# COMMITTEE ON FINANCE - November 30, 2020 MEETING AT 7:00 PM, THIS MEETING IS BEING HELD REMOTELY IN ACCORDANCE WITH THE GOVERNOR OF MASSACHUSETTS' MARCH 12, 2020 ORDER SUSPENDING CERTAIN PROVISIONS OF THE OPEN MEETING LAW G.L.C. 30A, SECTION 20 AND THE CITY COUNCIL'S VOTE TO WAIVE RULE 21A AGENDA

## THIS MEETING WILL BE LIVE STREAMED ON NB CABLE ACCESS FACEBOOK PAGE

1. COMMUNICATION, Mayor Mitchell, to City Council, submitting AN ORDER for the TRANSFER of \$489,174, from DOWNTOWN FREE CASH, to the FISCAL YEAR 2021 DOWNTOWN ENTERPRISE FUND BUDGET, and that the portion raised by Enterprise Fund Receipts is hereby reduced by the same amount. (Ref'd 11/24/2020)

1a. AN ORDER, (Ref'd 11/24/2020)

INVITEES: Laurie A. Alfonso, Admin Manager, Traffic Commission; Ari J. Sky, Chief Financial Officer

2. COMMUNICATION, Mayor Mitchell, to City Council, submitting AN ORDER for the TRANSFER of \$1,686,699, from WATER FREE CASH, to the FISCAL YEAR 2021 WATER ENTERPRISE FUND BUDGET, and that the portion raised by Water Receipts is hereby reduced by the same amount. (Ref'd 11/24/2020)

2a. AN ORDER, (Ref'd 11/24/2020)

INVITEES: Jamie Ponte, Commissioner, Department of Public Infrastructure; Ari J. Sky, Chief Financial Officer

3. COMMUNICATION, Mayor Mitchell, to City Council, submitting AN ORDER for the TRANSFER of \$1,300,000, from the SPECIAL PROJECTS FUND, to the FISCAL YEAR 2021 WASTEWATER ENTERPRISE FUND BUDGET, and that the portion raised by Wastewater Receipts is hereby reduced by the same amount. (Ref'd 11/24/2020)

3a. AN ORDER, (Ref'd 11/24/2020)

INVITEES: Jamie Ponte, Commissioner, Department of Public Infrastructure; Ari J. Sky, Chief Financial Officer

4. COMMUNICATION, Mayor Mitchell, to City Council, submitting AN ORDER for the TRANSFER of \$3,893,036, from FREE CASH to FISCAL YEAR 2021 GENERAL FUND BUDGET, and that the portion raised by Ordinary Revenue and Municipal Receipts is hereby reduced by the same amount. (Ref'd 11/24/2020)

4a. AN ORDER, (Ref'd 11/24/2020)

INVITEES: Ari J. Sky, Chief Financial Officer

In accordance with the Americans with Disabilities Act (ADA), if any accommodations are needed, please contact the Clerk of Committees Office at 508-979-1482. Requests should be made as soon as possible but at least 48 hours prior to the scheduled meeting.



Item Title: STREAMING STATEMENT

Item Detail:

# THIS MEETING WILL BE LIVE STREAMED ON NB CABLE ACCESS FACEBOOK PAGE

Additional Information:



Item Title:

TRANSFER ORDER - DOWNTOWN FREE CASH \$489,174

#### Item Detail:

1. COMMUNICATION, Mayor Mitchell, to City Council, submitting AN ORDER for the TRANSFER of \$489,174, from DOWNTOWN FREE CASH, to the FISCAL YEAR 2021 DOWNTOWN ENTERPRISE FUND BUDGET, and that the portion raised by Enterprise Fund Receipts is hereby reduced by the same amount. (Ref'd 11/24/2020)

1a. AN ORDER, (Ref'd 11/24/2020)

Additional Information:

#### ATTACHMENTS:

Description Type

1. TRANSFER ORDER - DOWNTOWN FREE CASH \$489,174 Cover Memo



November 17, 2020

City Council President Joseph P. Lopes and Honorable Members of the City Council 133 William Street New Bedford, MA 02740

Dear Council President Lopes and Honorable Members of the City Council:

I am submitting for your approval an ORDER that the sum of FOUR HUNDRED EIGHTY NINE THOUSAND ONE HUNDRED SEVENTY FOUR DOLLARS (\$489,174) now standing to the credit of the account from DOWNTOWN FREE CASH be and is hereby assigned to the Fiscal Year 2021 Downtown Enterprise Fund budget, and that the portion raised by enterprise fund receipts is hereby reduced by the same amount.

Jinculy

Mayor



## CITY OF NEW BEDFORD

#### CITY COUNCIL

November 24, 2020

ORDERED, that to balance the budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 the sum of FOUR HUNDRED EIGHTY NINE THOUSAND ONE HUNDRED SEVENTY FOUR DOLLARS (\$489,174) now standing to the credit of the account from DOWNTOWN FREE CASH be and is hereby assigned to the Fiscal Year 2021 Downtown Enterprise Fund budget, and that the portion raised by enterprise fund receipts is hereby reduced by the same amount.



November 17, 2020

City Council President Joseph P. Lopes, and Honorable Members of the City Council 133 William Street New Bedford, Massachusetts 02740

Dear Council President Lopes and Members of the City Council:

As you will recall, the FY 2021 budget, as originally proposed by me and ultimately adopted by the City Council, reflected an effort to manage the long-term implications of the current pandemic on the city's ability to deliver core municipal services and the financial pressures on tax payers. This required significant austerity measures, including the elimination of vacant positions across city government and the cutting of one-time expenses, along with the use of one-time funds to ease immediate depletion of revenues. There is a general consensus among economists that the pandemic will be felt over several fiscal years, and our budget this year seeks to reduce spending to allow for a softer landing.

To that end, I am submitting for your consideration several appropriations as envisioned in the adopted budget, as described in the accompanying correspondence from the Chief Financial Officer. The appropriations consist of \$6,068,909 in free cash, as well as a \$1,300,000 transfer from the Wastewater Special Projects Fund, or \$7,368,909 overall. Although the state's recently enacted emergency legislation allows municipalities to carry forward free cash certifications from FY 2020 to FY 2021, we are still required to set our annual tax rate before mailing bills at the end of this calendar year. These allocations, while necessary to limit the increase to the tax levy and forestall increases to water and sewer rates, illustrate the difficulties we are encountering in building a budget that is sustainable over the long term.

As I noted in my budget address last July, the City is facing a structural deficit, resulting primarily from enormous retiree obligations and escalating medical and collective bargaining costs. Moreover, New Bedford has not been able to grow its way out of these fiscal challenges, nor winnow costs sufficiently through proactive fiscal management and aggressive efficiency measures. This year's budget thus was shaping up to be trying even before the coronavirus arrived.

It is telling that, despite all our austerity measures, significant one-time funding will be needed to ensure that taxpayers are not overly burdened by economic shock to city government. The amount of free cash applied to balance this budget vastly exceeds that at any point in the last ten years. Over time, we will continue to work proactively to identify unnecessary costs and to reduce current and future liabilities, so that we can come out of the pandemic in a stronger fiscal position.

Thank you for your consideration.

