox"/> NO
Is there an admission fee for this event?	<input checked="" type="checkbox"/> YES \$35- \$40 /per ticket <input type="checkbox"/> NO
Are you using dues collected to purchase alcohol for this event?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
How many people are you expecting at this event?	200-250
Name & address of event location. Please attach proof of permission to use this facility.	Temple Beth Shalom 670 Highland Ave. Needham 02492
Who will be serving the alcohol to your guests?	Robert Anzalone - bartender.
Bartenders and/or servers of alcohol, beer and/or wine must have completed in the past three years an appropriate Massachusetts alcoholic beverages server-training program. Please state below who will be serving alcohol, beer and/or wine and attach proof of their training (certificate).	Robert Anzalone - Tips certificate attached.
Please use the space below to describe the manner in which alcohol will be served to your guests. (For example, will guests be served alcohol or will they need to purchase it from the bar?) Please attach floorplan (can be hand drawn) of the event facility with liquor delivery plan.	Tickets include 2 drink tickets, to be turned in at bar or additional drinks purchased at bar. No other servers
<input checked="" type="checkbox"/> I understand that the alcohol purchased for this event must be purchased from a licensed wholesaler/importer, manufacturer, farmer-winery, farmer-brewery or special permit holder and that I have received a current list of wholesalers. (A person holding a Section 14 license cannot purchase alcoholic beverages from a package store. (MGL Ch. 138, Sec 14, 23; 204 CMR 7.04))	

Event Manager Signature: *Linda Hill*

Date: 1/20/11

**ONE DAY SPECIAL LICENSE**  
**TOWN OF NEEDHAM BOARD OF SELECTMEN**  
**EVENT INFORMATION SHEET**  
*(Please complete and attach event flyer or other information.)*

Event Manager Name (Name that will appear on license)	SUSAN Callender For Boston Medical Gr.		
Event Manager Address	39 ALLSTON STREET, BOSTON MA 02124		
Event Manager Phone Number	[REDACTED]		
Organization Representing (if applicable)			
Is the organization (if applicable) you are representing non-profit? If so, please attach proof of non-profit status.	<input checked="" type="checkbox"/> Non-profit <input type="checkbox"/> For profit <input checked="" type="checkbox"/> Proof of non-profit status is attached Form of Proof: _____		
Name of Event	BOSTON MEDICAL CENTER      Boston Medical Center		
Date of Event	SATURDAY February 12, 2011      Saturday, February 12, 2011		
License is for Sale of:	<input checked="" type="checkbox"/> Wines & Malt Beverages Only <input type="checkbox"/> All Alcoholic Beverages (for non-profit groups only)		
Requested Time for Liquor License	FROM: 6pm	TO: 11pm	
Are tickets being sold in advance for this event?	<input type="checkbox"/> YES \$	/per ticket	<input checked="" type="checkbox"/> NO
Is there an admission fee for this event?	<input type="checkbox"/> YES \$	/per ticket	<input checked="" type="checkbox"/> NO
Are you using dues collected to purchase alcohol for this event?	<input type="checkbox"/> YES		<input checked="" type="checkbox"/> NO
How many people are you expecting at this event?	75		
Name & address of event location. Please attach proof of permission to use this facility.	THE VILLAGE CLUB      83 MORTON STREET      NEEDHAM, MA		
Who will be serving the alcohol to your guests?	TIPS certified Bartender		
Bartenders and/or servers of alcohol, beer and/or wine must have completed in the past three years an appropriate Massachusetts alcoholic beverages server-training program. Please state below who will be serving alcohol, beer and/or wine and attach proof of their training (certificate).	Bartender's info. to be provided the week prior to the event date.		
Please use the space below to describe the manner in which alcohol will be served to your guests. (For example, will guests be served alcohol or will they need to purchase it from the bar?) Please attach floorplan (can be hand drawn) of the event facility with liquor delivery plan.	Beer and Wine will be sold on a cash basis in an effort to curtail consumption. Non-alcoholic beverages will be complimentary		
<input checked="" type="checkbox"/> I understand that the alcohol purchased for this event must be purchased from a licensed wholesaler/importer, manufacturer, farmer-winery, farmer-brewery or special permit holder and that I have received a current list of wholesalers. (A person holding a Section 14 license cannot purchase alcoholic beverages from a package store. (MGL Ch. 138, Sec 14, 23; 204 CMR 7.04))			
Event Manager Signature:	[Signature]		Date: January 26, 2011



Town of Needham  
Fire Department Headquarters  
88 Chestnut Street  
Needham, Massachusetts 02492

