



**MUNICIPAL COUNCIL AGENDA
TEMPORARY CITY HALL
141 OAK STREET, TAUNTON, MA 02780**

~
APRIL 19, 2016 – 7:00 PM

**INVOCATION
ROLL CALL
RECORDS**

HEARING:

On the petition submitted by John Zajac, Lopes Co., 565 Winthrop St., Taunton and others for the acceptance of Bluegrass Circle as a public way in the City of Taunton.

- Com. from City Engineer – Submitting recommendations
- Com. from Vice Chairman, Taunton Planning Board – Submitting Recommendation
- Map

COMMUNICATIONS FROM THE MAYOR

APPOINTMENTS

COMMUNICATIONS FROM CITY OFFICERS

- Pg. 1-3 Com. from Commissioner, Department of Public Works – Requesting a transfer of funds
- Pg. 4-6 Com. from Commissioner, Parks, Cemeteries and Public Grounds – Requesting an appropriation
- Pg. 7 Com. from Superintendent of Buildings – Department of Public Safety elevator fines
- Pg. 8 Com. from Chairman, Taunton Planning Board – Notifying of a public Hearing
- Pg. 9-19 Com. from Treasurer Collector - \$10,615,000 refunding of 2008 and 2009 Municipal Bonds

RECEIVED
CITY OF PARKS OFFICE
2016 APR 14 P 2:18
TAUNTON, MA
CITY CLERK

COMMUNICATIONS FROM CITIZENS

- Pg. 20-25 Com. from Alexandre Magalhaes, Superintendent-Director, Bristol-Plymouth Regional Technical School District – Submitting City of Taunton FY 2017 Total Assessment
- Pg. 26 Com. from Donna Maher, Chief Operating Officer, Morton Hospital – Requesting to reverse one way traffic flow on Governor’s Road

PETITIONS

Antique Dealer License

Petition submitted by James Silvia, Jr., 45 Baylies Road, Taunton for a **RENEWAL** of his Antique Dealer License located at 45 Baylies Road, Taunton.

Billiard Table License

Petition submitted by Ernest Cardoza requesting a **RENEWAL** of the Billiard Table License for David F. Adams Post #611 Athletic Association, Inc. located at 82 Ingell Street, Unit 4, Taunton. **(1 Table)**

Junk Dealer’s License

Petition submitted by David Boyer, 56 Fiddlers Way, East Taunton requesting a **RENEWAL** of his Junk Dealer’s License for Scrap Bros. Recycling located at 56 Fiddlers Way, E. Taunton.

Second Hand Article License

Petition submitted by Brenda Hendricks, 48 Danforth Street, Taunton requesting a **RENEWAL** of her Second Hand Article License for Collector’s Emporium Inc. located at 388 Bay Street, Taunton.

Old Gold, Pawn Broker, and Second Hand Article License

Petition submitted by Denis Tetreault requesting a **RENEWAL** of his Old Gold, Pawn Broker, and Second Hand Article Licenses for Tetreault Enterprises, Inc. –dba- Fall River Pawn Brokers located at 48 Taunton Green, Taunton.

Livery License

Petition submitted by Gabriel Pires, 29 Orchard St., Taunton requesting a **RENEWAL** of his Livery License for Link Transport Systems, Inc. located at 447 Broadway, Taunton. **(7 Vehicles)**

Petition submitted by Albert Tucan, 157 1¼ Shores St., Taunton requesting a **RENEWAL** of his two Livery Licenses for T&F Transportation of Taunton, Inc. –dba- Alexander’s Limousine and Taunton Motorized Carriage Company Inc. located at 295 Broadway, Taunton.

Hackney Carriage and Taxi Stands

Petition submitted by Albert Tucan, 157 ¼ Shores St., Taunton requesting a **RENEWAL** of a Hackney Carriage and Taxi Stand License for Taunton Cartage Co. -dba- Checker Cab and Taunton Cartage Co. -DBA- Cozy Cab located at 295 Broadway, Taunton. (2 Stands)

Transfer of Flammable Storage License

Petition submitted by Ted Burke, President, 555 Constitution Realty LLC for a name change of a Flammable Storage License located at 555 Constitution Drive, Taunton. **Old Name: Ginsberg Taunton Properties LLC. New Name: 555 Constitution Realty LLC.** (Deed on file in the City Clerk's Office)

COMMITTEE REPORTS

UNFINISHED BUSINESS

ORDERS, ORDINANCES AND RESOLUTIONS

NEW BUSINESS

Respectfully submitted,



**Rose Marie Blackwell
City Clerk**

Hearing



CITY of TAUNTON
DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION

90 Ingell Street
Taunton, Massachusetts 02780-3430
Phone: 508-821-1027, Fax: 508-821-1336, coteng@tmlp.net



Mark B. Slusarz, P.E.
City Engineer

April 13, 2016

Mayor Hoye, and the
Taunton Municipal Council
141 Oak Street
Taunton, MA 02780

Re: Bluegrass Circle Acceptance

Dear Mayor Hoye, and Councilors;

Construction work on Bluegrass Circle has been adequately completed. All required layout bounds have been set, and an acceptable as-built plan received. I recommend that Bluegrass Circle be accepted as a public way. Please note that due to an inconsistency on the design plans, this road has been referred to as *Bluegrass Lane*. I recommend not using *Bluegrass Lane* in any form, including a.k.a., as it will only lead to confusion in the future.

Sincerely,
City of Taunton

Mark B. Slusarz, P.E.
City Engineer

Hearing



Denise J. Paiva, Secretary

TAUNTON PLANNING BOARD

City Hall

15 Summer Street

Taunton, Massachusetts 02780

Phone 508-821-1051

Fax 508-821-1665

March 14, 2016

Honorable Mayor Thomas Hoye and
Members of the Municipal Council
141 Oak St. temp City Hall
Taunton, MA 02780

c/o Rose Marie Blackwell, City Clerk

RE: Street Acceptance – Bluegrass Circle

Dear Mayor Hoye and Members of the Municipal Council:

Please be advised that at the regularly scheduled meeting held on March 3, 2016 the Taunton Planning Board voted to send a positive recommendation to the Municipal Council to accept Bluegrass Circle as a public way in the City of Taunton.