Sincerely,

on Mitchell

Mayor



ARIJ. SKY CHIEFFINANCIALOFFICER

November 16, 2020

TO:

Mayor Jonathan F. Mitchell

New Bedford City Council

FROM:

Ari J. Sky

**SUBJECT:** FY 2021 Free Cash and Enterprise Fund Appropriations

The FY 2021 budget assumes the utilization of certified Free Cash balances to offset revenue requirements in the General Fund and several enterprise funds. The State's emergency law allows localities to carry forward Free Cash certifications from FY 2020 to FY 2021. Appropriation of the Free Cash balances toward revenue will be necessary in order to reduce the impact on the tax levy. The following Free Cash balances are available for appropriation:

- General Fund: \$3,893,036 can be applied to general revenue. Reductions approved by the City Council during its consideration, as well as additional State aid as envisioned in the Governor's revised and the House and Senate Ways & Means budgets, have eliminated the need for a transfer from the Stabilization Reserve.
- Downtown Enterprise Fund: Revenue to date is down by 50% through the first four months of the fiscal year. The certified Free Cash balance of \$489,174 can be applied to offset the apparent revenue shortfall in the enterprise fund.
- Water Enterprise Fund: Appropriation of the \$1,686,699 balance will ensure that the enterprise fund's revenue is sustainable through FY 2021.

The Wastewater Enterprise Fund is classified as a special revenue fund and therefore does not certify Free Cash. However, surplus revenue is assigned to the fund's special projects fund. The adopted budget will require a \$1,300,000 transfer from the fund's special projects account to balance FY 2021 revenue.

Attached please find correspondence from the Department of Public Infrastructure and the Traffic Commission staff requesting appropriations as described above. Thank you for your consideration, and please do not hesitate to contact me if you have any questions or concerns.



# City of New Bedford

OFFICE OF THE TRAFFIC COMMISSION The Elm Street Garage 51 Elm Street New Bedford, MA 02740 Tel. (508) 961-3153 Fax: (508) 979-1716

**Scott Downing** Traffic Commission Executive Secretary

November 12, 2020

The Honorable Jonathan F. Mitchell Mayor of New Bedford City Hall 133 William Street New Bedford, MA 02740

Dear Mayor Mitchell:

Due to the effects of the Covid-19 pandemic, receipts in the Downtown Enterprise Fund will not meet FY21 budget projections of \$997,329.

As of today, current revenue is at \$167,911; however, the Downtown Enterprise Fund has a certified Free Cash balance of \$489,174.

I respectfully request the use of Free Cash to offset the FY21 revenue shortfall in the Downtown Enterprise Fund.

Thank you for your consideration of this request.

Fairie a algorso

Very truly,

Laurie A. Alfonso

#### Department of Public Infrastructure



Jamie Ponte Commissioner

Water
Wastewater
Highways
Engineering
Cemeteries
Park Maintenance
Forestry
Energy

To:

Ari Sky, CFO

From:

Jamie Ponte, Commissioner

Date:

November 13, 2020

Subject:

Water Free Cash - Appropriation Request

The Department of Public Infrastructure would like to request the appropriation of Free Cash in the Water Enterprise Fund in the amount of \$1,686,699.00 as follows:

\$1,686,699.00 to 55006000-490910

Other Financing Sources

Please do not hesitate to contact me with questions. I appreciate your assistant in this matter.

Sincerely

Jamie Ponte Commissioner

## Department of Public Infrastructure



CITY OF NEW BEDFORD Jonathan F. Mitchell, Mayor Jamie Ponte Commissioner

Water
Wastewater
Highways
Engineering
Cemeteries
Park Maintenance
Forestry
Energy

To:

Ari Sky, CFO

From:

Jamie Ponte, Commissioner

Date:

November 13, 2020

Subject:

Wastewater-Appropriation Request

The Department of Public Infrastructure would like to request the appropriation of \$1,300,000 from the Special Projects Fund to the Wastewater Enterprise Fund in the amount of \$1,300,000 as follows:

\$1,300,000 to 63906000-490910

Other Financing Sources

Please do not hesitate to contact me with questions. I appreciate your assistant in this matter.

Sincerely,

Commissioner

UBMITTED BY HONE	Robert Ekstrom	CITY/TOWN/DISTRICT		New Bedford
ELD REP	508-979-1530 Debbie Wagner	SUBMISSION DATE		11/01/19
ILLO ILLI	Debbie wagner	SUBMISSION COMPLET	E DATE	11/14/19
	ļ	FREE CASH CALCULATIO	N	
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EGIN:				
UNRESERVED (	INDESIGNATED FUND B	BALANCE	50	8,571,978
ESS:				
	PERTY TAXES RECEIVA	A RI E		477.000
	, LIVIT TAXLO NEGELYA	TOLE		177,600
REAL ESTATE T	AXES RECEIVABLE			3,596,989
			•	0,000,000
	ABLE, OVERDRAWN AC			
Other Dept Rec			1	
Ret Check Fees			896	
A/R Other Accd Int MARS	663		216	
Due From Harb.	Dev. 749,859		120	
Due From Rede			45	
Health Fines	196		1,500 2,249	
Tourisn Rev	15,666		971	
Quest Center	18,303		25,536	
DEA Overtime	654		11.109	
SSYI EOHHS	1,211		190	
Fire Safer FEMA	357	Turn Assist	6,500	
Safer Staffing F		Voucher	17,553	
Environ Monitor	1,227	Trans Main	1	
AERO Study	2,939	4 2M Bond	139,852	
Airport Grants	458,165		8	
Airport Equip	1,803		5	
Duchaine Blvd B			20,346	
Browns Assess	Grant 1,509	Additional Sheet	139,492	2,368,337
FREE CASH VO	TED FROM TOWN MEET	TING NOT RECORDED		
		THE NOT THE CONDED	-	
DD:				
DEFERRED RE	VENUE (CREDIT BALANC	CE +, DEBIT BALANCE -)	_	1,463,984
60 DAYS TAX C	OULECTIONS			73.6
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HER MISCELLANE	EOUS ADJUSTMENTS:			
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	Dehhie	Wagner	Ī	3,893,036 FREE CASH, JULY 1, 201
VIEWED BY:	Debbie	Wagner	= ASE SEE CERTIFIC	FREE CASH, JULY 1, 201

#### OTHER RECEIVABLE, OVERDRAWN ACCOUNTS, DEFICITS

Retirement Sal	1,786	DON'S, DEFICITS	
Util Bills	6,131	-	_
Whalers Woods	1,731		_
Treas Credit Advice	12,513		_
DOE Invest in Kids	123		
Cash Var	103		
PP Var	205		_
RE Var	1,735		
Acush River Rest	20,059		_
Bryne Court Youth Grant	97		_
Debits in Liab	39,266	-	_
Approp Defs	55,743	-	_
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SUBMITTED	BY
FIELD REP	

Robert Ekstrom Debbie Wagner

COMMUNITY
FUND

New Bedford
Parking Enterprise Fund

#### **RETAINED EARNINGS CALCULATION - ENTERPRISE FUND**

PART I CASH					_		702,781
SUBTRAC							
	CURRENT LIABILIT	IES DESIG	GNATIONS	OF F	TUND BALANCE		
	Warrants Payable	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0, ,	29,205		
	Encumbrances				113,966		
	Expenditures			•			
	Acc. Payroll			•	4,345		
	Other Liab			•	1,015		
<u> </u>	Due to other funds			•	65,077		
OTHER							
_							
_							
TOTAL					_		489,174
PART II							
RETAINED	EARNINGS - UND	ESIGNATE	D		_		494,187
SUBTRAC							
	ACCOUNTS RECE	VABLE (NE	ET)				
	4/R				5,013		
_							
_							
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_							
OTHER							
OTHER							
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TOTAL -		-					100 171
IOIAL					=		489,174
PART III							
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DEBITS				CK	EDITS		
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Total	<del></del>						
	SET VARIANCE				-		
I IVED 499	DET VARIANCE						
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		Dehhia	Wagner	-			
REVIEWED	BY:		vvagrici		PLEASE SEE CERTIFICATION LETT	ER	
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DATE:		11/	/14/19		FOR DIRECTOR OF ACCOUNTS AP	PROVAL	