Telephone  
(781) 455-7580  
Fax  
(781) 444-2174

RECEIVED  
FEBRUARY 11 2011  
2011 FEB -11 A 11:03

Chief of Department  
Paul F. Buckley

Deputy Chief of  
Operations  
Alfred B. DeIulio

Deputy Chiefs  
John F. Whalen  
Barry J. Carloni  
James A. Benedict  
Thomas M. Conroy

**TO:** Kate Fitzpatrick, Town Manager  
Needham Board of Selectmen

**FROM:** Paul F. Buckley  
Chief of Department 

**DATE:** February 4, 2011

**RE:** **Donation from The Humane Society of Massachusetts**

The attached documentation refers to a donation which was recently awarded to the Needham Fire Department from The Humane Society of the Commonwealth of Massachusetts. (not to be confused with the agency that helps animals)

Several months ago, I was approached by Needham resident H.D. Greenway who is a trustee of this organization. He was interested in knowing if there was any type of equipment which would be beneficial for the Fire Department in life threatening situations, but that we did not have the resources within our budget to purchase. As you will see in my October 12<sup>th</sup> letter to The Society, we were very interested in updating our combination Carbon Monoxide/Natural and Propane Gas Monitors.

The trustees unanimously and generously voted to donate the entire amount of funds needed for the purchase of three new monitors at a total cost of \$6,255.

By way of this memo, I am requesting the Board of Selectmen to endorse and accept this very worthwhile donation. Once the donation has been approved, I will draft a press release and letter of appreciation to The Society.

Please feel free to contact me directly if you have any questions, or require additional information.

LAWRENCE T. PERERA, *President*  
IAN H. GARDINER, *Chairman*  
*Standing Committee*

The Humane Society  
of the  
Commonwealth of Massachusetts  
51 Grobe Street, Suite A  
Chestnut Hill, MA 02467  
617-232-6242

INSTITUTED 1786  
INCORPORATED 1791

January 24, 2011

Chief Paul F. Buckley  
Needham Fire Department  
88 Chestnut Street  
Needham, MA 02492

Dear Chief Buckley:

I enclose a check in the amount of \$6255.00 which has been awarded to the Needham Fire Department by The Humane Society of the Commonwealth of Massachusetts for the purchase of the following:

Three (3) Carbon Monoxide/Gas Monitors, 'Gas Explorer' Model EGA-411,412, manufactured, serviced and sold by Bascom-Turner Instruments, costing \$2085 each.

The Society is very pleased to be able to support the Needham Fire Department and your most important life-saving endeavors.

Sincerely,



Beth Nilsson  
Administrator

Enclosure

XC: Mr. Lawrence T. Perera  
Mr. Ian H. Gardiner  
Mr. H.D.S. Greenway

The Humane Society  
of the  
Commonwealth of Massachusetts  
51 Grove Street, Suite A  
Chestnut Hill, MA 02467  
617-232-6242

LAWRENCE T. PERERA, *President*  
IAN H. GARDINER, *Chairman*  
*Standing Committee*

INSTITUTED 1786  
INCORPORATED 1791

## GENERAL INFORMATION

### Mission

The purpose stated in the 1791 incorporation of The Humane Society of the Commonwealth of Massachusetts guides its mission today:

“...the end design of this institution of the said Society, is for the recovery of persons who meet with the such accidents as produce in them the appearance of death and for promoting the cause of humanity by pursuing such means from time to time, as shall have for their object the preservation of human life and the alleviation of its miseries.”

The Humane Society of the Commonwealth of Massachusetts focuses on people and saving human life. It should not be confused with animal welfare organizations.

### Programs

Throughout its history the Humane Society has maintained a dual role of honoring those who risk their lives to save others and supporting efforts to prevent the tragic loss of life. Today, the organization operates as a private charitable foundation and focuses its activities on two principal areas:

Medal Awards: recognition of civilians who make heroic efforts to save the lives of others, with the requirement that either the person rescued or the rescuer must be a Massachusetts resident.

Charitable Grants: contributions to organizations and programs that are dedicated to the prevention of accident, injury, and death primarily on the waters by means of training and public education programs, volunteer and community service rescue activities, and academic and health research initiatives.

Website: [www.masslifesavingawards.org](http://www.masslifesavingawards.org)



Town of Needham  
Fire Department Headquarters  
88 Chestnut Street  
Needham, Massachusetts 02492

Telephone  
(781) 455-7580  
Fax  
(781) 444-2174

Chief of Department  
Paul F. Buckley

Deputy Chief of  
Operations  
Alfred B. Delulio

Deputy Chiefs  
John F. Whalen  
Barry J. Carloni  
James A. Benedict  
Thomas M. Conroy

October 12, 2010

The Humane Society of the Commonwealth of Massachusetts  
C/O Mr. HDS Greenway  
634 Charles River St.  
Needham, MA 02492

Dear Society Members:

I had the pleasure of meeting with Mr. Greenway several months ago, and he informed me of the mission of the Humane Society of the Commonwealth of Massachusetts, as well as your ability to provide some grant funding for initiatives that are directly associated with saving lives.