Very truly yours,

Anthony Abreau (copy)

Anthony Abreau, Vice Chairman
TAUNTON PLANNING BOARD

AA/djp



City of Taunton, Massachusetts
DEPARTMENT OF PUBLIC WORKS

Fred J. Cornaglia
Commissioner
Anthony Abreau
Assistant Commissioner

Jon Chase
Water Superintendent
Katherine Nunes
Fiscal Agent

April 8, 2016

Honorable Mayor Thomas C. Hoye Jr., and
Members of the Municipal Council
Temporary City Hall
141 Oak Street
Taunton, MA 02780

RE: Request Transfer of Funds

Mayor Hoye and City Councilors:

The Department of Public Works (DPW) respectfully requests your approval to transfer funds in the amount of \$100,000 from Vehicle Maintenance Division (01-480) Gasoline Supplies to Oil and Road Construction (01-421) Repairs and Maintenance. With fuel costs significantly lower this current fiscal year (FY2016) than initially anticipated and budgeted for, the DPW would like to reallocate funding from this line item for the purpose of increasing the existing roadway improvement budget. More specifically, the DPW will be using this funding to repair/reconstruct existing sidewalk ramps within the City's "Priority One" area as defined by the City's existing ADA lawsuit, including streets stretching from Adams Street to Winthrop Street, in order to meet ADA compliance standards. This reallocation of funding will aid the DPW's efforts to address necessary road repairs, road construction projects, and ADA compliance construction work. Transferring these funds will help our department further our existing efforts and better serve the needs of the community.

The specific general ledger line items and amounts, and area to be addressed are outlined below and attached. If you should have any questions regarding this request please feel free to contact me.

Respectfully,


Fred Cornaglia
DPW Commissioner

	G/L Account #	FY16 Budget	Transfer	Revised FY16 Budget
Vehicle Maintenance Division, Gasoline Supplies	01-480-5200-5481	\$ 465,000	(100,000)	365,000
Oil and Road Construction, Repair/Maint.	01-421-5200-5540	\$ 400,000	100,000	500,000

Craig C. Sherman Operations Center

90 Ingell Street
Taunton, Massachusetts 02780
Telephone: (508) 821-1434
Fax: (508) 821-1437

21

COUNCIL ORDER TRANSFER REQUEST

Date: March 31, 2016

Department Requesting: Department of Public Works

Amount Requesting: \$100,000.00

Reason For Request: Transfer from Veh. Maintenance Div. to Oil & Road Construc.

Please List below the account number/name for the requested transfer.
If requesting monies from AVAILABLE FUNDS check here: _____

TRANSFER FROM: 01 480 5200 5481
 NAME: Vehicle Maintenance Division, Gasoline Supplies
 BEGINNING BALANCE: \$ 465,000.00
 AMOUNT: 100,000.00
 BALANCE REMAINING: 365,000.00

TRANSFER TO: 01 421 5200 5540
 NAME: Oil & Road Construction, Repairs & Maint.
 BEGINNING BALANCE: \$ 400,000.00
 AMOUNT: 100,000.00
 BALANCE REMAINING: 500,000.00

TRANSFER FROM: _____
 NAME: _____
 BEGINNING BALANCE: \$ 0.00
 AMOUNT: 0.00
 BALANCE REMAINING: 0.00

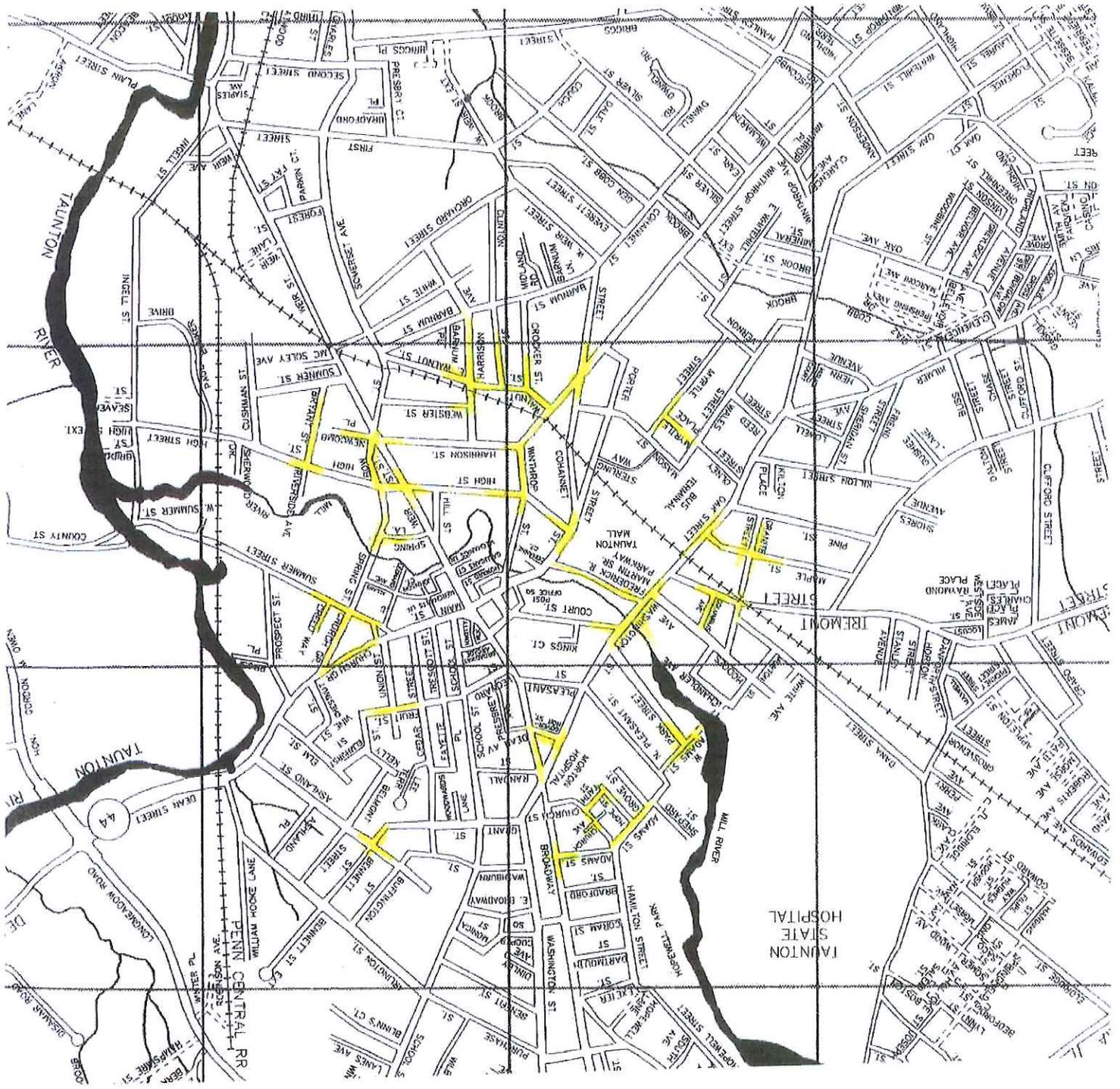
TRANSFER TO: _____
 NAME: _____
 BEGINNING BALANCE: \$ 0.00
 AMOUNT: 0.00
 BALANCE REMAINING: 0.00

