

Kevin O' Donnell
Town Manager

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TOWN OF GREAT BARRINGTON MASSACHUSETTS

OFFICE OF THE TOWN MANAGER

AGENDA
PUBLIC HEARING
GREAT BARRINGTON FINANCE COMMITTEE
and JOINT MEETING with SELECTBOARD FY 14 BUDGET
TOWN HALL
334 MAIN STREET
MARCH 27, 2013
7:00 P.M.

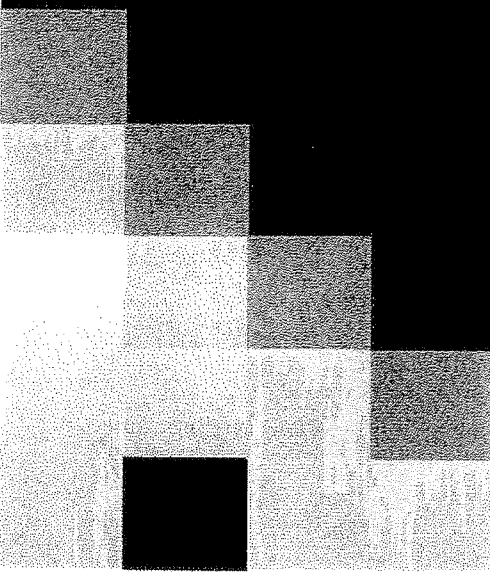
- I. Call to Order.
- II. Approval of Minutes Joint Meetings of Finance Committee, Board of Selectmen
February 12, 2013
February 13, 2013
February 19, 2013
February 20, 2013
February 20, 2013- Finance Committee Minutes
- III. Discussion Re: Outstanding Budget Matters.
- IV. Public Hearing FY 14 Budget - Conducted by Finance Committee.
 1. Public Input.
 2. Close Public Hearing.
- V. Adoption of FY 14 Budget as Voted by Finance Committee and Board of Selectmen.
- VI. Approve Financial Articles for Annual Town Meeting.
- VII. Adjournment.


Kevin O' Donnell, Town Manager

THIS MEETING MAY BE RECORDED BY MEMBERS OF THE MEDIA.

THE LISTING OF AGENDA ITEMS ARE THOSE REASONABLY ANTICIPATED BY THE CHAIR WHICH MAY BE DISCUSSED AT THE MEETING. NOT ALL ITEMS LISTED MAY IN FACT BE DISCUSSED AND OTHER ITEMS NOT LISTED MAY ALSO BE BROUGHT UP FOR DISCUSSION TO THE EXTENT PERMITTED BY LAW.

2014 BUDGET



PROPOSED FY 14 LEVY IMPACT

<u>LEVY INCREASE</u>	2013	FINCOM 2014	BOS 2014
Prior Year levy limit	17,071,198.48	17,717,943.44	17,717,943.44
plus 2.5%	17,497,978.44	18,160,892.03	18,160,892.03
new growth	219,965.00	100,000.00	100,000.00
Current Year levy limit	17,717,943.44	18,260,892.03	18,260,892.03
increase in levy	646,744.96	542,948.59	542,948.59

ESTIMATED INCREASES

school budget	11,313,439.00	11,598,719.00	11,598,719.00
school budget -increase	285,280.00	454,320.00	454,320.00
town budget operating	10,412,099.00	10,412,099.00	10,412,099.00
town budget operating -increase		5,008.00	(52,492.00)
state charges/overlay/deficits/spec	234,372.24	283,691.00	283,691.00
cip funded from tax rate*	200,000.00	75,000.00	75,000.00
total	22,445,190.24	22,828,837.00	22,771,337.00

**CHANGE IN EXISTING DEBT PMTS
NEW CIP DEBT**

less revenues	22,445,190.24	22,828,837.00	22,771,337.00
raise by taxes	(4,563,180.69)	(4,565,007.94)	(4,565,007.94)
tax rate	17,882,009.55	18,263,829.06	18,206,329.06
tax rate increase	13.14	13.42	13.38
taxes on avg home \$376,100	0.02	0.28	0.24
tax increase on avg home	4,941.95	5,047.48	5,031.58
Current Year levy limit	28.08	105.53	89.63
debt exclusion-fire station net	17,717,943.44	18,260,892.03	18,260,892.03
debt exclusion-Town	734,171.56	738,162.31	738,162.31
debt exclusion-School**	637,565.84	546,076.88	546,076.88
debt exclusion-new debt			
Current Year maximum levy limit	19,089,680.84	19,545,131.22	19,545,131.22
(Under levy)	(1,207,671.29)	(1,281,302.16)	(1,338,802.16)