SUBMITTED BY	Robert Ekstrom	COMMUNITY	New Bedford
FIELD REP	Debbie Wagner	FUND	Water

#### **RETAINED EARNINGS CALCULATION - ENTERPRISE FUND**

PART I				
CASH				2,744,963
SUBTRA	ACT:			
		TIES, DESIGNATIONS OF	F FUND BALANCE	
	Warrants Payable	·	631,147	
	Encumbrances		65,200	
	Expenditures			
	Accrued Payroll		90,604	
	Other Liabilities		268,147	
	Due to other funds		3,164	
OTHER				
	Variance		(1)	
TOTAL				1,686,699
PART II				
	ED EARNINGS - UN	DESIGNATED		3,596,217
SUBTRA	ACT:			
	ACCOUNTS RECE	IVABLE (NET)		
	Departmental	(/12/)	20,854	
	Inventory		155,942	
	Receivables	-	1,732,722	
			· · · · · · · · · · · · · · · · · · ·	
OTHER				
TOTAL	<del></del>			1,686,699
101712				1,000,033
PART III	,			
FIXED A	SSETS:			
DEBIT\$		C	REDITS	
		***		<del></del>
Total				
Total				-
FIXED A	SSET VARIANCE			
		Dabbia Magaza		
REVIEW	ED BV	Debbie Wagner	DI EACE CEE CERTIFICATION :	
	LU DI.		PLEASE SEE CERTIFICATION LE	
DATE:	. <u> </u>	11/14/19	FOR DIRECTOR OF ACCOUNTS A	APPROVAL



Item Title:

TRANSFER ORDER - WATER FREE CASH \$1,686,699

#### Item Detail:

2. COMMUNICATION, Mayor Mitchell, to City Council, submitting AN ORDER for the TRANSFER of \$1,686,699, from WATER FREE CASH, to the FISCAL YEAR 2021 WATER ENTERPRISE FUND BUDGET, and that the portion raised by Water Receipts is hereby reduced by the same amount. (Ref'd 11/24/2020)

2a. AN ORDER, (Ref'd 11/24/2020)

Additional Information:

ATTACHMENTS:

Description Type

2. TRANSFER ORDER - WATER FREE CASH \$1,686,699 Cover Memo



November 17, 2020

City Council President Joseph P. Lopes and Honorable Members of the City Council 133 William Street New Bedford, MA 02740

Dear Council President Lopes and Honorable Members of the City Council:

I am submitting for your approval an ORDER that the sum ONE MILLION, SIX HUNDRED EIGHTY SIX THOUSAND SIX HUNDRED NINETY-NINE DOLLARS (\$1,686,699) now standing to the credit of the account from WATER FREE CASH be and is hereby assigned to the Fiscal Year 2021 Water Enterprise Fund budget, and that the portion raised by Water Receipts is hereby reduced by the same amount.

Sincer

on Mitchell Mayor



## CITY OF NEW BEDFORD

#### CITY COUNCIL

November 24, 2020

ORDERED, that to balance the budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 the sum of ONE MILLION, SIX HUNDRED EIGHTY SIX THOUSAND SIX HUNDRED NINETY-NINE DOLLARS (\$1,686,699) now standing to the credit of the account from WATER FREE CASH be and is hereby assigned to the Fiscal Year 2021 Water Enterprise Fund budget, and that the portion raised by Water Receipts is hereby reduced by the same amount.



November 17, 2020

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Dear Council President Lopes and Members of the City Council:

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To that end, I am submitting for your consideration several appropriations as envisioned in the adopted budget, as described in the accompanying correspondence from the Chief Financial Officer. The appropriations consist of \$6,068,909 in free cash, as well as a \$1,300,000 transfer from the Wastewater Special Projects Fund, or \$7,368,909 overall. Although the state's recently enacted emergency legislation allows municipalities to carry forward free cash certifications from FY 2020 to FY 2021, we are still required to set our annual tax rate before mailing bills at the end of this calendar year. These allocations, while necessary to limit the increase to the tax levy and forestall increases to water and sewer rates, illustrate the difficulties we are encountering in building a budget that is sustainable over the long term.

As I noted in my budget address last July, the City is facing a structural deficit, resulting primarily from enormous retiree obligations and escalating medical and collective bargaining costs. Moreover, New Bedford has not been able to grow its way out of these fiscal challenges, nor winnow costs sufficiently through proactive fiscal management and aggressive efficiency measures. This year's budget thus was shaping up to be trying even before the coronavirus arrived.

It is telling that, despite all our austerity measures, significant one-time funding will be needed to ensure that taxpayers are not overly burdened by economic shock to city government. The amount of free cash applied to balance this budget vastly exceeds that at any point in the last ten years. Over time, we will continue to work proactively to identify unnecessary costs and to reduce current and future liabilities, so that we can come out of the pandemic in a stronger fiscal position.

Thank you for your consideration.

Sincerely,

Mayor



ARIJ. SKY CHIEFFINANCIALOFFICER

#### November 16, 2020

TO:

Mayor Jonathan F. Mitchell

New Bedford City Council

FROM:

Ari J. Sky

**SUBJECT:** FY 2021 Free Cash and Enterprise Fund Appropriations

The FY 2021 budget assumes the utilization of certified Free Cash balances to offset revenue requirements in the General Fund and several enterprise funds. The State's emergency law allows localities to carry forward Free Cash certifications from FY 2020 to FY 2021. Appropriation of the Free Cash balances toward revenue will be necessary in order to reduce the impact on the tax levy. The following Free Cash balances are available for appropriation:

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- Downtown Enterprise Fund: Revenue to date is down by 50% through the first four months of the fiscal year. The certified Free Cash balance of \$489,174 can be applied to offset the apparent revenue shortfall in the enterprise fund.
- Water Enterprise Fund: Appropriation of the \$1,686,699 balance will ensure that the enterprise fund's revenue is sustainable through FY 2021.

The Wastewater Enterprise Fund is classified as a special revenue fund and therefore does not certify Free Cash. However, surplus revenue is assigned to the fund's special projects fund. The adopted budget will require a \$1,300,000 transfer from the fund's special projects account to balance FY 2021 revenue.

Attached please find correspondence from the Department of Public Infrastructure and the Traffic Commission staff requesting appropriations as described above. Thank you for your consideration, and please do not hesitate to contact me if you have any questions or concerns.



# City of New Bedford

OFFICE OF THE TRAFFIC COMMISSION
The Elm Street Garage
51 Elm Street
New Bedford, MA 02740
Tel. (508) 961-3153
Fax: (508) 979-1716

Scott Downing
Traffic Commission
Executive Secretary

November 12, 2020

The Honorable Jonathan F. Mitchell Mayor of New Bedford City Hall 133 William Street New Bedford, MA 02740

Dear Mayor Mitchell:

Due to the effects of the Covid-19 pandemic, receipts in the Downtown Enterprise Fund will not meet FY21 budget projections of \$997,329.

As of today, current revenue is at \$167,911; however, the Downtown Enterprise Fund has a certified Free Cash balance of \$489,174.

I respectfully request the use of Free Cash to offset the FY21 revenue shortfall in the Downtown Enterprise Fund.

Thank you for your consideration of this request.

Faire a Ceparso

Very truly,

Laurie A. Alfonso

## Department of Public Infrastructure



Jamie Ponte Commissioner

Water
Wastewater
Highways
Engineering
Cemeteries
Park Maintenance
Forestry
Energy

To:

Ari Sky, CFO

From:

Jamie Ponte, Commissioner

Date:

November 13, 2020

Subject:

Water Free Cash - Appropriation Request

The Department of Public Infrastructure would like to request the appropriation of Free Cash in the Water Enterprise Fund in the amount of \$1,686,699.00 as follows:

\$1,686,699.00 to 55006000-490910

Other Financing Sources

Please do not hesitate to contact me with questions. I appreciate your assistant in this matter.