DEPARTMENT HEAD SIGNATURE: *Ored Couaglia*
 TITLE: Dept Public Works, Commissioner

TO BE COMPLETED BY CLERK OF COUNCIL COMMITTEE:
 DATE REFERRED TO COMMITTEE ON FINANCE & SALARIES:
 THE ABOVE REQUEST IS HEREBY: _____ APPROVED _____ DENIED
 AVAILABLE FUNDS TO BE USED (IF REQUESTED): _____
 IF DENIED, REASON FOR DENIAL: _____
 COUNCIL ORDER NUMBER ASSIGNED: _____

FOR COUNCIL ORDER TRANSFERS PLEASE FILL OUT THIS FORM WITH A FORMAL COVER LETTER REQUESTING THE TRANSFER AND SEND A COPY OF BOTH THE LETTER AND THIS FORM TO THE FOLLOWING:

- City Clerk - ORIGINAL
- Mayor's Office
- Clerk of Council Committee
- City Auditor





CITY OF TAUNTON
MASSACHUSETTS

PARKS, CEMETERIES & PUBLIC GROUNDS

Marilyn A. Greene
Commissioner

170 Harris Street
Taunton, MA 02780
(508) 821-1415
FAX (508) 821-1065
E-mail:
mgreene@taunton-ma.gov

April 13, 2016

Mayor Thomas C. Hoye, Jr. and
Members of the Municipal Council
Temporary City Hall
41 Oak Street
Taunton, MA 02780

Dear Mayor Hoye and Council Members:

This past winter has seen a number of wind events, combined with two storms of heavy wet snow. As a result, there are several streets in the city that have overhanging roadside limbs that pose a serious risk of injury. These streets have been identified as: Caswell, Davis, Field, Glebe, Kingman, Rocky Woods Streets and South Crane Avenue. While these streets have significant damage, there are many other streets requiring selective pruning due to continuous defoliation by winter & gypsy moths damage over the past two seasons.

After discussing this issue with the Budget Director, I am requesting an appropriation to fund tree trimming along these roadside streets. The total cost to fund the tree contract and police detail required is \$22,093.20. This will allow for an additional 4 weeks of tree trimming along target areas. (See attached sheet)

If you have any questions or concerns, feel free to contact me.

Sincerely,

Marilyn A. Greene, Commissioner

C.C Gill Enos, Budget Director
Susan Barber, Risk Manager

5.

City of Taunton
Parks, Cemeteries & Public Grounds
Spring Tree Trimming Proposal
April 13, 2016

	Rate Per Day	Days	Total Cost
Police Detail* Acct #1-630-5200-5309 (Contract Rate)	\$ 352.66	20	\$ 7,053.20
Barnes Tree** Acct #1-630-5200-5298 (Contract Rate)	\$ 752.00	20	<u>\$ 15,040.00</u>
Total Request			<u><u>\$ 22,093.20</u></u>

**Police Detail includes (1) officer - 7 hr. Detail*

***Barnes Rate includes Bucket Truck, Chipper and 2 man crew*

Storm Damage Areas:

- Caswell Street
- Davis Street
- Field Street
- Glebe Street
- Kingman Street
- Rocky Woods Street
- South Crane Avenue

61

COUNCIL ORDER TRANSFER REQUEST

DATE: 4.13.16
DEPARTMENT REQUESTING: PCP9
AMOUNT REQUESTING: \$22,093.20
REASON FOR REQUEST: Tree Trimming

Please list below the account number/name for the requested transfer.
If requesting monies from AVAILABLE FUNDS check here:

TRANSFER FROM: _____
NAME: _____
BEGINNING BALANCE: \$ _____
AMOUNT: \$ _____
BALANCE REMAINING: \$ _____

TRANSFER TO: 1.630.5200.5309
NAME: Police Detail
BEGINNING BALANCE: \$ 3,383.17
AMOUNT: \$ 7,053.20
NEW BALANCE: \$ 10,436.37

TRANSFER FROM: _____
NAME: _____
BEGINNING BALANCE: \$ _____
AMOUNT: \$ _____
BALANCE REMAINING: \$ _____

TRANSFER TO: 1.630.5800.5298
NAME: Tree Service
BEGINNING BALANCE: \$ 20,480.
AMOUNT: \$ 15,040.
NEW BALANCE: \$ 35,520.

DEPARTMENT HEAD SIGNATURE: M.A. Gnee
TITLE: 4.13.16

TO BE COMPLETED BY CLERK OF COUNCIL COMMITTEE:
DATE REFERRED TO COMMITTEE ON FINANCE & SALARIES: _____
THE ABOVE REQUEST IS HEREBY: APPROVED DENIED
AVAILABLE FUNDS TO BE USED (IF REQUESTED): _____
IF DENIED, REASON FOR DENIAL: _____
COUNCIL ORDER NUMBER ASSIGNED: _____

FOR COUNCIL ORDER TRANSFERS PLEASE FILL OUT THIS FORM WITH A FORMAL COVER LETTER REQUESTING THE TRANSFER AND SEND A COPY OF BOTH THE LETTER AND THIS FORM TO THE FOLLOWING:
City Clerk - Original
Mayor's Office
Clerk of Council Committee
City Auditor

CITY OF TAUNTON

MASSACHUSETTS

DEPARTMENT OF PUBLIC BUILDINGS

WAYNE E. WALKDEN,
MCPPO, CBO
SUPERINTENDENT OF
BUILDINGS



7.
TEMPORARY
GOVERNMENT OFFICES
141 Oak Street
TAUNTON, MA 02780-3464
(508) 821-1015
FAX (508) 821-1019
Email: wwalkden@taunton-ma.gov

April 12, 2016

Honorable Mayor Thomas C. Hoye Jr.
Council President Jeanne Quinn
And Members of the Municipal Council

Re: Department of Public Safety – elevator fines assessed to City – fines waived upon appeal

Dear Mayor and Councilors:

In 2015, the City was notified that the Department of Public Safety had levied two fines against the City; the first in the amount of \$20,000 for operation of a chair lift at the E. Pole School without a current Certificate of Inspection and the second in the amount of \$5600 for operation of an elevator at Taunton High School without a current Certificate of Inspection.

On both issues, the City position held that the fines should be waived. Appeals were filed and a hearing was conducted on November 23, 2015 by DPS, attended by Assistant City Solicitor, Dan deAbreu, Linda Buckley, President of Buckley Elevator Company, and me.

A decision was rendered by the hearing officer and delivered to the City in the past week waiving all fines.

Whenever exemplary performance by a City employee is observed, the City and its taxpayers should be made aware. In my opinion, Assistant City Solicitor, Dan deAbreu should be complimented for the way in which he delicately argued and defended the City position while taking care not to offend DPS as he demonstrated that some actions and communications by DPS employees invalidated the DPS position the City was solely at fault, thereby triggering the fines. The argument was made with precision. I left the hearing that day, confident the City would prevail. DPS ultimately agreed.

Respectfully,

Wayne E. Walkden
Superintendent of Buildings



TAUNTON PLANNING BOARD

City Hall
15 Summer Street
Taunton, Massachusetts 02780

Denise J. Paiva, Secretary

Phone 508-821-1051
Fax 508-821-1665

April 12, 2016

Honorable Thomas Hoye, Mayor
Members of the Municipal Council
141 Oak St., Maxham School
Taunton, Ma. 02780

C/O Rose Marie Blackwell, City Clerk

RE: Form J Plan – N. Walker Street (Property I.D. 63-64) Lima

Dear Mayor Hoye and Members of the Municipal Council:

The Taunton Planning Board has received a Form J Plan- Waiver of Frontage Requirements – to divide one lot into two lots – for land located on North Walker Street, known as Property I.D.63-64, submitted by Antonio Lima, 172 Auburn St., Bridgewater, Ma.

The Taunton Planning Board will hold a public hearing on this matter on Thursday, May 5, 2016 at 5:30 PM in the Chester R Martin Municipal Council Chambers, 141 Oak St., Taunton, Ma.

Respectfully yours,

Robert P. Campbell (RPC)

Robert P. Campbell, Chairman
Taunton Planning Board

RPC/ djp



CITY OF TAUNTON
MASSACHUSETTS

OFFICE OF THE TREASURER COLLECTOR

Barbara A Auger, CMMT
Treasurer/Collector

15 Summer Street
Taunton, MA 02780

Telephone (508) 821-1057
FAX (508) 821-1007

April 12, 2016

Honorable Mayor Thomas C. Hoye, Jr.
Members of the Municipal Council
City of Taunton
141 Oak Street
Taunton, MA 02780

RE: \$10,615,000 Refunding of 2008 and 2009 Municipal Bonds

Dear Mayor Hoye and Municipal Councilors;

I am very pleased to announce that the City of Taunton received a rating increase from Standard & Poor's, a municipal credit rating agency, which assigned a rating of 'AA Stable' up from "AA-" on the City's underlying long-term debt. The rating agency cited the City's strong economy, adequate management, strong budgetary performance, very strong budgetary flexibility, very strong liquidity, and very strong debt and contingent liability position as positive credit factors.

The rating increase helped to secure a successful bid on the refinance of bonds originally issued in 2008 and 2008 which will save the City a total of \$\$1,282,716 over the next eleven fiscal years, after all expenses. The City received six bids on the refunding bonds ranging from 1.595% to 1.181%. J P Morgan Securities LLC submitted the low bid with a weighted average net interest rate of 1.595148%. The coupon rates range from 3% to 4% and the bid included a premium of \$1,725,023.95. A summary of bid results and details of the winning bid are attached for your review.

The bonds refinanced \$7,889,300 principal amount of General Obligation Bonds of 2008 and \$4,485,000 principal amount of General Obligation Bonds of 2009. The refunded bonds were originally issued for a variety of purposes including school, water, sewer and fire station.

Please let me know if you have any questions regarding this information.

Respectfully submitted,

Barbara A Auger
Treasurer Collector

cc: Gill Enos, Budget Director
Ann Hebert, City Auditor

10

11:00:09 a.m. EDST	Upcoming Calendar	Overview	Compare	Summary
--------------------	-------------------	----------	---------	---------

Bid Results

Taunton
\$10,615,000 General Obligation State Qualified Refunding Bonds

The following bids were submitted using **PARITY**[®] and displayed ranked by lowest TIC. Click on the name of each bidder to see the respective bids.

Bid Award*	Bidder Name	TIC
<input type="checkbox"/>	J.P. Morgan Securities LLC	1.595148
<input type="checkbox"/>	Janney Montgomery Scott LLC	1.607041
<input type="checkbox"/>	Piper Jaffray & Company	1.629223
<input type="checkbox"/>	Raymond James & Associates, Inc.	1.655360
<input type="checkbox"/>	Robert W. Baird & Co., Inc.	1.727078
<input type="checkbox"/>	Roosevelt & Cross, Inc.	1.811409

*Awarding the Bonds to a specific bidder will provide you with the Reoffering Prices and Yields.

© 1981-2002 i-Deal LLC. All rights reserved. [Trademarks](#)

RatingsDirect®

Summary:

Taunton, Massachusetts; General Obligation; Non-School State Programs

Primary Credit Analyst:

Belle Wu, Centennial (303)721-4325; belle.wu@standardandpoors.com

Secondary Contact:

Christina Marin, Boston 617-530-8312; christina.marin@standardandpoors.com

Table Of Contents

Rationale

Outlook

Related Criteria And Research

Summary:**Taunton, Massachusetts; General Obligation;
Non-School State Programs****Credit Profile**

US\$10.615 mil GO state qual rfdg bnds ser 2016 due 06/01/2029

<i>Long Term Rating</i>	AA/Stable	New
<i>Underlying Rating for Credit Program</i>	AA/Stable	New

Taunton GO

<i>Unenhanced Rating</i>	AA(SPUR)/Stable	Upgraded
--------------------------	-----------------	----------

Rationale

Standard & Poor's Ratings Services raised its rating on Taunton, Mass.' general obligation (GO) debt to 'AA' from 'AA-'. The outlook is stable.