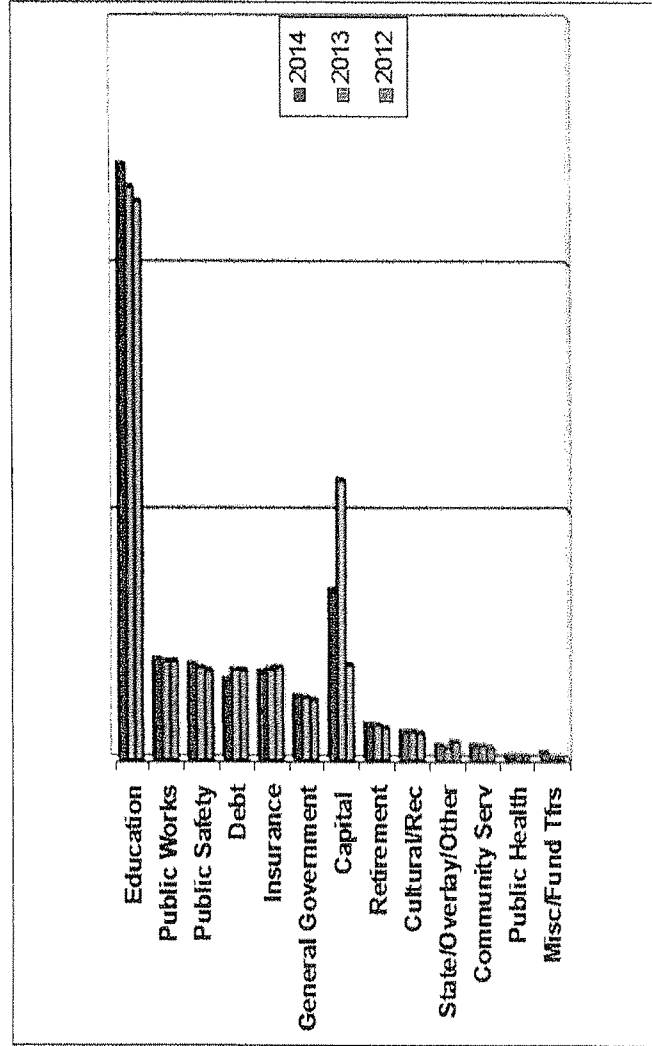
TOTAL BUDGET DECREASE \$1,726,063 (6.2%)

■ GENERAL OPERATING BUDGET	\$	5,008
■ Insurances	-\$	55,000
■ Retirements	\$	11,294
■ Existing Debt Service	-\$	200,000
■ Community Services	\$	13,498
■ Public Safety	\$	62,440
■ Public Works	\$	42,464
■ General Government	\$	22,293
■ OPEB liability funding	\$	100,000
■ All other	\$	8,019
■ BHRSD SCHOOL ASSESSMENT		454,320
■ CAPITAL IMPROVEMENTS (CIP)	-\$	2,225,900
■ NONOPERATING/SNOW DEFICIT/ARTICLES	\$	40,509
TOTAL	-\$	1,726,063