Sincerely,

Jamie Ponte Commissioner

## Department of Public Infrastructure



CITY OF NEW BEDFORD Jonathan F. Mitchell, Mayor Jamie Ponte Commissioner

Water
Wastewater
Highways
Engineering
Cemeteries
Park Maintenance
Forestry
Energy

To:

Ari Sky, CFO

From:

Jamie Ponte, Commissioner

Date:

November 13, 2020

Subject:

Wastewater-Appropriation Request

The Department of Public Infrastructure would like to request the appropriation of \$1,300,000 from the Special Projects Fund to the Wastewater Enterprise Fund in the amount of \$1,300,000 as follows:

\$1,300,000 to 63906000-490910

Other Financing Sources

Please do not hesitate to contact me with questions. I appreciate your assistant in this matter.

Sincerely,

Jamie Ponte Commissioner

SUBMITTED BY PHONE	Robert Ekstrom	CITY/TOWN/DISTRICT		New Bedford
TELD REP	508-979-1530	SUBMISSION DATE		11/01/19
ILED IVET	Debbie Wagner	SUBMISSION COMPLETE	E DATE	11/14/19
	FI	REE CASH CALCULATION	ı	
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UNRESERVED UN	DESIGNATED FUND BA	LANCE	- 0	8,571,978
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			,	177,600
REAL ESTATE TAX	ES RECEIVABLE			3,596,989
OTHER RECEIVES	. =	_	•	
	LE, OVERDRAWN ACC			
Other Dept Rec Ret Check Fees	91,504	Healthy Meals	1	
A/R Other	75	Part for success	896	
Accd Int MARS		Ren. MCC Field	216	
Due From Harb. De		Young Peop Concer EOS Grant	120	
Due From Redev A		Nellie Mae	45	
Health Fines	196	MA CEC Learn	1,500	
Tourisn Rev	15,666	SPED Imp	2,249 971	
Quest Center	18,303	Title II A	25,536	
DEA Overtime	654	MKEA	11,109	
SSYI EOHHS	1,211	ELL Academ	190	
Fire Safer FEMA	357	Turn Assist	6,500	
Safer Staffing FEM		Voucher	17,553	
Environ Monitor	1,227	Trans Main	1	
AERO Study	2,939	4 2M Bond	139,852	
Airport Grants	458,165	Michael Freitas	8	
Airport Equip	1,803	NBHS Photo	5	
Duchaine Blvd Brow		Retirement Salaries	20,346	
Browns Assess Gra	ant 1,509	Additional Sheet	139,492	2,368,337
FREE CASH VOTE	D FROM TOWN MEETI	NG NOT BECORDED		
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DEFERRED REVE	NUE (CREDIT BALANCE	+, DEBIT BALANCE -)		1,463,984
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60 DAYS TAX COL	LECTIONS		_	
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THER MISCELLANEO	02 ADJOSTMENTS:			
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EVIEWED BY:		VVagilliPLEA	SE SEE CERTIFICA	ATION LETTER

#### OTHER RECEIVABLE, OVERDRAWN ACCOUNTS, DEFICITS

Retirement Sal	1,786	JUNIS DEFICITS	
Util Bills	6,131		
Whalers Woods	1,731		-
Treas Credit Advice	12,513		
DOE Invest in Kids	123		-
Cash Var	103		
PP Var	205		
RE Var	1,735		-
Acush River Rest	20,059		<u> </u>
Bryne Court Youth Grant	97		<del>-</del> -
Debits in Liab	39,266		<del>-</del>
Approp Defs	55,743		<u> </u>
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SUBMITTED BY	Robert Ekstrom	COMMU
FIFI D REP	Debbie Wagner	
	LIANNIA WYDDDA'	ELIND

COMMUNITY New Bedford
FUND Parking Enterprise Fund

## RETAINED EARNINGS CALCULATION - ENTERPRISE FUND

DATE:		11/	14/19	FOR DIRECTOR O	F ACCOUNTS APPROVA	ı
REVIEWED	BY:	Debbie	Wagner	PLEASE SEE CER	TIFICATION LETTER	
FIXED ASS	ET VARIANCE					
Total	NET 1/4 B1 1 1 1 2					*
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				CREDITS		
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PART III						
TOTAL						489,174
TOTA: -						
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OTHER						
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	ACCOUNTS RECEI VR	VADLE (NE	:1)		5,013	
SUBTRAC		\/ABLE /NE	:T\			
		LOIOIATE				494,107
PART II RETAINED	EARNINGS - UND	ESIGNATE	:D			494,187
DADTII						
TOTAL						489,174
	·					
OTHER						
OTHER			<del></del>			
<u>.</u>	Due to other funds				65,077	
	Acc. Payroll Other Liab		***		4,345 1,015	
	Expenditures					
Ī	Encumbrances				113,966	
	Varrants Payable	ilo, degn	DIAVIONO (	OF FUND BALANCE	29,205	
SUBTRAC		TIES DESI	SNATIONS	OF FUND BALANCE		
0110000						
CASH						702,781
PART I						

SUBMITTED BY	Robert Ekstrom	COMMUNITY	New Bedford	
FIELD REP	Debbie Wagner	FUND	Water	

#### **RETAINED EARNINGS CALCULATION - ENTERPRISE FUND**

PART I CASH					2,744,963
					25,7 11,000
SUBTRA		TIES DESIG	NIATIONO C	NE ELINID DAL ANIOE	
		TIES, DESIG	SNATIONS C	OF FUND BALANCE	
	Warrants Payable Encumbrances			631,147	
	Expenditures			65,200	
	Accrued Payroll			00.604	
	Other Liabilities			90,604	
	Due to other funds			268,147	
	Due to other farius			3,164	
OTHER					
	Variance			(1)	
TOTAL					1,686,699
				=	1,000,000
PART II					
	ED EARNINGS - UN	DESIGNATE	D	8	3,596,217
SUBTRA	CT:				
	ACCOUNTS RECE	IVABLE (NE	T)		
	Departmental		,	20,854	
	Inventory			155,942	
	Receivables			1,732,722	
OTHER					
OTTILIT					
TOTAL					1,686,699
PART III				=	
FIXED A	SSETS:				
DEBITS				CREDITS	
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Total			-		-
FIXED A	SSET VARIANCE			=	
		Dahh!a	11/00:00:		
REVIEWE	ED BY:	Depole	Wagner	PLEASE SEE CERTIFICATION LET	TER
DATE:		11/	14/19	FOR DIRECTOR OF ACCOUNTS APPROVAL	



Item Title:

TRANSFER ORDER - SPECIAL PROJECTS FUND \$1,300,000

#### Item Detail:

3. COMMUNICATION, Mayor Mitchell, to City Council, submitting AN ORDER for the TRANSFER of \$1,300,000, from the SPECIAL PROJECTS FUND, to the FISCAL YEAR 2021 WASTEWATER ENTERPRISE FUND BUDGET, and that the portion raised by Wastewater Receipts is hereby reduced by the same amount. (Ref'd 11/24/2020)

3a. AN ORDER, (Ref'd 11/24/2020)

Additional Information:

#### ATTACHMENTS:

Description Type

□ 3. TRANSFER ORDER - SPECIAL PROJECTS FUND \$1,300,000 Cover Memo



November 17, 2020

City Council President Joseph P. Lopes and Honorable Members of the City Council 133 William Street New Bedford, MA 02740

Dear Council President Lopes and Honorable Members of the City Council:

I am submitting for your approval an ORDER that the sum **ONE MILLION, THREE HUNDRED THOUSAND DOLLARS** (\$1,300,000) now standing to the credit of the account from the **SPECIAL PROJECTS FUND** be and is hereby assigned to the Fiscal Year 2021 Wastewater Enterprise Fund budget, and that the portion raised by Wastewater Receipts is hereby reduced by the same amount.