As you may know, in November of 2005 a new law (Nicole's Law) went into effect in Massachusetts which requires Carbon Monoxide (CO) alarms on every floor of every residence. Unfortunately, many people are not aware of this requirement, or simply don't have the resources to purchase or install these devices. Carbon Monoxide is a colorless, odorless, lethal gas, which is a product of combustion, including heating systems. What is alarming is that more than 25% of patients who go to a hospital emergency room during winter months with flu-like symptoms actually have tested positive for dangerous levels of CO in their system.

The Needham Fire Department has three professional grade CO and Gas monitors which are well over ten years old and are in need of replacement. Therefore, we are respectfully requesting any possible assistance your organization or committee may be able to provide by way of a grant. In these current challenging fiscal times, we simply don't have the funding to replace these units within our budget. I have attached some literature on these detectors which cost \$2,085. each and are manufactured and serviced by a local company.

These advanced technology detectors can definitely save lives, and we would be grateful for any consideration you may give to this request.

Sincerely submitted,

Paul F. Buckley, Needham Fire Chief

Smoke Detectors Save Lives

Town of Needham  
Water Sewer Billing System  
Adjustment Form

DEPARTMENT OF PUBLIC WORKS

TO: TOWN TREASURER AND COLLECTOR  
(cc: TOWN COMPTROLLER)

WHEREAS the appropriate divisions of the Department of Public Works have submitted to you the following commitment(s) on the dates listed below for the collection of water, sewer revenue and

WHEREAS certain inadvertent error(s) were made in said commitment(s), it is hereby requested that you abate these particular account(s) in the amount(s) stated below.

Water Sales:	-\$951.75
Service Fees:	\$0.00
Water Service:	\$0.00
Sewer Sales:	-\$5,641.70
Transfer Station Charges:	\$0.00
Total Abatement:	-\$6,593.45

Order #: 1118

Read and Approved: 2/4/2011

  
Water & Sewer Superintendent - O. Morgan

  
R.P. Peterson

Director of Public Works

For the Board of Selectmen

Date: 2/8/2011

**Town of Needham  
Water Sewer Billing System  
Adjustment Form**

Prepared By:	Last Name	First Name	Customer ID#	Location ID#	Street Number	Street Name	Irrigation Water	Domestic Water	Sewer	Total	Reason	Corrected Last Read Y/N
PC	Wheldon	John	22517	3372	107	Brookline St	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Zadroga	Joe	20691	11008	235	Central Ave	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Desimone	Joe	7191	6334	739	Gt Plain Ave	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Snyder	Ruth	32155	10156	16	Yale St	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Martyniak	Clara	12609	370	51	Mann Ave	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Riley	Ollin	7741	6992	77	May St	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Lee	Kentras	24455	9394	720	Highland Ave	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Fay	Ostrowski	17479	15096	1	Elizabeth Cir	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Loretta	Adams	28365	7664	43	Avon Cir	\$0.00	-\$105.75	-\$249.45	-\$355.20	COA	N
PC	Bensenoff	Carol	33523	7646	260	Hunting Rd	\$0.00	\$0.00	-\$2,178.75	-\$2,178.75	Leak	N
PC	Kussell	William	20563	12732	22	Louart Dr	\$0.00	\$0.00	-\$401.95	-\$401.95	Leak	N
PC	Kentros	Frances	24455	9394	720	Highland Ave	\$0.00	\$0.00	-\$361.60	-\$361.60	Leak	N
PC	Tully	John	23161	13154	197	Brookside Rd	\$0.00	\$0.00	-\$454.35	-\$454.35	Leak	N

**Total: -\$6,593.45**

ALSO, LET THIS SERVE AS AUTHORIZATION TO ABATE ANY PENALTY OR INTEREST WHICH HAS ACCRUED DUE TO THE NON-PAYMENT OF AMOUNTS AS STATED ABOVE.

**Legend:**

- O.I. = O.I. reading slower than inside meter causing large bill when inside meter is read.
- O.E. Error = Over estimation was issued to vacant property
- Leak = Leak in house or at spicket that caused loss of water, with proof of repair
- O.E. = High estimation of consumption to have customer respond to meter upgrade/exchange request
- TWN = Town Project caused damage to private property
- Equip = Equipment Malfunction
- Prog. = Meters programed incorrectly causing reverse billing of irrigation and domestic water
- UEW = Unexplained for water lost
- P.F. = Pool Fill
- Meter = Meters Crossed or entered into system incorrectly
- Billing = Steps were charged incorrectly
- COA = Council On Aging