TOWN OF GREAT BARRINGTON SUMMARY OF GOVERNMENTAL FUND

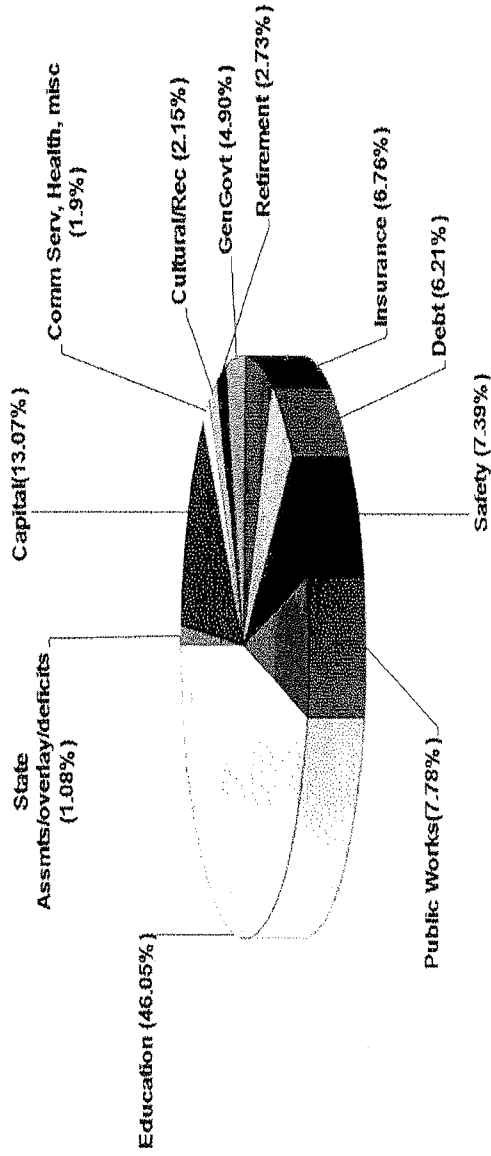
	Actual 2012 Audit	Budget 2013	Estimates 2013	Budget 2014	% Budget Change
Expenditures					
Labor	\$ 3,582,190.00	\$ 3,746,082.00	\$ 3,712,344.00	\$ 3,830,460.00	2.6%
Operational Expenditures	3,425,676.00	4,820,227.00	3,870,171.00	4,832,047.00	0.0%
Debt Service	1,720,181.00	1,824,100.00	1,824,100.00	1,624,100.00	-11.0%
Capital Outlay	508,840.00	5,646,000.00	5,646,000.00	3,420,100.00	-39.4%
Nonoperating Expenditures	75,487.00	234,372.00	234,372.00	283,691.00	21.0%
Transfers to Other Funds	30,500.00	30,500.00	30,500.00	130,500.00	327.9%
BHRSD Assessment	11,313,439.00	11,598,719.00	11,598,719.00	12,053,039.00	3.9%
Total Expenditures	\$ 20,656,313.00	\$ 27,900,000.00	\$ 26,916,206.00	\$ 26,173,937.00	-6.2%
Revenues					
State Receipts	\$ 1,149,116.00	\$ 968,205.00	\$ 968,205.00	\$ 968,205.00	0.0%
Local Receipts	2,049,273.00	1,230,000.00	1,800,000.00	1,270,000.00	3.3%
Other Financing Sources	115,000.00	722,000.00	722,000.00	2,751,600.00	281.1%
Reserves/Transfers In/other	186,200.00	4,947,785.00	4,947,785.00	385,302.00	-92.2%
Subtotal	3,499,589.00	7,867,990.00	8,437,990.00	5,375,107.00	-31.7%
Surplus Applied (generated)	(393,825.00)	2,150,000.00	596,206.00	2,535,000.00	17.9%
Property Tax	17,550,549.00	17,882,010.00	17,882,010.00	18,263,830.00	2.1%
Total Revenues and Transfers	\$ 20,656,313.00	\$ 27,900,000.00	\$ 26,916,206.00	\$ 26,173,937.00	-6.2%

	2012	2013	2014	\$ Change	% Change
Misc/Fund Trs	37,933.00	37,933.00	137,933.00	100,000.00	263.6%
Public Health	71,555.00	72,641.00	73,901.00	1,260.00	1.7%
Community Serv	232,905.00	270,670.00	284,168.00	13,498.00	5.0%
State/Overlay/Other	357,024.00	234,372.00	283,691.00	49,319.00	21.0%
Cultural/Rec	541,566.00	563,896.00	561,845.00	-2,051.00	-0.4%
Retirement	640,608.00	703,047.00	714,341.00	11,294.00	1.6%
Capital	1,927,000.00	5,646,000.00	3,420,100.00	-2,225,900.00	-39.4%
General Government	1,216,655.00	1,259,504.00	1,281,797.00	22,293.00	1.8%
Insurance	1,865,469.00	1,825,469.00	1,770,469.00	-55,000.00	-3.0%
Debt	1,824,100.00	1,824,100.00	1,624,100.00	-200,000.00	-11.0%
Public Safety	1,809,154.00	1,870,682.00	1,933,122.00	62,440.00	3.3%
Public Works	1,997,806.00	1,992,967.00	2,035,431.00	42,464.00	2.1%
Education	11,313,439.00	11,598,719.00	12,053,039.00	454,320.00	3.9%
	23,835,214.00	27,900,000.00	26,173,937.00	-1,726,063.00	-6.2%

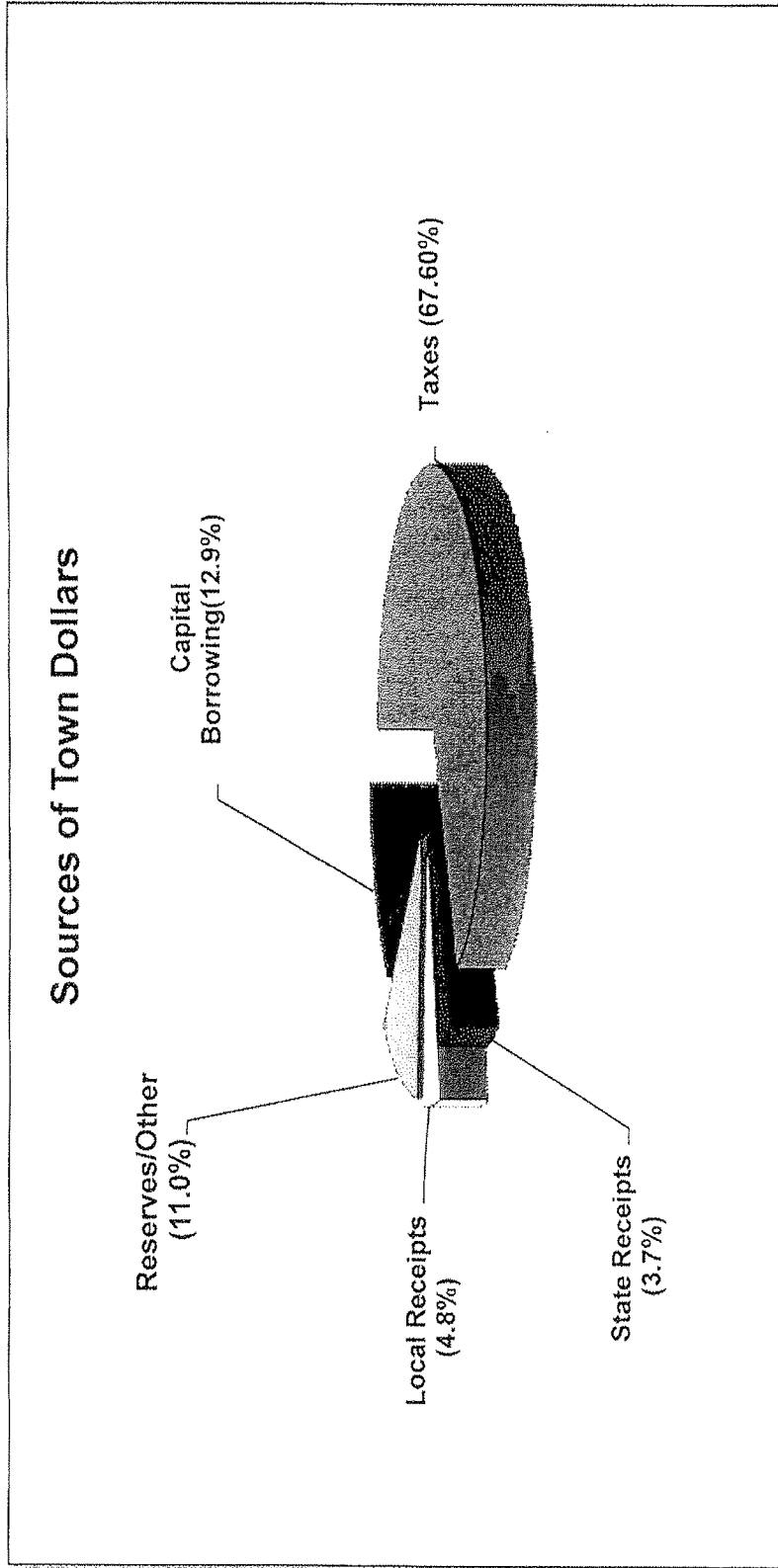


State Assmts/overlay/deficits (1.08%)	283,691.00	1.08%
Capital(13.07%)	3,420,100.00	13.07%
Comm Serv, Health, misc (1.90%)	496,002.00	1.90%
Cultural/Rec (2.15%)	561,845.00	2.15%
Retirement (2.73%)	714,341.00	2.73%
GenGovt (4.90%)	1,281,797.00	4.90%
Insurance (6.76%)	1,770,469.00	6.76%
Debt (6.21%)	1,624,100.00	6.21%
Safety (7.39%)	1,933,122.00	7.39%
Public Works(7.78%)	2,035,431.00	7.78%
Education (46.05%)	12,053,039.00	46.05%
	26,173,937.00	100.00%