Sincerely

on Mitchell

Mayor



## CITY OF NEW BEDFORD

#### CITY COUNCIL

November 24, 2020

ORDERED, that to balance the budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 the sum of **ONE MILLION, THREE HUNDRED THOUSAND DOLLARS** (\$1,300,000) now standing to the credit of the account from the **SPECIAL PROJECTS FUND** be and is hereby assigned to the Fiscal Year 2021 Wastewater Enterprise Fund budget, and that the portion raised by Wastewater Receipts is hereby reduced by the same amount.



November 17, 2020

City Council President Joseph P. Lopes, and Honorable Members of the City Council 133 William Street New Bedford, Massachusetts 02740

Dear Council President Lopes and Members of the City Council:

As you will recall, the FY 2021 budget, as originally proposed by me and ultimately adopted by the City Council, reflected an effort to manage the long-term implications of the current pandemic on the city's ability to deliver core municipal services and the financial pressures on tax payers. This required significant austerity measures, including the elimination of vacant positions across city government and the cutting of one-time expenses, along with the use of one-time funds to ease immediate depletion of revenues. There is a general consensus among economists that the pandemic will be felt over several fiscal years, and our budget this year seeks to reduce spending to allow for a softer landing.

To that end, I am submitting for your consideration several appropriations as envisioned in the adopted budget, as described in the accompanying correspondence from the Chief Financial Officer. The appropriations consist of \$6,068,909 in free cash, as well as a \$1,300,000 transfer from the Wastewater Special Projects Fund, or \$7,368,909 overall. Although the state's recently enacted emergency legislation allows municipalities to carry forward free cash certifications from FY 2020 to FY 2021, we are still required to set our annual tax rate before mailing bills at the end of this calendar year. These allocations, while necessary to limit the increase to the tax levy and forestall increases to water and sewer rates, illustrate the difficulties we are encountering in building a budget that is sustainable over the long term.

As I noted in my budget address last July, the City is facing a structural deficit, resulting primarily from enormous retiree obligations and escalating medical and collective bargaining costs. Moreover, New Bedford has not been able to grow its way out of these fiscal challenges, nor winnow costs sufficiently through proactive fiscal management and aggressive efficiency measures. This year's budget thus was shaping up to be trying even before the coronavirus arrived.

It is telling that, despite all our austerity measures, significant one-time funding will be needed to ensure that taxpayers are not overly burdened by economic shock to city government. The amount of free cash applied to balance this budget vastly exceeds that at any point in the last ten years. Over time, we will continue to work proactively to identify unnecessary costs and to reduce current and future liabilities, so that we can come out of the pandemic in a stronger fiscal position.

Thank you for your consideration.

Sincerely,

Jon Mitchell Mayor



ARIJ. SKY CHIEFFINANCIALOFFICER

November 16, 2020

TO:

Mayor Jonathan F. Mitchell

New Bedford City Council

FROM:

Ari J. Sky

**SUBJECT:** FY 2021 Free Cash and Enterprise Fund Appropriations

The FY 2021 budget assumes the utilization of certified Free Cash balances to offset revenue requirements in the General Fund and several enterprise funds. The State's emergency law allows localities to carry forward Free Cash certifications from FY 2020 to FY 2021. Appropriation of the Free Cash balances toward revenue will be necessary in order to reduce the impact on the tax levy. The following Free Cash balances are available for appropriation:

- General Fund: \$3,893,036 can be applied to general revenue. Reductions approved by the City Council during its consideration, as well as additional State aid as envisioned in the Governor's revised and the House and Senate Ways & Means budgets, have eliminated the need for a transfer from the Stabilization Reserve.
- Downtown Enterprise Fund: Revenue to date is down by 50% through the first four months of the fiscal year. The certified Free Cash balance of \$489,174 can be applied to offset the apparent revenue shortfall in the enterprise fund.
- Water Enterprise Fund: Appropriation of the \$1,686,699 balance will ensure that the enterprise fund's revenue is sustainable through FY 2021.

The Wastewater Enterprise Fund is classified as a special revenue fund and therefore does not certify Free Cash. However, surplus revenue is assigned to the fund's special projects fund. The adopted budget will require a \$1,300,000 transfer from the fund's special projects account to balance FY 2021 revenue.

Attached please find correspondence from the Department of Public Infrastructure and the Traffic Commission staff requesting appropriations as described above. Thank you for your consideration, and please do not hesitate to contact me if you have any questions or concerns.



# City of New Bedford

OFFICE OF THE TRAFFIC COMMISSION
The Elm Street Garage
51 Elm Street
New Bedford, MA 02740
Tel. (508) 961-3153
Fax: (508) 979-1716

Scott Downing
Traffic Commission
Executive Secretary

November 12, 2020

The Honorable Jonathan F. Mitchell Mayor of New Bedford City Hall 133 William Street New Bedford, MA 02740

Dear Mayor Mitchell:

Due to the effects of the Covid-19 pandemic, receipts in the Downtown Enterprise Fund will not meet FY21 budget projections of \$997,329.

As of today, current revenue is at \$167,911; however, the Downtown Enterprise Fund has a certified Free Cash balance of \$489,174.

I respectfully request the use of Free Cash to offset the FY21 revenue shortfall in the Downtown Enterprise Fund.

Thank you for your consideration of this request.

Jaurie a. alpanso

Very truly,

Laurie A. Alfonso

# CITY OF NEW BEDFORD Jonathan F. Mitchell, Mayor

### Department of Public Infrastructure

Jamie Ponte Commissioner

Water
Wastewater
Highways
Engineering
Cemeteries
Park Maintenance
Forestry
Energy

To:

Ari Sky, CFO

From:

Jamie Ponte, Commissioner

Date:

November 13, 2020

Subject:

Water Free Cash - Appropriation Request

The Department of Public Infrastructure would like to request the appropriation of Free Cash in the Water Enterprise Fund in the amount of \$1,686,699.00 as follows:

\$1,686,699.00 to 55006000-490910

Other Financing Sources

Please do not hesitate to contact me with questions. I appreciate your assistant in this matter.

Sincerely,

# CITY OF NEW BEDFORD Jonathan F. Mitchell, Mayor

## Department of Public Infrastructure

Jamie Ponte Commissioner

Water
Wastewater
Highways
Engineering
Cemeteries
Park Maintenance
Forestry
Energy

To:

Ari Sky, CFO

From:

Jamie Ponte, Commissioner

Date:

November 13, 2020

Subject:

Wastewater-Appropriation Request

The Department of Public Infrastructure would like to request the appropriation of \$1,300,000 from the Special Projects Fund to the Wastewater Enterprise Fund in the amount of \$1,300,000 as follows:

\$1,300,000 to 63906000-490910

Other Financing Sources

Please do not hesitate to contact me with questions. I appreciate your assistant in this matter.