At the same time, Standard & Poor's assigned its 'AA' rating and stable outlook to the city's series 2016 GO state-qualified refunding bonds.

The upgrade to the underlying rating is based on Taunton's consistently strong budgetary performance, improved reserve levels due to continuous effort by the city to grow available funds, supported by the city's burgeoning local economy.

The 'AA' program rating reflects our assessment of the security provided for the bonds by the Massachusetts Qualified Bond Act. Under this act (Massachusetts General Law, Chapter 44A), the state treasurer pays debt service directly to the paying agent and withholds the amount of the payment from the borrower's annual state aid appropriation. Approval is required from the municipal finance oversight board (formerly the state emergency finance board), which oversees and monitors the program. The outlook on the program rating is negative due to a projected decline in reserves at the state level.

A pledge of the city's full-faith-and-credit, subject to the limitations of Proposition 2½, secures the bonds. Proceeds from the bonds will advance refund a portion of the city's outstanding 2008 GO municipal purpose loan bonds, and a portion of the city's outstanding 2009 GO municipal purpose loan bonds for a total approximate present value savings of \$390,000.

The rating reflects our assessment of the city's general creditworthiness based on our opinion of the following:

- Strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Adequate management, with standard financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Strong budgetary performance, with operating results that we expect could improve in the near term relative to

fiscal 2015, which closed with a slight operating surplus in the general fund but an operating deficit at the total governmental fund level in fiscal 2015;

- Very strong budgetary flexibility, with an available fund balance in fiscal 2015 of 17% of operating expenditures;
- Very strong liquidity, with total government available cash at 23.4% of total governmental fund expenditures and 8.7x governmental debt service, and access to external liquidity we consider strong;
- Very strong debt and contingent liability position, with debt service carrying charges at 2.7% of expenditures and net direct debt that is 19.7% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value and rapid amortization, with 70.7% of debt scheduled to be retired in 10 years, but a large pension and other postemployment benefit (OPEB) obligation and the lack of a plan to sufficiently address the obligation; and
- Strong institutional framework score.

Strong economy

We consider Taunton's economy strong. The city, with an estimated population of 56,261, is located in Bristol County in the Providence-Warwick, R.I.-Mass. MSA, which we consider to be broad and diverse. The city has a projected per capita effective buying income of 101.8% of the national level and per capita market value of \$80,239. Overall, the city's market value grew by 1.4% over the past year to \$4.5 billion in 2016. The county unemployment rate was 7.3% in 2014.

Taunton is located approximately 37 miles south of Boston and 16 miles east of Providence. The city is mostly residential, with about 78% of the tax base comprised of residential properties and about 19% comprised of commercial/industrial properties. Assessed value (AV) for the city has steadily increased over the past few years, and is expected to continue growing due to various new projects adding to the tax base.

One of the major developments is the Wampanoag Tribe casino. Construction for the casino started in 2016, and officials anticipate the grand opening to be in June or July of 2017. Officials expect a thousand new jobs to be created for the construction phase alone, and hundreds of new jobs when the casino officially opens. In addition, Taunton is experiencing new growth in other areas of the city as well. New developments are slated to take place in Myles Standish Industrial Park, which is one of the largest industrial parks in the area, and the Silver City Galleria mall, which will complement numerous other residential and commercial expansions.

Based on the city's various ongoing and proposed developments, we believe Taunton is poised to see a growth in the tax base, and overall improvement in the local economy over the next few years.

Adequate management

We view the city's management as adequate, with standard financial policies and practices under our FMA methodology, indicating the finance department maintains adequate policies in some but not all key areas.

Taunton maintains a conservative approach to financial practices. Management keeps revenue and expenditure assumptions modest when formulating the budget, and utilizes some historical trend analysis. However, current data is mostly taken into consideration for each year's budget. Management keeps track of the city's budget performance with monthly budget-to-actual updates. The city currently does not have either a long-term financial plan or capital plan. Any of the city's capital expenditure needs are discussed and approved through meetings involving members from each of the city's departments and city council members. The city follows state guidelines and does not have any formal policies in place for debt or investment management. All reporting for investments are done yearly via the

annual audit. The city also lacks a formal reserve policy and utilizes best practice when maintaining reserve levels.

Strong budgetary performance

Taunton's budgetary performance is strong in our opinion. The city had slight surplus operating results in the general fund of 0.8% of expenditures, but a deficit result across all governmental funds of 2.5% in fiscal 2015. Our assessment accounts for the fact that we expect budgetary results could improve from 2015 results in the near term.

Despite a recent decline in budgetary performance, the city has managed to keep general fund operating results positive for the past few years. Local receipts for the city were higher than anticipated, with the largest gains stemming from licenses and permits, and insurance reimbursements. The city's main source of revenue comes from tax collections, which represented 87% of total general revenues in fiscal 2015. The city was also able to incur budgetary savings with recent cost-cutting changes to health insurance. Like other communities in the New England area, Taunton experienced an extreme winter season, resulting in a significant snow-and-ice deficit of nearly \$2.9 million.

For 2016, the city reports an improved financial performance from fiscal 2015. Building permit revenues have grown tremendously due to the city's numerous new developments. Expenditures have been performing in line with budget except for a one-time appropriation toward the nursing home fund of approximately \$1.3 million.

Although the budgeting process has not yet begun for fiscal 2017, management does expect to raise the tax levy to the maximum 2½ threshold, as it usually does. Management also anticipates the budget to include some appropriation of reserves. While the amount is not yet certain, management is estimating approximately \$2.3 million of reserves appropriated.

Considering management's report of a positive financial performance for the current year, along with the many new developments adding to the tax base, we expect budgetary performance to remain at least strong.

Very strong budgetary flexibility

Taunton's budgetary flexibility is very strong, in our view, with an available fund balance in fiscal 2015 of 17% of operating expenditures, or \$29.3 million.

Taunton's general fund has had a surplus for each of past three audited years. Management expects to maintain, if not grow, the city's available reserves. Although the city lacks a formal target regarding reserve levels, the city has traditionally transferred all surplus revenues at year-end into a committed fund for economic stabilization, which we consider available. Currently, the stabilization fund has a balance of approximately \$10 million. We believe that if the city continues its practice of appropriating funds toward reserves, budgetary flexibility will remain very strong.

Very strong liquidity

In our opinion, Taunton's liquidity is very strong, with total government available cash at 23.4% of total governmental fund expenditures and 8.7x governmental debt service in 2015. In our view, the city has strong access to external liquidity if necessary.

We expect Taunton's liquidity profile to remain very strong. The city retains strong access to external liquidity with frequent entry into the bond market to fulfill any capital project needs. In addition, we note that Taunton does not have any variable-rate debt or direct-purchase debt, reducing the city's exposure to any contingent liquidity risks.

16

Very strong debt and contingent liability profile

In our view, Taunton's debt and contingent liability profile is very strong. Total governmental fund debt service is 2.7% of total governmental fund expenditures, and net direct debt is 19.7% of total governmental fund revenue. Overall net debt is low at 0.8% of market value, and approximately 70.7% of the direct debt is scheduled to be repaid within 10 years, which are in our view positive credit factors.

Following this issuance, Taunton will have roughly \$94.8 million in total direct debt outstanding. The city also has two school roof repair projects and middle school construction on the horizon, although the total cost of these projects is not yet known. The city is currently working with the Massachusetts School Building Authority regarding cost-sharing for these projects.

The city has received an order from the Department of Environmental Protection (DEP) to restore the city's sewer system. The majority of the project has already been completed, with only the final stage of renovating the facilities left. The final stage is scheduled to last over a period of ten years and cost a total of more than \$50 million. Officials expect to issue around \$9 million-15 million of that amount within the next two to three years. The entire project is self-supporting and funded with revenues generated by the sewer fund. The city is working with the DEP to extend the deadline beyond 10 years in an effort to relieve the cost burden to the rate payers.

Additionally, the city also expects to issue short-term debt for another sewer project with the Taunton Municipal Light Plant (TMLP). The city is expecting to issue approximately \$13.2 million of short-term loans to finance the purchase and installation of equipment for the plant.

In our opinion, a credit weakness is Taunton's large pension and OPEB obligation, without a plan in place that we think will sufficiently address the obligation. Taunton's combined required pension and actual OPEB contributions totaled 17.2 % of total governmental fund expenditures in 2016. Of that amount, 7.2% represented required contributions to pension obligations, and 10% represented OPEB payments. The city made its full annual required pension contribution in 2016. The funded ratio of the largest pension plan is 65.9%.

The city provides pension benefits through its own City of Taunton Contributory Employees' Retirement System. As of January 2014, the system had a net pension liability of about \$109 million. The city's current funding schedule is presently scheduled for 2030 but the city is hoping to further reduce that date to 2028.

OPEB for the city is provided on a pay-as-you-go basis. The unfunded accrued liability was roughly \$326 million, as of June 2014. Recently, the city established an OPEB trust fund to finance the liability for the long-term. Currently, the city has not funded the trust yet but it expects to put about \$50,000 to \$100,000 into the trust this year. For 2017, the city is expecting to deposit \$100,000 into the fund each year.

Strong institutional framework

The institutional framework score for Massachusetts municipalities is strong.

Outlook

The negative outlook on the state-qualified program rating mirrors the outlook on the commonwealth. The stable

17

outlook reflects Standard & Poor's opinion that we do not expect any change in the rating over our two-year outlook horizon. Taken into consideration are Taunton's very strong liquidity and debt profile, along with the city's very healthy reserve levels. The city also continues to demonstrate strong budgetary performance. These factors are further enhanced by the city's developing economy. Therefore, we do not anticipate to change the rating within our two-year outlook horizon.

Upside scenario

Positive rating potential is possible if Taunton's economic wealth indicators continue improving, along with the application of formalized management practices and financial policies.

Downside scenario

If reserves were to significantly decline resulting in a weaker budgetary performance, we could lower the rating.

Related Criteria And Research

Related Criteria

- USPF Criteria: Local Government GO Ratings Methodology And Assumptions, Sept. 12, 2013
- USPF Criteria: Financial Management Assessment, June 27, 2006
- USPF Criteria: Debt Statement Analysis, Aug. 22, 2006
- USPF Criteria: State Credit Enhancement Programs, Nov. 13, 2008
- USPF Criteria: Limited-Tax GO Debt, Jan. 10, 2002
- USPF Criteria: Assigning Issue Credit Ratings Of Operating Entities, May 20, 2015
- Criteria: Use of CreditWatch And Outlooks, Sept. 14, 2009

Related Research

- Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local Government GO Criteria, Sept. 2, 2015
- Institutional Framework Overview: Massachusetts Local Governments

Ratings Detail (As Of April 11, 2016)

Taunton mun purp st qual loan bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed
<i>Underlying Rating for Credit Program</i>	AA/Stable	Upgraded
Taunton GO st qual mun purp ln bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed
<i>Underlying Rating for Credit Program</i>	AA/Stable	Upgraded
Taunton GO NONSCHSTPR		
<i>Long Term Rating</i>	AA/Stable	Affirmed
<i>Underlying Rating for Credit Program</i>	AA/Stable	Upgraded
Many issues are enhanced by bond insurance.		

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria.

Summary: Taunton, Massachusetts; General Obligation; Non-School State Programs

Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.globalcreditportal.com. All ratings affected by this rating action can be found on Standard & Poor's public Web site at www.standardandpoors.com. Use the Ratings search box located in the left column.

Copyright © 2016 Standard & Poor's Financial Services LLC, a part of McGraw Hill Financial. All rights reserved.

No content (including ratings, credit-related analyses and data, valuations, model, software or other application or output therefrom) or any part thereof (Content) may be modified, reverse engineered, reproduced or distributed in any form by any means, or stored in a database or retrieval system, without the prior written permission of Standard & Poor's Financial Services LLC or its affiliates (collectively, S&P). The Content shall not be used for any unlawful or unauthorized purposes. S&P and any third-party providers, as well as their directors, officers, shareholders, employees or agents (collectively S&P Parties) do not guarantee the accuracy, completeness, timeliness or availability of the Content. S&P Parties are not responsible for any errors or omissions (negligent or otherwise), regardless of the cause, for the results obtained from the use of the Content, or for the security or maintenance of any data input by the user. The Content is provided on an "as is" basis. S&P PARTIES DISCLAIM ANY AND ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE, FREEDOM FROM BUGS, SOFTWARE ERRORS OR DEFECTS, THAT THE CONTENT'S FUNCTIONING WILL BE UNINTERRUPTED, OR THAT THE CONTENT WILL OPERATE WITH ANY SOFTWARE OR HARDWARE CONFIGURATION. In no event shall S&P Parties be liable to any party for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs or losses caused by negligence) in connection with any use of the Content even if advised of the possibility of such damages.

Credit-related and other analyses, including ratings, and statements in the Content are statements of opinion as of the date they are expressed and not statements of fact. S&P's opinions, analyses, and rating acknowledgment decisions (described below) are not recommendations to purchase, hold, or sell any securities or to make any investment decisions, and do not address the suitability of any security. S&P assumes no obligation to update the Content following publication in any form or format. The Content should not be relied on and is not a substitute for the skill, judgment and experience of the user, its management, employees, advisors and/or clients when making investment and other business decisions. S&P does not act as a fiduciary or an investment advisor except where registered as such. While S&P has obtained information from sources it believes to be reliable, S&P does not perform an audit and undertakes no duty of due diligence or independent verification of any information it receives.

To the extent that regulatory authorities allow a rating agency to acknowledge in one jurisdiction a rating issued in another jurisdiction for certain regulatory purposes, S&P reserves the right to assign, withdraw, or suspend such acknowledgement at any time and in its sole discretion. S&P Parties disclaim any duty whatsoever arising out of the assignment, withdrawal, or suspension of an acknowledgment as well as any liability for any damage alleged to have been suffered on account thereof.

S&P keeps certain activities of its business units separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, certain business units of S&P may have information that is not available to other S&P business units. S&P has established policies and procedures to maintain the confidentiality of certain nonpublic information received in connection with each analytical process.

S&P may receive compensation for its ratings and certain analyses, normally from issuers or underwriters of securities or from obligors. S&P reserves the right to disseminate its opinions and analyses. S&P's public ratings and analyses are made available on its Web sites, www.standardandpoors.com (free of charge), and www.ratingsdirect.com and www.globalcreditportal.com (subscription) and www.spcapitaliq.com (subscription) and may be distributed through other means, including via S&P publications and third-party redistributors. Additional information about our ratings fees is available at www.standardandpoors.com/usratingsfees.



BRISTOL-PLYMOUTH REGIONAL TECHNICAL SCHOOL DISTRICT

207 HART STREET, TAUNTON, MASSACHUSETTS 02780-3715

Telephone 508-823-5151

Fax 508-880-7287

20

www.bptech.org

School Committee Members:

CAROL L. MILLS
Chair
BERKLEY

LOUIS BORGES, JR
Vice Chair
TAUNTON

MARK A. DANGOIA
BRIDGEWATER

EDWARD F. DUTRA
DIGHTON

GEORGE L. RANDALL, III
MIDDLEBOROUGH

TIMOTHY J. HOLICK
RAYNHAM

JAMES W. CLARK
REHOBOTH

THOMAS A. BERNIER
TAUNTON

Treasurer:
JOHN FRIAS

Superintendent - Director:
ALEXANDRE MAGALHAES

April 8, 2016

The Honorable Thomas C. Hoye, Jr.
City of Taunton
141 Oak Street
Taunton, MA 02780

Dear Mayor Hoye:

At their regular meeting on Tuesday, April 5, 2016, your Bristol-Plymouth Regional Technical School District Committee voted to approve the FY 2017 budget. Prior to the regular meeting, a public hearing was held in accordance with the notice posted in all member communities and advertised through a legal notice in The Enterprise.

Information regarding the approved budget and the assessment to the City of Taunton, as well as the assessments to the other district communities, is enclosed. **The City of Taunton FY 2017 total assessment is \$3,428,132.** Please note that the figures presented here are based upon **the latest available information** from the Commonwealth of Massachusetts and the Department of Elementary and Secondary Education.

As in previous years, the FY 2017 budget reflects community assessments at the minimum required level. These levels are established by the regional agreement, the Massachusetts Department of Elementary and Secondary Education and the Commonwealth of Massachusetts based on the Governor's budget. Should these figures change, we will adjust as necessary and notify our communities accordingly.

Please feel free to contact my office if you have any questions regarding our proposed FY 17 budget. Thank you for the continued support of your students at Bristol-Plymouth.

Sincerely,

Alexandre Magalhaes
Superintendent-Director

sec

- | | |
|------------------------------------|------------------------------|
| cc: Louis Borges, School Committee | Jeanne Quinn, City Council |
| Thomas Bernier, School Committee | Deborah Carr, City Council |
| ✓ Rose Marie Blackwell, City Clerk | Donald Cleary, City Council |
| Barbara Auger, Treasurer | Daniel Dermody, City Council |
| Gil Enos, Budget Director | A. J. Marshall, City Council |
| John McCaul, City Council | David Pottier, City Council |
| Estele Borges, Council President | Gerald Croteau, City Council |



Accredited by the New England Association of Schools & Colleges

*Bristol-Plymouth
Regional Technical School District*

*Fiscal Year 2017
Budget*

(1.7% Increase)

FINAL

*Approved by School Committee
April 5, 2016*

*Schedules I, II, III
and
Assessment Comparison*

22.

Bristol-Plymouth Regional Technical School District
Fiscal Year 2017 Budget
Schedule I

Operating Budget (By Major Function):

	FY16	FY17	% Difference
1000 Administration & Business Functions	1,086,371	1,094,639	0.8%
2000 Instruction	12,811,005	12,625,961	-1.4%
3000 Other Student Services	2,125,571	2,236,125	5.2%
4000 Operation & Maintenance of Plant	2,238,311	2,271,480	1.5%
5000 Insurances/Benefits	3,909,167	4,303,887	10.1%
7000 Equipment/Fixed Assets	59,237	75,000	26.6%
	<u>22,229,662</u>	<u>22,607,092</u>	<u>1.70%</u>

Total Fiscal Year 2017 Budget **\$22,607,092**

Fiscal Year 2016 Budget **\$22,229,662**

Dollar Change from Prior Year **\$377,430**

Percent Change from Prior Year **1.70%**

*Bristol-Plymouth Regional Technical School District
Fiscal Year 2017 Budget
Schedule II*

Total Budget: **\$22,607,092**

Revenue Sources:	FY16	FY17	% Difference
Chapter 70	10,747,399	10,751,899	0.0%
Anticipated Transportation Reimbursement	742,615	762,679	2.7%
Local Contribution	<u>111,760</u>	<u>525,567</u>	<u>370.3%</u>
	11,601,774	12,040,145	3.8%

Less Applied Revenues: **\$12,040,145**

Required Community Assessments: **\$10,566,948**

24

Bristol-Plymouth Regional Technical School District
Fiscal Year 2017 Budget
Schedule III

Member Community	Minimum Required Contribution		Other Assessment	FY2017 Total Assessment
	State Minimum Contribution Assessment	Regional Transportation Assessment 100%		
Berkley	\$885,806	\$41,948	\$0	\$927,754
Bridgewater	\$1,188,035	\$46,861	\$0	\$1,234,896
Dighton	\$337,065	\$16,250	\$0	\$353,315
Middleborough	\$2,359,117	\$112,995	\$0	\$2,472,112
Raynham	\$1,542,770	\$59,710	\$0	\$1,602,480
Rehoboth	\$529,741	\$18,518	\$0	\$548,259
Taunton	\$3,219,904	\$208,228	\$0	\$3,428,132
Totals	\$10,062,438	\$504,510	\$0	\$10,566,948

Member Community	Per Pupil Enrollment of October 2015	Member Community Per Pupil %	Community % of FY2017 Required Minimum Contribution Assessment
Berkley	111	8.31%	8.78%
Bridgewater	124	9.29%	11.69%
Dighton	43	3.22%	3.34%
Middleborough	299	22.40%	23.39%
Raynham	158	11.84%	15.17%
Rehoboth	49	3.67%	5.19%
Taunton	551	41.27%	32.44%
Totals	1335	100.00%	100.00%

Bristol-Plymouth Regional Technical School District

FY2016/2017 Budget

Assessment Comparisons

	Enrollment Oct. 2014	Enrollment Oct. 2015	Enrollment Change	Enrollment % Change	FY16 Minimum Contribution	FY16 Trans. Assess.	FY16 Other	FY16 Total	FY17 Minimum Contribution	FY17 Trans. Assess.	FY17 Other	FY17 Total	\$ Change	% Increase
Berkley	105	111	6	5.7%	836,385	48,837	0	885,222	885,806	41,948	0	927,754	42,532	4.8%
Bridgewater	110	124	14	12.7%	1,049,274	51,162	0	1,100,436	1,188,035	46,861	0	1,234,896	134,460	12.2%
Dighton	37	43	6	16.2%	296,779	17,209	0	313,988	337,065	16,250	0	353,315	39,327	12.5%
Middleborough	289	299	10	3.5%	2,237,902	134,418	0	2,372,320	2,359,117	112,995	0	2,472,112	99,792	4.2%
Raynham	159	158	-1	-0.6%	1,519,991	73,953	0	1,593,944	1,542,770	59,710	0	1,602,480	8,536	0.5%
Rehoboth	41	49	8	19.5%	443,919	19,070	0	462,989	529,741	18,518	0	548,259	85,270	18.4%
Taunton	605	551	-54	-8.9%	3,617,597	281,393	0	3,898,990	3,219,904	208,228	0	3,428,132	-470,858	-12.1%
District Totals	1346	1335	-11	-0.8%	\$10,001,847	626,042	0	\$10,627,889	\$10,062,438	504,510	0	\$10,566,948	-\$60,941	-0.6%

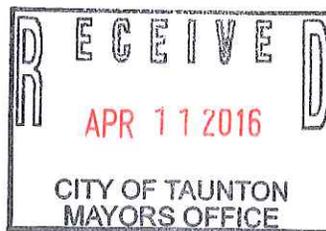
25
4/7/2016

Morton Hospital

A STEWARD FAMILY HOSPITAL



26



March 17, 2016

Honorable Mayor Thomas Hoye, Council President Jeanne Quinn and Members of the Municipal Council:

Morton Hospital is proud to have recently completed the construction of our new, state-of-the-art Emergency Department, enhancing our ability to meet the growing demand for emergency services in our community. Part of this new construction involved the relocation of our main entrance on North Pleasant Street, as well as the creation of a new ambulance only private entrance from Washington Street.

With this letter, we are requesting the Council consider one change that will result in improved traffic flow to our facility for our local EMS personnel, as well as enhanced safety for patrons in the area of the hospital.

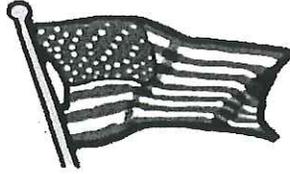
We would like to propose the City consider reversing the direction of the one-way traffic flow on Governor's Road, which runs perpendicular to Washington Street and our ambulance only entrance. Directing the traffic flow toward the hospital will ensure a direct and unrestricted route to the hospital from the downtown area for EMS personnel, ensuring patients receive timely and immediate care without the risk of limited or delayed access to our facility.

If you have any questions about these proposed changes, I would be happy to speak with you at any time. I look forward to hearing from you regarding this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Donna Maher'.

Donna Maher
Chief Operating Officer
Morton Hospital



APRIL 19, 2016

HONORABLE THOMAS C. HOYE, JR., MAYOR
COUNCIL PRESIDENT JEANNE M. QUINN
AND MEMBERS OF THE MUNICIPAL COUNCIL

PLEASE NOTE:

THE FOLLOWING COMMITTEE MEETINGS HAVE BEEN SCHEDULED FOR TUESDAY, APRIL 19, 2016 AT 5:30 P.M. AT THE TEMPORARY CITY HALL AT MAXHAM SCHOOL, 141 OAK STREET, TAUNTON, MA. 02780, IN THE CHESTER R. MARTIN MUNICIPAL COUNCIL CHAMBERS

RECEIVED
CITY CLERK'S OFFICE
2016 APR 13 11:41 AM
TOWN OF TAUNTON
CITY CLERK'S OFFICE

5:30 P.M.

THE COMMITTEE ON FINANCE & SALARIES

1. MEET TO REVIEW THE WEEKLY VOUCHERS & PAYROLLS FOR CITY DEPARTMENTS
2. MEET TO REVIEW REQUESTS FOR FUNDING
3. MEET TO REVIEW MATTERS IN FILE

PLEASE NOTE:

A "MEETING" OF THE ENTIRE MUNICIPAL COUNCIL, AS SAID TERM IS DEFINED IN MASS. GEN. L. C. 30A, §18 MAY OCCUR CONCURRENTLY WITH THIS COMMITTEE MEETING

6:15 P.M.

MUNICIPAL COUNCIL PHOTOGRAPH

RESPECTFULLY,

A handwritten signature in cursive script that reads "Colleen M. Ellis".

COLLEEN M. ELLIS
CLERK OF COUNCIL COMMITTEES