USES OF TOWN DOLLARS



	2012	2013	2014	
Taxes (67.60%)	17,733,277.47	17,882,010.00	18,263,830.00	64%
State Receipts (3.7%)	889,488.00	968,205.00	968,205.00	3%
Local Receipts (4.8%)	1,200,000.00	1,230,000.00	1,270,000.00	4%
Reserves/Other (11.0%)	2,602,448.64	7,097,785.00	2,920,302.00	25%
Capital Borrowing(12.9%)	1,410,000.00	722,000.00	2,751,600.00	3%
	23,835,214.11	27,900,000.00	26,173,937.00	100%



CAPITAL REQUESTS

	Amount requested	Borrowing	Tax Levy	Free Cash	grants/ existing funds
Police Department					
2 Cruisers	67,100.00	67,100.00			
	67,100.00	67,100.00			
Public Works					
Road Improvements/Sidewalks/Drain	500,000.00	500,000.00			
Dump Truck F-550 (17,5000)	90,000.00	90,000.00			
Sidewalk plow/sander	110,000.00	110,000.00			
Dewey /courthouse Improvements	800,000.00	800,000.00			
Town Bldg Improvements	84,500.00	84,500.00			
Town Energy Efficiency Improvement	95,000.00				95,000.00 grant
Mower	13,500.00				13,500.00 cemetery func
Remediation	385,000.00			385,000.00	
Total	2,078,000.00	1,584,500.00		385,000.00	108,500.00
Town Hall					
Assessor software	20,000.00		20,000.00		
Total	20,000.00		20,000.00		
Parks					
Improvements	35,000.00		35,000.00		
Total	35,000.00		35,000.00		
Fire Department					
Fire Equipment-turn out gear	100,000.00				100,000.00 grant
Fire equipment/vehicle repairs	20,000.00		20,000.00		
Fire Truck-engine					
Fire Truck-ladder	1,100,000.00	1,100,000.00			
Total	1,220,000.00	1,100,000.00	20,000.00		100,000.00
Total Capital-General Fund	3,420,100.00	2,751,600.00	75,000.00	385,000.00	208,500.00

CAPITAL IMPROVEMENT PROJECTS

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Road Improvements	923,000	922,000	922,000	922,000	922,000	922,000
Dpw project engineering	75,000					
Special projects 319 grant	95,000					
Main street reconstruction	3,800,000	217,000				
Bridges	50,000					
Comprehensive stormwater plan	1,065,000				440,000	625,000
Equipment: police	123,700		123,700			
Equipment: fire	308,500	100,000	192,000			
Equipment: town hall	113,000	20,000	13,000			
vehicles: dpw	1,280,000	200,000	230,000	270,000	270,000	170,000
vehicles: police	300,600	67,100	33,600	67,200	33,600	67,100
vehicles/Vehicle improvmts: fire	1,165,000	1,120,000	0	45,000		
vehicles/mowers: Cemetery	151,500	13,500	55,000	14,000	14,000	55,000
Ramsdell Library(Grant 60% 1st \$3 million)	2,072,000	40,000	22,000	2,010,000		
Dewey building improvements	969,500	800,000				
Housatonic school campus/hous comm center	1,055,000		1,000,000	20,000		
Town Hall building improvements	397,500	42,500	32,500	107,500	50,000	35,000
Senior Center building improvements	139,000	32,000	32,000		20,000	30,000
Dpw facilities improvements	238,000	20,000	200,000	18,000		
Remediation	485,000	385,000	25,000	25,000	25,000	25,000
Police station building improvements	158,000	45,000	0	18,000	25,000	40,000
Fire station(s) building improvements	80,000		10,000	30,000	25,000	15,000
Park improvements	160,000	35,000	25,000	15,000	10,000	30,000
Pedestrian Tunnel improvements	90,000			10,000	80,000	
Bike Path-feasibility/design/construction	175,000		25,000		150,000	
Total Projects	20,346,300	4,059,100	2,940,800	3,621,700	2,064,600	2,014,100