Sincerely,

PHONE   508-979-1530   SUBMISSION DATE   11/01/19	SUBMITTED BY	Robert Ekstrom	CITY/TOWN/DISTRICT		New Bedford
PRESENCE   Debbie Wagner   SUBMISSION COMPLETE DATE   11/14/19	PHONE	508-979-1530			
BEGIN:	FIELD REP	Debbie Wagner	SUBMISSION COMPLETE	DATE	
LESS:   PERSONAL PROPERTY TAXES RECEIVABLE   177.600	REGIN:	FR	REE CASH CALCULATION	1	
PERSONAL PROPERTY TAXES RECEIVABLE   3,596,989	UNRESERVED U	NDESIGNATED FUND BAI	ANCE	ž:	8,571,978
OTHER RECEIVABLE, OVERDRAWN ACCOUNTS, DEFICITS Other Dept Rec 91,504 Ret Check Fees 75 AR Other 663 Accd Int MARS 141 Due From Harb. Dev. 749,859 Due From Redev Auth 650,931 Health Fines 196 Tourisn Rev 15,666 Quest Center 18,303 DEA Overtime 654 SSYI EOHHS 1,211 Fire Safer FEMA 357 Safer Staffing FEMA 3,233 Environ Monitor 1,227 AERO Study 2,393 Airport Equip 1,803 Duchaine Blivd Brown 3,253 Browns Assess Grant 1,509 ADC DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -)  DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -)  TREVIEWED BY:  PLEASE SEE CERTIFICATION LETTER  PLEASE SEE CERTIFICATION LETTER  PLEASE SEE CERTIFICATION LETTER  PLEASE SEE CERTIFICATION LETTER  ARRO Study 2,393 Airport Equip 1,803 Duchaine Blivd Brown 3,253 Browns Assess Grant 1,509  Additional Sheet 33,492  ADD:  DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -)  1,463,984  ADD:  ARRO Study ADDITE PLEASE SEE CERTIFICATION LETTER  ADDITE CASH AUGUST AND LETTER  ADDITE CASH AUGUST		PERTY TAXES RECEIVAB	LE		177,600
Cher Dept Rec   91,504   Healthy Meals   1	REAL ESTATE TA	XES RECEIVABLE			3,596,989
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ARC Other 663		91,504	Healthy Meals	1	
Accd Int MARS		75	Part for success	896	
Accd Int MARS 141   Young Peop Concer 120   Due From Harb. Dev. 749,859   Due From Redev Auth 650,931   Health Fines 196   Ma CEC Learn 2,249   Tourisn Rev 15,666   SPED Imp 971   Tourisn Rev 15,666   SPED Imp 971   Title II A 25,536   DEA Overtime 654   MKEA 11,109   SSYI EOHHS 1,211   Fire Safer FEMA 3,293   Environ Monitor 1,227   Trans Main 1,39,552   Airport Grants 458,165   Michael Freitas 8   Airport Grants 458,165   Michael Freitas 8   Airport Grants 458,165   Michael Freitas 8   Airport Grants 1,509   Additional Sheet 139,492   2,368,337    FREE CASH VOTED FROM TOWN MEETING NOT RECORDED   Additional Sheet 139,492   2,368,337    ADD: DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -)   1,463,984    FREE CASH, JULY 1, 2019   Debble Wagner Please SEE CERTIFICATION LETTER	A/R Other	663	Ren. MCC Field	216	
Due From Redev Auth   650,931   Health Fines   196   Ma CEC Learn   2,249	Accd Int MARS	141	Young Peop Concer		
Nellie Mae   1,500     Health Fines   196     Tourisn Rev   15,666     Quest Center   18,303     DEA Overtime   6554     SSYI EOHHS   1,211     Fire Safer FEMA   357     Safer Staffing FEMA   3,293     Environ Monitor   1,227     AERO Study   2,939     Airport Grants   458,165     Airport Equip   1,803     Duchaine Blvd Brown   3,253     Browns Assess Grant   1,509     ADD:   DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -)     Defermed Revenue   Debbie   Wagner     PLEASE SEE CERTIFICATION LETTER     PLEASE SEE CERTIFICATION LETTER			EOS Grant		
Tourisn Rev		Auth 650,931	Nellie Mae	1,500	
Tourisn Rev	Health Fines	196	MA CEC Learn		
Title II A   25,536	Tourisn Rev	15,666	SPED Imp		
DEA Overtime	Quest Center	18,303	Title II A		
SSYI EOHHS	DEA Overtime	654	MKEA		
Fire Safer FEMA   357   Safer Staffing FEMA   3,293   Voucher   17,553	SSYI EOHHS	1,211	ELL Academ		
Safer Staffing FEMA   3.293   Environ Monitor   1,227   Trans Main   1   1   1   1   1   1   1   1   1	Fire Safer FEMA				
Trans Main	Safer Staffing FE	MA 3,293	Voucher		
AERO Study 2,939 Airport Grants 458,165 Airport Equip 1,803 Duchaine Blvd Brown 3,253 Browns Assess Grant 1,509 Additional Sheet 139,492  EREC CASH VOTED FROM TOWN MEETING NOT RECORDED  DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -)  OTHER MISCELLANEOUS ADJUSTMENTS:  REVIEWED BY:  AUM Bond 139,852 Michael Freitas 8 NBHS Photo 5 NBHS Photo 5 Additional Sheet 139,492 2,368,337  Additional Sheet 139,492 2,368,337  Additional Sheet 139,492 2,368,337  PLEASE SEE CERTIFICATION LETTER	<b>Environ Monitor</b>				
Airport Grants	AERO Study				
Airport Equip					
Duchaine Blvd Brown Browns Assess Grant 1,509 Additional Sheet 139,492 2,368,337  FREE CASH VOTED FROM TOWN MEETING NOT RECORDED  ADD: DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -) 1,463,984 60 DAYS TAX COLLECTIONS  OTHER MISCELLANEOUS ADJUSTMENTS:					
FREE CASH VOTED FROM TOWN MEETING NOT RECORDED  ADD: DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -)  OTHER MISCELLANEOUS ADJUSTMENTS:					
FREE CASH VOTED FROM TOWN MEETING NOT RECORDED  ADD: DEFERRED REVENUE (CREDIT BALANCE +, DEBIT BALANCE -)  OTHER MISCELLANEOUS ADJUSTMENTS:					2 269 227
PLEASE SEE CERTIFICATION LETTER	ADD: DEFERRED REV 60 DAYS TAX CO	'ENUE (CREDIT BALANCE			1,463,984
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REVIEWED BY: Debbie Wagner PLEASE SEE CERTIFICATION LETTER				=	
PLEASE SEE CERTIFICATION LETTER		Dehhie 1	Nagner		
	REVIEWED BY:		PLEA	SE SEE CERTIFIC	ATION LETTER
	DATE:	11/0			

Retirement Sal	<u>1,786</u>		-
Jtil Bills	6,131		
Whalers Woods	1,731		_
reas Credit Advice	12,513		
OOE Invest in Kids	123		
Cash Var	103		
P Var	205		_
RE Var			
Cush River Rest	1,735		-
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Bryne Court Youth Grant Debits in Liab	97		_
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SUBMITTED	BY
FIELD REP	

Robert Ekstrom Debbie Wagner

COMMUNITY FUND

New Bedford
Parking Enterprise Fund

### **RETAINED EARNINGS CALCULATION - ENTERPRISE FUND**

PART I			
CASH			702,781
SUBTRACT:			
	ITIES, DESIGNATIONS OF		
Warrants Payable Encumbrances	,	29,205 113,966	
Expenditures	<del></del>	113,900	
Acc. Payroll		4,345	
Other Liab	<u></u>	1,015	
Due to other funds		65,077	
OTHER			
TOTAL			489,174
PART II	DECIONATED		
RETAINED EARNINGS - UNI	DESIGNATED		494,187
SUBTRACT:			
ACCOUNTS RECE	EIVABLE (NET)		
<u>A/R</u>		5,013	
OTHER			
TOTAL			489,174
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DATE:	11/14/19	FOR DIRECTOR OF ACCOUNTS APE	2ΩΩ\/Δ1

