



Town of Oakham

Budget Roundtable

May 26, 2015





Town of Oakham

Select Board

- Eliot G Starbard, Chair
- Matthew Broderick, Vice Chair
- William A Storie, Clerk

Finance Committee

- Paul Rochette, Chair
- Clare Hendra, Secretary
- Jessie Olson, Member
- Jason Goodrow, Member
- Sean V Blood, Member





Tax Rates (FY 2015)

Quabbin District

	Residential Rank (336 total)	Residential Tax Rate (per \$1000)	Average Single Family Tax Bill
Oakham	239	\$ 13.67	\$ 3,290
Barre	51	\$ 18.64	\$ 3,299
New Braintree	140	\$ 16.24	\$ 4,115
Hardwick	156	\$ 15.90	\$ 3,112
Hubbardston	194	\$ 14.92	\$ 3,385

Surrounding Towns (non-Quabbin)

	Residential Rank (336 total)	Residential Tax Rate (per \$1000)	Average Single Family Tax Bill
Paxton	10	\$ 20.79	\$ 5,390
Rutland	78	\$ 17.65	\$ 4,235
Spencer	240	\$ 13.67	\$ 2,811
North Brookfield	172	\$ 15.59	\$ 3,185



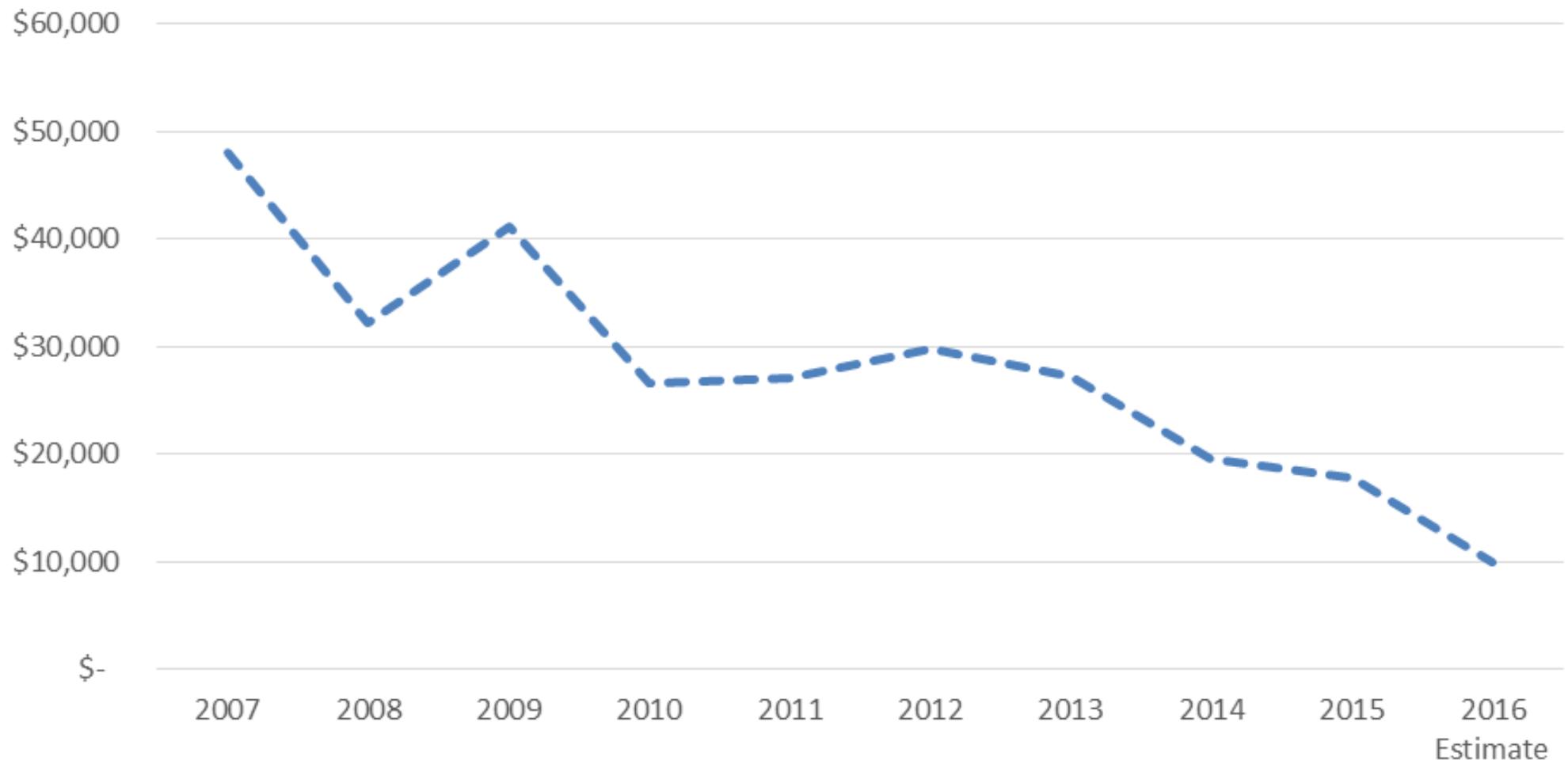
OAKHAM

Massachusetts





New Growth



OAKHAM

Massachusetts





Town Revenue Excluding Tax Levy

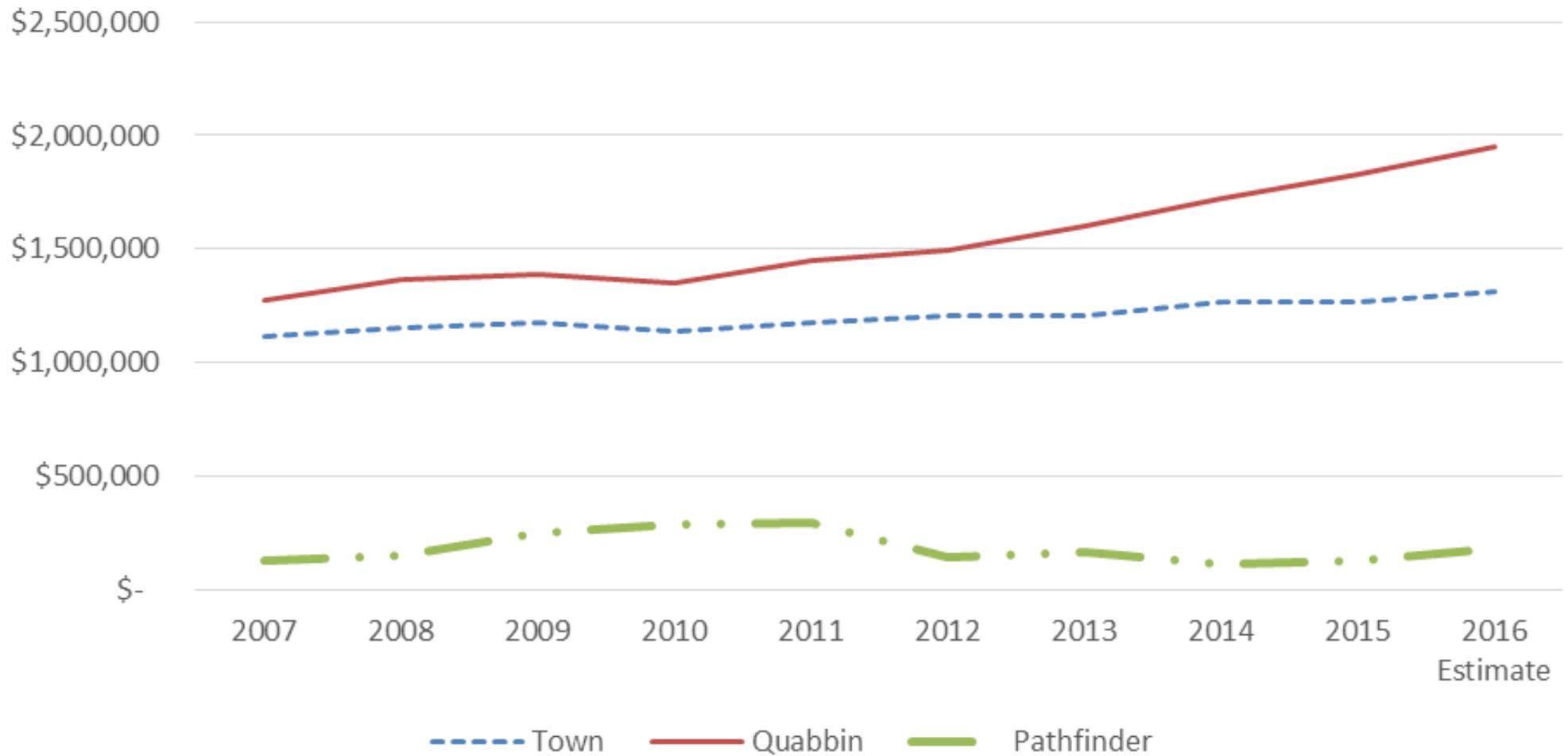


OAKHAM
Massachusetts





Spending



OAKHAM

Massachusetts





What does this mean to Oakham?