TOTAL FUNDING FOR PROJECTS

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Borrowing	722,000	2,751,600	1,378,600	1,793,700	1,243,600	1,417,100
Grants	16,500	195,000	239,000	1,206,000	150,000	0
State Highway Chapter 90 funds	498,000	639,000	422,000	422,000	422,000	422,000
Tax Levy	200,000	75,000	137,500	186,000	235,000	175,000
Other Available funds	1,011,000	13,500	640,000	14,000	14,000	0
Highway TIP funds	3,800,000					
Stabilization/free cash	80,000	385,000	123,700			
Total Funding	5,646,000	4,059,100	2,940,800	3,621,700	2,064,600	2,014,100

PROPOSED FY 14 LEVY IMPACT

<u>LEVY INCREASE</u>	<u>2013</u>	<u>2014</u>
Prior Year levy limit	17,071,198.48	17,717,943.44
plus 2.5%	17,497,978.44	18,160,892.03
new growth	219,965.00	100,000.00
Current Year levy limit	17,717,943.44	18,260,892.03
increase in levy	646,744.96	542,948.59
<u>ESTIMATED INCREASES</u>		
school budget	11,313,439.00	11,598,719.00
school budget -increase	285,280.00	454,320.00
town budget operating	10,412,099.00	10,412,099.00
town budget operating -incr		5,008.00
state charges/overlay/deficits/spec	234,372.24	283,691.00
cip funded from tax rate*	200,000.00	75,000.00
total	22,445,190.24	22,828,837.00
<u>CHANGE IN EXISTING DEBT PMTS</u>		
<u>NEW CIP DEBT</u>		
less revenues	22,445,190.24	22,828,837.00
raise by taxes	(4,563,180.69)	(4,565,007.94)
tax rate	17,882,009.55	18,263,829.06
	13.14	13.42
tax rate increase	0.02	0.28
taxes on avg home \$376,100	4,941.95	5,047.48
tax increase on avg home	28.08	105.53
Current Year levy limit	17,717,943.44	18,260,892.03
debt exclusion-fire station net	734,171.56	738,162.31
debt exclusion-Town		
debt exclusion-School**	637,565.84	546,076.88
debt exclusion-new debt		
Current Year maximum levy limit	19,089,680.84	19,545,131.22
(Under levy)	(1,207,671.29)	(1,281,302.16)

2014 BUDGET IMPACT

LEVY INCREASE

	2013	2014	2015	2016	2017	2018
Prior Year levy limit	17,071,198.48	17,717,943.44	18,260,892.03	18,817,414.33	19,387,849.69	19,972,545.93
plus 2.5%	17,497,978.44	18,160,892.03	18,717,414.33	19,287,849.69	19,872,545.93	20,471,859.58
new growth	219,965.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Current Year levy limit	17,717,943.44	18,260,892.03	18,817,414.33	19,387,849.69	19,972,545.93	20,571,859.58
increase in levy	646,744.96	542,948.59	556,522.30	570,435.36	584,696.24	599,313.65

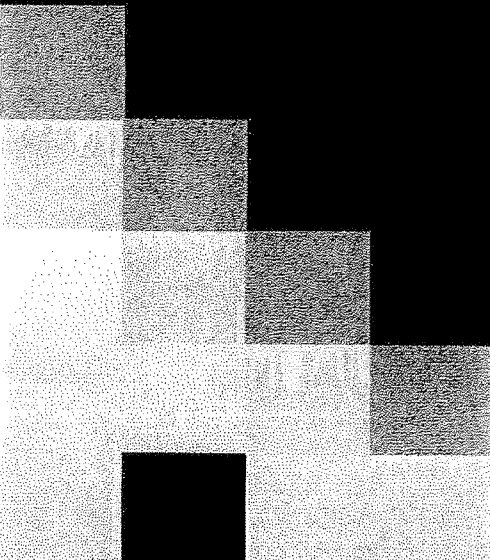
ESTIMATED INCREASES

school budget	11,313,439.00	11,598,719.00	12,053,039.00	12,303,039.00	12,553,039.00	12,803,039.00
school budget - increase	285,280.00	454,320.00	250,000.00	250,000.00	250,000.00	250,000.00
town budget operating	10,412,099.00	10,412,099.00	10,417,107.00	10,617,107.00	10,817,107.00	11,017,107.00
town budget operating -incr		5,008.00	200,000.00	200,000.00	200,000.00	200,000.00
state charges/overlay/deficits/spec	234,372.24	283,691.00	300,000.00	300,000.00	300,000.00	300,000.00
cip funded from tax rate*	200,000.00	75,000.00	137,500.00	186,000.00	235,000.00	175,000.00
total	22,445,190.24	22,828,837.00	23,357,646.00	23,856,146.00	24,355,146.00	24,745,146.00
			(109,616.39)	(213,335.16)	(93,576.40)	(24,250.00)

CHANGE IN EXISTING DEBT PMTS

NEW CIP DEBT

less revenues	22,445,190.24	22,828,837.00	23,985,512.36	24,573,528.84	25,309,008.70	25,902,647.70
raise by taxes	(4,563,180.69)	(4,565,007.94)	(4,200,000.00)	(4,200,000.00)	(4,200,000.00)	(4,200,000.00)
tax rate	17,882,009.55	18,263,829.06	19,785,512.36	20,373,528.84	21,109,008.70	21,702,647.70
tax rate increase	13.14	13.42	14.54	14.97	15.51	15.95
taxes on avg home \$376,100	0.02	0.28	1.12	0.43	0.54	0.44
tax increase on avg home	4,941.95	5,047.48	5,467.69	5,630.19	5,833.44	5,997.49
Current Year levy limit	28.08	105.53	420.22	162.50	203.25	164.05
debt exclusion-fire station net	17,717,943.44	18,260,892.03	18,817,414.33	19,387,849.69	19,972,545.93	20,571,859.58
debt exclusion-Town	734,171.56	738,162.31	734,183.93	712,442.81	690,208.56	667,974.31
debt exclusion-School**	637,565.84	546,076.88	545,740.99	533,302.34	527,550.88	528,521.00
debt exclusion-new debt***	194,260.00	262,035.00	194,260.00	262,035.00	252,130.00	246,365.00
Current Year maximum levy limit	19,089,680.84	19,545,131.22	20,291,599.25	20,895,629.84	21,442,435.37	22,014,719.89
(Under levy)	(1,207,671.29)	(1,281,302.16)	(506,086.89)	(522,101.00)	(333,426.67)	(312,072.19)



Wastewater Sewer Enterprise Fund

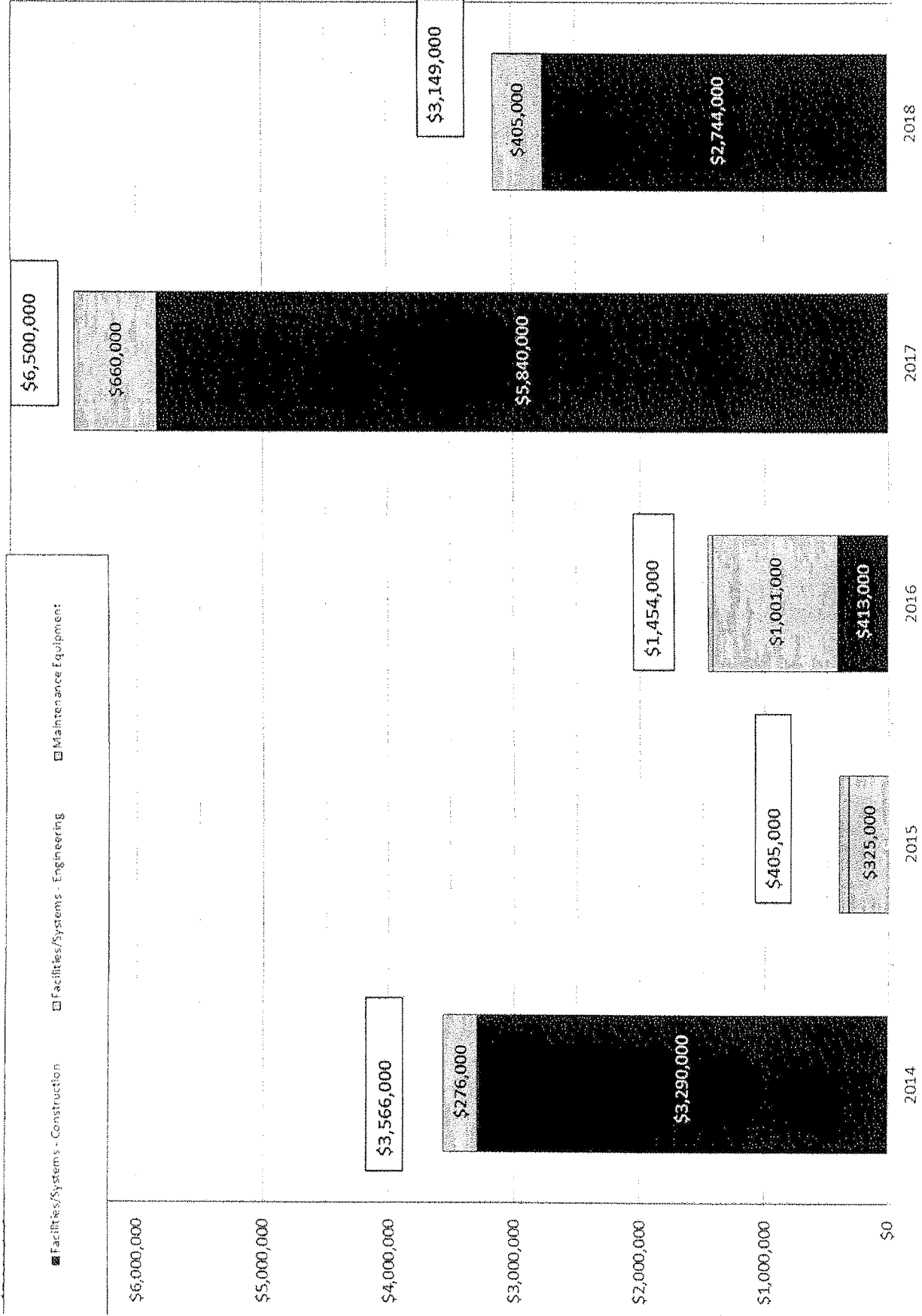
Sewer Rates

- The Comprehensive Waste Water Management Plan was completed by engineers Tighe and Bond in the fall 2011. This plan provided an extensive 20 year capital improvement plan which will have a substantial impact on sewer rates.
- This plan developed capital improvement plans for short term(5 years), mid term(6-10 years) and long term projects (11-20 years).
- In the 5 year capital improvement plan there are improvements requiring borrowing authorizations of \$11,400,000 in FY15 . A borrowing authorization of \$4,500,000 was approved by Town meeting in FY13.
- There was an increase in fiscal year 2013 of the sanitary sewer flat rate charge with Great Barrington still being one of the lowest in the Commonwealth. The rate increased from \$370 to \$460 and there is no rate increase expected for 2014. An increase is expected in 2015 based on the 5 year CIP plan.
- The enterprise fund is fully self supported by the users with no portion of operating, capital or debt service being paid by taxes or anyone not on the sewer system.

WASTEWATER SCENARIOS

- The 2% reduction in operating scenario would result in a \$25,000 budget cut after fixed costs of debt service and retirement. This would be achieved in FY14 by reducing the electricity account by \$10,000, health insurance account by \$5,000 and reducing line 268 the Fincom reserve by \$10,000.
- The 5% reduction in the capital improvement plan would be accomplished by reducing the \$1,400,000 by \$570,000. This would be achieved by moving projects to the outlaying years on the plan.

Proposed 5-Year Wastewater Capital Improvement Plan



SEWER RATE IMPACT

	<u>current</u> <u>sewer debt</u>	<u>decrease in</u> <u>existing debt</u>	<u>new CIP</u> <u>sewer debt</u>	<u>Total</u>	<u>rate increase</u>	<u>total rate</u>	<u>rate set</u>
2011	\$194,579.19		\$0.00	\$0.00	\$0.00	\$370.00	370
2012	\$193,686.96	(\$892.23)	\$0.00	(\$892.23)	(\$0.25)	\$369.75	370
2013	\$187,583.53	(\$6,103.43)	\$0.00	(\$6,103.43)	(\$1.70)	\$368.30	460
2014	\$176,401.25	(\$11,182.28)	\$315,000.00	\$303,817.72	\$84.39	\$454.39	460
2015	\$169,652.30	(\$6,748.95)	\$1,279,500.00	\$1,272,751.05	\$353.54	\$723.54	700 cash use \$85,000 free
2016	\$163,241.59	(\$6,410.71)	\$1,255,050.00	\$1,248,639.29	\$346.84	\$716.84	700 cash use \$60,000 free
2017	\$23,524.63	(\$139,716.96)	\$1,230,600.00	\$1,090,883.04	\$303.02	\$673.02	
2018	\$22,407.82	(\$1,116.81)	\$1,206,150.00	\$1,205,033.19	\$334.73	\$704.73	
2019	\$21,490.37	(\$917.45)	\$1,181,700.00	\$1,180,782.55	\$328.00	\$698.00	
2020	\$20,550.00	(\$940.37)	\$1,157,250.00	\$1,156,309.63	\$321.20	\$691.20	