SUBMITTED BY	Robert Ekstrom	COMMUNITY	
FIELD REP	Debbie Wagner	FUND	_

### RETAINED EARNINGS CALCULATION - ENTERPRISE FUND

New Bedford Water

PART I CASH					2,744,963
SUBTRA	CT·				
0001101		TIES, DESIGNATIONS	OF F	UND BALANCE	
	Warrants Payable			631,147	
	Encumbrances			65,200	
	Expenditures				
	Accrued Payroll Other Liabilities			90,604 268,147	
	Due to other funds			3,164	
	Pag to other lands			0,104	
OTHER					
	Variance			(1)	
TOTAL					1,686,699
PART II					
	ED EARNINGS - UND	ESIGNATED			3,596,217
		2010171125			0,000,217
SUBTRA	CT:				
	ACCOUNTS RECE	IVABLE (NET)			
	Departmental			20,854	
	Inventory			155,942	
	Receivables			1,732,722	
OTHER					
TOTAL					1,686,699
PART III					
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		Debbie Wagner	r		
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	100				
DATE:		11/14/19		FOR DIRECTOR OF ACCOUNTS	SAPPROVAL



Item Title:

TRANSFER ORDER - FREE CASH \$3,893,036

### Item Detail:

4. COMMUNICATION, Mayor Mitchell, to City Council, submitting AN ORDER for the TRANSFER of \$3,893,036, from FREE CASH to FISCAL YEAR 2021 GENERAL FUND BUDGET, and that the portion raised by Ordinary Revenue and Municipal Receipts is hereby reduced by the same amount. (Ref'd 11/24/2020)

4a. AN ORDER, (Ref'd 11/24/2020)

Additional Information:

ATTACHMENTS:

Description Type

4. TRANSFER ORDER - FREE CASH \$3,893,036 Cover Memo



November 17, 2020

City Council President Joseph P. Lopes and Honorable Members of the City Council 133 William Street New Bedford, MA 02740

Dear Council President Lopes and Honorable Members of the City Council:

I am submitting for your approval an ORDER that the sum of THREE MILLION, EIGHT HUNDRED NINETY THREE THOUSAND AND THIRTY SIX DOLLARS (\$3,893,036) now standing to the credit of the account from FREE CASH be and is hereby assigned to the Fiscal Year 2021 General Fund budget, and that the portion raised by Ordinary Revenue and Municipal Receipts is hereby reduced by the same amount.

Sincerely,

on Mitchell

Mayor



## CITY OF NEW BEDFORD

### CITY COUNCIL

November 24, 2020

ORDERED, that to balance the budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 the sum of THREE MILLION EIGHT HUNDRED NINETY THREE THOUSAND AND THIRTY SIX DOLLARS (\$3,893,036) now standing to the credit of the account from FREE CASH be and is hereby assigned to the Fiscal Year 2021 General Fund budget, and that the portion raised by Ordinary Revenue and Municipal Receipts is hereby reduced by the same amount.



November 17, 2020

City Council President Joseph P. Lopes, and Honorable Members of the City Council 133 William Street New Bedford, Massachusetts 02740

Dear Council President Lopes and Members of the City Council:

As you will recall, the FY 2021 budget, as originally proposed by me and ultimately adopted by the City Council, reflected an effort to manage the long-term implications of the current pandemic on the city's ability to deliver core municipal services and the financial pressures on tax payers. This required significant austerity measures, including the elimination of vacant positions across city government and the cutting of one-time expenses, along with the use of one-time funds to ease immediate depletion of revenues. There is a general consensus among economists that the pandemic will be felt over several fiscal years, and our budget this year seeks to reduce spending to allow for a softer landing.

To that end, I am submitting for your consideration several appropriations as envisioned in the adopted budget, as described in the accompanying correspondence from the Chief Financial Officer. The appropriations consist of \$6,068,909 in free cash, as well as a \$1,300,000 transfer from the Wastewater Special Projects Fund, or \$7,368,909 overall. Although the state's recently enacted emergency legislation allows municipalities to carry forward free cash certifications from FY 2020 to FY 2021, we are still required to set our annual tax rate before mailing bills at the end of this calendar year. These allocations, while necessary to limit the increase to the tax levy and forestall increases to water and sewer rates, illustrate the difficulties we are encountering in building a budget that is sustainable over the long term.

As I noted in my budget address last July, the City is facing a structural deficit, resulting primarily from enormous retiree obligations and escalating medical and collective bargaining costs. Moreover, New Bedford has not been able to grow its way out of these fiscal challenges, nor winnow costs sufficiently through proactive fiscal management and aggressive efficiency measures. This year's budget thus was shaping up to be trying even before the coronavirus arrived.

It is telling that, despite all our austerity measures, significant one-time funding will be needed to ensure that taxpayers are not overly burdened by economic shock to city government. The amount of free cash applied to balance this budget vastly exceeds that at any point in the last ten years. Over time, we will continue to work proactively to identify unnecessary costs and to reduce current and future liabilities, so that we can come out of the pandemic in a stronger fiscal position.

Thank you for your consideration.

Sincerely,

on Mitchel

Mayor



ARIJ. SKY CHIEFFINANCIALOFFICER

November 16, 2020

TO:

Mayor Jonathan F. Mitchell

New Bedford City Council

FROM:

Ari J. Sky

**SUBJECT:** FY 2021 Free Cash and Enterprise Fund Appropriations

The FY 2021 budget assumes the utilization of certified Free Cash balances to offset revenue requirements in the General Fund and several enterprise funds. The State's emergency law allows localities to carry forward Free Cash certifications from FY 2020 to FY 2021. Appropriation of the Free Cash balances toward revenue will be necessary in order to reduce the impact on the tax levy. The following Free Cash balances are available for appropriation:

- **General Fund:** \$3,893,036 can be applied to general revenue. Reductions approved by the City Council during its consideration, as well as additional State aid as envisioned in the Governor's revised and the House and Senate Ways & Means budgets, have eliminated the need for a transfer from the Stabilization Reserve.
- Downtown Enterprise Fund: Revenue to date is down by 50% through the first four months of the fiscal year. The certified Free Cash balance of \$489,174 can be applied to offset the apparent revenue shortfall in the enterprise fund.
- Water Enterprise Fund: Appropriation of the \$1,686,699 balance will ensure that the enterprise fund's revenue is sustainable through FY 2021.

The Wastewater Enterprise Fund is classified as a special revenue fund and therefore does not certify Free Cash. However, surplus revenue is assigned to the fund's special projects fund. The adopted budget will require a \$1,300,000 transfer from the fund's special projects account to balance FY 2021 revenue.

Attached please find correspondence from the Department of Public Infrastructure and the Traffic Commission staff requesting appropriations as described above. Thank you for your consideration, and please do not hesitate to contact me if you have any questions or concerns.



# City of New Bedford

OFFICE OF THE TRAFFIC COMMISSION
The Elm Street Garage
51 Elm Street
New Bedford, MA 02740
Tel. (508) 961-3153
Fax: (508) 979-1716

Scott Downing
Traffic Commission
Executive Secretary

November 12, 2020

The Honorable Jonathan F. Mitchell Mayor of New Bedford City Hall 133 William Street New Bedford, MA 02740

Dear Mayor Mitchell:

Due to the effects of the Covid-19 pandemic, receipts in the Downtown Enterprise Fund will not meet FY21 budget projections of \$997,329.

As of today, current revenue is at \$167,911; however, the Downtown Enterprise Fund has a certified Free Cash balance of \$489,174.

I respectfully request the use of Free Cash to offset the FY21 revenue shortfall in the Downtown Enterprise Fund.

Thank you for your consideration of this request.