- Budget for Annual Town meeting June 2nd is not final
 - State budget not final until July
 - School budget not final until 4 of 5 towns approve
- Special Town meeting will definitely be necessary in the Fall
- Need to consider a 2.5% override now or in the near future





How Much Will an Override Add to the Tax Rate? Example from Department of Local Services

From Page 1 of the community's Tax Rate Recap, find the *total taxable value* of real and personal property. Note the amount outlined in red in the example below.

CLASS	(b) Levy percentage (from LA5)	(c) 1c above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	90.3574%	4,724,224.70	452,078,840.00	10.45	4,724,223.88
Net of Exempt					
Open Space	.0000%	0.00	0.00	0.00	0.00
Commercial	3.8321%	200,356.60	19,172,966.00	10.45	200,357.49
Net of Exempt					
Industrial	0.2233%	11,674.96	1,117,000.00	10.45	11,672.65
SUBTOTAL	94.4128%		472,368,806.00		4,936,254.02
Personal	5.5872%	292,119.83	27,954,265.00	10.45	292,112.04
TOTAL	100%		500,323,071.00		5,228,376.06

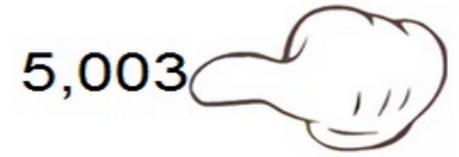
Now, take your right thumb and, beginning with the decimal point, cover the first three digits to the left like this:

Now, take your right thumb and, beginning with the decimal point, cover the first three digits to the left like this:



In our example, this means that for every \$500,323 of override, the single tax rate will increase by \$1 per thousand. Let's continue.

Once again, take your right thumb and cover the next digit to the left like this: (The comma has shifted again.)



Take your right thumb and cover the next digit to the left like this: (The comma has been shifted.)



In our example, this means that for every \$50,032 of override, the single tax rate will increase by ten cents per thousand.

In our example, this means that for every \$5,003 of override, the single tax rate will increase by one cent per thousand.

So to answer the question, a \$500,000 override would increase the single tax rate about \$1 per thousand.



OAKHAM

Massachusetts





Budget Review

- FY2016 Budget for Warrant
 - Oakham Operating budget increase 1.9% from FY2015
 - School Assessment increase 3.2% from FY2015
 - Overall cost increase of 4.9% from FY2015
- Review Budget
- Q & A



FY2016 Budget for Warrant

Town of Oakham

May 26, 2015

Line Item Compare FY15 to FY16	Level	10
	Increase	27
	Decrease	7

Department	FY2015 - Voted			FY2016					Excludes Warrants			
	Expense	Salaries	FY Total	Expense	Salaries (Level funded)	Special Requests	Total	Warrant	Comments	Debt/ Capital Exclusion	Change in Budget	% Change from FY15
Ambulance	30,880	28,545	59,425	30,880	28,545	-	\$ 59,425	\$ -			\$ -	0.0%
Animal Inspector	25	651	676	25	651	-	\$ 676	\$ -			\$ -	0.0%
Board of Assessors	10,740	19,908	30,648	11,790	19,908	-	\$ 31,698	\$ 10,500	Warrant - FY16 Revaluation Expense		\$ 1,050	3.4%
Board of health	400	1,500	1,900	400	1,500	-	\$ 1,900	\$ -			\$ -	0.0%
Board of Selectman	79,725	28,363	108,088	81,825	28,363	-	\$ 110,188	\$ -			\$ 2,100	1.9%
Building Inspector	650	2,123	2,773	700	2,123	-	\$ 2,823	\$ -			\$ 50	1.8%
Cemeteries	9,200	83	9,283	9,300	83	-	\$ 9,383	\$ -			\$ 100	1.1%
Council on Aging	5,505	1,200	6,705	5,630	1,200	-	\$ 6,830	\$ -			\$ 125	1.9%
Dispatch	41,900	-	41,900	41,900	-	-	\$ 41,900	\$ -			\$ -	0.0%
Dog/Animal Control Officer	1,500	4,330	5,830	1,500	4,330	-	\$ 5,830	\$ -			\$ -	0.0%
Emergency Management	500	1,083	1,583	500	1,083	-	\$ 1,583	\$ -			\$ -	0.0%
Finance committee	30,500	-	30,500	41,725	-	-	\$ 41,725	\$ -	Increase for Snow and Ice expenditures, if needed in FY16		\$ 11,225	36.8%
Fire Department	28,780	46,090	74,870	28,980	46,090	-	\$ 75,070	\$ 45,178	Warrant - Fire truck payment	Y	\$ 200	0.3%
Highway	46,665	139,141	185,806	48,945	139,141	-	\$ 188,086	\$ 18,987	Warrant - Light duty dump truck	Y	\$ 2,280	1.2%
Highway Snow and Ice	87,325	-	87,325	88,370	-	-	\$ 88,370	\$ -			\$ 1,045	1.2%
Historical Commission	1,000	-	1,000	2,000	-	-	\$ 2,000	\$ -			\$ 1,000	100.0%
Library	23,300	31,447	54,747	24,130	32,496	-	\$ 56,626	\$ -			\$ 1,879	3.4%
Land Use	1,200	-	1,200	1,220	-	-	\$ 1,220	\$ -			\$ 20	1.7%
Moderator Salary	-	160	160	-	160	-	\$ 160	\$ -			\$ -	0.0%
Municipal Building Utilities	70,500	-	70,500	73,000	-	-	\$ 73,000	\$ -			\$ 2,500	3.5%
Parks and Recreation	3,750	-	3,750	3,750	-	-	\$ 3,750	\$ -			\$ -	0.0%
Police Department	40,446	157,552	197,998	46,146	157,552	-	\$ 203,698	\$ -		Y	\$ 5,700	2.9%
Street Lights	2,000	-	2,000	2,500	-	-	\$ 2,500	\$ -			\$ 500	25.0%
Town Accountant	2,700	18,740	21,440	3,700	18,740	-	\$ 22,440	\$ -			\$ 1,000	4.7%
Town Clerk	925	7,936	8,861	925	7,936	-	\$ 8,861	\$ -			\$ -	0.0%
Town Clerk Elections	2,700	5,470	8,170	2,000	4,318	-	\$ 6,318	\$ -			\$ (1,852)	-22.7%
Town clerk Census	900	860	1,760	900	860	-	\$ 1,760	\$ -			\$ -	0.0%
Town Collector	6,975	18,592	25,567	7,075	18,592	-	\$ 25,667	\$ -			\$ 100	0.4%
Town Hall	37,300	2,809	40,109	39,110	2,809	-	\$ 41,919	\$ -			\$ 1,810	4.5%
Treasurer	2,790	7,895	10,685	6,325	7,895	-	\$ 14,220	\$ -			\$ 3,535	33.1%
Treasurer Employee Benefits	133,425	-	133,425	119,494	-	-	\$ 119,494	\$ -			\$ (13,931)	-10.4%
Treasurer-Debt Service	41,810	-	41,810	40,949	-	-	\$ 40,949	\$ -			\$ (861)	-2.1%
Tree Warden	6,250	240	6,490	8,000	240	-	\$ 8,240	\$ -			\$ 1,750	27.0%
Veterans Agent	6,000	1,706	7,706	8,800	1,706	-	\$ 10,506	\$ -			\$ 2,800	36.3%
Total Operating	\$ 758,266	\$ 526,424	\$ 1,284,690	\$ 782,494	\$ 526,321	\$ -	\$ 1,308,815	\$ 74,665			\$ 24,125	1.9%
Quabbin Assessment	1,828,019	-	1,828,019	1,873,694	-	-	\$ 1,873,694	\$ -	Recommended 2.5% budget increase from FY15		\$ 45,675	2.5%
School Bond Payment	42,201	-	42,201	10,558	-	-	\$ 10,558	\$ -		Y	\$ (31,643)	-75.0%
Middle HS Roof Project	16,749	-	16,749	16,183	-	-	\$ 16,183	\$ -		Y	\$ (566)	-3.4%
Oakham Cntr School Roof Bond	41,512	-	41,512	40,576	-	-	\$ 40,576	\$ -		Y	\$ (936)	-2.3%
Pathfinder Regional	124,848	-	124,848	179,899	-	-	\$ 179,899	\$ -	Increase from increased student enrollement		\$ 55,051	44.1%
Smith Northampton	40,470	-	40,470	18,000	-	-	\$ 18,000	\$ -			\$ (22,470)	-55.5%
Smith Northampton transportation	-	-	-	21,600	-	-	\$ 21,600	\$ -			\$ 21,600	100.0%
Total School	\$ 2,093,799	\$ -	\$ 2,093,799	\$ 2,160,510	\$ -	\$ -	\$ 2,160,510	\$ -			\$ 66,711	3.2%
Total	3,610,331	\$ 526,424	\$ 3,378,489	\$ 2,943,004	\$ 526,321	\$ -	\$ 3,469,325	\$ 74,665			\$ 90,836	2.7%

Total with warrants \$ 3,543,990

Total revenue	\$ 3,599,789
Total costs	\$ (3,543,990)
Difference	\$ 55,799

4.9% Increase over FY2015



Budget Review

- FY2016 Requested Budget
 - Oakham Operating budget increase 2.5% from FY2015
 - School Assessment increase 6.8% from FY2015
 - Overall cost increase of 8.4% from FY2015
- Review budget
- Q & A



FY2016 Requested Budget

Town of Oakham

May 26, 2015

Line Item Compare FY15 to FY16	Level	9
	Increase	26
	Decrease	7

Department	FY2015 - Voted			FY2016					Excludes Warrants			
	Expense	Salaries	FY Total	Expense	Salaries (Level funded)	Special Requests	Total	Warrant	Comments	Debt Exclusion	Change in Budget	% Change from FY15
Ambulance	30,880	28,545	59,425	30,880	28,545	-	\$ 59,425	\$ -			\$ -	0.0%
Animal Inspector	25	651	676	25	651	-	\$ 676	\$ -			\$ -	0.0%
Board of Assessors	10,740	19,908	30,648	13,790	19,908	-	\$ 33,698	\$ 7,500	FY16 Expenses - \$2000 computer Warrant - \$7500 fund reserve full list and measure.		\$ 3,050	10.0%
Board of health	400	1,500	1,900	400	1,500	-	\$ 1,900	\$ -			\$ -	0.0%
Board of Selectman	79,725	28,363	108,088	81,825	28,363	-	\$ 110,188	\$ -			\$ 2,100	1.9%
Building Inspector	650	2,123	2,773	700	2,123	-	\$ 2,823	\$ -			\$ 50	1.8%
Cemeteries	9,200	83	9,283	9,300	83	-	\$ 9,383	\$ -			\$ 100	1.1%
Council on Aging	5,505	1,200	6,705	5,630	1,200	-	\$ 6,830	\$ -			\$ 125	1.9%
Dispatch	41,900	-	41,900	41,900	-	-	\$ 41,900	\$ -			\$ -	0.0%
Dog/Animal Control Officer	1,500	4,330	5,830	1,500	4,330	-	\$ 5,830	\$ -			\$ -	0.0%
Emergency Management	500	1,083	1,583	500	1,083	-	\$ 1,583	\$ -			\$ -	0.0%
Finance committee	30,500	-	30,500	41,725	-	-	\$ 41,725	\$ -			\$ 11,225	36.8%
Fire Department	28,780	46,090	74,870	28,980	46,090	-	\$ 75,070	\$ 45,178	Warrant - Fire truck payment	Y	\$ 200	0.3%
Highway	46,665	139,141	185,806	48,945	139,141	3,459	\$ 191,545	\$ 18,987	Special Request - welder \$959.99, air compressor \$2499 Warrant - Light duty dump truck	Y	\$ 5,739	3.1%
Highway Snow and Ice	87,325	-	87,325	88,370	-	-	\$ 88,370	\$ -			\$ 1,045	1.2%
Historical Commission	1,000	-	1,000	2,000	-	-	\$ 2,000	\$ -			\$ 1,000	100.0%
Library	23,300	31,447	54,747	24,130	32,496	-	\$ 56,626	\$ -			\$ 1,879	3.4%
Land Use	1,200	-	1,200	1,220	-	-	\$ 1,220	\$ -			\$ 20	1.7%
Moderator Salary	-	160	160	-	160	-	\$ 160	\$ -			\$ -	0.0%
Municipal Building Utilities	70,500	-	70,500	73,000	-	-	\$ 73,000	\$ -			\$ 2,500	3.5%
Parks and Recreation	3,750	-	3,750	3,750	-	500	\$ 4,250	\$ -	Special Request - Skating rink		\$ 500	13.3%
Police Department	40,446	157,552	197,998	46,146	157,552	1,500	\$ 205,198	\$ 38,842	Special Request - Radar Warrant - Police Vehicle	Y	\$ 7,200	3.6%
Street Lights	2,000	-	2,000	2,500	-	-	\$ 2,500	\$ -			\$ 500	25.0%
Town Accountant	2,700	18,740	21,440	3,700	18,740	-	\$ 22,440	\$ -			\$ 1,000	4.7%
Town Clerk	925	7,936	8,861	925	7,936	-	\$ 8,861	\$ -			\$ -	0.0%
Town Clerk Elections	2,700	5,470	8,170	2,000	4,318	-	\$ 6,318	\$ -			\$ (1,852)	-22.7%
Town clerk Census	900	860	1,760	900	860	-	\$ 1,760	\$ -			\$ -	0.0%
Town Collector	6,975	18,592	25,567	7,075	18,592	-	\$ 25,667	\$ -			\$ 100	0.4%
Town Hall	37,300	2,809	40,109	39,110	2,809	-	\$ 41,919	\$ -			\$ 1,810	4.5%
Treasurer	2,790	7,895	10,685	6,325	7,895	-	\$ 14,220	\$ -			\$ 3,535	33.1%
Treasurer Employee Benefits	133,425	-	133,425	119,494	-	-	\$ 119,494	\$ -			\$ (13,931)	-10.4%
Treasurer-Debt Service	41,810	-	41,810	40,949	-	-	\$ 40,949	\$ -			\$ (861)	-2.1%
Tree Warden	6,250	240	6,490	8,000	240	-	\$ 8,240	\$ -			\$ 1,750	27.0%
Veterans Agent	6,000	1,706	7,706	8,800	1,706	-	\$ 10,506	\$ -			\$ 2,800	36.3%
Total Operating	758,266	526,424	1,284,690	784,494	526,321	5,459	\$ 1,316,274	\$ 110,507			\$ 31,584	2.5%
Quabbin Assessment	1,828,019	-	1,828,019	1,950,194	-	-	\$ 1,950,194	\$ -	Quabbin budget		\$ 122,175	6.7%
School Bond Payment	42,201	-	42,201	10,558	-	-	\$ 10,558	\$ -		Y	\$ (31,643)	-75.0%
Middle HS Roof Project	16,749	-	16,749	16,183	-	-	\$ 16,183	\$ -		Y	\$ (566)	-3.4%
Oakham Cntr School Roof Bond	41,512	-	41,512	40,576	-	-	\$ 40,576	\$ -		Y	\$ (936)	-2.3%
Pathfinder Regional	124,848	-	124,848	179,899	-	-	\$ 179,899	\$ -			\$ 55,051	44.1%
Smith Northampton	40,470	-	40,470	18,000	-	-	\$ 18,000	\$ -			\$ (22,470)	-55.5%
Smith Northampton transportation	-	-	-	21,600	-	-	\$ 21,600	\$ -			\$ 21,600	100.0%
Total School	2,093,799	-	2,093,799	2,237,010	-	-	\$ 2,237,010	\$ -			\$ 143,211	6.8%
Total	2,852,065	526,424	3,378,489	3,021,504	526,321	5,459	\$ 3,553,284	\$ 110,507			\$ 174,795	5.2%

Total with warrants \$ **3,663,791**

Total revenue	\$ 3,638,631
Total costs	\$ (3,663,791)
Difference	\$ (25,160)

* Includes Police Vehicle at Capital. Exclusion
8.4% Increase over FY2015



Thank you for you interest

To stay informed or become active within the community:

- Select Board Meetings – every other Monday 7pm in the town hall or email bos@oakham-ma.gov
- Finance Committee – meetings publicly posted or email fincom@oakham-ma.gov