Jaurie a. alponso

Very truly,

Laurie A. Alfonso

# CITY OF NEW BEDFORD Jonathan F. Mitchell, Mayor

### **Department of Public Infrastructure**

Jamie Ponte Commissioner

Water
Wastewater
Highways
Engineering
Cemeteries
Park Maintenance
Forestry
Energy

To:

Ari Sky, CFO

From:

Jamie Ponte, Commissioner

Date:

November 13, 2020

Subject:

Water Free Cash - Appropriation Request

The Department of Public Infrastructure would like to request the appropriation of Free Cash in the Water Enterprise Fund in the amount of \$1,686,699.00 as follows:

\$1,686,699.00 to 55006000-490910

Other Financing Sources

Please do not hesitate to contact me with questions. I appreciate your assistant in this matter.

Sincerely,

## Department of Public Infrastructure



CITY OF NEW BEDFORD Jonathan F. Mitchell, Mayor Jamie Ponte Commissioner

Water
Wastewater
Highways
Engineering
Cemeteries
Park Maintenance
Forestry
Energy

To:

Ari Sky, CFO

From:

Jamie Ponte, Commissioner

Date:

November 13, 2020

Subject:

Wastewater-Appropriation Request

The Department of Public Infrastructure would like to request the appropriation of \$1,300,000 from the Special Projects Fund to the Wastewater Enterprise Fund in the amount of \$1,300,000 as follows:

\$1,300,000 to 63906000-490910

Other Financing Sources

Please do not hesitate to contact me with questions. I appreciate your assistant in this matter.

Sincerely,

SUBMITTED BY	Robert Ekstrom	CITY/TOWN/DISTRICT		New Bedford
HONE	508-979-1530	SUBMISSION DATE		11/01/19
IELD REP	Debbie Wagner	SUBMISSION COMPLETE	DATE	11/14/19
	F	REE CASH CALCULATION		
	_		•	
EGIN:	INDECIONATED FUND BA	MANOE		0.574.070
UNKESERVED (	JNDESIGNATED FUND BA	ALANCE		8,571,978
ESS:				
PERSONAL PRO	PERTY TAXES RECEIVA	BLE		177,600
REAL ESTATE T	AXES RECEIVABLE			3,596,989
NEAL COTATE T	ANEO NEOLIVABLE		•	3,350,565
OTHER RECEIV	ABLE, OVERDRAWN ACC	OUNTS, DEFICITS		
Other Dept Rec			1	
Ret Check Fees		-	896	
A/R Other	663		216	
Accd Int MARS  Due From Harb	141 Dov 740.850		120	
Due From Rede	<u>'</u>		45 1,500	
Health Fines	196		2,249	
Tourish Rev	15,666		971	
Quest Center	18,303		25,536	
DEA Overtime	654		11,109	
SSYI EOHHS	1,211		190	
Fire Safer FEMA		Turn Assist	6,500	
Safer Staffing F			17,553	
Environ Monitor			1	
AERO Study	2,939		139,852	
Airport Grants	458,165	-	8	
Airport Equip	1,803	-	5	
Duchaine Blvd 8	3,253 3rown	Retirement Salaries	20,346	
Browns Assess	Grant 1,509	Additional Sheet	139,492	2,368,337
EDEE OAOUL	TEO EDOM TOWN 44557			
FREE CASH VO	OTED FROM TOWN MEET	ING NOT RECORDED		<u> </u>
DD:				
	VENUE (CREDIT BALANC	E +, DEBIT BALANCE -)		1,463,984
	•	, , ,		,,,
60 DAYS TAX 0	COLLECTIONS			
	COUC AD ILICTMENTO.			
THER MICCELLAN				
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OTHER MISCELLAN	EOUS ADJUSTMENTS:		- - -	-
THER MISCELLAN	EOUS ADJUSTMENTS:		- - - -	3,893,036
THER MISCELLAN	EOUS ADJUSTMENTS:		-	
THER MISCELLAN			- - - - -	
THER MISCELLAN		Wagner	- - - -	3,893,036 FREE CASH, JULY 1, 201
EVIEWED BY:		Wagner	- - - - - - -	FREE CASH, JULY 1, 201

### OTHER RECEIVABLE, OVERDRAWN ACCOUNTS, DEFICITS

Retirement Sal	1,786		_
Util Bills	6,131	<u> </u>	_
Whalers Woods	1,731		-
Treas Credit Advice	12,513		-
DOE Invest in Kids	123		-
Cash Var	103	*	-
PP Var	205		_
RE Var	1,735		-
Acush River Rest	20,059		-
Bryne Court Youth Grant	97		-
Debits in Liab	39,266		-
Approp Defs	55,743	**	-
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SUBMITTED BY	Robert Ekstrom	COMMUNITY	New Bedford
FIELD REP	Debbie Wagner	FUND	Parking Enterprise Fund

### RETAINED EARNINGS CALCULATION - ENTERPRISE FUND

<u>PART I</u>			
CASH			702,781
SUBTRACT:			
	ITIES, DESIGNATIONS OF	FUND BALANCE	
Warrants Payable	11120, 520,011, 1170110 01	29,205	
Encumbrances		113,966	
Expenditures			
Acc. Payroll		4,345	
Other Liab		1,015	
Due to other funds		65,077	
OTHER			
OTHER			
-		-	
TOTAL		<del></del>	489,174
			400,114
PART II			
RETAINED EARNINGS - UN	DESIGNATED		494,187
SUBTRACT:			
ACCOUNTS RECE	EIVABLE (NET)		
<u>A/R</u>		5,013	
-			
		***************************************	
	<del></del>		
	•		
OTHER			
TOTAL			489,174
PART III			
FIXED ASSETS:			
DEBITS		OCDITO	
DEBITS	C	REDITS	
		<del></del>	<del></del>
		· · · · · · · · · · · · · · · · · · ·	
Total	-		_
FIXED ASSET VARIANCE	-		
	Dobbia Magner		
REVIEWED BY:	Debbie Wagner	PLEASE SEE CERTIFICATION LETTER	
VENICANED DIS		FLEASE SEE CERTIFICATION LETTER	
DATE:	11/14/19	FOR DIRECTOR OF ACCOUNTS APPROVA	L

SUBMITTED BY	Robert Ekstrom	COMMUNITY	New Bedford
FIELD REP	Debbie Wagner	FUND	Water

### **RETAINED EARNINGS CALCULATION - ENTERPRISE FUND**

CASH			_	2,744,963
SUBTRA	NOT:			
SUBIRA		ITIES, DESIGNATIONS OF	ELIND BALANCE	
	Warrants Payable	TIES, DESIGNATIONS OF		
	Encumbrances		631,147 65,200	
	Expenditures		65,200	
	Accrued Payroll		00.604	
	Other Liabilities		90,604	
			268,147	
	Due to other funds		3,164	
OTHER				
OTHER	Madaaa			
	Variance	<u></u>	(1)	
TOTAL				
TOTAL			FO	1,686,699
PART II				
RETAIN	ED EARNINGS - UN	DESIGNATED	_	3,596,217
SUBTRA				
	ACCOUNTS RECE	EIVABLE (NET)		
	Departmental		20,854	
	Inventory		155,942	
	Receivables		1,732,722	
			·	
		,		
OTHER				
TOTAL				1,686,699
			=	1,000,000
PART III				
FIXED A	•			
TINEDA	100E10.			
DEBITS			PEDITO	
DEBITS		C	REDITS	
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Total		-	_	-
FIXED A	SSET VARIANCE		_	
		Dabbia Magaza		
		Debbie Wagner		
REVIEW	ED BY:		PLEASE SEE CERTIFICATION LETT	ER
DATE:		11/14/19	FOR DIRECTOR OF ACCOUNTS AP	PROVAL
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Item Title: ACCESSIBILITY STATEMENT

Item Detail:

In accordance with the Americans with Disabilities Act (ADA), if any accommodations are needed, please contact the Clerk of Committees Office at 508-979-1482. Requests should be made as soon as possible but at least 48 hours prior to the scheduled meeting.

Additional Information: