

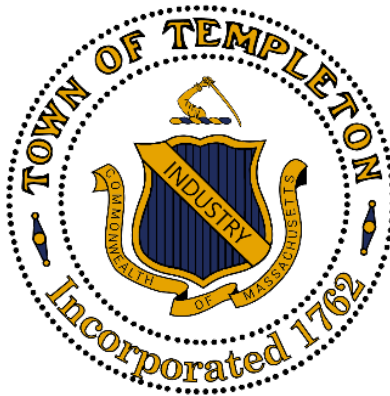


TOWN OF TEMPLETON

ANNUAL REPORT

FISCAL YEAR 2017





**Cover Photos of Templeton's Fire/EMS Department
Courtesy of
Bryan Favreau (F.D. Staff Photographer)**

**The Department Implemented Advanced Life
Support Ambulance Services (ALS) in
Fiscal Year 2016 and has worked diligently
since then to get the staff to full capacity to satisfy
the State's regulations of 24/7 coverage in 2019.**

**Photos on Page 221 (With Sincere Gratitude),
Courtesy of Brian Tanguay,
Narragansett Historical Society**

**Annual Report 2017 was Created and Edited
by Holly Young, Assistant to the Town Administrator**



TOWN OF TEMPLETON

Incorporated 1762

Population as of January 2017 – 7,504

Registered Voters as of January 2017 – 5,143

Representative in Congress – Second District

Congressman Jim McGovern, Worcester, MA

State Senate

Senator Anne Gobi, Spencer, MA

Executive Council – Governor's Council

MA Governor's Councilor – 7th District

Jennie L. Caissie, Oxford, MA

Representative 2nd Franklin District

Susannah Whipps, Athol, MA

Town Counsel

Deutsch, Williams, Brooks,

DeRensis, & Holland, P.C.



ANNUAL REPORTS

OF THE

COMMITTEES AND DEPARTMENTS

OF THE

TOWN OF TEMPLETON

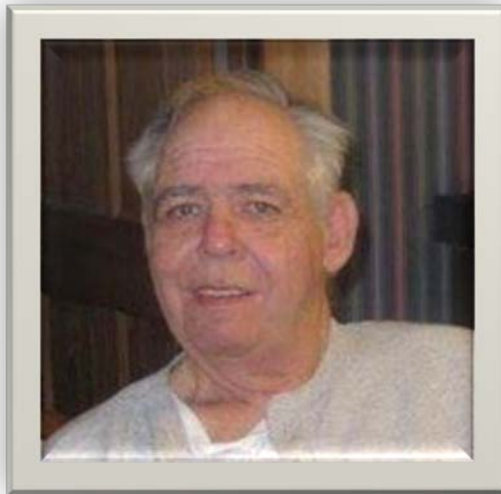
IN THE COMMONWEALTH OF MASSACHUSETTS

FOR THE FISCAL YEAR 2017

JULY 1, 2016 – JUNE 30, 2017

DEDICATION

The Annual Report for Fiscal Year 2017 is dedicated to two devoted members of the Templeton community.



WAYNE C. BEANE

JULY 12, 1945 – JULY 10, 2017

Wayne grew up in Baldwinville and was a life-long resident of Baldwinville. He was a Cemetery Commissioner and a volunteer firefighter for the Town of Templeton for many years. He will be remembered as a community volunteer.

DEDICATION

The Annual Report for Fiscal Year 2017 is dedicated to two devoted members of the Templeton community.



STEPHEN P. SISTIS

APRIL 25, 1957 – MAY 11, 2017

Stephen grew up in East Boston, but after moving to Town was a resident of Templeton for 26 years and was a call firefighter for the Town of Templeton for 16 years. He will be remembered by the Town for his community service.

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SECTION 1

ADMINISTRATION & FINANCE

BOARD OF SELECTMEN

At the May 1, 2017, election, Diane Haley Brooks was re-elected to her second three-year term and Cameron Fortes was elected for his first three-year term replacing John Columbus. Thereafter, the Board voted for John Calpis as Chairman, joining the remaining two members, Doug Morrison & Julie Richard. The board meets on most Monday evenings throughout the year to handle important tasks, including adopting Town Policies, issuing licenses and permits for commercial activity, approving contracts for municipal projects and services, and making recommendations on the annual budget and other items to come before Town Meeting. Board members sometimes serve as a liaison to various municipal boards and committees throughout the year. In addition, individual Selectmen serve on many ad hoc committees established by Town Meeting or the Board of Selectmen to advance a project or policy issue.

Financial Management

This year has been a year of financial recovery and establishment of stability. The Board of Selectmen with the help of the Collins Center had developed and adopted financial management policies that will help better guide future financial decisions in Templeton to keep consistency in future administration changes and Selectboard reorganizations. Templeton has lacked a consistent vision financially and with that has suffered greatly as varying financial ideas swung Templeton in and out of stability. However, with these financial policies in place, this will remedy the issue and allow for us to continue to move forward.

Audits

The 5 years of incomplete audits for FY 2013 to FY 2016 were completed with an expected completion of the FY 2017 audit to return timely and in good condition. These audits included many important best practice suggestions and exceptions that the Selectboard has dealt with. Currently, we have remediated the larger concerns of lack of consistent financial policy and high turnover rates within Town Hall. The Selectboard feels very comfortable moving forward with these key issues under control. The state has decided that after the audits were completed our free cash could be certified which was in the amount of roughly \$1 Million. We have continued efforts to work with both the auditors and the Department of Local Services to ensure compliance with state regulations and consistent yearly audit practices remain.

Insurance

The Town Administrator and our primary insurance carrier have found a creative way of using the Medicare Part D prescription program. This program cuts the cost of retiree health insurance by roughly 50% while continuing to provide quality coverage to our retirees. This was a very important step in reorganizing the way we look at healthcare insurance and provide coverage to our retirees and our current employees while maintaining low costs as Healthcare costs continue to rise at both a national and state level.

Town Administrator

After many years of interim Town Administrators, Templeton decided to place an interest in a possible concept of sharing a Town Administrator with Winchendon. This idea was explored by a sub-committee of Vice Chairman Cameron Fortes and Selectwoman Diane Haley-Brooks. Ultimately, the idea to move forward was struck down by the Winchendon Board of Selectmen. However, during this time of uncertainty, the board was happy to announce Mr. Carter Terenzini,

who previously occupied a substantial portion of those interim years, was hired as the permanent Town Administrator. Mr. Terenzini, has been instrumental in helping Templeton achieve our goals and can finally roll up his sleeves knowing that he has a permanent place at the helm of the town.

Elementary School Building

After many years of defeat and readjustments and recurring town warrant items, Templeton has decided to move forward with the construction of the new elementary school building which is to replace the old Templeton Center Elementary School and house all three current elementary schools' children currently located in Baldwinville, Templeton Center, and East Templeton. The Board of Selectmen unanimously supported this school and recognized the importance of our school children within the community and its impact on their future development. The school is scheduled to be completed for the Fall of 2019.

Organizational Changes

The Highway, Parks and Cemetery Department has been placed under the guidance of Alan Mayo, Department of Public Works Director, to establish a better working relationship between two departments that share synergy. The change has been a great opportunity for the town to streamline communication and working efficiencies while maintaining quality in service.

Future Aspirations

As Templeton continues to progress towards financial stability the Board plans to change focus from financial correction to financial efficiency & operational standardization. We intend to explore both of these routes equally in order to promote a healthy work space and cost effective savings for the tax payers. We are hoping to increase communication with surrounding towns to discuss openly points of possible synergies and methods of strategies. Encouraging department heads to reach out to other department heads from neighboring communities for ideas and promoting training of our current staff to allow them to think about how their job can be done more effectively while maintaining extraordinary service.

Thank You

The Board of Selectmen would like to acknowledge that all accomplishments were efforts of a community. From our DPW workers who are working to keep our roads drivable to our Police and Fire departments who allow us to sleep well at night knowing we are safe, to our Town Hall personnel who have committed to outstanding progress and exceptional work. We certainly want to extend a big thank you to all the volunteers serving on our Boards and Committees who give so freely of their time to help promote a safer, friendlier, and happy community. Thank you all for helping this community move forward.

Respectfully Submitted,
Your Board of Selectmen

TOWN COUNSEL

During 2017, Town Counsel rendered various legal opinions, provided advice regarding the requirements of the State Ethics Act, approved contracts as to form, and we assisted the Town in connection with employee issues and a variety of real estate issues. We worked on the Cook Estate pumping station issue, the new Templeton Elementary School, election questions, public records requests, and issues regarding application of the Permit Extension Act, and attended Town Meetings, including the Annual Town Meeting and a Special Town Meeting.

A number of disputes and claims were resolved during Fiscal Year 2017, but the following litigation matters remained pending as of the end of Fiscal Year 2017:

Bohigian v. Town of Templeton. War Sup Ct, C.A. No 1685CV01674D (DPW);

Timothy Mino v. Geraldo Alicea. James Lemire. Governor Charlie Baker. Brian Rosengren. Town of Templeton Board of Selectmen. Joseph Early, Jr. • Jean Curtin, Martin B. Kallio. Jr. • Anthony Marotta, USDC Civil Action No. 4:16-CV- 40160-TSH (Police Department);

Toth. v. Town of Templeton; MCAD Docket No. 17WEMOO596, EEOC Charge Number IGC-2017-01037 (Board of Selectmen);

Board of Trustees of the Day Mill Townhouses Condominium Trust v. Town of Templeton Zoning Board of Appeals Massachusetts Housing Appeals Committee, Docket No. 2017-08 (Board of Appeals);.

Trustees of the Day Mill Townhouses Condominium Trust v. Estate of Mary C. Reeve, and Christine M. Jacobson. as Heir to the Estate of Mary C. Reeve. U.S. Bank Trust. N.A. • as Trustee for LSF9 Master Participation Trust and Town of Templeton-Office of the Collector of Taxes, Worcester Superior Court Civil action # 1785CV01111C (Tax Collector)

Each of the above efforts required the participation of numerous Town officials and private citizen volunteers - all working together towards a better Templeton.

Respectfully submitted,

Paul R. DeRensis
TOWN COUNSEL

ADVISORY COMMITTEE

The Advisory Committee is a seven-member volunteer committee, appointed by the Town Moderator. Regular meetings were held the 1st and 3rd Wednesday each month. Several additional meetings were held throughout the year when needed. The committee also conducted public hearings as required by local bylaw, known as “Pre-Town Meeting”, at least one week prior to each Annual or Special Town Meeting. One of the responsibilities of the Advisory Committee is to administer the Emergency Reserve Fund. This fund provides money for emergencies as well as for urgent and unforeseen expenses of the town. The Advisory Committee must approve all transfers from the Emergency Reserve Fund. The committee is also responsible for submitting recommendations on the budget, as well as all other articles on the warrant for Town Meeting.

Emergency Reserve Fund Summary:

Date	Department	Request	Amount	Balance
May 14, 2016	Annual Town Meeting	Appropriation	\$50,000.00	\$50,000.00
March 1, 2017	Inspection Services	\$ 2,500.00	\$ 2,500.00	\$47,500.00
April 5, 2017	Highway Department	\$10,000.00	\$10,000.00	\$37,500.00
June 7, 2017	Group Insurance	\$ 1,220.00	\$ 1,220.00	\$36,280.00
June 30, 2017	Ending Balance			\$36,280.00

Advisory Committee Expenses – Annual Town Meeting Appropriation of \$400.00

Date	Expenditure	Request	Amount	Balance
July 20, 2016	ATFC Annual Dues	\$176.00	\$176.00	\$224.00
October 10, 2016	Pre-Town Meeting (STM)	\$ 60.76	\$ 60.76	\$163.24
April 28, 2017	Pre-Town Meeting (Annual)	\$ 63.80	\$ 63.80	\$ 99.44
June 30, 2017	Ending Balance			\$ 99.44

Transfers Between Accounts:

From	Amount	To	Amount
Town Admin. Salary	\$ 1775.00	Snow & Ice	
Emergency Reserve	\$36,000.00		
Conservation	\$ 1,500.00		
Town Vehicles Fuel	\$12,500.00		
Police Salaries	\$45,000.00		
Fire/EMS Salaries	\$17,500.00		
Cemetery Supt. Salary	\$ 7,525.00		
Veterans Agent Salary	\$10,000.00		
			\$131,800.00
Total Transfer Out	\$131,800.00	Total Transfer To	\$131,800.00

From	Amount	To	Amount
Highway Dept. Wages	\$ 7,500.00	Town Counsel Expense	
Highway Unknown OT	\$ 2,500.00		
Total Transfer Out	\$10,000.00	Total Transfer To	\$10,000.00

While the Advisory Committee recognizes improvements with the Town's fiscal management, the committee continues to have concerns with regards to a lack of a bond rating. The Advisory Committee continues to press the importance of a strong savings plan, an adequate reserve fund appropriation and most importantly, an increase of participation of residents attending Town Meeting.

Respectfully submitted;

Templeton Advisory Committee

BOARD OF ASSESSORS

Fred C. Henshaw, Chairman
Bradley Lehtonen, Clerk
John Brooks, Member
Luanne Royer, Deputy Assessor
Susan O'Coin, Administrative Assistant

The Board of Assessor members are elected to a three-year term. The composition of the Board of Assessors remains the same. Fred Henshaw, (term expires 2018). Bradley Lehtonen (term expires 2019) and John Brooks was re-elected in May of 2017 for another 3-year term (term expires 2020). The Assessor office continues to be fully staffed.

The primary responsibility of the Board of Assessors is to accurately and fairly assess all property in the Town of Templeton at full and fair cash value. The town reviews sales and the market every year and thereby reassesses values each year. The town is mandated by the Department of Revenue for Recertification every 5 years, (with the state Modernization bill being enacted in 2017, this has changed from being every 3 years to 5 years). Cyclical Inspections, every 9 years, continues to be done with the Division of Local Services. Our next recertification will be in FY2020 and Cyclical Inspection 2025.

The Assessors **do not** raise or lower taxes. Taxes are assessed in an amount sufficient to cover the State and Local appropriations chargeable to the Town. These taxes assessed will include State assessments which have been duly certified to the Board and local appropriations voted at the Town Meeting for schools, town departments, roads, fire, law enforcement, etc. The tax rate is simply the rate that will provide the funds to pay for these services.

The office commits Motor Vehicle Excise tax bills generated from the Massachusetts RMV. They review Statutory Exemption applications for Widow/Widower, Senior, Blind & Veteran

property owners, Senior Work-off Program and Chapter Land Applications. The Board also reviews abatement applications for Real Estate, Personal Property & Motor Vehicles. Sewer Betterments, Title V Loans, Water, Sewer, Electric and Trash Liens and Community Preservation Taxes are all processed through the office. All Deed changes, sale of properties and other information from Registry of Deeds are recorded in the office. Plans are reviewed and mapping changes are made to town maps. The Assessors Office is the prime source of information regarding title and valuation of all Real and Personal Property accounts for the Town. **We are committed to providing timely, accurate and courteous service to all the Citizens of Templeton.**

Annual Town Meeting residents voted to expend \$12,000.00 of CPC funds to purchase 4 Steel Fire/Waterproof filing cabinets for the preservation of Assessor's Abstract Deeds and Probate Records. This will safeguard important documents that are no longer available elsewhere. Also voted was a \$5,000.00 minimum value on Personal Property Accounts subject to taxation beginning in FY18. As always, thank you to the Town of Templeton residents for your continued support at annual town meeting.

Tax Rate for FY2017 – \$16.12 per \$1,000 - \$1 on the Tax Rate raises \$597,739.00

REAL ESTATE ASSESSMENT CLASSIFICATIONS FY2017

Residential – 3,488 Parcels- \$517,613,000.00
Commercial – 223 Parcels- \$24,239,500.00
Industrial – 78 Parcels- \$18,242,600.00
Mixed Use – 87 Parcels- \$25,629,600
Chapter 61 Forestry – 25 Parcels- \$52,500.00
Chapter 61A Agriculture/Horticulture – 22 Parcels- \$197,841.00
Chapter 61B Recreational – 21 Parcels- \$601,300.00
Total Taxable Real Estate – 3944 Parcels- \$586,594,341.00
Exempt Properties – 224 Parcels - \$69,518,650.00
Personal Property – 293 Accounts- \$11,144,796.00

**FY2017 COMMITMENTS, ABATEMENTS & EXEMPTIONS TO
COLLECTOR/TREASURER & ACCOUNTANT**

Real Estate Tax Committed - \$9,455,900.79
Real Estate Supplemental Tax Committed - \$17,140.39
Omitted & Revised Tax Committed- \$21,693.67
Personal Property Tax Committed - \$179,654.13
Motor Vehicle Excise Tax Committed - \$1,107,213.64
2002 Sewer Betterments – Principal - \$23,332.48
Interest - \$6,816.21
2006 Sewer Betterments – Principal - \$42.10
Interest - \$2.11
Title V – Principal - \$19,023.87
Interest- \$8,650.37
Water Liens –\$1,014.80
Sewer Liens –\$93,306.06

Electric Liens- \$12,214.85
 Trash Liens-None
 CPA Surcharge Tax - \$142,546.43
 In Lieu of Taxes-City of Gardner-\$1,600.71
 In Lieu of Taxes-Templeton Housing Authority-\$2,377.32

Real Estate Abatements Granted - \$ 141.36
 Real Estate Exemptions Granted - \$ 97,681.50
 Real Estate Abatement Rescinded - \$1,000.00
 Senior Work-Off Exemptions Granted - \$1,000.00
 Personal Property Abatements Granted - \$ 11,246.43*
 CPA Surcharge Abatements/Exemptions Granted -\$6,801.26
 CPA Surcharge Rescinded - \$64.70
 Sewer Lien Abated - \$704.25
 Sewer Betterment & Interest Abated - \$1,262.67
 Motor Vehicle Abatements Granted - \$35,099.83

** Includes amount Abated for a Statewide ATB case settled with Verizon*

FY17 MISCELLANEOUS INFORMATION

Cherry Sheet Reimbursements
 Exemptions - \$62,775.00 State Owned Land - \$110,404.00

Plans filed at Worcester Registry – 5
 Deed Sales/Ownership Changes -205
 Land Deed Sales - 3
 Foreclosure Deeds – 11

FY2017 VOTED BUDGET BREAKDOWNS

Deputy Assessor Salary Account	Voted Budget ATM	\$ 56,867.00
	Add'l Increase Voted	<u>1,145.00</u>
		\$ 58,012.00
	Deputy Assessor Salary Spent	<u>\$ 58,011.20</u>
	Money turned back	\$.80
Admin Assistant Salary Account	Voted Budget ATM	\$ 14,064.00
	Add'l Increase Voted	<u>285.00</u>
		\$14,349.00
	Admin Asst Salary Spent	<u>\$14,164.20</u>
	Money turned back	\$ 184.80
Assessor's Office Expenses	Voted Budget ATM	\$ 7,760.00

Actual Expenses	Software support/technology	\$ 4,335.00
	MAAO Dues/Courses	1,685.85
	Worcester Registry of Deeds	24.00
	Postage	634.90
	Subscriptions	187.20
	Office Supplies	741.28
	Record Preservation	<u>52.50</u>
	Expenses Spent	<u>\$ 7,660.73</u>
	Money turned back	\$ 99.27
Mapping	Voted Budget ATM	\$ 4,500.00
	Mapping Spent	<u>3,800.00</u>
	Money Turned Back	\$ 700.00
Assessors Revaluation Account	Rolled over from FY2016	\$ 14,718.54
	Voted at ATM	<u>\$ 25,000.00</u>
		\$ 39,718.54
	Revaluation Money Spent	<u>\$ 2,660.95</u>
	Money rolled over from FY2017	\$ 37,057.59

Respectfully prepared and submitted,
Luanne E. Royer, Deputy Assessor

Approved by the Board of Assessor's, Signature's on file
BOARD OF ASSESSORS
Fred C. Henshaw, Chairman
Bradley Lehtonen, Clerk
John Brooks, Member

TOWN ACCOUNTANT

TOWN OF TEMPLETON Templeton, Massachusetts Fiscal 2017

STATEMENT OF REVENUE & EXPENSE

	General Fund	Special Revenue	Capital Projects	Sewer Enterprise	Agency & Trust	Combined Total
<u>REVENUE</u>						
Personal, Real Estate, Tax Title Taxes	9,567,449	239,956				9,807,405
Motor Vehicle Taxes	1,080,578					1,080,578
Payment in Lieu of Taxes	5,636					5,636
Fees, License, Permits, Fines, Rentals	319,296					319,296
State Aid	1,568,227		349,950			1,918,177
Penalties & Interest	109,752	5,066			4,990	119,808
Miscellaneous	54,751	508,225		212,475	226,768	1,002,219
Transfers from Other Funds	1,354,036					1,354,036
Donations		15,697				15,697
Grants		507,317				507,317
BANS			6,453,480			6,453,480
User Charges				964,688		964,688
Total Revenue	<u>14,059,725</u>	<u>1,276,261</u>	<u>6,803,430</u>	<u>1,177,163</u>	<u>231,758</u>	<u>23,548,337</u>
<u>EXPENSE</u>						
General Government	842,564					842,564
Public Safety	1,464,555					1,464,555
Education	6,777,305					6,777,305
Public Works	957,950					957,950
Human Services	236,401					236,401
Culture & Recreation	79,861					79,861
Debt Service	1,166,765					1,166,765
Benefits	2,078,630					2,078,630
Other		1,127,915	1,754,342	1,011,251	207,812	4,101,320
Transfer Out to Other Funds		85,985				85,985
Total Expenses	<u>13,604,031</u>	<u>1,213,900</u>	<u>1,754,342</u>	<u>1,011,251</u>	<u>207,812</u>	<u>17,791,336</u>
Excess or Deficit FY 2017	<u>455,694</u>	<u>62,361</u>	<u>5,049,088</u>	<u>165,912</u>	<u>23,946</u>	<u>5,757,001</u>

TOWN OF TEMPLETON
Templeton, Massachusetts
Fiscal 2017

STATEMENT OF BUDGET VS ACTUAL

<u>DEPARTMENT</u>	General Fund Original Budget	General Fund Amended Budget	General Fund Final Budget	General Fund Expenses	General Fund Excess/Deficit
Selectman	183,767	(46,034)	137,733	135,640.67	2,092.33
Town Counsel	50,000	25,000	75,000	74,959.42	40.58
Technology	44,500	-	44,500	38,837.15	5,662.85
Street Listing	1,500	-	1,500	1,500.00	-
Town Buildings	82,950	102	83,052	71,022.64	12,029.36
Town Vehicles	100,000	(43,000)	57,000	53,891.49	3,108.51
Advisory Committee	50,400	(49,720)	680	300.56	379.44
Town Accountant	112,310	1,332	113,642	112,689.55	952.45
Assessor	83,191	1,430	84,621	83,636.13	984.87
Treasurer/Collector	150,548	13,864	164,412	157,656.67	6,755.33
Town Clerk	89,552	1,218	90,770	89,747.50	1,022.50
Conservation & Planning Board	25,202	(1,500)	23,702	22,682.19	1,019.81
Police	859,460	(45,000)	814,460	775,400.88	39,059.12
Fire	314,020	(11,708)	302,312	292,805.51	9,506.49
Dispatch	299,590	-	299,590	296,377.56	3,212.44
Other Public Safety	24,800	(300)	24,500	22,583.99	1,916.01
Inspection Services	130,037	9,190	139,227	135,108.43	4,118.57
Highway & Vehicle Maint & Tree Ward	553,633	1,908	555,542	549,634.05	5,907.95
Snow & Ice	125,000	131,800	256,800	256,775.08	24.92
Trash Disposal	6,360	1,750	8,110	7,955.26	154.74
Cemetery	157,498	(4,937)	152,561	146,633.51	5,927.49
Council on Aging	115,299	9,500	124,799	116,329.65	8,469.35
Veterans Benefits	70,000	(10,000)	60,000	59,301.57	698.43
Library	70,921	6,385	77,306	66,770.53	10,535.47
Recreation, Arts, Historical & Celebrations	15,030	-	15,030	13,090.74	1,939.26
Debt	1,528,354	(356,379)	1,171,975	1,166,764.68	5,210.32
School Assessments	6,333,626	443,879	6,777,505	6,777,304.98	200.02
Retirement	663,582	-	663,582	663,582.00	-
Insurance Benefits	1,398,406	18,720	1,417,126	1,415,048.22	2,077.78
Total	13,639,536	97,500	13,737,037	13,604,030.61	133,006.39

Additional Amounts Raised on Recap

Tax Title	10,000
Debt Payment	87,500

TOWN OF TEMPLETON
Templeton, Massachusetts
Fiscal 2017

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

	General Fund	Special Revenue	Capital Projects	Sewer Enterprise	Agency & Trust	Light & Water Enterprise	Long Term Obligations	Combined Total
ASSETS:								
Cash	1,545,844	4,058,068	3,908,815	905,172	908,627	1,514,928		12,841,454
Receivables:								-
Property Taxes(Comm Presv)	215,292	291,939						507,231
Excise Taxes	151,673			322,275				151,673
Other				16,132		34,307		322,275
Tax Liens	1,081,146							1,131,585
Tax Possessions								-
Due From Ambulance Billing		202,005						202,005
Due From MART	8,441							8,441
Due From Comm of MA			445,991					445,991
Other	72,736							72,736
Misc Items								-
Bonds/BANS Authorized							7,899,283	-
Amt to be provided long-term debt								7,899,283
	Total Assets	4,552,012	4,354,806	1,243,579	908,627	1,549,235	7,899,283	23,582,674
LIABILITIES & FUND EQUITY								
Liabilities:								
Accrued PIR Withholdings	47,496							47,496
Refunds Due	4,152							4,152
Due to Comm of MA	17,625							17,625
Deferred Revenue	1,261,667	493,944	445,991	338,407		34,307		2,574,316
Tailings	31,266							31,266
Warrants Payable	121,721	35,554		37,552	7,950	122,054		324,831
BAN Payable			5,000,000					186,444
Reserved for Abated Taxes	186,444						7,899,283	7,899,283
Long Term Debt								72,735
Due to				5,839	102,179	66,896		105,437
Other liabilities	3,258							
	Total Liabilities	529,498	5,445,991	381,798	110,129	223,257	7,899,283	11,263,585
FUND EQUITY								
Reserved for Encumbrances	3,947			20,839				24,786
Reserved for Continuing Appro	60,934			6,794				67,728
Reserved for OPEB	64,608							64,608
Reserved for Prior Year Deficit	(661,432)		(90,412)	(120,838)				(872,682)
Reserved for Chapter 90			(12,384)					(12,384)
Reserved for Elementry School			(1,244,532)					
Reserved for Prior Year S & I Deficit	(11,831)							(11,831)
Reserved for Community Preservation		1,151,364						1,151,364
Unreserved	1,945,277	2,871,150	256,144	954,986	798,498	1,325,978		8,152,033
	Total Fund Equity	4,022,514	(1,091,184)	861,781	798,498	1,325,978	-	8,563,622
Total liabilities and Fund Equity	3,075,132	4,552,012	4,354,807	1,243,579	908,627	1,549,235	7,899,283	19,827,207

TOWN OF TEMPLETON, MASSACHUSETTS

Report on Examination of
Basic Financial Statements
and Additional Information
Year Ended June 30, 2017

Report on Internal Control
Over Financial Reporting and
On Compliance and Other Matters
Year Ended June 30, 2017

TOWN OF TEMPLETON, MASSACHUSETTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Board of Selectmen
Town of Templeton, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Templeton, Massachusetts, (the "Town") as of and for the year ended June 30, 2017 which collectively comprise the Town's basic financial statements as listed in the table of contents, (except for the Templeton Municipal Light Department, (the "Light Department" or "TMLD") which is as of December 31, 2016). We did not audit the financial statements of the Light Department which represented 46% and 74% of the assets and revenues of the combined enterprise funds; or the Water Department which represented 24% and 15% of the assets and revenues of the combined enterprise funds. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to those amounts is based solely on the report of the other auditors.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinions

With respect to the Governmental Statement of Net Position, Statement of Activities and Sewer Major Enterprise Fund, management of the Town of Templeton has not adopted GASB 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB), and accordingly has not reported the related liability and expense on the government-wide financial statements or in the Sewer Major Enterprise Fund. In addition the required supplementary information, Schedule of Funding Progress has not been included in these financial statements. Accounting principles generally accepted in the United States of America require that the OPEB liability be reported which would normally increase liabilities and expenses and decrease net position in the Government-Wide and Sewer Major Enterprise Fund financial statements. The amount by which this departure would affect these financial statements can't be reasonably determined at this time.

Management of the Light Department, which is a department of the Town audited by other auditors, has reported its December 31, 2016 portion of the net pension liability ("NPL") based on reports provided by the Worcester Regional Retirement System ("WRRS") that are not in compliance with GASB standards. These standards require the NPL be reported using actuarial data that is no more than thirty months and one day old. The WRRS provided NPL information using data from an actuarial valuation dated January 1, 2014. The amount by which this departure would affect the assets, liabilities, fund balance and revenues of the Templeton Municipal Light Department can't be reasonably determined at this time.

Qualified Opinions

In our opinion, except for the matters described in the *Basis for Qualified Opinions* paragraph above, the financial statements referred to above, present fairly, in all material respects, the respective financial position of the governmental activities the business-type activities, each major fund and the aggregate remaining fund information of the Town as of June 30, 2017 (except for the TMLD, which is as of December 31, 2016) and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the funding and contribution progress for pension benefits and other postemployment benefits information and budgetary comparison information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

As previously discussed, funding and contribution progress for other post-employment benefits has not been presented because it is not available. With respect to the remaining required supplementary information, we have applied certain limited procedures in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 27, 2018 on our consideration of the Town's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Roselli, Clark and Associates
Certified Public Accountants
Woburn, Massachusetts 01801
March 27, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

As the management of the Town of Templeton, Massachusetts (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2017 (December 31, 2016 for the Light Department). We encourage readers to consider the information presented here in conjunction with their review of the basic financial statements, notes to the basic financial statements and required supplementary information found in this report.

Financial Highlights

- The assets and deferred outflows of financial resources for the Town exceeded its liabilities and deferred inflows of financial resources at the close of the most recent fiscal year by nearly \$29.4 million (*total net position*). This was an increase of over \$1.7 million over the prior year. This consisted of an increase to governmental activities by over \$0.7 million and business-type activities by almost \$1.0 million.
- The Town's total general obligation bond and notes payable debt decreased by almost \$0.4 million to over \$9.3 million. This decrease was due to the normal, scheduled repayment of long-term general obligations of \$1.3 million offset by new issuance in the Water Enterprise Fund of over \$0.9 million.
- At the close of the current fiscal year, the Town's governmental funds balance sheet reported a combined ending fund balance of nearly \$4.1 million, which is consistent with the prior year as combined operations were flat. The General Fund Balance had an unassigned balance of over \$1.4 million and total fund balance nearly \$1.6 million.

Overview of the Financial Statements

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

Government-Wide Financial Statements – The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

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

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

Both government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, highways

and streets, regionalized education, health and human services, culture and recreation, fringe benefits and debt service. The business-type activities of the Town include sewer, water and electric light enterprise funds.

Fund Financial Statements – A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Accounting guidelines distinguish fund balance between amounts that are considered nonspendable, such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

- Restricted—amounts constrained by external parties, constitutional provision, or enabling legislation.
- Committed—amounts constrained by a government using its highest level of decision-making authority.
- Assigned—amounts a government intends to use for a particular purpose.
- Unassigned—amounts that are not constrained at all will be reported in the general fund or in other major funds if negative.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Community Preservation Fund, Community Development Fund and School Capital Projects Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget. This schedule has been prepared as required supplementary information and can be found along with the corresponding notes in this report.

Proprietary Funds – Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for enterprise funds of the sewer, water and electric light activities.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town's progress in funding its obligation to provide pension benefits to its employees as well as the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.

Government-Wide Financial Analysis

The following tables represent the condensed statement of net position:

	Governmental Activities		Business-Type Activities		Total	
	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016
<u>Assets</u>						
Current and other assets	\$ 11,070,333	\$ 6,887,316	\$ 7,910,135	\$ 7,281,560	\$ 18,980,468	\$ 14,168,876
Capital assets, net	15,609,029	14,762,817	25,329,487	24,705,582	40,938,516	39,468,399
Total Assets	26,679,362	21,650,133	33,239,622	31,987,142	59,918,984	53,637,275
<u>Deferred Outflows of Resources</u>						
Pensions	1,485,279	537,139	448,969	194,006	1,934,248	731,145
Total Deferred Outflows of Resources	1,485,279	537,139	448,969	194,006	1,934,248	731,145
<u>Liabilities</u>						
Long-term liabilities	9,256,628	7,495,446	12,847,949	13,149,637	22,104,577	20,645,083
Other liabilities	5,261,072	1,106,332	1,728,617	1,861,463	6,989,689	2,967,795
Total Liabilities	14,517,700	8,601,778	14,576,566	15,011,100	29,094,266	23,612,878
<u>Deferred Inflows of Resources</u>						
Pensions	568,682	1,255,238	871,485	350,473	1,440,167	1,605,711
Electric light	-	-	1,931,368	1,467,911	1,931,368	1,467,911
<u>Net Position</u>						
Net investment in capital assets	14,887,367	13,802,360	16,847,524	15,986,494	31,734,891	29,788,854
Restricted	3,536,382	2,622,134	1,053,215	879,424	4,589,597	3,501,558
Unrestricted	(5,345,490)	(4,094,238)	(1,591,567)	(1,514,254)	(6,937,057)	(5,608,492)
Total Net Position	\$ 13,078,259	\$ 12,330,256	\$ 16,309,172	\$ 15,351,664	\$ 29,387,431	\$ 27,681,920

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town's total net position increased over \$1.7 million. This consisted of an increase to governmental activities by almost \$0.8 million and business-type activities by over \$0.9 million.

The largest portion of the Town's overall net position reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional significant portion of the Town's total net position represents resources that are subject to external restrictions on how they may be used.

The remaining category represents *unrestricted net position*, which is currently in a deficit position of over 6.9 million. This deficit is primarily of the result of over \$11.4 million recorded as a net pension liability at June 30, 2017.

The following table represents the condensed statement of changes in net position:

	Governmental Activities		Business-Type Activities		Total	
	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016
<u>Revenues</u>						
Program revenues:						
Charges for services	\$ 884,836	\$ 1,000,606	\$ 10,180,559	\$ 10,121,893	\$ 11,065,395	\$ 11,122,499
Operating grants and contributions	613,549	817,285	62,004	48,898	675,553	866,183
Capital grants and contributions	950,476	1,839,535	385,028	111,777	1,335,504	1,951,312
General revenues:						
Property taxes	9,804,786	9,235,664	-	-	9,804,786	9,235,664
Intergovernmental	1,456,393	1,479,984	-	-	1,456,393	1,479,984
Other	1,144,794	1,218,760	13,681	14,846	1,158,475	1,233,606
Total revenues	14,854,834	15,591,834	10,641,272	10,297,414	25,496,106	25,889,248
<u>Expenses</u>						
General government	1,739,463	2,014,483	-	-	1,739,463	2,014,483
Public safety	2,802,356	2,481,250	-	-	2,802,356	2,481,250
Education	6,811,989	6,332,012	-	-	6,811,989	6,332,012
Public works	1,618,334	1,484,839	-	-	1,618,334	1,484,839
Health and human services	452,272	502,863	-	-	452,272	502,863
Culture and recreation	259,903	177,290	-	-	259,903	177,290
Debt service	9,304	13,005	-	-	9,304	13,005
Sewer services	-	-	1,410,141	1,555,610	1,410,141	1,555,610
Water services	-	-	1,255,121	1,285,789	1,255,121	1,285,789
Electric Light services	-	-	7,346,243	7,589,040	7,346,243	7,589,040
Total expenses	13,693,621	13,005,742	10,011,505	10,430,439	23,705,126	23,436,181
Excess (deficiency) in net position before transfers	1,161,213	2,586,092	629,767	(133,025)	1,790,980	2,453,067
Transfers	(413,210)	(414,686)	327,741	371,868	(85,469)	(42,818)
Change in net position	748,003	2,171,406	957,508	238,843	1,705,511	2,410,249
Net position, beginning of year, as restated	12,330,256	10,158,850	15,351,664	15,112,821	27,681,920	25,271,671
Net position, end of year	\$ 13,078,259	\$ 12,330,256	\$ 16,309,172	\$ 15,351,664	\$ 29,387,431	\$ 27,681,920

Governmental Activities – Total revenues in fiscal year 2017 in the Town’s governmental activities decreased over \$0.7 million from fiscal year 2016. The decrease is primarily due to the decrease in Massachusetts School Building Authority (MSBA) reimbursement related to the construction of a new school building. This phase of the project was near completion in the current year, therefore less expenses than the prior year and less eligible reimbursements received from the state.

The Town’s largest revenue source is property taxes, which represents approximately 66.0% of total fiscal year 2017 revenues which is up from the prior year. This increase was in line with the statutorily allowed increase from year to year after adding in new growth and exclusions and was expected. Capital grants and contributions represented 6.4% of revenues in current year which is down from prior year of 11.8% for the reason outlined above. All other revenue fluctuations were either consistent with the prior year or not material.

Education represents the largest expense category for the Town. In total, education expenses represented approximately 49.7% of total fiscal year 2017 expenses. The increase of almost \$0.5 million is consistent with increases expected to meet the regional school district’s target net school spending per pupil levels and is consistent with State-wide increases. Public safety and public works expenses represented approximately 20.5% and 11.8% respectively of fiscal year 2017 expenses and dollar levels were consistent with the prior year. All other expense fluctuations were either consistent with the prior year or not material.

Business-Type Activities – User charges for sewer, water and electric light services represent virtually all the reported fiscal year 2017 revenues in the Town’s business-type activities. Both the Town’s electric light and water enterprise funds reported positive results from operations; the Town’s sewer enterprise fund reported a loss from operations and requires annual debt subsidies from the general fund to balance annual operations. Combined net position increased by almost \$1.0 million. The main drivers were additional capital grants for one-time items, lower depreciation and less power purchased by the electric company due to favorable seasonal activity.

Government Funds Financial Analysis

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the Town’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town’s financing requirements.

The following describe activity in each of the major funds that make up the governmental funds:

General Fund – Unassigned fund balance in the General Fund is perhaps the most important number on the balance sheet it serves as a useful measure of a government’s net resources available for spending at the end of the fiscal year and an amount that is commonly measured against its peers when assessing a bond rating.

As of the close of the fiscal year, the Town’s unassigned fund balance had reached almost \$1.5 million (about 11.9% of expenditures). This represented an increase of almost \$220,000 over the prior year. This was mainly a result of forecast and budget exceeding expectations due to a continuing expansion in the economy and stringent budget controls under a new Town Administrator.

Total fund balances in the general fund were up less, only about \$100,000 as those positive operating results were offset by the use of restricted fund balance to pay down debt.

Community Preservation Fund - The Community Preservation Fund increased over \$100,000; the Town appropriated about \$132,000 for eligible projects against receipts of almost \$244,000. The Town continues to grow this fund on an annual basis. Fund balance reached almost \$1.2 million and was classified as restricted.

School Capital Projects Fund – This account was set up to report the activity related to the Town’s elementary school project. Over \$500,000 in revenues from the MSBA were offset by over \$800,000 in expenses related to school construction. This increased the legal deficit in this account by about \$300,000 to over \$1.0 million. This deficit is expected to be cured at the time the Town converts its short-term debt to permanent financing and has been classified as unassigned since it is a deficit amount.

Combined Nonmajor Fund - Revenue and expenditures in the combined nonmajor fund are expected to net over time and any increases or decreases are a product of timing of revenues and expenses. In the current year operations were virtually flat as expected and fund balances of nearly \$2.4 million are classified as over \$300,000 in nonspendable representing corpus of endowment and the remainder as restricted.

Proprietary Funds – The Town’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At the end of the year, net position of the sewer, water and electric funds were approximately \$5.4, \$2.8 and \$8.1 million respectively. Both the Town’s electric light and water enterprise funds reported positive results from operations; the Town’s sewer enterprise fund reported a loss from operations and requires annual debt subsidies from the general fund to balance annual operations. Combined net position increased by almost \$1.0 million. The main drivers were additional capital grants for one-time items, lower depreciation and less power purchased by TMLD due to favorable seasonal activity.

Fiduciary Fund – The Town’s fiduciary fund is comprised of the Private Purpose Trust Funds, agency funds and the Light Department’s OPEB fund.

General Fund Budgetary Highlights

Differences between the original operating budget and the final amended operating budget were not significant. A budget to actual schedule for the general fund has been provided as required supplementary information.

Capital Asset and Debt Administration

Capital Assets –The Town’s investment in capital assets for its governmental and business-type activities as of June 30, 2017 amounts to over \$40.9 million, net of accumulated depreciation. This investment in capital assets includes land, buildings and system improvements, machinery and equipment and reflects an increase of approximately \$1.4 million. This increase was a result of current year additions exceeding depreciation.

The Town has begun the construction for a brand new elementary school. The project is expected to approximate \$48 million. In addition, the Town had a moderate amount of infrastructure related to water.

Additional information on the Town capital assets can be found in Note II, Section D of this report.

Long-Term Debt – The Town’s total general obligation bond and notes payable debt decreased by almost \$0.4 million to approximately \$9.3 million. This decrease was due to the normal, scheduled repayment of long-term general obligations of \$1.3 million exceeding a water debt issuance of \$0.9 million.

The Town anticipates issuing a significant level of debt in connection with new elementary school discussed above.

The Town also holds a proportionate share of debt of other governmental units that provide services within the Town's boundaries. Debt service from such arrangements is assessed annually to the Town. Additional information on the Town's debt can be found in Note II, Sections F and G of this report.

Economic Factors and Next Year's Budgets and Rates

- The Town's real estate tax base is made up predominantly of residential taxes, which in setting the 2018 tax rate was approximately 89.6% of the entire levy. In addition, Chapter 580 of the Acts of 1980, more commonly referred to as Proposition 2 ½, limits the Town's ability to increase taxes in any one year by more than 2 ½% of the previous year's tax levy. The Town typically taxes at or near its levy limit annually.
- Consistent with both State and National indices, the Town's housing market experienced a downward trend from 2005 to 2010. However unlike the majority of the Commonwealth, which has seen a resurgence, housing prices in the region have not recovered at the same pace.
- Inflationary trends in the region are consistent with state and national indices.
- The Town's median household income is significantly less than the state-wide and national averages.

The above items were considered when the Town accepted its budget for fiscal year 2018 at the May 2017 Town Meeting. The Town's tax rate was set on November 10, 2017 for fiscal year 2018.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Office of the Town Accountant, Town Hall, 160 Patriots Road, East Templeton, Massachusetts 01438.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF NET POSITION

JUNE 30, 2017

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 8,644,313	\$ 3,468,440	\$ 12,112,753
Investments	323,281	-	323,281
Receivables, net:			
Property taxes	229,680	-	229,680
User fees	-	1,611,067	1,611,067
Departmental and other	1,580,330	-	1,580,330
Intergovernmental	219,993	231,577	451,570
Apportioned assessments	-	131,042	131,042
Working capital deposit	-	1,029,699	1,029,699
Prepaid expenses	-	275,613	275,613
Materials and supplies	-	159,968	159,968
Other assets	72,736	1,002,729	1,075,465
Land	935,838	189,178	1,125,016
Construction in-process	4,684,321	268,771	4,953,092
Capital assets, net of accumulated depreciation	9,988,870	24,871,538	34,860,408
Total Assets	26,679,362	33,239,622	59,918,984
Deferred Outflows of Resources			
Deferred pensions	1,485,279	448,969	1,934,248
Deferred Outflows of Resources	1,485,279	448,969	1,934,248
Liabilities			
Warrants and accounts payable	111,254	1,218,518	1,329,772
Payroll and related liabilities	93,517	6,339	99,856
Customer and advanced deposits	-	129,039	129,039
Accrued interest	-	88,363	88,363
Other liabilities	56,301	286,358	342,659
Bond anticipation notes payable	5,000,000	-	5,000,000
Noncurrent liabilities:			
Due within one year	263,025	1,247,104	1,510,129
Due in more than one year	8,993,603	11,600,845	20,594,448
Total Liabilities	14,517,700	14,576,566	29,094,266
Deferred Inflows of Resources			
Pensions	568,682	871,485	1,440,167
Unavailable revenue - rate stabilization reserve	-	1,002,729	1,002,729
Unavailable revenue - other	-	928,639	928,639
Deferred Inflows of Resources	568,682	2,802,853	3,371,535
Net Position			
Net investment in capital assets	14,887,367	16,847,524	31,734,891
Restricted:			
Nonexpendable permanent funds	323,328	-	323,328
Expendable permanent funds	230,733	-	230,733
Capital projects	256,144	-	256,144
Community preservation	1,165,752	-	1,165,752
Gifts and donations	473,777	-	473,777
Depreciation	-	922,173	922,173
Other purposes	1,086,648	131,042	1,217,690
Unrestricted	(5,345,490)	(1,591,567)	(6,937,057)
Total Net Position	\$ 13,078,259	\$ 16,309,172	\$ 29,387,431

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 1,739,463	\$ 285,363	\$ 209,823	\$ -	\$ (1,244,277)		\$ (1,244,277)
Public safety	2,802,356	391,956	192,081	-	(2,218,319)		(2,218,319)
Education	6,811,989	-	3,440	514,571	(6,293,978)		(6,293,978)
Public works	1,618,334	31,444	11,396	334,704	(1,240,790)		(1,240,790)
Health and human services	452,272	176,073	182,235	101,201	7,237		7,237
Culture and recreation	259,903	-	14,574	-	(245,329)		(245,329)
Interest expense	9,304	-	-	-	(9,304)		(9,304)
Total governmental activities	13,693,621	884,836	613,549	950,476	(11,244,760)		(11,244,760)
Business-Type activities:							
Sewer	1,410,141	1,220,110	11,280	96,028		\$ (82,723)	(82,723)
Water	1,255,121	1,480,600	50,424	289,000		564,903	564,903
Electric Light	7,346,243	7,479,849	300	-		133,906	133,906
Total business-type activities	10,011,505	10,180,559	62,004	385,028		616,086	616,086
Total Primary Government	\$ 23,705,126	\$ 11,065,395	\$ 675,553	\$ 1,335,504	(11,244,760)	616,086	(10,628,674)
General Revenues:							
Property taxes					9,804,786	-	9,804,786
Motor vehicle and other excise taxes					1,027,089	-	1,027,089
Grants and contributions not restricted to specific programs					1,456,393	-	1,456,393
Penalties and interest on taxes					102,131	-	102,131
Unrestricted investment income					15,574	13,681	29,255
Transfers (net)					(413,210)	327,741	(85,469)
Total general revenues					11,992,763	341,422	12,334,185
Change in Net Position					748,003	957,508	1,705,511
Net Position:							
Beginning of year (as restated; see Note IV)					12,330,256	15,351,664	27,681,920
End of year					\$ 13,078,259	\$ 16,309,172	\$ 29,387,431

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017**

	General Fund	Community Preservation	School Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 1,652,574	\$ 1,168,330	\$ 3,755,468	\$ 2,067,941	\$ 8,644,313
Investments	-	-	-	323,281	323,281
Receivables, net of allowance for uncollectibles:					
Property taxes	215,292	14,388	-	-	229,680
Departmental and other	1,282,316	-	-	298,014	1,580,330
Intergovernmental	8,441	-	211,552	-	219,993
Other assets	72,736	-	-	-	72,736
Total Assets	<u>3,231,359</u>	<u>1,182,718</u>	<u>3,967,020</u>	<u>2,689,236</u>	<u>11,070,333</u>
Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,231,359</u>	<u>\$ 1,182,718</u>	<u>\$ 3,967,020</u>	<u>\$ 2,689,236</u>	<u>\$ 11,070,333</u>
Liabilities					
Warrants and accounts payable	\$ 81,655	\$ 16,966	\$ -	\$ 12,633	\$ 111,254
Accrued payroll and withholdings	87,562	-	-	5,955	93,517
Other liabilities	56,301	-	-	-	56,301
Bond anticipation notes payable	-	-	5,000,000	-	5,000,000
Total Liabilities	<u>225,518</u>	<u>16,966</u>	<u>5,000,000</u>	<u>18,588</u>	<u>5,261,072</u>
Deferred Inflows of Resources					
Unavailable revenue - property taxes	147,608	14,388	-	-	161,996
Unavailable revenue - other	1,282,316	-	-	298,014	1,580,330
Total Deferred Inflows of Resources	<u>1,429,924</u>	<u>14,388</u>	<u>-</u>	<u>298,014</u>	<u>1,742,326</u>
Fund Balances					
Nonspendable	-	-	-	323,328	323,328
Restricted	-	1,151,364	-	2,049,306	3,200,670
Committed	125,542	-	-	-	125,542
Assigned	3,947	-	-	-	3,947
Unassigned:	1,446,428	-	(1,032,980)	-	413,448
Total Fund Balances	<u>1,575,917</u>	<u>1,151,364</u>	<u>(1,032,980)</u>	<u>2,372,634</u>	<u>4,066,935</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,231,359</u>	<u>\$ 1,182,718</u>	<u>\$ 3,967,020</u>	<u>\$ 2,689,236</u>	<u>\$ 11,070,333</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION
JUNE 30, 2017**

Total Governmental Fund Balances	\$ 4,066,935
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	15,609,029
Other long-term assets are unavailable to pay current-period expenditures	1,742,326
Deferred outflows and inflows of resources to be recognized in future pension expense are not available resources and, therefore, are not reported in the funds:	916,597
Long-term liabilities are not due and payable in the current period and therefore are not reported in the government funds:	
Bonds and notes payable	(621,868)
Landfill closure	(260,000)
Capital lease obligations	(99,794)
Net pension liability	(8,240,966)
Compensated absences	(34,000)
Net Position of Governmental Activities	<u><u>\$ 13,078,259</u></u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FISCAL YEAR ENDED JUNE 30, 2017**

	General Fund	Community Preservation	School Capital Projects	Nonmajor Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 9,566,220	\$ 137,816	\$ -	\$ -	\$ 9,704,036
Intergovernmental	1,585,218	101,201	503,359	793,136	2,982,914
Motor vehicle and other excises	1,035,496	-	-	-	1,035,496
Licenses and permits	149,357	-	-	-	149,357
Penalties and interest on taxes	102,131	-	-	-	102,131
Fines and forfeitures	53,537	-	-	-	53,537
Investment income	8,178	3,692	-	3,704	15,574
Departmental and other revenue	225,953	890	-	487,595	714,438
Contributions and donations	-	-	11,212	26,292	37,504
Total Revenues	<u>12,726,090</u>	<u>243,599</u>	<u>514,571</u>	<u>1,310,727</u>	<u>14,794,987</u>
Expenditures:					
Current:					
General government	1,080,319	5,987	-	275,410	1,361,716
Public safety	1,484,744	-	-	526,564	2,011,308
Education	6,780,955	-	827,900	-	7,608,855
Public works	957,950	-	-	351,737	1,309,687
Health and human services	236,402	-	-	132,355	368,757
Culture and recreation	84,358	126,410	-	11,031	221,799
Pension and fringe benefits	1,268,061	-	-	-	1,268,061
State and county assessments	65,241	-	-	-	65,241
Debt service:					
Principal	188,619	-	-	-	188,619
Interest	9,304	-	-	-	9,304
Total Expenditures	<u>12,155,953</u>	<u>132,397</u>	<u>827,900</u>	<u>1,297,097</u>	<u>14,413,347</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>570,137</u>	<u>111,202</u>	<u>(313,329)</u>	<u>13,630</u>	<u>381,640</u>
Other Financing Sources (Uses):					
Transfers in	48,619	-	-	-	48,619
Transfers out	(413,210)	-	-	(48,619)	(461,829)
Total Other Financing Sources	<u>(364,591)</u>	<u>-</u>	<u>-</u>	<u>(48,619)</u>	<u>(413,210)</u>
Net Change in Fund Balances	205,546	111,202	(313,329)	(34,989)	(31,570)
Fund balances - Beginning of year	1,476,371	1,040,162	(719,651)	2,301,623	4,098,505
Prior period restatement (see note IV)	(106,000)	-	-	106,000	-
Fund Balances - End of year	<u>\$ 1,575,917</u>	<u>\$ 1,151,364</u>	<u>\$ (1,032,980)</u>	<u>\$ 2,372,634</u>	<u>\$ 4,066,935</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED JUNE 30, 2017**

Net Change in Fund Balances - Total Governmental Fund Balances \$ (31,570)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The net amounts are reflected here as reconciling items:

Capital outlays	1,287,579	
Depreciation expense	(441,367)	
Net effect of reporting capital assets		846,212

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither has any effect on net position. Also governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the Statement of Activities. The net amounts are reflected here as reconciling items:

Repayments of debt obligations	188,619	
Net effect of reporting long-term debt		188,619

Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in fund balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. The amount presented represents the following differences derived from unavailable revenue.

59,847

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Capital lease obligations	49,906	
Pension benefits	(386,011)	
Landfill closure	21,000	
Net effect of reporting long-term liabilities		(315,105)

Change in Net Position of Governmental Activities \$ 748,003

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

JUNE 30, 2017

	Business-Type Activities			
	Sewer	Water	Light Department (December 31, 2016)	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 2,111,097	\$ 270,409	\$ 1,086,934	\$ 3,468,440
Working capital deposit	-	-	1,029,699	1,029,699
User charges and other receivables, net	422,797	190,336	997,934	1,611,067
Apportioned assessments	131,042	-	-	131,042
Intergovernmental receivables	54,761	-	-	54,761
Prepaid expenses	-	191,181	84,432	275,613
Materials and supplies	-	39,837	120,131	159,968
Total current assets	2,719,697	691,763	3,319,130	6,730,590
Noncurrent assets:				
Intergovernmental receivables	176,816	-	-	176,816
Other assets	-	-	1,002,729	1,002,729
Land	-	-	189,178	189,178
Construction in-process	171,997	-	96,774	268,771
Capital assets, net of accumulated depreciation	6,774,034	7,332,232	10,765,272	24,871,538
Total noncurrent assets	7,122,847	7,332,232	12,053,953	26,509,032
Total Assets	9,842,544	8,023,995	15,373,083	33,239,622
Deferred Outflows of Resources				
Pensions	148,142	76,846	223,981	448,969
Total Deferred Outflows of Resources	148,142	76,846	223,981	448,969
Liabilities				
Current liabilities:				
Warrants and accounts payable	\$ 31,215	\$ 153,547	\$ 1,033,756	\$ 1,218,518
Payroll and related liabilities	6,339	-	-	6,339
Customer and advanced deposits	-	-	129,039	129,039
Accrued interest	59,192	26,080	3,091	88,363
Other liabilities	-	286,358	-	286,358
Compensated absences	-	20,890	39,610	60,500
Bonds and notes payable	511,682	363,297	311,625	1,186,604
Total current liabilities	608,428	850,172	1,517,121	2,975,721
Noncurrent liabilities:				
Bonds and notes payable	2,913,442	3,108,994	1,504,500	7,526,936
Net pension liability	907,587	470,794	1,823,043	3,201,424
Other postemployment benefits	-	448,810	423,675	872,485
Total noncurrent liabilities	3,821,029	4,028,598	3,751,218	11,600,845
Total Liabilities	4,429,457	4,878,770	5,268,339	14,576,566
Deferred Inflows of Resources				
Pensions	114,231	464,513	292,741	871,485
Contribution in aid of construction	-	-	928,639	928,639
Rate stabilization reserve	-	-	1,002,729	1,002,729
Total Deferred Inflows of Resources	114,231	464,513	2,224,109	2,802,853
Net Position				
Net investment in capital assets	3,752,484	3,859,941	9,235,099	16,847,524
Restricted for debt service	131,042	-	-	131,042
Restricted for depreciation	-	14,098	908,075	922,173
Unrestricted	1,563,472	(1,116,481)	(2,038,558)	(1,591,567)
Total Net Position	\$ 5,446,998	\$ 2,757,558	\$ 8,104,616	\$ 16,309,172

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FISCAL YEAR ENDED JUNE 30, 2017

	Business-Type Activities			
			Light Department (December 31, 2016)	
	Sewer	Water		Total
Operating Revenues:				
Charges for services	\$ 1,140,863	\$ 1,480,600	\$ 7,479,849	\$ 10,101,312
Other	11,280	43,090	79,247	133,617
Total Operating Revenues	<u>1,152,143</u>	<u>1,523,690</u>	<u>7,559,096</u>	<u>10,234,929</u>
Operating Expenses:				
Operations	958,323	658,392	6,768,746	8,385,461
Maintenance	-	276,091	-	276,091
Depreciation	291,383	200,422	519,549	1,011,354
Total Operating Expenses	<u>1,249,706</u>	<u>1,134,905</u>	<u>7,288,295</u>	<u>9,672,906</u>
Total Operating Income (Loss)	<u>(97,563)</u>	<u>388,785</u>	<u>270,801</u>	<u>562,023</u>
Nonoperating Revenues (Expenses):				
Investment income	-	798	12,883	13,681
Interest expense	(160,435)	(120,216)	(57,948)	(338,599)
Other	-	7,334	300	7,634
Total Nonoperating Revenues (Expenses)	<u>(160,435)</u>	<u>(112,084)</u>	<u>(44,765)</u>	<u>(317,284)</u>
Income (Loss) Before Capital Contributions and Transfers	<u>(257,998)</u>	<u>276,701</u>	<u>226,036</u>	<u>244,739</u>
Capital Contributions:				
Intergovernmental	90,439	289,000	-	379,439
Other	5,589	-	-	5,589
Total Capital Contributions	<u>96,028</u>	<u>289,000</u>	<u>-</u>	<u>385,028</u>
Transfers:				
Transfers in	413,210	-	-	413,210
Transfers out	-	-	(85,469)	(85,469)
Transfers, net	<u>413,210</u>	<u>-</u>	<u>(85,469)</u>	<u>327,741</u>
Change in Net Position	<u>251,240</u>	<u>565,701</u>	<u>140,567</u>	<u>957,508</u>
Total Net Position - Beginning of the Year, as restated (See Note IV)	<u>5,195,758</u>	<u>2,191,857</u>	<u>7,964,049</u>	<u>15,351,664</u>
Total Net Position- End of the Year	<u>\$ 5,446,998</u>	<u>\$ 2,757,558</u>	<u>\$ 8,104,616</u>	<u>\$ 16,309,172</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FISCAL YEAR ENDED JUNE 30, 2017

	Business-Type Activities			
	Sewer	Water	Light Department (December 31, 2016)	Total
Cash Flows from Operating Activities				
Receipts from users	\$ 1,083,941	\$ 1,353,586	\$ 7,322,709	\$ 9,760,236
Receipts from other operating revenues	11,280	15,316	71,419	98,015
Payments to employees and vendors	(873,531)	(743,136)	(6,769,914)	(8,386,581)
Net Cash Provided by (Used in) Operating Activities	221,690	625,766	624,214	1,471,670
Cash Flows from Noncapital Financing Activities				
Apportioned assessments	36,052	-	-	36,052
Intergovernmental	143,591	-	-	143,591
Payments to other funds	(166,265)	-	-	(166,265)
Transfers in	413,210	-	-	413,210
Transfers out	-	-	(85,469)	(85,469)
Net Cash Provided by (Used in) Noncapital Financing Activities	426,588	-	(85,469)	341,119
Cash Flows from Capital and Related Financing Activities				
Net transfer to Depreciation fund	-	-	(204,254)	(204,254)
Contribution in aid of construction	-	289,000	35,900	324,900
Acquisition and construction of capital assets	-	(1,295,623)	(372,556)	(1,668,179)
Proceeds from bond anticipation notes	-	-	-	-
Repayments of bond anticipation notes	-	-	-	-
Proceeds from long-term debt issuance	-	950,000	-	950,000
Principal payments on bonds and notes	(511,355)	(313,297)	(311,625)	(1,136,277)
Interest payments on bonds and notes	(169,246)	(123,916)	(58,966)	(352,128)
Net Cash (Used in) Capital and Related Financing Activities	(680,601)	(493,836)	(911,501)	(2,085,938)
Cash Flows from Investing Activities				
Investment income	-	798	12,883	13,681
Other	6,339	-	(314,475)	(308,136)
Net Cash Provided by (Used in) Investing Activities	6,339	798	(301,592)	(294,455)
Net Increase in Cash and Cash Equivalents	(25,984)	132,728	(674,348)	(567,604)
Cash and Cash Equivalents				
Beginning of the year	2,137,081	137,681	1,761,282	4,036,044
End of the year	\$ 2,111,097	\$ 270,409	\$ 1,086,934	\$ 3,468,440
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:				
Operating Income	\$ (97,563)	\$ 388,785	\$ 270,801	\$ 562,023
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	291,383	200,422	519,549	1,011,354
Other non-operating income	-	15,316	300	15,616
Changes in assets and liabilities:				
Receivables	(56,922)	(170,104)	(276,648)	(503,674)
Prepaid expenses and materials	-	7,667	52,729	60,396
Accounts payable, accrued expenses and other liabilities	84,792	183,680	57,483	325,955
Net Cash Provided by (Used in) Operating Activities	\$ 221,690	\$ 625,766	\$ 624,214	\$ 1,471,670
Noncash investing capital and financing activities:				
Intergovernmental subsidies of debt service	\$ -	\$ -	\$ -	\$ -
Amortization of bond premiums	-	-	-	-

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2017

	(Light Department) December 31, 2016 Postemployment Benefits Trust Fund	Private Purpose Trust Funds	Agency Funds
Assets			
Cash and cash equivalents	\$ 153,982	\$ 137,707	\$ 110,129
Total Assets	<u>153,982</u>	<u>137,707</u>	<u>110,129</u>
	-		
Liabilities			
Warrants and accounts payable	-	-	7,950
Planning board deposits	-	-	39,895
Agency liabilities	-	-	62,284
Total Liabilities	<u>-</u>	<u>-</u>	<u>110,129</u>
Net Position			
Held in trust for other postemployment benefits	153,982	-	
Held in trust for private purposes	-	137,707	
Total Net Position	<u>\$ 153,982</u>	<u>\$ 137,707</u>	

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2017**

	(Light Department) December 31, 2016 Postemployment Benefits Trust Fund	Private Purpose Trust Funds
Additions		
Contributions:		
Employer	\$ 60,000	\$ -
Total Contributions	<u>60,000</u>	<u>-</u>
Investment income		
Interest and dividends	<u>8,088</u>	<u>762</u>
Total Additions	<u>68,088</u>	<u>762</u>
 CHANGE IN NET POSITION	 68,088	 762
 NET POSITION AT BEGINNING OF YEAR	 <u>85,894</u>	 <u>136,945</u>
 NET POSITION AT END OF YEAR	 <u><u>\$ 153,982</u></u>	 <u><u>\$ 137,707</u></u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

I. Summary of Significant Accounting Policies

The accompanying basic financial statements of the Town of Templeton, Massachusetts (the “Town”) have been prepared in conformity with generally accepted accounting principles (“GAAP”) as applied to state and local governments. GAAP is prescribed by the Governmental Accounting Standards Board (“GASB”), which is the primary standard-setting body for state and local government entities. The following is a summary of the more significant policies and practices used by the Town:

A. Reporting Entity

The Town, which was incorporated in 1762, is located in Worcester County, approximately sixty miles west of the City of Boston. The governing structure utilizes an open town meeting format with an elected five-member Board of Selectmen and an appointed Town Administrator, who performs and oversees the Town’s daily executive and administrative duties. Selectmen serve staggered three-year terms.

The Town provides governmental services for the territory within its boundaries, including public safety, education through a regional school district, public works, health and human services, culture and recreation, general governmental services, sewer, water and electricity. The sewer, water and electricity services are funded through user charges and treated as business enterprises.

Component units, while separate entities, are in substance part of the governmental operations if the significance of their operations and/or financial relationship with the Town meet certain criteria. Pursuant to these criteria there are no component units required to be included in the financial statements.

The Town is a member community of the Narragansett Regional School District, which provides educational services to two communities. This joint venture assesses each community its share of operational and debt service costs based on student population and other factors. In fiscal year 2017, the Town’s share of operating and debt service expenses was \$6,068,623. Complete audited financial statements can be obtained directly from the District’s administrative office located at Superintendent and District Offices, 462 Baldwinville Road, Baldwinville, MA 01436.

In addition, the Town is a member community of the Montachusett Regional Vocational Technical School. This joint venture assesses each of the eighteen-member communities its share of the operational and debt service costs based on student population and other factors. In fiscal year 2017, the Town’s share of operating and debt service expenses was \$708,682. Complete audited financial statements can be obtained directly from the District’s administrative office located at 1050 Westminster Street, Fitchburg, MA 01420.

The Town does not have any equity interest in either of the joint ventures.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and

its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from legally separate component units if any for which the primary government is financially accountable.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual government funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

Major Fund Criteria – Major funds must be reported if both of the following criteria are met:

- 1) The total assets and deferred outflows of financial resources, liabilities and deferred inflows of financial resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least ten percent of the corresponding element for all funds of that category or type, and
- 2) The total assets and deferred outflows of financial resources, liabilities and deferred inflows of financial resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when susceptible to accrual (i.e. measurable and available). Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, certain

compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

The Town applies the susceptible to accrual criteria to intergovernmental revenues. In applying the susceptible to accrual concept, there are two types of revenues. In one, moneys must be expended for a specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized as expenditures are incurred. In the other, moneys are virtually unrestricted and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues when cash is received, or earlier if the susceptible to accrual criteria are met. State aid is accrued as revenue in the year that the funds are appropriated by the Commonwealth of Massachusetts (the "Commonwealth").

The Town considers property tax revenues to be available if they are collected within sixty days after the end of the fiscal year. Investment income associated with the current fiscal period is susceptible to accrual and has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when the cash is received and are recognized as revenue at that time.

The government reports the following major Governmental Funds:

General Fund – is the government's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

Community Preservation Act Fund – is used to account for funds received in accordance with the Massachusetts Community Preservation Act. Funds are used to acquire or develop open space and recreational facilities, preservation of historic resources and affordable housing.

School Capital Projects Fund – is used to account for funds received and spent related to the feasibility study and schematic design for the Templeton Elementary School.

Nonmajor Governmental Funds – consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the nonmajor governmental funds column on the governmental funds financial statements. The following describes the general use of these fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Capital Projects Funds - are used to account for financial resources that are restricted, committed or assigned to expenditures for capital outlays.

Permanent Funds - are used to account for financial resources that are restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

The proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are user charges and fees, while operating expenses consist of salaries, ordinary maintenance, assessments, indirect costs and depreciation. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Town reports the following major proprietary funds:

Sewer Enterprise Fund – is used to account for the operation of the Town's sewer activities.

Water Enterprise Fund – is used to account for the operation of the Town's water activities.

Templeton Municipal Light Department(TMLD) – is used to account for the operation of the Town's electrical power distribution activities.

Fiduciary fund financial statements are reported using the *economic resources measurement focus* and use the *accrual basis of accounting*. Fiduciary funds are used to account for assets held in a trustee capacity and cannot be used to support the governmental programs.

The Town reports the following fiduciary funds:

Other Postemployment Benefits Trust Fund – is used to account for funds accumulated by the Light Department to assist it in its future OPEB obligations.

Private Purpose Trust Funds – is used to account for trust arrangements under which principal and income benefit individuals, private organizations or other governments. This fund is used primarily for public assistance.

Agency Fund – is used to account for assets held in a purely custodial capacity. The Town's agency funds consist primarily of student activities, off-duty work details and escrow and other deposits.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources, as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity

Deposits and Investments – The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments of the Town are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Receivables – Real estate and personal property taxes are assessed on January 1 every year. Bills are sent quarterly and are due on August 1, November 1, February 1, and May 1, or thirty days subsequent to the mailing date. Interest accrues on delinquent taxes at the rate of 14% per annum. The Town is allowed to take delinquent tax accounts into tax title fourteen days subsequent to the mailing of demand of delinquent taxes. Property taxes levied are recorded as receivables in the fiscal year of the levy.

Real estate taxes, sewer, water and user fees are secured through a lien process within sixty days after the due date and are considered 100% collectible. Accordingly, an allowance for uncollectible balances for these receivables is not reported. All personal property tax, excise tax and other departmental receivables are shown net of an allowance for uncollectible balances comprised of those outstanding amounts greater than five years old.

Inventories and Prepaid Items – In the case of the Town, inventories, which are not material to the basic financial statements, are considered to be expenditures at the time of purchase. With respect to the TMLD, materials and supplies are inventories of parts and accessories purchased for use in TMLD's operations. Materials and supplies inventory are stated at the lower of cost or market with cost being determined on a first-in, first-out basis.

Certain payments to vendors reflect costs applicable to future accounting periods and may be recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets – Capital assets, which include land, land improvements, buildings and improvements, machinery and equipment, vehicles, software and infrastructure (e.g. roads, sidewalks, water mains, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

All purchases and construction costs in excess of \$5,000 are capitalized at the date of acquisition or construction, respectively, with expected lives of greater than two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets (excluding land and construction-in-process) are depreciated by the Town and the TMLD on a straight-line-basis.

The estimated useful lives of capital assets being depreciated are as follows:

Land improvements	40 years
Buildings and improvements	20 years
Vehicles, machinery and equipment	5 years
Infrastructure	30 -75 years

Interfund Balances – Activity between funds that are representative of lending arrangements outstanding at the end of the fiscal year are referred to as either *due to/from other funds* or *advances to/from other funds*. All other outstanding balances between funds are reported as due to/from other funds.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*.

Interfund Transfers – During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out in the individual fund statements. Transfers between and within governmental and fiduciary funds are eliminated from the governmental activities in the statement of activities. Any residual balances

outstanding between the governmental activities and the business-type activities are reported in the statement of activities as *transfers, net*.

Investment Income – Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by state law. Investment income of the proprietary funds is voluntarily assigned to the general fund.

Compensated Absences – It is the Town’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Compensated absence liabilities related to both governmental and business-type activities are normally paid from the funds reporting payroll and related expenditures. Amounts related to these benefits are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured.

Long-term Obligations – Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bond anticipation notes payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, the face amount of long-term debt issued is reported as other financing sources. Premiums received on a debt issuance are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are exclusively reported as general government expenditures regardless of whether they are withheld from the actual proceeds.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has only one type of item that qualifies for reporting as a deferred outflow reported on the government-wide statement of net position that relates to outflows from changes in the net pension liability. These outflows will be recognized in pension expense in future years as more fully described in Note III, subsection A.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two types of item which qualify for reporting in this category. The first arises under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes, and other. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second type of item that qualifies for reporting as a deferred outflow is reported on the government-wide statement of net position. This relates to outflows from changes in the net pension liability which will be recognized in pension expense in future years as more fully described in Note III, subsection A.

Net Position – In the government-wide financial statements, net position reported as “invested in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital related debt.

Net position is reported as restricted when amounts are not available for appropriation or are legally restricted by outside parties for a specific use. Net position has been *restricted* for the following:

Nonexpendable permanent funds represent the endowment portion of donor restricted trusts that support governmental programs.

Expendable permanent funds represent amounts held in a trust whereby expenditures are subject to various trust agreements.

Capital projects funds represent remaining balances from bond proceeds or other financing sources that are restricted by state law to specific capital purposes and borrowing terms.

Community preservation represents assets that are restricted by state law for the purposes of acquiring or developing open space and recreational facilities, historic resources and affordable housing associated with the Massachusetts Community Preservation Act.

Gifts and donations represent assets that have restrictions placed on them from benefactors and may only be used for the intended purpose.

Other purposes –represent assets that are restricted by Federal and State laws for specific governmental programs and uses.

Fund Equity – In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent in which the Town is required to honor constraints on the specific purpose for which amounts in the funds can be spent.

Fund balance is reported in five components – non-spendable, restricted, committed, assigned, and unassigned as described below:

Non-spendable represents amounts that cannot be spent because they are either (a) not in spendable form (i.e. inventory or prepaid) or (b) legally or contractually required to be maintained intact such as the corpus of an endowment.

Restricted represents amounts that have constraints placed either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Town to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed represents amounts that can only be used for specific purposes pursuant to formal action of the Town's highest level of decision making authority, which is the Town Meeting action, and can be modified or rescinded on through these actions.

Assigned represents amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a

positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a *negative* unassigned fund balance amount.

The following table reflects the Town's fund equity categorizations:

	General	Community Preservation	School Capital Projects	Nonmajor Governmental Funds	Total
Nonspendable:					
Nonexpendable trust funds	\$ -	\$ -	\$ -	\$ 323,328	\$ 323,328
Restricted:					
General government	-	-	-	338,523	338,523
Education	-	-	-	12,168	12,168
Public works	-	-	-	121,119	121,119
Health and human services	-	-	-	572,480	572,480
Culture and recreation	-	1,151,364	-	480,607	1,631,971
Public safety	-	-	-	536,793	536,793
Committed:					
General government	38,544	-	-	-	38,544
Culture and recreation	18,806	-	-	-	18,806
Employee benefits	64,608	-	-	-	64,608
Other purposes	3,584	-	-	-	3,584
Assigned:					
Normal purchasing activity	3,947	-	-	-	3,947
Unassigned:					
Unrestricted	1,446,428	-	(1,032,980)	(12,384)	401,064
	<u>\$ 1,575,917</u>	<u>\$ 1,151,364</u>	<u>\$ (1,032,980)</u>	<u>\$ 2,372,634</u>	<u>\$ 4,066,935</u>

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the Town's policy to use committed resources first, then assigned, and then unassigned as they are needed. The Town has not established financial policies with respect to maintaining minimum fund balance amounts.

Stabilization Fund – The Town maintains a general stabilization fund which may be used for any municipal purpose upon a two-thirds vote of Town Meeting. The balance of the fund totals \$106,730 at June 30, 2017 and is reported as unassigned fund balance in the general fund.

Encumbrances – The Town's encumbrance policy regarding the general fund is to (1) classify encumbrances that arise from the occurrence of a purchase resulting from normal purchasing activity approved by the Town Accountant as assigned, and (2) classify encumbrances that result from an action of the Town Meeting as committed. Encumbrances of funds already restricted, or committed are included within the classification of those fund balances and not reported separately. The Town reports \$3,947 of encumbrances from normal purchasing activity in the general fund as assigned and \$125,542 of encumbrances from Town Meeting votes in the General Fund as committed. There are no encumbrances reported in any other fund.

E. Excess of Expenditures Over Appropriations and Deficits

The Town carries a deficit of \$673,263 in the General Fund that was incurred in prior fiscal years. An additional \$1,032,980 existed in the School Capital Project Major Fund. These deficits will be funded through available revenues, grant funds or bond proceeds in future years.

F. Use of Estimates

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

II. Detailed Notes to All Funds

A. Deposits and Investments

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "cash and cash equivalents". The deposits and investments of trust funds are held separately from those of other funds.

State laws and regulations require the Town to invest funds only in pre-approved investment instruments which include but are not necessarily limited to bank deposits, money markets, certificates of deposit, U.S. obligations, repurchase agreements, and State Treasurer's investment pool (the "Pool"). In addition, the statutes impose various limitations on the amount and length of investments and deposits. Repurchase agreements cannot be for a period of over ninety days, and the underlying security must be a United States obligation. During the fiscal year, the Town did not enter into any repurchase agreements.

Custodial Credit Risk: Deposits - In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk relative to cash holdings.

At year-end, the carrying amount of all the Town's deposits was \$12,514,571 and bank balance was \$12,718,037. Of the bank balance, \$12,443,909 was covered by either federal depository insurance or by the depositors' insurance fund, and the remainder was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk: Investments – In the case of investments, this is the risk that in the event of the invested party not being able to provide required payments to investors, ceasing to exist, or filing of bankruptcy, the Town may not be able to recover the full amount of its principal investment and/or investment earnings. The Town's investments, \$323,281 in United States governmental obligations are exposed to custodial credit risk because the related securities are uninsured, unregistered and are held by the counterparty. The Town does not have a formal investment policy related to custodial credit risk.

Fair Value of Investments – The Town reports its investments at fair value. When actively quoted observable prices are not available, the Town generally uses either implied pricing from similar investments or valuation models based on net present values of estimated future cash flows (adjusted as appropriate for liquidity, credit, market and/or other risk factors).

The Town categorizes its fair value measurements within the fair value hierarchy established by GAAP. This hierarchy is based on valuation inputs used to measure the fair value of the asset or liability. The three levels of the hierarchy are as follows:

- *Level 1* – Inputs are quoted prices in active markets for identical investments at the measurement date.
- *Level 2* – Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the investment through correlation with market data at the measurement date and for the duration of the instrument’s anticipated life.
- *Level 3* – Inputs reflect the Town’s best estimate of what market participants would use in pricing the investment at the measurement date.

The following table presents the Town’s investments carried at fair value on a recurring basis in the statement of net position at June 30, 2017:

	6/30/2017	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by fair value level				
Debt securities:				
U.S. Government obligations	323,281	323,281	-	-
Total investments by fair value level	<u>\$ 323,281</u>	<u>\$ 323,281</u>	<u>\$ -</u>	<u>\$ -</u>

Debt securities classified in Level 1 are valued using prices quoted in active markets for those securities.

Interest Rate Risk: Deposits– This is the risk that fair value losses may arise due to increasing interest rates. The Town does not have formal investment policies that limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Interest Rate Risk: Investments – Debt securities are subject to interest rate risk. Debt securities may be adversely affected by changes in interest rates, which may negatively affect the fair value of individual debt instruments. The Town does not have a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

At June 30, 2017, the Town had the following investments with maturities:

Investments	6/30/2017	Maturities in Years		
		Less Than 1	1 to 5	6 to 10
U.S. government obligations	\$ 323,281	\$ 61,594	\$ 221,546	\$ 40,141
Total investments with maturities	<u>323,281</u>	<u>\$ 61,594</u>	<u>\$ 221,546</u>	<u>\$ 40,141</u>

Concentration of Credit Risk – The Town does not place a limit on the amount that may be invested in any one issuer. The Town’s investments in government obligations of federal agencies represented 100% of the Town’s total investments at June 30, 2017, respectively. No other individual investment represented more than 5% of the Town’s total investments.

Credit Risk – The Town has not adopted a formal policy related to credit risk. The Town’s investments in U.S. Government Obligations are rated AA+ by Standard and Poor’s.

B. Receivables

Receivables as of year-end for the Town’s individual major governmental funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Real estate and personal property taxes	\$ 229,680	\$ -	\$ 229,680
Tax liens	1,130,643	-	1,130,643
Motor vehicle and other excise taxes	151,673	-	151,673
Departmental and other	202,005	(50,500)	151,505
Title V loan receivables	146,509	-	146,509
Intergovernmental	219,993	-	219,993
Total	<u>\$ 2,080,503</u>	<u>\$ (50,500)</u>	<u>\$ 2,030,003</u>

Receivables as of year-end for the Town’s proprietary funds (the TMLD’s activity is for the year ended December 31, 2016) are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Sewer user charges	\$ 422,797	\$ -	\$ 422,797
Sewer betterment fees	131,042	-	131,042
Water user charges	190,336	-	190,336
TMLD user charges	652,410	(72,000)	580,410
TMLD other receivable	417,524	-	417,524
Intergovernmental	231,577	-	231,577
Total	<u>\$ 2,045,686</u>	<u>\$ (72,000)</u>	<u>\$ 1,973,686</u>

Governmental funds report unavailable revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. The following table identifies the components of unavailable revenues in the governmental funds:

	General Fund	Nonmajor Funds	Total
Receivable type:			
Real estate and personal property taxes	\$ 147,608	\$ 14,388	\$ 161,996
Tax liens	1,130,643	-	1,130,643
Motor vehicle and other excise taxes	151,673	-	151,673
Departmental and other	-	298,014	298,014
Total	<u>\$ 1,429,924</u>	<u>\$ 312,402</u>	<u>\$ 1,742,326</u>

Massachusetts Clean Water Trust – The Town has entered into numerous loan agreements with the Massachusetts Clean Water Trust (MCWT). It is expected that the Town will be subsidized by MCWT on a periodic basis for principal in the amount of \$231,577 and interest in the amount of \$343,053 until the maturity of these agreements. GAAP requires the recognition of gross debt relative to these agreements; therefore, a receivable totaling \$231,577 has been reported in the Sewer Enterprise Fund.

Massachusetts School Building Authority – As of June 30, 2017, the Town expects to receive \$211,552 applicable to approved eligible school construction costs from the MSBA. The amount is recorded as an intergovernmental receivable in the major capital project fund.

C. Interfund Receivables, Payables and Transfers

The composition of interfund transfers for the year ended June 30, 2017 is as follows:

Transfers Out	Transfers In		
	General Fund	Sewer	Total
General Fund	\$ -	\$ 413,210	\$ 413,210 (1)
Nonmajor funds	48,619	-	48,619 (2)
Total	<u>\$ 48,619</u>	<u>\$ 413,210</u>	<u>\$ 461,829</u>

(1) Transfer to sewer enterprise fund for debt service.

(2) Transfer to general fund for Title V receipts

Interfund transfers between the general fund and TMLD are not reflected due to the presentation of different year-ends.

D. Capital Assets

Capital asset activity for the year ended June 30, 2017 (the TMLD's activity is for the year ended December 31, 2016) was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 935,838	\$ -	\$ -	\$ 935,838
Construction in process	3,856,421	827,900	-	4,684,321
Total capital assets not being depreciated	4,792,259	827,900	-	5,620,159
Capital assets being depreciated:				
Buildings and improvements	3,478,405	-	-	3,478,405
Infrastructure	11,348,954	347,088	-	11,696,042
Machinery and equipment	3,190,172	112,591	-	3,302,763
Total capital assets being depreciated	18,017,531	459,679	-	18,477,210
Less accumulated depreciation for:				
Buildings and improvements	(2,838,091)	(56,478)	-	(2,894,569)
Infrastructure	(2,645,842)	(287,360)	-	(2,933,202)
Machinery and equipment	(2,563,040)	(97,529)	-	(2,660,569)
Total accumulated depreciation	(8,046,973)	(441,367)	-	(8,488,340)
Total capital assets being depreciated, net	9,970,558	18,312	-	9,988,870
Total governmental activities capital assets, net	<u>\$ 14,762,817</u>	<u>\$ 846,212</u>	<u>\$ -</u>	<u>\$ 15,609,029</u>
<u>Business-Type Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 189,178	\$ -	\$ -	\$ 189,178
Construction in process	301,817	70,954	(104,000)	268,771
Total capital assets not being depreciated	490,995	70,954	(104,000)	457,949
Capital assets being depreciated:				
Electric plant	18,480,879	301,602	(37,140)	18,745,341
Buildings and improvements	19,651	-	-	19,651
Infrastructure	26,994,084	1,353,090	(38,115)	28,309,059
Machinery and equipment	1,303,130	46,532	-	1,349,662
Total capital assets being depreciated	46,797,744	1,701,224	(75,255)	48,423,713
Less accumulated depreciation for:				
Electric plant	(7,469,022)	(548,187)	37,140	(7,980,069)
Buildings and improvements	(3,440)	(983)	-	(4,423)
Infrastructure	(14,056,161)	(443,207)	33,834	(14,465,534)
Machinery and equipment	(1,054,534)	(47,615)	-	(1,102,149)
Total accumulated depreciation	(22,583,157)	(1,039,992)	70,974	(23,552,175)
Total capital assets being depreciated, net	24,214,587	661,232	(4,281)	24,871,538
Total business-type activities capital assets, net	<u>\$ 24,705,582</u>	<u>\$ 732,186</u>	<u>\$ (108,281)</u>	<u>\$ 25,329,487</u>

	Beginning Balance	Increases	Decreases	Ending Balance
<i><u>Business-Type Activities: Sewer</u></i>				
Capital assets not being depreciated:				
Construction in process	\$ 171,997	\$ -	\$ -	\$ 171,997
Total capital assets not being depreciated	<u>171,997</u>	<u>-</u>	<u>-</u>	<u>171,997</u>
Capital assets being depreciated:				
Buildings and improvements	19,651	-	-	19,651
Infrastructure	18,888,922	-	-	18,888,922
Machinery and equipment	<u>709,473</u>	<u>-</u>	<u>-</u>	<u>709,473</u>
Total capital assets being depreciated	<u>19,618,046</u>	<u>-</u>	<u>-</u>	<u>19,618,046</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,440)	(983)	-	(4,423)
Infrastructure	(11,946,461)	(281,819)	-	(12,228,280)
Machinery and equipment	<u>(602,728)</u>	<u>(8,581)</u>	<u>-</u>	<u>(611,309)</u>
Total accumulated depreciation	<u>(12,552,629)</u>	<u>(291,383)</u>	<u>-</u>	<u>(12,844,012)</u>
Total capital assets being depreciated, net	<u>7,065,417</u>	<u>(291,383)</u>	<u>-</u>	<u>6,774,034</u>
Total Sewer capital assets, net	<u>\$ 7,237,414</u>	<u>\$ (291,383)</u>	<u>\$ -</u>	<u>\$ 6,946,031</u>
<i><u>Business-Type Activities: TMLD</u></i>				
Capital assets not being depreciated:				
Land	\$ 189,178	\$ -	\$ -	\$ 189,178
Construction in-process	<u>25,820</u>	<u>70,954</u>	<u>-</u>	<u>96,774</u>
Total capital assets not being depreciated	<u>214,998</u>	<u>70,954</u>	<u>-</u>	<u>285,952</u>
Capital assets being depreciated:				
Production plant	4,023,430	-	-	4,023,430
Distribution plant	10,452,754	268,379	(13,213)	10,707,920
General plant	<u>4,004,695</u>	<u>33,223</u>	<u>(23,927)</u>	<u>4,013,991</u>
Total capital assets being depreciated	<u>18,480,879</u>	<u>301,602</u>	<u>(37,140)</u>	<u>18,745,341</u>
Less accumulated depreciation for:				
Production plant	(658,953)	(120,701)	-	(779,654)
Distribution plant	(4,980,131)	(129,842)	13,213	(5,096,760)
General plant	<u>(1,829,938)</u>	<u>(297,644)</u>	<u>23,927</u>	<u>(2,103,655)</u>
Total accumulated depreciation	<u>(7,469,022)</u>	<u>(548,187)</u>	<u>37,140</u>	<u>(7,980,069)</u>
Total capital assets being depreciated, net	<u>11,011,857</u>	<u>(246,585)</u>	<u>-</u>	<u>10,765,272</u>
Total TMLD capital assets, net	<u>\$ 11,226,855</u>	<u>\$ (175,631)</u>	<u>\$ -</u>	<u>\$ 11,051,224</u>

<i>Business-type Activities: Water</i>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Construction in process	\$ 104,000	\$ -	\$ (104,000)	\$ -
Total capital assets not being depreciated	104,000	-	(104,000)	-
Capital assets being depreciated:				
Infrastructure	\$ 8,105,162	\$ 1,353,090	\$ (38,115)	\$ 9,420,137
Machinery and equipment	593,657	46,532	-	640,189
Total capital assets being depreciated	8,698,819	1,399,622	(38,115)	10,060,326
Less accumulated depreciation for:				
Infrastructure	(2,109,700)	(161,388)	33,834	(2,237,254)
Machinery and equipment	(451,806)	(39,034)	-	(490,840)
Total accumulated depreciation	(2,561,506)	(200,422)	33,834	(2,728,094)
Total capital assets being depreciated, net	6,137,313	1,199,200	(4,281)	7,332,232
Total Water capital assets, net	\$ 6,241,313	\$ 1,199,200	\$ (108,281)	\$ 7,332,232

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:		Business-Type Activities:	
General government	\$ 13,116	Sewer	\$ 291,383
Public safety	63,170	Water	200,422
Public works	333,315	TMLD	548,187
Culture and recreation	732		<u>\$ 1,039,992</u>
Education	31,034		
	<u>\$ 441,367</u>		

E. Purchased Power Working Capital

The TMLD is a member and participant of the Massachusetts Municipal Wholesale Electric Company (“MMWEC”). The purchased power working capital is an amount held by MMWEC as an escrow. The purchased power working capital fund is replenished as needed from the TMLD’s monthly invoice payments. The income earned from the purchased power working capital fund applicable to the TMLD’s deposit is applied as a credit to MMWEC’s power sales billings. The balance in the fund as of December 31, 2016 is \$1,029,699.

F. Temporary Debt

The Town is authorized to borrow on a temporary basis to fund the following:

Current Operating Costs – Prior to collection of revenues, expenditures may be financed through the issuance of revenue or tax anticipation notes.

Capital Projects and Other Approved Costs – Projects may be temporarily funded through the issuance of bond anticipation notes (“BANS”) or grant anticipation notes (“GANS”). In certain cases, prior to the issuance of these temporary notes, the governing body must take the necessary

legal steps to authorize the issuance of the general obligation bonds. Temporary notes may not exceed the aggregate amount of bonds authorized or the grant award amount.

Temporary notes are general obligations of the Town and generally carry maturity dates of less than one year and are interest bearing and will be paid through future issuance of general obligation bonds.

The Town's temporary borrowing activity for fiscal year 2017 was as follows:

Type	Interest Rate	Maturity Date	Beginning Balance	Additions	Retirements	Ending Balance
BAN	1.50%	12/01/17	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
Total Notes Payable			<u>\$ -</u>	<u>\$ 5,000,000</u>	<u>\$ -</u>	<u>\$ 5,000,000</u>

Short-term (BANs) issued for Governmental Funds were used for School Feasibility Study (\$120,000) and school building construction (\$4,880,000).

G. Long-term Obligations

The Town issues general obligation bonds and notes to provide funds for acquisition and construction of major capital facilities and equipment. General obligation bonds and notes have been issued for both governmental and business-type activities. In addition, the Town incurs various other long-term obligations relative to associated personnel costs.

State law permits the Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5.0 percent of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." In addition, the Town may authorize debt in excess of that limit for specific purposes; such as debt when issued is designated as being "outside the debt limit".

The following reflects the current year activity (the TMLD's activity is for the year ended December 31, 2016) in the long-term liability accounts:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<i><u>Governmental Activities:</u></i>					
Bond and note indebtedness	\$ 810,487	\$ -	\$ (188,619)	\$ 621,868	\$ 188,619
Capital lease obligations	149,700	-	(49,906)	99,794	53,406
Compensated absences	34,000	9,800	(9,800)	34,000	-
Landfill closure	281,000	-	(21,000)	260,000	21,000
Net pension liability	6,220,259	3,057,493	(1,036,786)	8,240,966	-
Total Governmental Activities	<u>\$ 7,495,446</u>	<u>\$ 3,067,293</u>	<u>\$ (1,306,111)</u>	<u>\$ 9,256,628</u>	<u>\$ 263,025</u>

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<u>Business-Type Activities - Sewer:</u>					
Bond and note indebtedness	\$ 3,936,479	\$ -	\$ (511,355)	\$ 3,425,124	\$ 511,682
Net pension liability	766,621	316,212	(175,246)	907,587	-
Total Sewer	4,703,100	316,212	(686,601)	4,332,711	511,682
<u>Business-Type Activities - Water:</u>					
Bond and note indebtedness	2,835,588	950,000	(313,297)	3,472,291	363,297
Compensated absences	15,371	6,569	(1,050)	20,890	20,890
Net pension liability	797,955	249,914	(577,075)	470,794	-
Other postemployment benefits	361,531	98,442	(11,163)	448,810	-
Total Water	4,010,445	1,304,925	(902,585)	4,412,785	384,187
<u>Business-Type Activities - TMLD:</u>					
Bond and note indebtedness	2,127,750	-	(311,625)	1,816,125	311,625
Compensated absences	32,630	9,990	(3,010)	39,610	39,610
Net pension liability	1,880,324	418,687	(475,968)	1,823,043	-
Other postemployment benefits	395,388	141,288	(113,001)	423,675	-
Total TMLD	4,436,092	569,965	(903,604)	4,102,453	351,235
Total Business-Type Activities	\$ 13,149,637	\$ 2,191,102	\$ (2,492,790)	\$ 12,847,949	\$ 1,247,104

The governmental activities liabilities will be liquidated by the general fund. The business-type liabilities will be liquidated by the sewer, water and TMLD enterprise funds.

The following is a summary of outstanding long-term obligations as of June 30, 2017 (the TMLD's activity is for the year ended December 31, 2016):

Description of Issue	Interest Rates	Beginning Balance	Additions	Maturities and Deductions	Ending Balance
<u>Governmental Activities:</u>					
General obligation bonds	2.15%	\$ 280,000	\$ -	\$ (140,000)	\$ 140,000
MWPAT notes payable	0 - 5.125%	530,487	-	(48,619)	481,868
Total Governmental Activities		\$ 810,487	\$ -	\$ (188,619)	\$ 621,868
<u>Business-Type Activities - Sewer:</u>					
General obligation bonds	2.6 - 4.0%	\$ 210,000	\$ -	\$ (30,000)	\$ 180,000
Farmer's Home Admin Loan	5.00%	13,520	-	(13,520)	-
MWPAT notes payable	0 - 5.75%	3,712,959	-	(467,835)	3,245,124
Total Sewer Activities		3,936,479	-	(511,355)	3,425,124
<u>Business-Type Activities - Water:</u>					
General obligation bonds	2.6 - 4.75 %	2,835,588	-	(313,297)	2,522,291
USDA Rural Utilities Loan	2.25%	-	950,000	-	950,000
Total Water Activities		2,835,588	950,000	(313,297)	3,472,291
<u>Business-Type Activities - TMLD</u>					
General obligation bonds	2.6 - 4.0%	540,000	-	(80,000)	460,000
Clean Renewable Energy Bond	2%	1,190,250	-	(132,250)	1,058,000
Commercial Term Loan	5.50%	397,500	-	(99,375)	298,125
Total TMLD Activities		2,127,750	-	(311,625)	1,816,125
Total Business-Type Activities		\$ 8,899,817	\$ 950,000	\$ (1,136,277)	\$ 8,713,540

Payments on outstanding general obligation bonds and notes payable due in future years consist of the following:

Year Ending	Principal			Interest			
June 30,	Balance	Subsidy	Net of Subsidy	Balance	Subsidy	Net of Subsidy	Total
<i>Governmental Activities</i>							
2018	\$ 188,619	\$ -	\$ 188,619	\$ 4,973	\$ (3,468)	\$ 1,505	\$ 190,124
2019	48,619	-	48,619	2,527	(2,527)	-	48,619
2020	38,476	-	38,476	1,851	(1,851)	-	38,476
2021	38,476	-	38,476	1,440	(1,440)	-	38,476
2022	38,476	-	38,476	1,028	(1,028)	-	38,476
2023-2027	167,702	-	167,702	823	(823)	-	167,702
2028-2032	91,250	-	91,250	-	-	-	91,250
2033	10,250	-	10,250	-	-	-	10,250
Total	<u>\$ 621,868</u>	<u>\$ -</u>	<u>\$ 621,868</u>	<u>\$ 12,642</u>	<u>\$ (11,137)</u>	<u>\$ 1,505</u>	<u>\$ 623,373</u>
<i>Business-Type Activities - Sewer</i>							
2018	\$ 511,682	\$ (54,761)	\$ 456,921	\$ 143,142	\$ (80,637)	\$ 62,505	\$ 519,426
2019	530,527	(56,886)	473,641	119,040	(71,068)	47,972	521,613
2020	549,285	(59,786)	489,499	92,582	(57,384)	35,198	524,697
2021	354,168	-	354,168	71,404	(48,748)	22,656	376,824
2022	368,903	(3,509)	365,394	54,099	(40,976)	13,123	378,517
2023-2025	1,110,559	(56,635)	1,053,924	50,871	(44,240)	6,631	1,060,555
	<u>\$ 3,425,124</u>	<u>\$ (231,577)</u>	<u>\$ 3,193,547</u>	<u>\$ 531,138</u>	<u>\$ (343,053)</u>	<u>\$ 188,085</u>	<u>\$ 3,381,632</u>
<i>Business-Type Activities - Water</i>							
2018	\$ 363,297	\$ -	\$ 363,297	\$ 118,911	\$ -	\$ 118,911	\$ 482,208
2019	363,297	-	363,297	106,095	-	106,095	469,392
2020	363,297	-	363,297	93,051	-	93,051	456,348
2021	363,297	-	363,297	79,818	-	79,818	443,115
2022	363,297	-	363,297	66,391	-	66,391	429,688
2023-2027	1,056,485	-	1,056,485	172,887	-	172,887	1,229,372
2028-2032	291,485	-	291,485	70,068	-	70,068	361,553
2033-2037	241,485	-	241,485	32,350	-	32,350	273,835
2038-2042	41,485	-	41,485	11,596	-	11,596	53,081
2043-2045	24,866	-	24,866	2,298	-	2,298	27,164
	<u>\$ 3,472,291</u>	<u>\$ -</u>	<u>\$ 3,472,291</u>	<u>\$ 753,465</u>	<u>\$ -</u>	<u>\$ 753,465</u>	<u>\$ 4,225,756</u>
<i>Business-Type Activities - TMLD</i>							
2017	\$ 311,625	\$ -	\$ 311,625	\$ 49,159	\$ -	\$ 49,159	\$ 360,784
2018	311,625	-	311,625	39,670	-	39,670	351,295
2019	306,625	-	306,625	30,169	-	30,169	336,794
2020	207,250	-	207,250	20,665	-	20,665	227,915
2021	207,250	-	207,250	15,125	-	15,125	222,375
2022-2024	471,750	-	471,750	17,598	-	17,598	489,348
	<u>\$ 1,816,125</u>	<u>\$ -</u>	<u>\$ 1,816,125</u>	<u>\$ 172,386</u>	<u>\$ -</u>	<u>\$ 172,386</u>	<u>\$ 1,988,511</u>

MCWT Loan Subsidies – As previously noted in Note I. B., the Town has entered into loan agreements with the MCWT. It is expected that the Town will be subsidized by MCWT on a periodic basis for principal in the amount of \$231,577 and interest in the amount of \$343,053 until the maturity of these agreements.

At June 30, 2017, no amounts were authorized and unissued for additional borrowings.

H. Capital Leases

The Town is the lessee of certain equipment under operating leases expiring in various years through 2019. The future minimum lease payments on these capital lease obligations and the net present value of these minimum lease payments as of June 30, 2017 are as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount</u>
2018	53,406
2019	49,830
Total minimum lease payments	103,236
Less amount representing interest	<u>(3,442)</u>
Present value of minimum lease payments	<u>\$ 99,794</u>

Assets acquired through capital leases are as follows:

<u>Asset Description</u>	<u>Amount</u>
One Ton Pickup	\$ 48,119
Fireman Defibrillator	71,551
Ambulance	195,481
Less accumulated depreciation	<u>(118,414)</u>
Net carrying value	<u>\$ 196,737</u>

III. Other Information

A. Retirement Systems

Pension Plan Description – The Town contributes to the Worcester County Retirement System (the “Retirement System”), a cost-sharing multiple-employer defined benefit pension plan. The Retirement System was established under Chapter 32 of MGL. The Retirement System is administered by the Worcester Regional Retirement Board (the “Retirement Board”). Stand-alone financial statements for the year ended December 31, 2016 were issued and are available by submitting a request to the Retirement System at 23 Midstate Drive, Suite 106, Auburn, Massachusetts 01501.

Current membership in the Retirement System for all ninety-five employers as of December 31, 2016 was as follows:

Active and inactive employees	7,473
Inactive members entitled to, but not receiving benefits	1,674
Inactive members (or beneficiaries) currently receiving benefits	<u>3,618</u>
	<u>12,765</u>

Benefit Terms – Membership in the Retirement System is mandatory for all full-time employees and non-seasonal, part-time employees who, in general, regularly work more than twenty hours

per week. Members of the Retirement System do not participate in the federal Social Security retirement system.

Massachusetts contributory retirement system benefits are uniform from retirement system to system. The Retirement System provides for retirement allowance benefits up to a maximum of 80% of a participant's highest three-year or five-year average annual rate of regular compensation, depending on the participant's date of hire. Benefit payments are based upon a participant's age, length of creditable service, level of compensation and job classification.

The most common benefits paid by the Retirement System include normal retirement, disability retirement and survivor benefits.

Normal retirement generally occurs at age 65. However, participants may retire after twenty years of service or at any time after attaining age 55, if hired prior to April 2, 2012 or at any time after attaining age 60 if hired on or after April 2, 2012. Participants with hire dates subsequent to January 1, 1978 must have a minimum of ten years' creditable service in order to retire at age 55. Participants become vested after ten years of service. Benefits commencing before age 65 are provided at a reduced rate. Members working in certain occupations may retire with full benefits earlier than age 65.

Ordinary disability retirement is where a participant is permanently incapacitated from a cause unrelated to employment. Accidental disability retirement is where the disability is the result of an injury or illness received or aggravated in the performance of duty. The amount of benefits to be received in such cases is dependent upon several factors, including the age at which the disability retirement occurs, the years of service, average compensation and veteran status.

Survivor benefits are extended to eligible beneficiaries of participants whose death occurs prior to or following retirement.

Cost-of-living adjustments granted to members of Massachusetts retirement systems granted between 1981 and 1997 and any increases in other benefits imposed by the Commonwealth during those years have been the financial responsibility of the Commonwealth. Beginning in 1998, the funding of cost-of-living amounts became the responsibility of the participating units like the Retirement System.

The Retirement System may be amended or terminated in whole or in part at any time by the Massachusetts Legislature, provided that no such modification, amendment or termination shall be made that would deprive a current member of superannuation pension rights or benefits provided under applicable laws of Massachusetts, if such member has paid the stipulated contributions specified in sections or provisions of such laws. There were no significant changes to the Retirement System's benefit terms in 2017.

Contributions Requirements – The Retirement Board has elected provisions of Chapter 32, Section 22D (as amended) of Massachusetts General Laws, which require that a funding schedule be established to fully fund the pension plan by June 30, 2040. Under provisions of this law, participating employers are assessed their share of the total retirement cost based on the entry age, normal actuarial cost method.

The Town (including the TMLD) contributed \$663,582 to the Retirement System in fiscal year 2017, which equaled the actuarially-determined contribution requirement for the fiscal year. Contributions as a percentage of covered payroll was approximately 19.4% in fiscal year 2017.

Net Pension Liability – At June 30, 2017, the Town reported a liability of \$11,442,390 for its proportionate share of the net pension liability.

The net pension liability was measured as of January 1, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. These figures were updated by the independent actuary to December 31, 2016. There were no material changes to the Retirement System's benefit terms since the actuarial valuation. However, since the last actuarial valuation, the Retirement System decreased the discount rate used in the actuarial valuation from 8.00% to 7.75%. There were no other material changes made in this update to the actuarial assumptions (see below).

The Town's proportion of the net pension liability is based on a projection of the Town's long-term share of contributions to the Retirement System relative to the projected contributions of all employers. The Town and TMLD's proportion was approximately 1.37% at December 31, 2016, which was consistent with prior year of 1.36%.

Fiduciary Net Position – The elements of the Retirement System's basic financial statements (that is, all information about the Retirement System's assets, deferred outflows of resources, liabilities, deferred inflows of resources and fiduciary net position) can be found in the Retirement System's full financial statements as of and for the year ended December 31, 2016, which can be obtained by contacting the Retirement Board.

The Retirement System's fiduciary net position was determined using the accrual basis of accounting. The Retirement System's accounting records are maintained on a calendar-year basis in accordance with the standards and procedures established by the Massachusetts Public Employee Retirement Administration Commission, or PERAC. Contributions from employers and employees are recognized in the period in which they become due pursuant to formal commitments, statutory or contractual requirements. Benefit payments (including refunds of employee contributions) are recorded when incurred, regardless of the timing of payment. Investments are reported at fair value; fair value is determined as the price one would receive in an orderly transaction between market participants at a measurement date.

Actuarial Valuation – The measurement of the Retirement System's total pension liability is developed by an independent actuary. The latest actuarial valuation was performed as of January 1, 2016. The significant actuarial assumptions used in the January 1, 2016 actuarial valuation included:

Inflation:	3.0% per year (3.5% per year for the actuarial valuation as of January 1, 2014)
Amortization method:	Payment increases 4.0% per year, except for Early Retirement Incentives (ERI) programs for 2002 and 2003 (4.5%) and 2010 (level dollar)
Remaining amortization period:	19 years, except for ERI for 2002 and 2003 (12 years) and 2010 (6 years)
Asset valuation method:	5-year smoothing
Salary increases:	Group 1: 4.20-6.00%, based on service (3.00% for the actuarial valuation as of January 1, 2014) Group 4: 4.75-8.00%, based on service (3.00% for the actuarial valuation as of January 1, 2014)
Investment rate of return:	7.75%, net of pension plan investment expense, including inflation (8.00% for the actuarial valuation as of January 1, 2014)

Mortality rates:	Based on the RP-2000 Mortality Table (base year 2009) with full generational mortality improvement using Scale BB
Disabled life mortality:	For disabled lives, the mortality rates were based on the RP-2000 Mortality Table (base year 2012) with full generational mortality improvement using Scale BB

Pension Expense – The Town recognized \$1,044,059 in pension expense in the statement of activities in fiscal year 2017.

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 93,303	\$ -
Changes of assumptions	1,353,441	-
Net difference between projected and actual earnings on pension plan investments	397,057	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	23,892	1,440,167
Contributions subsequent to the measurement date	66,555	-
	<u>\$ 1,934,248</u>	<u>\$ 1,440,167</u>

The deferred outflows of resources and deferred inflows of resources are expected to be recognized in the Town's pension expense as follows:

<u>Year ended June 30,</u>	
2017	\$ 95,191
2018	95,191
2019	93,967
2020	(13,165)
2021	222,897
	<u>\$ 494,081</u>

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic rates of return for each major asset class included in the Retirement System's target allocation as of December 31, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	40%	4.97%
Fixed income	22%	2.29%
Private equity	11%	6.50%
Real estate funds	10%	3.50%
Timber/Natural Resources	4%	3.00%
Hedge Funds	13%	3.48%

Discount Rate – The discount rate used to measure the total pension was 7.75%, which is a reduction from the previous 8.0% discount rate. The projection of cash flows used to determine the discount rate assumed plan member contributions were made at the current contribution rate and that employer contributions will be made in accordance with Sections 22D and 22F of Chapter 32 of MGL. Based on those assumptions, the Retirement System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis – The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75% as well as the Town's proportionate share of the net pension liability using a discount rate that is one percentage point lower (6.75%) or one percentage point higher (8.75%) than the current rate:

	1% Decrease 6.75%	Current Discount 7.75%	1% Increase 8.75%
Town's proportionate share of the net pension liability	\$ 13,782,493	\$ 11,442,390	\$ 9,466,954

B. Other Postemployment Benefits (OPEB)

The Town has accepted Chapter 32B of Massachusetts General Laws to provide for health care and life insurance benefits to retirees, their dependents, or their survivors. These benefits are provided through the Town's group plans. The cost of these benefits is included in the cost of benefits for both active and retired employees. The number of participants currently eligible to receive benefits, and cost of benefits for retirees, their dependents, or their survivors for the year ended June 30, 2017 was not available.

Management of the Town of Templeton has not adopted GASB No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB), and accordingly has not reported the related liability and expense on the government-wide financial statements nor has the required supplementary information, Schedule of Funding Progress, been included in these financial statements. Accounting principles generally accepted in the United States of America require that the OPEB liability be reported which would increase liabilities and expenses and decrease net position and change in the government-wide financial statements. The amount by which this departure would affect the liabilities and expense, and net position and revenues of the government-wide financial statements is not reasonably determinable.

C. Risk Financing

The Town is exposed to various risks of loss related to general liability; torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The amount of claim settlements has not exceeded insurance coverage in any of the previous three years.

The TMLD participates in the Massachusetts Municipal Utility Self-Insurance Trust Fund (the “Trust”) with seventeen other Massachusetts municipalities for the purpose of sharing excess liability and officers’ liability risks. General liability coverage provides for \$500,000 per occurrence, with a \$50,000 deductible. Environmental insurance coverage provides for \$1,500,000 per occurrence, with a \$100,000 deductible. Each participating municipality contributes to the Trust based on its share of the group’s total kilowatt-hour sales. Payments for claims over the deductible limit are funded by Trust assets or, if required, additional contributions from the participants. The TMLD does not present estimated claims incurred but not reported as of December 31, 2016 as its pro rata share of these costs is no material to its financial statements.

D. Commitments and Contingencies

General – During its day-to-day operations, the Town is party to certain legal claims, which are subject to many uncertainties, and the outcome of individual litigation matters in these situations cannot be reasonably estimated. Although the amount of liability, if any, in these situations at June 30, 2017, cannot be determined, management believes that the resulting liability, if any, should not materially affect the basic financial statements of the Town at June 30, 2017.

Appellate Tax Board – Generally the Town has pending cases filed with the Massachusetts Appellate Tax Board of the Commonwealth of Massachusetts (“ATB”). At June 30, 2017, there were two pending cases in ATB that collectively are not material.

Grant Compliance – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, would not have a material effect on its financial condition.

Arbitrage – The Town is subject to certain Federal arbitrage laws in accordance with long-term borrowing agreements. Failure to comply with the rules could result in the payment of penalties. The Town does not believe it has failed to comply with any of these agreements.

MMWEC Participation – The TMLD is a participant in certain projects of the Massachusetts Municipal Wholesale Electric Company (MMWEC).

MMWEC is a public corporation and a political subdivision of the Commonwealth, created as a means to develop a bulk power supply for its Members and other utilities. MMWEC is authorized to construct, own or purchase ownership interests in, and to issue revenue bonds to finance, electric facilities (“Projects”). MMWEC has acquired ownership interests in electric facilities operated by other entities and also owns and operates its own electric facilities. MMWEC sells all of the capability (“Project Capability”) of each of its Projects to its Members and other utilities (“Project Participants”) under Power Sales Agreements (“PSAs”). Among other things, the PSAs require each Project Participant to pay its *pro rata* share of MMWEC’s costs related to the Project, which costs include debt service on the revenue bonds issued by MMWEC to finance the Project, plus 10% of MMWEC’s debt service to be paid into a Reserve and Contingency Fund.

In addition, should a Project Participant fail to make any payment when due, other Project Participants of that Project may be required to increase (step-up) their payments and correspondingly their Participant's share of that Project's Project Capability to an additional amount not to exceed 25% of their original Participant's share of that Project's Project Capability. Project Participants have covenanted to fix, revise and collect rates at least sufficient to meet their obligations under the PSAs.

TMLD has entered into PSAs and Power Purchase Agreements ("PPAs") with MMWEC. Under both the PSAs and PPAs, the Light Plant is required to make certain payments to MMWEC payable solely from Light Plant revenues. Under the PSAs, each Participant is unconditionally obligated to make all payments due to MMWEC whether or not the Project(s) is completed or operating and notwithstanding the suspension or interruption of the output of the Project(s).

Berkshire Wind Cooperative – The TMLD is a member of the Berkshire Wind Cooperation Corporation (the "Cooperative").

The Cooperative is organized under Chapters 157 and 164: Section 47C of the State of Massachusetts Statutes and constitutes a municipal lighting plant cooperative. The Cooperative was formed by Massachusetts Municipal Wholesale Electric Company (MMWEC) and 14 Municipal Light Departments (Members) for the purpose of financing, owning, constructing and operating wind generation facilities located on Brodie Mountain in the towns of Hancock and Lanesborough, Massachusetts (Berkshire Wind Facility).

The Cooperative has constructed and installed 10 1.5-megawatt wind turbines at the Berkshire Wind Facility. The Cooperative provides wind energy to MMWEC pursuant to the Berkshire Wind Power Purchase Agreement dated May 21, 2008 between MMWEC and the Cooperative. Under this agreement, MMWEC entered into a Power Sales Contract with the Cooperative pursuant to which MMWEC has agreed to purchase 100% of the capacity and energy output and, to the extent uncommitted to any third party under existing agreements, associated environmental energy attributes of a wind power generating facility to be owned, constructed and operated by the Cooperative at the Berkshire Wind Facility.

MMWEC sells all of the capability of the Berkshire Wind Facility (Capability) to the Members of the Cooperative (Members) under Power Purchase Agreements (PPAs). Among other things, the PPAs require each Cooperative Member to pay its *pro rata* share of the costs related to the Berkshire Wind Facility, which costs include debt service on the bonds issued by the Cooperative to finance the Berkshire Wind Facility, plus 10% of the debt service to be paid into a Reserve and Contingency Fund. In addition, should a Cooperative Member fail to make any payment when due, other Cooperative Members may be required to increase (step-up) their payments and correspondingly their share of the Capability to an additional amount.

The Cooperative has issued revenue bonds, which are payable solely from, and secured solely by, the revenues derived from the Berkshire Wind Facility. The revenues are used solely to provide for the payment of any bond issue relating to the Berkshire Wind Facility and to pay the Cooperative's cost of owning and operating the Berkshire Wind Facility.

The Templeton Municipal Light Plant has entered into a PPA with the Berkshire Wind Cooperative Corporation. Under the PPA, each Participant is unconditionally obligated to make all payments due to the Berkshire Wind Cooperative Corporation, whether or not the Berkshire Wind Facility is completed or operating, and notwithstanding the suspension or interruption of the output of the Berkshire Wind Facility. In addition, under the PPA, the Plant is required to pay

to the Cooperative its share of the Operation and Maintenance (O&M) costs of the Berkshire Wind Facility.

As of December 31, 2016, total capital expenditures for the Berkshire Wind Facility amounted to \$59,256,145, of which \$3,250,000, presents the amount associated with the Plant's share of the Capability of the Berkshire Wind Facility of which it is Member, although such amount is not allocated to the Plant. The Cooperative's debt outstanding for the Berkshire Wind Facility includes bonds totaling \$52,855,000 of which \$2,899,000 is associated with the Plant's share of Capability of the Berkshire Wind Facility of which it is Member, although such amount is not allocated to the Plant.

As of December 31, 2016, the Cooperative's total future debt service requirement on outstanding bonds issued for the Projects is \$75,587,000, of which \$4,145,000 is anticipated to be billed to the Plant in the future.

The estimated aggregate amount of the TMLD required payments under the PSA, exclusive of the Reserve and Contingency Fund billings, to the Cooperative at December 31, 2016 and estimated for future years is as follows:

<u>For Years Ending December 31,</u>	
2017	\$ 296,000
2018	296,000
2019	296,000
2020	296,000
2021	296,000
2022-2026	1,481,000
2027-2030	1,184,000
Total	<u>\$ 4,145,000</u>

MMWEC Contingencies and Liabilities

Town of Templeton, acting through its Light Plant, is a Participant in certain Projects of the Massachusetts Municipal Wholesale Electric Company (MMWEC).

MMWEC has issued separate issues of revenue bonds for each of its eight Projects, which are payable solely from, and secured solely by, the revenues derived from the Project to which the bonds relate, plus available funds pledged under MMWEC's Amended and Restated General Bond Resolution (GBR) with respect to the bonds of that Project. The MMWEC revenues derived from each Project are used solely to provide for the payment of the bonds of any bond issue relating to such Project and to pay MMWEC's cost of owning and operating such Project and are not used to provide for the payment of the bonds of any bond issue relating to any other Project.

MMWEC operates the Stony Brook Intermediate Project and the Stony Brook Peaking Project, both fossil-fueled power plants. MMWEC has a 3.7% interest in the W.F. Wyman Unit No. 4 plant, which is operated and owned by its majority owner, FPL Energy Wyman IV, LLC, a subsidiary of NextEra Energy Resources LLC, and a 4.8% ownership interest in the Millstone Unit 3 nuclear unit, operated by Dominion Nuclear Connecticut, Inc. (DNCI), the majority owner and an indirect subsidiary of Dominion Resources, Inc. DNCI also owns and operates the Millstone Unit 2 nuclear unit. The operating license for the Millstone Unit 3 nuclear unit extends to November 25, 2045.

A substantial portion of MMWEC's plant investment and financing program is an 11.6% ownership interest in the Seabrook Station nuclear generating unit operated by NextEra Energy Seabrook, LLC (NextEra Seabrook) the majority owner and an indirect subsidiary of NextEra Energy Resources LLC. The operating license for Seabrook Station extends to March 15, 2030. NextEra Seabrook has submitted an application to extend the Seabrook Station operating license for an additional 20 years.

Pursuant to the PSAs, the MMWEC Seabrook and Millstone Project Participants are liable for their proportionate share of the costs associated with decommissioning the plants, which costs are being funded through monthly Project billings. Also, the Project Participants are liable for their proportionate share of the uninsured costs of a nuclear incident that might be imposed under the Price-Anderson Act (Act). Originally enacted in 1957, the Act has been renewed several times. In July 2005, as part of the Energy Policy Act of 2005, Congress extended the Act until the end of 2025.

MMWEC is involved in various legal actions. In the opinion of MMWEC management, the outcome of such actions will not have a material adverse effect on the financial position of the company. Total capital expenditures for MMWEC's Projects amounted to \$1,636,374,000, of which \$27,709,000 represents the amount associated with the Plant's share of Project Capability of the Projects in which it participates, although such amount is not allocated to the Plant.

MMWEC's debt outstanding for the Projects includes Power Supply Project Revenue Bonds totaling \$55,795,000, of which \$983,000 is associated with the Plant's share of Project Capability of the Projects in which it participates, although such amount is not allocated to the Plant. As of December 31, 2016, MMWEC's total future debt service requirement on outstanding bonds issued for the Projects is \$59,281,000, of which \$1,047,000 is anticipated to be billed to the Plant in the future.

The estimated aggregate amount of Templeton Municipal Light Plant's required payments under the PSAs and PPAs, exclusive of the Reserve and Contingency Fund billings, to MMWEC at December 31, 2016 and estimated for future years is shown below.

<u>For Years Ending December 31,</u>	
2017	\$ 846,000
2018	47,000
2019	154,000
Total	<u>\$ 1,047,000</u>

In addition, under the PSAs, the Plant is required to pay to MMWEC its share of the Operations and Maintenance (O&M) costs of the Projects in which it participates. The Plant's total O&M costs including debt service under the PSAs were \$2,490,000 for the year ended December 31, 2016.

Other Power Supply

The Plant has entered into an All Requirements Bulk Power Sales Agreement with MMWEC, under which MMWEC provides, delivers and sells all electric power and energy to the Plant whether through owned, generation, purchased power contracts or other power supply arrangements. Under the terms of the All Requirements Agreement, the Plant is committed to

purchase additional power through MMWEC in the amount of \$443,995 in 2017, \$225,980 in 2018, \$152,115 in 2019, and \$91,031 in 2020.

E. Landfill Closure and Post-Closure Care Costs

The Town's landfill is closed and a final cover has been installed in accordance with Federal and State laws and regulations. Those laws and regulations also require the Town to perform certain maintenance and monitoring functions ("post-closure care") at the site for 30 years after the landfill cover is installed. In accordance with generally accepted accounting principles, the estimated remaining cost of monitoring; \$260,000 has been recorded as a governmental activities liability; actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. Implementation of New GASB Pronouncements

Current Year Implementations –

In June 2015, the GASB issued GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*. GASB 74's objective was to improve the usefulness of information about postemployment benefits other than pensions included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. The provisions of this Statement became effective for the Town in fiscal year 2017 however the Town did not have sufficient information to comply with this standard. It is expected that this will have a material impact on the financial statement when the information becomes available in fiscal year 2018.

In August 2015, the GASB issued GASB Statement No. 77, *Tax Abatement Disclosures*. GASB 77 requires the disclosure of the terms of certain tax abatement agreements entered into by a government with individuals or entities. The provisions of this Statement became effective for the Town in fiscal year 2017. The adoption of GASB No. 77 did not have a material effect on the Town.

In December 2015, the GASB issued GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The provisions of GASB 78 were applicable to certain government pension plans that (i) are not administered as a trust by a state or local governmental pension plan, (ii) are shared between governmental and nongovernmental employees, and (iii) have not predominant state or local governmental employer. The provisions of this Statement became effective for the Town in fiscal year 2017. The adoption of GASB No. 78 did not have a material effect on the Town.

In January 2016, the GASB issued GASB Statement No. 80, *Blending Requirements for Certain Component Units*. The provisions of GASB 80 apply to component units that are organized as not-for-profit corporations in which the primary government is the sole corporate member. Such component units should be included in the reporting entity financial statements using the blending method. The provisions of this Statement became effective for the Town in fiscal year 2017. The adoption of GASB No. 80 did not have a material effect on the Town.

In March 2016, the GASB issued GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of GASB 82 was to address issues raised with respect to previously issued statements related to pensions. The provisions of this Statement became effective for the Town in fiscal year 2017. The adoption of GASB No. 82 did not have a material effect on the Town.

Future Implementations –

In June 2015, the GASB issued GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans*. GASB 75 establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2017 (fiscal year 2018). The Town expects adoption will have a material impact on the financial statements.

In March 2016, the GASB issued GASB Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of the Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The provisions of this Statement are effective for financial reporting periods beginning after December 15, 2016 (fiscal year 2018) and should be applied retroactively. The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In November 2016, the GASB issued GASB Statement No. 83, *Certain Asset Retirement Obligations*. The objective of the Statement is to address accounting and financial reporting for certain asset retirement obligations that have legally enforceable liability associated with the retirement of a tangible capital asset. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2018 (fiscal year 2019). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In January 2017, the GASB issued GASB Statement No. 84, *Fiduciary Activities*. The objective of the Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported. The provisions of this Statement are effective for financial reporting periods beginning after December 15, 2018 (fiscal year 2020). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In May 2017, the GASB issued GASB Statement No. 86, *Certain Debt Extinguishment Issues*. The objective of the Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2017 (fiscal year 2018). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In June 2017, the GASB issued GASB Statement No. 87, *Leases*. This Statement redefines the manner in which long-term leases are accounted and reported. The provisions of this Statement are effective for financial reporting periods beginning after December 15, 2019 (fiscal year 2021). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

IV. Restatement

During 2016, the Light Department discovered a financial statement error related to the omitted recording of the rate of the stabilization reserve liability that caused an overstatement of net position. Accordingly, an adjustment was made to decrease beginning net position in the amount of \$211,447 for the year ended December 31, 2015, as previously stated.

A prior period adjustment was made to the Town's general fund to move grant left over balances to special revenue funds. As the result of this restatement, and the corrections to prior year balances the total fund balances were restated as follows:

	General Fund	NonMajor Funds
Prior year as presented	\$ 1,476,371	\$ 2,301,623
Restate for grants received	(106,000)	106,000
As restated	<u>\$ 1,370,371</u>	<u>\$ 2,407,623</u>

TOWN OF TEMPLETON, MASSACHUSETTS**REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS**
YEAR ENDED JUNE 30, 2017**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

	Year Ended December 31,		
	2016	2015	2014
Town's proportion of the net pension liability (asset)	1.37%	1.36%	1.73%
Town's proportionate share of the net pension liability (asset)	\$ 11,442,390	\$ 9,665,159	\$ 10,271,629
Town's covered-employee payroll	\$ 3,418,702	\$ 3,497,074	\$ 3,362,571
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	334.7%	276.4%	305.5%
Plan fiduciary net position as a percentage of the total pension liability	42.00%	44.52%	47.94%

SCHEDULE OF THE TOWN CONTRIBUTIONS TO PENSION PLAN

	Year Ended June 30,		
	2017	2016	2015
Actuarially determined contribution	\$ 663,582	\$ 612,557	\$ 682,149
Contributions in relation to the actuarially determined contribution	663,582	612,557	682,149
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 3,418,702	\$ 3,497,074	\$ 3,362,571
Contributions as a percentage of covered-employee payroll	19.4%	17.5%	20.3%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years in which information is available.

See accompanying independent auditor's report.

TOWN OF TEMPLETON, MASSACHUSETTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual		Actual	Variance
	Original	Final	Budgetary		Budgetary	Positive
	Budget	Budget	Amounts	Encumbrances	Adjusted	(Negative)
Revenues:						
Real estate and personal property	\$ 9,460,003	\$ 9,460,003	\$ 9,565,449		\$ 9,565,449	\$ 105,446
Intergovernmental	1,642,926	1,642,926	1,585,218		1,585,218	(57,708)
Motor vehicle and other excises	1,000,000	1,000,000	1,035,496		1,035,496	35,496
Licenses and permits	125,000	125,000	149,357		149,357	24,357
Departmental and other revenue	223,000	223,000	225,953		225,953	2,953
Penalties and interest	95,000	95,000	102,131		102,131	7,131
Fines and forfeitures	5,000	5,000	53,537		53,537	48,537
Investment income	5,000	5,000	7,621		7,621	2,621
Total Revenues	12,555,929	12,555,929	12,724,762	-	12,724,762	168,833
Expenditures:						
General government	1,360,043	1,252,435	1,120,463	38,544	1,159,007	93,428
Public safety	1,589,298	1,540,742	1,484,744	1,261	1,486,005	54,737
Education	6,786,225	6,786,225	6,780,955	5,070	6,786,025	200
Public works	838,991	969,512	957,950	200	958,150	11,362
Health and human services	247,296	247,834	236,402	-	236,402	11,432
Culture and recreation	109,253	115,638	84,358	19,806	104,164	11,474
Fringe and pension benefits	1,873,558	1,892,278	1,890,201	-	1,890,201	2,077
State and county tax assessments	63,321	63,321	65,241	-	65,241	(1,920)
Debt service	1,259,475	1,259,475	1,254,265	-	1,254,265	5,210
Total Expenditures	14,127,460	14,127,460	13,874,579	64,881	13,939,460	188,000
Other Financing Sources (Uses):						
Transfers in	1,299,328	1,299,328	1,354,035		1,354,035	(54,707)
Total Other Financing Sources (Uses)	1,299,328	1,299,328	1,354,035		1,354,035	(54,707)
(DEFICIENCY) EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES/USE OF PRIOR YEAR BUDGETARY FUND BALANCE	(272,203)	(272,203)	204,218		139,337	302,126
Other Budgetary Items:						
Prior year encumbrances	210,603	210,603				
Reserve for debt service	87,500	87,500				
Other	(900)	(900)				
Total Other Budgetary Items	297,203	297,203				
Net Budget	<u>\$ 25,000</u>	<u>\$ 25,000</u>				

See accompanying independent auditors' report.

See notes to the required supplementary information of this schedule.

TOWN OF TEMPLETON, MASSACHUSETTS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2017

I. Budgetary Basis of Accounting

Budgetary Information – An annual budget is legally adopted for the General Fund and each enterprise fund. Financial orders are initiated by the Town Administrator, recommended by the Town Finance Committee and approved by Town Meeting. Expenditures may not legally exceed appropriations at the department level or in the categories of personnel and non-personnel expenses. Department heads may transfer, without Town Meeting approval, appropriation balances from one account to another within their department or budget, and within the categories of personnel and non-personnel. The Town Meeting however must approve any transfer of unencumbered appropriation balances between departments or agencies. At the close of each fiscal year, unencumbered appropriation balances lapse and revert to unassigned fund balance.

Budgetary-to-GAAP Reconciliation – The Town's general fund is prepared on a basis of accounting other than GAAP to conform to the Uniform Municipal Accounting System basis of accounting as prescribed by the Massachusetts Department of Revenue. A reconciliation of the budgetary-basis to GAAP-basis results for the General Fund for the fiscal year ended June 30, 2017, is as follows:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues on a budgetary basis			\$ 12,724,762
Stabilization revenue	\$ -	\$ 557	557
Change in recording tax revenues	771	-	771
Revenues on a GAAP basis	<u>\$ 771</u>	<u>\$ 557</u>	<u>\$ 12,726,090</u>
Expenditures on a budgetary basis			\$ 13,874,579
Reclass of enterprise indirect costs to expenditures	\$ (1,718,626)	-	(1,718,626)
Expenditures on a GAAP basis	<u>\$ (1,718,626)</u>	<u>\$ -</u>	<u>\$ 12,155,953</u>
Other financing sources (uses) on a budgetary basis			\$ 1,354,035
Reclass of enterprise indirect costs to expenditures	\$ (1,718,626)	-	(1,718,626)
Other financing sources (uses) on a GAAP basis	<u>\$ (1,718,626)</u>	<u>\$ -</u>	<u>\$ (364,591)</u>

Appropriation Deficits – During fiscal year 2017, there were no appropriation deficits; the Town carries a deficit of \$673,263 in the General Fund that was incurred in prior fiscal years and will be cured in 2018 through taxation.



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Members of the Board of Selectmen
Town of Templeton, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Templeton, Massachusetts (the "Town"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements (except for the Templeton Electric Light Department "the Light Department", which is as of December 31, 2016) and have issued our report thereon dated March 27, 2018.

We did not audit the financial statements of Light Department, or the Water Department; these are departments of the Town. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts, is based solely on the report of the other auditors. The accompanying financial statement do not include all disclosures for the Light and Water Departments, as required by generally accepted accounting principles. Such information can be found in separately issued financial statements, which were audited by the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We identified deficiencies that are categorized as material weaknesses. These are described in detail in an accompanying report dated March 27, 2018. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, other material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed certain items that we have identified that have been categorized as instances of noncompliance that are required to be reported under *Government Auditing Standards*. These are described in detail in an accompanying report dated March 27, 2018.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts
March 27, 2018

TOWN CLERK

Town Clerk Account as voted @ Annual Town Meeting 5/14/16

Town Clerk Budget	\$89,552.00
<u>Add'l Increase</u>	<u>\$ 1,218.00</u>
Total Budget	\$90,770.00

Town Clerk Salary	\$50,050.00
Asst. Town Clerk Salary	\$13,244.44
<u>Town Clerk Office Expense</u>	<u>\$26,453.06</u>
Total Expended	\$89,697.50

Turnovers back to the Town:

Dog Licenses	\$10,392.00
Dog Fines	\$ 800.00
Raffles	\$ 70.00
St. List Books	\$ 290.00
Business Certificates	\$ 1,610.00
Junk Yard Licenses	\$ 100.00
Underground Storage Registrations	\$ 70.00
Marriage Licenses	\$ 1,015.00
Certified Copies	\$ 4,720.00
Copies	\$ 1.00
Possession of Marijuana	\$ 400.00
<u>Miscellaneous</u>	<u>\$ 0.00</u>
Total Turnover back to the Town	\$19,468.00

Respectfully submitted, Carol A. Harris

VITAL STATISTICS

Births:	Males	47
	Females	32
Marriages:	Male Residents	21
	Male Non-Residents	5
	Female Residents	20
	Female Non-Residents	6
Deaths:	Males	43
	Females	48

**DUE TO THE RIGHT TO PRIVACY ACT, WE WILL NO LONGER BE
ALLOWED TO PRINT THE NAMES, DATES, AND ADDRESSES OF OUR
BIRTHS, MARRIAGES, OR DEATHS.**

Respectfully submitted, Carol A. Harris, Town Clerk of Templeton

STATE PRIMARY, SEPTEMBER 8, 2016

COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH

WARRANT FOR 2016 STATE PRIMARY

WORCESTER, ss.

To either of the Constables of the Town of Templeton, in said County.

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of the several precincts of the Town of Templeton, County of Worcester, qualified to vote in Primaries to meet in their respective precincts at the place designated and vote:

Narragansett Regional High School
Back Entrance to High School Gymnasium
464 Baldwinville Road
Baldwinville, MA 01436

On Thursday, the eighth day of September, 2016, from 7:00 A.M. to 8:00 P.M. for the following purpose:

To cast their votes in the State Primaries for the candidates of political parties for the following offices:

REPRESENTATIVE IN CONGRESS..... SECOND DISTRICT
COUNCILLOR..... SEVENTH DISTRICT
SENATOR IN GENERAL COURT..... FOR WORCESTER, HAMPDEN,
HAMPSHIRE & MIDDLESEX DISTRICT
REPRESENTATIVE IN GENERAL COURT..... SECOND FRANKLIN DISTRICT
SHERIFF..... WORCESTER COUNTY

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

The Polls will open at 7:00 a.m. and be closed at 8:00 p.m.

And you are hereby directed to serve this warrant by posting attested copies thereof in each Precinct; namely, at the Post Office in Templeton, the Post Office in East Templeton, the Post

Office in Baldwinville, and at the Town Hall located at 160 Patriots Road in East Templeton, and by delivering a copy to each of the Precinct Clerks seven (7) days at least before the time of holding said meeting and by causing notice of the same to be published once in the Gardner News, a newspaper published in said County in the City of Gardner.

Hereof, fail not and make due return of this warrant with your doings thereon seven (7) days at least before the time of holding said meeting.

Given under our hands this 8th day of August, 2016.

BOARD OF SELECTMEN

John Caplis, Chairman

Diane Haley Brooks, Vice Chairman

Doug Morrison, Clerk

Julie Richard, Member

John Columbus, Member

A True Copy ATTEST

John P. White
Constable of Templeton

Date August 16, 2016

A True Copy, ATTEST:

Carol A. Harris
Town Clerk of Templeton

TOWN OF TEMPLETON				
TOTAL TALLY SHEET				
SEPTEMBER 8, 2016			# Eligible Voters	4,978
	Election		Total Votes Cast	248
			Percent	5.0%
PRECINCT	A	B	C	TOTAL
Democrat	43	47	44	134
Republican	25	43	43	111
Green-Rainbow Party	0	0	0	0
United Independent Party	3	0	0	3
TOTAL VOTES CAST	71	90	87	248
DEMOCRATIC PARTY				
REPRESENTATIVE IN CONGRESS				
James McGovern	39	44	41	124
Write-Ins	0	1	0	1
Blanks	4	2	3	9
TOTAL	43	47	44	134
COUNCILLOR				
Matthew CJ Vance	37	40	38	115
Write-ins	0	1	0	1
Blanks	6	6	6	18
TOTAL	43	47	44	134
SENATOR IN GENERAL COURT				
Anne M. Gobi	42	45	43	130
Write-ins	0	0	0	0
Blanks	1	2	1	4
TOTAL	43	47	44	134
REPRESENTATIVE IN GENERAL COURT				
Denise Andrews	34	40	38	112
Write-ins	1	1	0	2
Blanks	8	6	6	20
TOTAL	43	47	44	134
SHERIFF				
Write-ins	9	13	7	29
Blanks	34	34	37	105
TOTAL	43	47	44	134
REPUBLICAN PARTY				
REPRESENTATIVE IN CONGRESS				
Write-ins	4	14	11	29
Blanks	21	29	32	82
TOTAL	25	43	43	111
COUNCILLOR				
Jennie L. Caissie	21	39	41	101
Write-ins	0	0	0	0

TOTAL	43	47	44	134
REPUBLICAN PARTY				
REPRESENTATIVE IN CONGRESS				
Write-ins	4	14	11	29
Blanks	21	29	32	82
TOTAL	25	43	43	111
COUNCILLOR				
Jennie L. Caissie	21	39	41	101
Write-ins	0	0	0	0
Blanks	4	4	2	10
TOTAL	25	43	43	111
SENATOR IN GENERAL COURT				
James P. Ehrhard	20	37	43	100
Write-ins	0	0	0	0
Blanks	5	6	0	11
TOTAL	25	43	43	111
REPRESENTATIVE IN GENERAL COURT				
Susannah M. Whipps Lee	20	41	40	101
Write-ins	0	1	0	1
Blanks	5	1	3	9
TOTAL	25	43	43	111
SHERRIFF				
Lewis G. Evagelidis	24	40	42	
Write-ins	0	0	1	1
Blanks	1	3	0	4
				0
TOTAL	25	43	43	5

GREEN-RAINBOW PARTY				
REPRESENTATIVE IN CONGRESS				
Write-ins	0	0	0	0
Blanks	0	0	0	0
TOTAL	0	0	0	0
COUNCILLOR				
Write-ins	0	0	0	0
Blanks	0	0	0	0
TOTAL	0	0	0	0
SENATOR IN GENERAL COURT				
Write-ins	0	0	0	0
Blanks	0	0	0	0
TOTAL	0	0	0	0
REPRESENTATIVE IN GENERAL COURT				
Write-ins	0	0	0	0
Blanks	0	0	0	0
TOTAL	0	0	0	0
SHERRIFF				
Write-ins	0	0	0	0
Blanks	0	0	0	0
TOTAL	0	0	0	0
UNITED INDEPENDENT PARTY				
REPRESENTATIVE IN CONGRESS				
Write-ins	2	0	0	2
Blanks	1	0	0	1
TOTAL	3	0	0	3
COUNCILLOR				
Write-ins	0	0	0	0
Blanks	3	0	0	3
TOTAL	3	0	0	3
SENATOR IN GENERAL COURT				
Write-ins	1	0	0	1
Blanks	2	0	0	2
TOTAL	3	0	0	3
REPRESENTATIVE IN GENERAL COURT				
Write-ins	0	0	0	0
Blanks	3	0	0	3
TOTAL	3	0	0	3
SHERRIFF				
Write-ins	1	0	0	1
Blanks	2	0	0	2
TOTAL	3	0	0	3

SENATOR IN GENERAL COURT				
Write-ins	1	0	0	1
Blanks	2	0	0	2
TOTAL	3	0	0	3
REPRESENTATIVE IN GENERAL COURT				
Write-ins	0	0	0	0
Blanks	3	0	0	3
TOTAL	3	0	0	3
SHERRIFF				
Write-ins	1	0	0	1
Blanks	2	0	0	2
				0
TOTAL	3	0	0	3

SPECIAL TOWN MEETING OCTOBER 20, 2016

TOWN OF TEMPLETON WARRANT FOR SPECIAL TOWN MEETING OCTOBER 20, 2016

WORCESTER, ss.

To either of the Constables of the Town of Templeton in said County:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the precincts of the Town of Templeton, County of Worcester, qualified to vote in elections and Town affairs to meet in the Narragansett Regional Middle School, 460 Baldwinville Road, Baldwinville, in said Templeton on

Thursday, October 20, 2016 at 7:00 p.m.

then and there to act on the following articles:

FY 2016 LATE BILLS

To see if the Town will vote, in accord with MGL CH 44 §64, to authorize the payment of late filed bills of FY 2016 for the Sewer Department in the amount of Sixty-Six Thousand Eight Fifty-Six Dollars and 49 Cents (\$66,856.49) with said bills to be paid from the FY 2017 operating budget for the Commission; or take any other action relative thereto.

*Submitted by the Board of Selectmen
9/10ths vote required*

On a motion duly made and seconded the town voted to authorize the payment of late filed bills of FY 2016 for the Sewer Department in the amount of Sixty-Six Thousand Eight Fifty-Six Dollars and 49 Cents (**\$66,856.49**) with said bills to be paid from the FY 2017 operating budget for the Commission.

Passed by a 9/10th vote/October 20th @ 7:17 pm

FY 2017 OPERATING BUDGET SUPPLEMENT

To see if the town will vote to amend the 2017 annual town budget as voted in Article 4 at the annual town meeting to add the sum of Eighty-Seven Thousand Five Hundred One Dollars and No Cents (\$87,501) to the long term debt service line of that budget (Account No. 100-710-700-59-5910-000), and further to transfer said sum from the stabilization fund to pay for the foregoing, or take any other action relative thereto.

Submitted by the Board of Selectmen

2/3 Vote Required

A motion was duly made and seconded to move the question.

Passed Unanimously/October 20th @ 7:40 pm

On a motion duly made and seconded the town voted to amend the 2017 annual town budget as voted in Article 4 at the annual town meeting to add the sum of Eighty-Seven Thousand Five Hundred One Dollars and No Cents (**\$87,501**) to the long term debt service line of that budget (Account No. 100-710-700-59-5910-000), and further to transfer said sum from the stabilization fund to pay for the foregoing

Defeated/October 20th @ 7:56 by hand count requested by 7 or more voters. Y-237, N-226

FY 2017 OPERATING BUDGET AMENDMENTS

To see if the town will vote to amend the FY 2017 operating budget, adopted under Article 4 of the Annual Town Meeting of 2016 by:

- 1.) Reducing the total amount of the appropriation by Four Thousand Dollars and No Cents (\$4,000) to correct certain addition errors in the original tally;
- 2.) Deducting the amount of Four Thousand Dollars and No Cents (\$4,000) to eliminate the appropriation for the so-called Scholarship Fund; and
- 3.) Making certain transfers as Exhibit A attached to this warrant as if set forth and at length herein,

or take any other action relative thereto.

Submitted by the Board of Selectmen

Majority vote required

[Informational Note: The aggregate total of the amended budget is \$8,000 lower than that acted upon at the May Town Meeting after correction of the addition error and to account for the funding of the Scholarship Fund by means of a free standing article below.]

On a motion duly made and seconded the town voted vote to amend the FY 2017 operating budget, adopted under Article 4 of the Annual Town Meeting of 2016 by:

- 1.) Reducing the total amount of the appropriation by Four Thousand Dollars and No Cents **(\$4,000)** to correct certain addition errors in the original tally;
- 2.) Deducting the amount of Four Thousand Dollars and No Cents **(\$4,000)** to eliminate the appropriation for the so-called Scholarship Fund; and
- 3.) Making certain transfers as Exhibit A attached to this warrant as if set forth and at length herein,

Exhibit A						
Fall Town Meeting						
October 20, 2016						
From			To			
Account Name	Account #	Amount	Account Name	Account #	Amount	Note:
BoS Salary/Wage Adjustments	1000-122-100-51-5180-0000	\$31,000	BoS Office Salaries	1000-122-100-51-5110-0000	\$4,891	(1)*
			Town Accountant Salary	1000-135-100-51-5110-0000	\$1,332	(1)
			Deputy Assessor Salary	1000-141-100-51-5110-0000	\$1,145	(1)
			Admin. Ass't Wages	1000-141-100-51-5115-0000	\$285	(1)
			Treasurer/Coll. Salary	1000-147-100-51-5110-0000	\$1,123	(1)
			Ass't Treasurer/Coll. Salary	1000-147-100-51-5112-0000	\$895	(1)
			Treasurer/Coll. Clerk	1000-147-100-51-5115-0000	\$1,146	(1)
			Town Clerk Salary	1000-161-100-51-5111-0000	\$955	(1)
			Ass't Town Clerk Wages	1000-161-100-51-5115-0000	\$263	(1)
			Town Off. Bldg. Maint. Person	1000-192-100-51-5115-0000	\$102	(1)
			Fire Chief Salary	1000-220-200-51-5110-0000	\$4,500	(2)
			FireFighter/EMS Salaries	1000-220-200-51-5117-0000	\$1,292	(1)
			Building Inspector Salary	1000-241-200-51-5110-0000	\$624	(1)
			Admin Assistance/ Building & BoH	1000-241-200-51-5112-0000	\$528	(1)
			Board of Health Agent	1000-510-500-51-5110-0000	\$1,038	(1)
			Highway Superintendent	1000-421-400-51-5110-0000	\$1,281	(1)
			Highway Administrative Assistant	1000-421-400-51-5115-0000	\$627	(1)
			Cemetery Superintendent	1000-491-400-51-5110-0000	\$1,189	(1)
			Cemetery Parks Salaries	1000-491-400-51-5112-0000	\$1,399	(1)
			Council on Aging Salaries	1000-541-500-51-5115-0000	\$1,435	(1)
			Boynton Library Wages	1000-610-600-51-5116-0000	\$350	(1)
			Boynton Library Wages	1000-610-600-51-5116-0000	\$4,600	(3)
From			To			
BoS Salary/Wage Adjustments	1000-122-100-51-5180-0000	\$4,000	Selectmen Office Expense	1000-122-100-54-5420-0000	\$4,000	(4)

Town Administrator Salary	1000-123-100-51-5110-0000	\$5,500	Personnel Admin Expens	1000-152-100-54-5420-0000	\$5,500	(5)
Town Accountant Certification	1000-135-100-51-5190-0000	\$3,000	Town Acc't Software Su	1000-135-100-53-5300-0000	\$1,325	(6)
			Town Acc't Expenses	1000-135-100-54-5420-0000	\$1,675	(6)
Town Vehicle Fuel	1000-192-100-54-5480-0000	\$10,000	Unemployment Compensation Ins. Fund	1000-913-900-51-5171-0000	\$10,000	(7)
Town Vehicle Fuel	1000-192-100-54-5480-0000	\$9,500	Council on Aging Directo	1000-541-500-51-5110-0000	\$9,500	(8)
Recreation Commission Salaries	1000-630-600-51-5115-0000	\$3,800	Recreation Commission Expenses	1000-630-600-54-5420-0000	\$3,800	
Principal on Long Term Debt	1000-710-700-59-5910-0000	\$304,208	Interest on Long Term D	1000-751-700-59-5915-0000	\$304,208	
(1) Merit and Equity Adjustments for incumbent employees [Note: Modest added OT in BoS to cover w/PT Town Administrator]						
(2) Equity Adjustment to be market competitive						
(3) Failure to include in original budget						
(4) To cover added advertising expense re: TA and miscellaneous shortfalls						
(5) Additional Expense of More In-Depth Search for Town Administrator						
(6) Expense above initial estimate & covers added work w/audits						
(7) Underbudgeted [Likely to need additional supplementary transfer in May]						
[Appears Group Insurance Account May be Underfunded by \$50k+/- and need likely to need supplementary transfer in May]						
(8) To cover loss of MART grant [Note: Town should discontinue use of net appropriation budgets and use gross appropriation budgets instead]						
Note: Appears Town Bldg. & Vehicle Maintenance will need low five figure transfers year end or earlier						

Passed/October 20th @ 8:07 pm

A motion was duly made and seconded to move Article 8 to be the next article to be voted on.

Passed/October 20th @ 8:09 pm

ARTICLE 8 RESCINDING DEBT AUTHORIZATION FOR THE TEMPLETON ELEMENTARY SCHOOL

To see if the town will vote to rescind Article 1 of the November 9, 2015 Special Town Meeting:

ARTICLE 1 DEBT AUTHORIZATION: TEMPLETON ELEMENTARY SCHOOL

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of the Templeton Elementary School Building Committee for the purpose of paying the costs of designing, constructing, originally equipping and furnishing a new Templeton Elementary School located at 17 South Road, Templeton MA, including the payment of all costs incidental or related thereto (the "Project"), which school facility shall have an anticipated useful life as an educational facility for the instruction of school children of at least 50 years, and for which the Town, through Narragansett Regional School District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"). The Town acknowledges that MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the Town incurs in excess of any grant approved by and received from the MSBA through the Narragansett Regional School District, shall be the sole responsibility of the Town. Any grant that the Town may receive through the Narragansett Regional School District, from the MSBA for the Project shall not exceed the lesser of (1) 62.84% of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA.

Submitted by Petition

This was an illegal motion as stated by Town Council.

An amended motion was duly made and seconded.

This was an illegal motion as stated by Town Council.

A motion was duly made and seconded to take no action on Article 8.

Passed/October 20th @ 8:30pm

A motion was duly made and seconded to reconsider Article 8.

A motion was duly made to move the reconsideration motion.

Passed/October 20th @ 8:49pm

On the motion to reconsider.

Defeated/October 20th @ 8:51pm

A motion was duly made and seconded to reconsider Article 2.

Defeated/October 20th @ 9:00pm

ARTICLE 4 FY 2017 SCHOLARSHIP FUND

To see if the town will vote to raise and appropriate the sum of Four Thousand Dollars and No Cents (\$4,000) for the Town Scholarship Fund (Account 1000-951-900-53-5307-0000), or take any other action relative thereto.

***Submitted by the Board of Selectmen
Majority Vote Required***

On a motion duly made and seconded the town voted raise and appropriate the sum of Four Thousand Dollars and No Cents (**\$4,000**) for the Town Scholarship Fund (Account 1000-951-900-53-5307-0000)

Passed/October 20th @ 9:05pm

CBA FUNDING

To see if the Town will vote to raise and appropriate, transfer from any available funds or borrow pursuant to any applicable statute to fund the first year cost items contained with the new Collective Bargaining Agreement (CBA) between the Town of Templeton and the Public Employees Local 39 of the Laborer's International Union of North American, AFL-CIO, for the period of July 1, 2016 through June 30, 2019, with an estimated Year 1 cost of \$11,080 by the use of existing funding within existing appropriations voted at the Annual Town Meeting in the amount of \$10,155) and by transferring to this article the following amounts

From (Name/Account#)	Amount
----------------------	--------

Highway Department Wages (Account 1000-421-400-51-5112-0000)	\$925.00
--	----------

To (Name/Account#)

Amount

Mechanic Salary (Account 1000-422-400-51-5110-0000)	\$925.00
---	----------

or take any other action relative thereto.

***Submitted by the Board of Selectmen
Majority Vote Required***

On a motion duly made and seconded the town voted to raise and appropriate, transfer from any available funds or borrow pursuant to any applicable statute to fund the first year cost items contained with the new Collective Bargaining Agreement (CBA) between the Town of Templeton and the Public Employees Local 39 of the Laborer's International Union of North American, AFL-CIO, for the period of July 1, 2016 through June 30, 2019, with an estimated Year 1 cost of \$11,080 by the use of existing funding within existing appropriations voted at the Annual Town Meeting in the amount of \$10,155) and by transferring to this article the following amounts

From (Name/Account#)	Amount
----------------------	--------

Highway Department Wages (Account 1000-421-400-51-5112-0000)	\$925.00
--	----------

To (Name/Account#)

Amount

Mechanic Salary (Account 1000-422-400-51-5110-0000) \$925.00
Passed Unanimously/October 20th @ 9:07pm

APPROPRIATION OF PRIOR FISCAL YEAR CPA RECEIPTS

To see if the Town will vote to transfer the sum of \$242,979.25 from the Community Preservation Act undesignated fund balance (Account #24-300-3590-1000) to the following designated funds of the Community Preservation Act

CPAC Administration Reserve	\$12,148.97 (Account #24-300-3245-1000)
Historic Resources Reserve	\$24,297.93 (Account # 24-300-3242-1000)
Community Housing Reserve	\$24,297.93 (Account #24-300-3243-1000)
Open Space and Recreation	\$24,297.93 (Account #24-300-3241-1000)
CPA Unbudgeted Reserve	\$157,936.49 (Account #24-300-3246-1000)

or take any other action relative thereto

Submitted by the Board of Selectmen

Majority Vote Required

On a motion duly made and seconded the town voted transfer the sum of **\$242,979.25** from the Community Preservation Act undesignated fund balance (Account #24-300-3590-1000) to the following designated funds of the Community Preservation Act

CPAC Administration Reserve	\$12,148.97 (Account #24-300-3245-1000)
Historic Resources Reserve	\$24,297.93 (Account # 24-300-3242-1000)
Community Housing Reserve	\$24,297.93 (Account #24-300-3243-1000)
Open Space and Recreation	\$24,297.93 (Account #24-300-3241-1000)
CPA Unbudgeted Reserve	\$157,936.49 (Account #24-300-3246-1000)

Passed Unanimously/October 20th @ 9:10pm

ACCEPTANCE OF DRAINAGE & MAINTENANCE EASEMENT

To see if the Town will vote to authorize the Board of Selectmen to (a) acquire by purchase, gift or eminent domain a Drainage and Maintenance Easement on property located on Wellington Road, generally identified as Map 01 Lot 101 on the Town's assessing records, of approximately 1,800+/- square feet, as shown on a sketch plan entitled ESMNT-1 and prepared by **Symmes Maini & McKee Associates**, of Cambridge, MA and further to (b) negotiate, execute, deliver and accept such deed and other documents as it deems reasonable, appropriate and in the best interests of the town to effectuate the purpose of this article.

Submitted by the Board of Selectmen

Majority vote required

[Informational Note: The referenced survey plan is on file in the Office of the Selectmen at Town Hall and may be viewed during normal business hours. The use of eminent domain, in this

instance, is only for the purposes of quieting any title defects which might be found at the time of conveyance.]

On a motion duly made and seconded the town voted authorize the Board of Selectmen to (a) acquire by purchase, gift or eminent domain a Drainage and Maintenance Easement on property located an Wellington Road, generally identified as Map 1-01 Lot 101 on the Town's assessing records, of approximately 1,800+/- square feet, as shown on a sketch plan entitled ESMNT-1 and prepared by **Symmes Maini & McKee Associates**, of Cambridge, MA and further to (b) negotiate, execute, deliver and accept such deed and other documents as it deems reasonable, appropriate and in the best interests of the town to effectuate the purpose of this article.

Passed/October 20th @ 9:12pm

A motion was duly made and seconded to dissolve the town meeting.

Passed/October 20th @ 9:13pm

And you are hereby directed to serve this warrant by posting attested copies thereof in each precinct; namely at the Post Office in Templeton, the Post Office in East Templeton, the Post Office in Baldwinville, and at the Town Hall at 160 Patriots Road, East Templeton, and by delivering a copy to each of the Precinct Clerks fourteen (14) days at least before the time of holding said meeting and by causing notice of the same to be published once in the Gardner News, a newspaper published in said Worcester County, in the City of Gardner.

Given under our hands this 28th day of September in the year AD 2016.

BOARD OF SELECTMEN

John Caplis, Chairman

Diane Haley Brooks, Vice Chairman

Doug Morrison, Clerk

John Columbus, Member

Julie Richard, Member

True Copy: ATTEST

John White

Constable of Templeton

OFFICER'S RETURN

WORCESTER, SS

September 29, 2016

This is to certify that I have served the within warrant by posting attested copies thereof in each precinct; namely, at the Post Office in Templeton, the Post Office in East Templeton, the Post Office in Baldwinville, and at the Town Hall at 160 Patriots Road, East Templeton, and by delivering a copy to each of the Precinct Clerks fourteen (14) days at least before the time of holding said meeting and by causing notice of the same to be published once in the Gardner News, a newspaper published in said Worcester County, in the City of Gardner.

John White

Constable of Templeton

A True Copy, ATTEST:

Carol A. Harris

Town Clerk of Templeton

Voters 529

STATE ELECTION, NOVEMBER 8, 2016

**TOWN OF
TEMPLETON**

State Election

Tuesday, November 8, 2016

A

B

C

PRESIDENT & VICE PRESIDENT

Blanks	24	11	23	58
CLINTON & KAINE	550	502	469	1521

JOHNSON & WELD	105	96	71	272
STEIN & BARAKA	16	25	18	59
TRUMP & PENCE	768	708	592	2068
Write Ins	27	24	29	80
	1490	1366	1202	4058

REPRESENTATIVE IN CONGRESS

Blanks	421	395	302	1118
JAMES P. McGOVERN	1041	938	888	2867
Write Ins	28	33	12	73
	1490	1366	1202	4058

COUNCILLOR

Blanks	102	125	101	328
JENNIE L. CAISSIE	823	704	604	2131
MATTHEW CJ VANCE	560	534	497	1591
Write Ins	5	3	0	8
	1490	1366	1202	4058

SENTAOR IN GENERAL COURT

Blanks	90	104	79	273
ANNE M. GOBI	796	702	670	2168
JAMES P. EHRHARD	601	560	452	1613
Write Ins	3	0	1	4
	1490	1366	1202	4058

REP. IN GENERAL COURT

Blanks	304	290	283	877
SUSANNAH M. WHIPPS LEE	1172	1066	911	3149
Write Ins	14	10	8	32
	1490	1366	1202	4058

SHERIFF

Blanks	304	295	278	877
LEWIS G. EVANGELIDIS	1178	1064	918	3160
Write Ins	8	7	6	21
	1490	1366	1202	4058

QUESTION 1

Blanks	46	64	65	175
YES	752	742	598	2092
NO	692	560	539	1791
	1490	1366	1202	4058

QUESTION 2

Blanks	12	19	20	51
YES	575	484	452	1511
NO	903	863	730	2496
	1490	1366	1202	4058

QUESTION 3

Blanks	15	18	22	55
YES	1091	1007	866	2964
NO	384	341	314	1039
	1490	1366	1202	4058

QUESTION 4

Blanks	11	14	15	40
YES	791	722	630	2143
NO	688	630	557	1875
	1490	1366	1202	4058



ANNUAL TOWN ELECTION, MAY 1, 2017

TOWN OF TEMPLETON WARRANT FOR ANNUAL TOWN ELECTION MAY 1, 2017 COMMONWEALTH OF MASSACHUSETTS

WORCESTER, ss.

To either of the Constables of the Town of Templeton, in said County.

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the Inhabitants of the several precincts of the Town of Templeton, County of Worcester, qualified to vote in Town Elections to meet in their respective precincts at the places designated and appointed by the Selectmen, to wit:

**Narragansett Regional Middle School (Gym)
460 Baldwinville Road
Baldwinville, MA**

On Monday, the 1st day of May next, at 11 o'clock A.M. to bring in their votes to the Election of Officers on one ballot as follows:

Two Members Board of Selectmen.....	3 years
One Member Board of Assessors.....	3 years
One Member Board of Health.....	3 years
One Member Cemetery & Parks Commission.....	3 years
One Member Community Preservation Committee.....	3 years
One Member Light and Water Commission.....	3 years
One Moderator.....	1 year
One Member Sewer Commission.....	3 years
Two Members Narragansett Regional School District Committee -- Templeton	3 years
One Member Narragansett Regional School District Committee -- Phillipston	3 years

The Polls will open at 11:00 a.m. and be closed at 7:00 p.m.

And you are hereby directed to serve this warrant by posting attested copies thereof in each Precinct; namely, at the Post Office in Templeton, the Post Office in East Templeton, the Post Office in Baldwinville, and the Town Hall at 160 Patriots Road in East Templeton, seven (7) days at least before the time of holding said meeting and by causing notice of the same to be published once in the Gardner News, a newspaper published in said County in the City of Gardner.

Hereof, fail not and make due return of this warrant with your doings thereon seven (7) days at least before the time of holding said meeting.

Given under our hands this 27th day of March in the year AD 2017.

BOARD OF SELECTMEN

John Caplis, Chairman

Diane Haley Brooks, Vice Chairman

Doug Morrison, Clerk

Julie Richard, Member

John Columbus, Member

A True Copy ATTEST

Signature of Constable of Templeton

Date

Printed Name of Constable Signing Above

WORCESTER, SS

April ____, 2017

This is to certify that I have served the within warrant by posting attested copies thereof in each Precinct; namely, at the Post Office in Templeton, the Post Office in East Templeton, the Post Office in Baldwinville, and the Town Hall at 160 Patriots Road in East Templeton, seven (7) days at least before the time of holding said meeting and by causing notice of the same to be published once in the Gardner News, a newspaper published in said County in the City of Gardner.

Signature of Constable of Templeton

Date

Printed Name of Constable Signing Above

A True Copy, ATTEST:

Carol A. Harris

Town Clerk of Templeton

**Annual Town Election
Monday, May 1, 2017**

**Board of Selectmen (Vote
for 2)**

	A	B	C	
Blanks	56	49	57	162
Diane Haley Brooks	181	189	145	515
Julie Farrell	67	47	50	164
Cameron Fortes	181	188	145	514
Write Ins	13	7	1	21
	498	480	398	1376

Board of Assessors

Blanks	39	39	26	104
John Brooks	209	195	172	576
Write Ins	1	1	1	3
Jonathan Haley	0	5	0	5
	249	240	199	688

Board of Health

Blanks	50	44	28	122
Laura Hoag	197	195	171	563
Write Ins	2	1	0	3
	249	240	199	688

**Cemetery & Parks
Commission**

Blanks	46	43	27	116
Richard Pervier	201	195	172	568
Write Ins	2	2	0	4
	249	240	199	688

Community Preservation

Blanks	42	41	28	111
John Henshaw	205	197	171	573
Write Ins	2	2	0	4
	249	240	199	688

**Light & Water
Commissioner**

Blanks	47	49	38	134
--------	----	----	----	-----

Dana Blais	195	188	160	543
Write Ins	7	3	1	11
	249	240	199	688

Moderator

Blanks	11	9	7	27
Derek Hall	144	163	133	440
Elizabeth Toth	94	67	59	220
Write Ins	0	1	0	1
	249	240	199	688

Sewer Commisssioner

Blanks	63	75	51	189
Mark Moschetti	184	157	147	488
Write Ins	2	8	1	11
	249	240	199	688

NRSD-Templeton (Vote for 2)

	Phillipston				
Blanks	220	233	200	267	920
Henry Mason	193	182	150	182	525
Write Ins	10	8	5	12	23
Charles Carroll	8	0	0	0	8
John Columbus	12	17	7	29	65
April Cover	13	7	8	0	28
Debra Robichaud	34	27	13	15	89
Virginia Wilder	8	6	15	1	30
	498	480	398	506	1882

NRSD-Phillipston

Blanks	67	67	50	56	184
Margaret Hughes	181	172	149	197	502
Write Ins	1	1	0	0	2
	249	240	199	253	941

ANNUAL TOWN MEETING, MAY 13, 2017



MAY 13, 2017

**NARRAGANSETT REGIONAL MIDDLE SCHOOL
460 BALDWINVILLE ROAD, BALDWINVILLE**

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TOWN OF TEMPLETON

WARRANT FOR ANNUAL TOWN MEETING MAY 13, 2017

WORCESTER, ss.

To either of the Constables of the Town of Templeton in said County:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the precincts of the Town of Templeton, County of Worcester, qualified to vote in elections and Town affairs to meet in the Narragansett Regional Middle School, 460 Baldwinville Road, Baldwinville, in said Templeton on

Saturday, May 13, 2017 at 9:00 a.m.

then and there to act on the following articles:

There was a moment of silence for David Bergeron.

Glenn Eaton made a presentation for the Economic Development Committee.

ARTICLE 1. FISCAL 2017 OPERATING BUDGET AMENDMENT(s)

To see if the Town will vote to increase, decrease or otherwise adjust any budget line item as appropriated by the Town at the May 14, 2016 Annual Town Meeting, and to raise and appropriate, borrow pursuant to any applicable statute and/or transfer from available funds, such sums as may be needed by the various departmental budgets and appropriations to complete the fiscal year ending June 30, 2017; or to take any other action relative thereto.

Submitted by the Board of Selectmen

Advisory recommends for this article.

On a motion duly made and seconded the town voted that various budget line items in the Fiscal Year 2017 operating budget be adjusted by transferring funds within said budget as follows:

From			To		
Account Name	General Fund #1000-	Amount	Account Name	General Fund #1000-	Amount
BoS Office Salaries	122-100-51-5110-0000	\$6,000	BoS Office Expenses	122-100-54-5420-0000	\$6,000

Town Admin. Salary	123-100-51-5110-0000	\$15,000	Town Counsel Exp.	152-100-53-5303-0000	\$15,000
Treas/Coll CMMT Cert.	147-100-51-5190-0000	\$1,000	Insp. Serv. - \$25/Per Insp.	152-100-53-5303-0000	\$4,500
Town Vehicle Fuel	192-100-54-5480-0000	\$3,500			
Treas/Coll Harpers P/R	147-100-53-5300-0000	\$1,750	Solid Waste Disposal Exp.	433-400-52-5290-0000	\$1,750
Town Vehicle Fuel	192-100-54-5480-0000	\$5,000	Group Insurance Exp.	945-900-57-5743-0000	\$5,000
Town Vehicle Fuel	192-100-54-5480-0000	\$2,500	Medicare	916-900-51-5173-0000	\$2,500
	Total	\$34,750		Total	\$34,750

Passed Unanimously/May 13th @ 9:27am

ARTICLE 2. CONSENT AGENDA

To see if the Town will vote to approve a consent agenda consisting of the following non-controversial actions, or take any other action relative thereto. Such items may be voted as a block, or singly, or in any combination but, however voted, will be treated for accounting and legislative purposes as if each item were voted as a separate article, or to take any other action relative thereto.

A. REPORTS OF TOWN OFFICERS

Accept the reports of the Town Officers as printed in the 2016 Town Report;

B. REPORTS OF TOWN COMMITTEES

Allow any of the Town Committees to present their reports;

Submitted by the Board of Selectmen

Advisory recommends for this article.

On a motion duly made and seconded the town voted that the Reports of Town Officers and Town Committees be accepted and placed on file.

Passed/May 13th @ 9:37am

ARTICLE 3. ADOPT M.G.L. RE: PERSONAL PROPERTY EXEMPTION

To see if the Town will vote to accept the provisions of M.G.L. Chapter 59, Section 5 Fifty Fourth and establish a minimum value of personal property subject to taxation in the amount of \$5,000 of fair cash value on personal property accounts to be taxed beginning in Fiscal Year 2018 or to take any other action relative thereto.

Submitted by the Board of Selectmen for the Board of Assessors as Recommended by the Town Auditors

Advisory recommends for this article.

Luanne Royer was allowed to speak on this article.

On a motion duly made and seconded the town voted that the provisions of M.G.L. Chapter 59, Section 5 Fifty Fourth, be hereby accepted and that the minimum value of personal property subject to taxation be hereby established to be in the amount of Five Thousand Dollars (**\$5,000**) of fair cash value on personal property accounts to be taxed beginning in Fiscal Year 2018.

Passed Unanimously/May 13th @ 9:41am

ARTICLE 4. AMEND PRIOR ARTICLE RE:SENIOR TAX WORKOFF PROGRAM

To see if the Town will vote to amend Article 27 of the May 16, 2012, Annual Town Meeting, by making certain deletions (strikethrough) and additions (underline) as shown below:

“The Senior Tax Work-Off Program, for taxpayers over 60 years of age, shall provide a maximum abatement of Five-Hundred Dollars (\$500.00) for each participant earned at an hourly rate of ~~Eight Dollars (\$8.00)~~ as the Board of Selectmen shall, from time to time, set as the minimum wage of the Town in compliance with statute; said abatement(s) to be paid from the Assessor’s Overlay account.”

Or take any other action related thereto.

Submitted by the Board of Selectman for the Council on Aging & Board of Assessors

Advisory recommends for this article.

On a motion duly made and seconded the town voted that Article 27 of the May 16, 2012, Annual Town Meeting, the Town amended by making certain deletions (strikethrough) and additions (underline) such that it shall read as follows:

“The Senior Tax Work-Off Program, for taxpayers over 60 years of age, shall provide a maximum abatement of Five-Hundred Dollars (\$500.00) for each participant earned at an hourly rate as the Board of Selectmen shall, from time to time, set as the minimum wage of the Town in compliance with statute; said abatement(s) to be paid from the Assessor’s Overlay account.”

Passed Unanimously/May 13th @ 9:44am

ARTICLE 5. AMEND BY-LAWS RE: TERM OF TOWN CLERK

To see if the Town will vote to amend Section 1 of Article II of its General By-Laws, by deleting (strikethrough) and adding (underline) certain provisions as shown below:

Section 1 Town Meetings & Terms of Officers

The Annual Town Meeting for the election of town officers shall be held on the first Monday of May of each year. The term of the Town Clerk shall commence on July 1st of the year so elected and expire on June 30th in the year for which the term at issue was warned. The term of all other Town Officers shall commence as soon as the Town Officer is qualified for office by the Town Clerk, after the Annual Election, and shall continue until the successor for the office is duly elected or appointed and qualified.

Or take any other action relative thereto.

Effective Date: This revised by-law shall take effect for the term of the Town Clerk elected at the Annual Election in May, 2018,

Submitted by the Board of Selectman on behalf of the Town Administrator

Advisory recommends for this article.

On a motion duly made and seconded the town voted that Section 1 of Article II of its General By-Laws be hereby amended as printed in the warrant.

Section 1: Town Meetings & Terms of Officers

The Annual Town Meeting for the election of town officers shall be held on the first Monday of May of each year. The term of the Town Clerk shall commence on July 1st of the year so elected and expire on June 30th in the year for which the term at issue was warned. The term of all other Town Officers shall commence as soon as the Town Officer is qualified for office by the Town Clerk, after the Annual Election, and shall continue until the successor for the office is duly elected or appointed and qualified.

And further that this amended by-law shall take effect for the term of the Town Clerk elected at the Annual Election in May of 2018.

Passed/May 13th @ 9:48am

A motion was duly made by Antonio Dejoy and seconded to advance Article 23 out of order. To be the next article discussed.

Passed/May 13th @ 10:00am by hand count, Y-123, N-66

ARTICLE 23. CITIZEN'S PETITION: RESCIND THE BORROWING FOR NEW ELEMENTARY SCHOOL

Shall the Town of Templeton rescind the action taken at the November 9, 2015 special meeting whereby the voters authorized the Town of Templeton to appropriate, borrow or transfer from

available funds, an amount of money to be expended under the direction of the Templeton Elementary School and furnishing a new Templeton Elementary School located at 17 South Road, Templeton, Massachusetts, including the payment of all costs incidental or related thereto (the "Project"), excepting from such rescission any amounts that the Town of Templeton has already paid or is contractually obligated to pay for the "Project?"

A citizen's petition submitted by Mark Barrieau and 12 others

Advisory makes no recommendation on this article; a citizen petition.

A motion was duly made by Julie Farrell and seconded that the Town of Templeton rescind the action taken at the November 9, 2015 special meeting whereby the voters authorized the Town of Templeton to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of the Templeton Elementary School Building Committee for the purpose of paying the cost of designing, constructing, originally equipping and furnishing a new Templeton Elementary School located at 17 South Road, Templeton, Massachusetts, including the payment of all costs incidental or related thereto (the "Project"), excepting from such rescission any amounts that the Town of Templeton has already paid or is contractually obligated to pay for the "Project?"

A motion was made by Robert May and seconded that the Auditors Management letter be read into record prior to Article 23 being brought forward.

Defeated/May 13th @ 10:09am

A motion was duly made and seconded to move the Article23.

Passed/May 13th @ 10:34am

Main motion

Defeated/May 13th @ 10:36am

A motion was duly made and seconded to reconsider Article23.

Defeated/May 13th @ 10:39am

ARTICLE 6. AMEND BY-LAWS RE: CAPITAL PLANNING

To see if the Town will vote to amend Article XLII of the By-Laws by making certain deletions (strikethrough) and additions (underline) as shown below:

Article XLII – Capital Planning ~~By-Law~~

Section 1: Capital Improvements Committee:

There ~~Board of Selectmen~~ is hereby authorized to establish and appoint a Capital Improvements Committee, to be composed of five members, ~~for a term of one year.~~ as follows:

- One (1) from the Board of Selectmen;
- One (1) from the

~~The following Boards and Committees shall nominate one of their members to serve annually:~~

- ~~• The Advisory Committee; Board~~
- ~~• The Board of Selectmen~~
- ~~• The School Committee~~
- ~~• The Planning Board~~
- ~~• Two (2) A Member from the community at large to be appointed by the Board of Selectmen; (preferable with some relevant experience in purchasing or general business practices); and~~
- ~~• The Town Treasurer/Collector~~

~~The Town Administrator, or designee, shall serve (or Town Accountant) as a non-voting ex-officio member provided, however, that this person shall be seated and allowed to vote whenever the Committee lacks a quorum because of a recusal of a member over a matter in which the member has a conflict or to provide a sufficient number of members to establish a quorum and conduct business.~~

~~The Committee shall choose its own officers provided, however, that ex-officio members may not serve as officers of the Committee.~~

~~The members of the committee shall be appointed at the first business meeting of each body following the annual town meeting and serve until the annual town meeting of the following year is dissolved. Should a vacancy occur in any of the above seats, the appointment shall be for the balance of the term.~~

Section 2: Committee duties:

To facilitate the reasonable acquisition and replacement of capital items (defined as assets and projects with a useful life of five or more years, and a cost of more than \$10,000.00 provided, however, that whenever items of less than \$10,000.00 are to be bulk purchased as part of a program, they shall be subject to the requirements of this article), the Committee shall have the following duties and responsibilities:

- Annually collect all proposed capital improvements for the coming six years from all departments, on forms designed for that purpose.
- Consider all requests and the relative need and impact of these requests on the Town's financial position.
- Establish and annually update a ~~five-year~~ five-year Capital Improvement Plan, based on this information.
- Annually, prepare a report prioritizing capital needs for the coming fiscal year, and recommend a Capital Improvement Budget for that fiscal year.
- Submit this annual report and their recommendations for purchases or improvements, ~~in the form of a separate capital article,~~ to the Board of Selectmen for its consideration and approval as part of the annual budget planning process by January 1 of each year.- A copy of said report shall also be filed with the Town Clerk and Advisory Committee.

~~Upon endorsement by the Board of Selectmen, the Capital Budget shall be included on the Annual Town Meeting Warrant for consideration.~~

It is the intent of this bylaw that all capital improvements, without regard to the source of funding, requested by a Town Department or Board shall ~~ould~~ be considered in the Committee's report before presentation to the Town ~~for~~ for appropriation. If a requesting department shall not, for whatever reason, have submitted their request for funding of a capital expenditure to the Committee during its annual review cycle, and such a request cannot, in their opinion, await the next annual review cycle, they shall promptly submit the request to the Committee for consideration. In such an event, the Committee shall meet expeditiously to consider the matter and file a supplemental report as set forth above ~~it is the responsibility of the Committee to submit an explanation of the omission of any request. This explanation is to be provided to the Board of Selectmen before any vote for appropriation takes place on the omitted request.~~

~~The Committee's report and the Selectmen's recommended Capital Budget shall be made available to the Advisory Board for review and inclusion in the annual recommendations of the Advisory Board.~~

Or take any other action relative thereto.

Submitted by the Board of Selectmen

Advisory recommends for this article.

A motion was made by Robert May and seconded to amended Article 6 by removing "for whatever reason" to replace with "unforeseen reason"

Passed/May 13th @ 10:55am

On an amended motion duly made and seconded the town voted that Article XLII of the By-Laws be hereby amended such that it shall read as follows:

Article XLII – Capital Planning

Section 1: Capital Improvements Committee:

There is hereby authorized a Capital Improvements Committee, to be composed of five members, as follows:

- One (1) from the Board of Selectmen;
- One (1) from the Advisory Committee;
- Two (2) from the community at large to be appointed by the Board of Selectmen; and
- The Town Treasurer/Collector

The Town Administrator, or designee, shall serve as a non-voting ex-officio member provided, however, that this person shall be designated by the Chairman as a voting member whenever the Committee lacks a quorum because of a recusal of a member or to provide a sufficient number of members to establish a quorum and conduct business.

The Committee shall choose its own officers provided, however, that an ex-officio member may not serve as an officer of the Committee.

The members of the Committee shall be appointed at the first business meeting of each body following the annual town meeting and serve until the annual town meeting of the following year is dissolved. Should a vacancy occur in any of the above seats, the appointment to fill such vacancy shall be for the balance of the term.

Section 2: Committee duties:

To facilitate the reasonable acquisition and replacement of capital items (defined as assets and projects with a useful life of five or more years and a cost of more than \$10,000.00 but including items with an individual cost of less than \$10,000.00 when purchased in bulk at a cost of more than \$10,000.00), the Committee shall have the following duties and responsibilities:

- Annually collect all proposed capital improvements for the coming six years from all departments, on forms designed for that purpose.
- Consider all requests and the relative need and impact of these requests on the Town's financial position.
- Establish and annually update a five-year Capital Improvement Plan, based on this information.
- Annually, prepare a report prioritizing capital needs for the coming fiscal year, and recommend a Capital Improvement Budget for that fiscal year.
- Submit this annual report and their recommendations for purchases or improvements, to the Board of Selectmen for its consideration and approval as part of the annual budget planning process by January 1 of each year. A copy of said report shall also be filed with the Town Clerk and Advisory Committee.

It is the intent of this bylaw that all capital improvements, without regard to the source of funding, requested by a Town Department or Board shall be considered in the Committee's report before presentation to the Town for appropriation. If a requesting department shall not, *unforeseen reason*, have submitted their request for funding of a capital expenditure to the Committee during its annual review cycle, and such a request cannot, in their opinion, await the next annual review cycle, they shall promptly submit the request to the Committee for consideration. In such an event, the Committee shall meet expeditiously to consider the matter and file a supplemental report as set forth above before any vote for appropriation takes place on the omitted request.

Passed Unanimously/May 13th @ 10:56am

ARTICLE 7. AMEND BY-LAWS RE: ADVISORY COMMITTEE

To see if the Town will vote to amend Section 1 of Article IV of its General By-Laws, by deleting (strikethrough) and adding (underline) certain provisions as shown below:

There shall be an Advisory Committee consisting of seven legal voters of the town who shall be appointed by the Moderator as hereinafter provided. No elective or appointive town officer or town employee shall be eligible to serve on said committee. ~~except that a representative from the~~ Advisory Committee shall be entitled to serve as a member of the ~~Capital Planning Committee and the Insurance Committee~~ upon any Committee for which membership is specifically provided for in these By-laws. In addition, members of the Advisory Committee may serve upon temporary ad hoc committees convened for a single purpose, such as the screening of applications for employment or appointment and examination of policy issues, when such bodies will be dissolved upon the completion of their work.

Or take any other action relative thereto.

Submitted by the Board of Selectmen on behalf of the Advisory Committee

Advisory recommends for this article.

On a motion duly made and seconded the town voted that Section 1 of Article IV of its General By-Laws be hereby amended such that it reads as follows:

“There shall be an Advisory Committee consisting of seven legal voters of the town who shall be appointed by the Moderator as hereinafter provided. No elective or appointive town officer or town employee shall be eligible to serve on said committee. Advisory Committee members shall be entitled to serve upon any Committee for which membership is specifically provided for in these By-laws. In addition, members of the Advisory Committee may serve upon temporary ad hoc committees convened for a single purpose, such as the screening of applications for employment or appointment and examination of policy issues, when such bodies will be dissolved upon the completion of their work.”

Passed/May 13th @ 11:05am

ARTICLE 8: AMEND BY-LAWS RE: AUTHORIZE & ESTABLISH REVOLVING FUNDS

To see if the Town will vote to amend the general by-laws of the Town by adding a new section 6 to Article V, entitled Financial Affairs, as stated below to establish and authorize revolving funds for use by certain Town departments, boards, committees, agencies, or officers under Mass. General Laws Ch. 44 Section 53E 1/2, and to set the spending limits for FY 2018 for such funds; or take any other action relative thereto.

Section 6. Departmental Revolving Funds

1. Purpose.

This by-law establishes and authorizes revolving funds for use by Town departments, boards, committees, agencies or officers in connection with the operation of programs or activities that generate fees, charges or other receipts to support all or some of the expenses of those programs or activities. These revolving funds are established under and governed by General Laws Chapter 44, § 53E½.

2. Expenditure Limitations.

A department or agency head, board, committee or officer may incur liabilities against and spend monies from a revolving fund established and authorized by this by-law without appropriation subject to the following limitations:

A. Fringe benefits of full-time employees whose salaries or wages are paid from the fund shall also be paid from the fund, [except for those employed as school bus drivers].

B. No liability shall be incurred in excess of the available balance of the fund.

C. The total amount spent during a fiscal year shall not exceed the amount authorized by town meeting on or before July 1 of that fiscal year, or any increased amount of that authorization that is later approved during that fiscal year by the Board of Selectmen and the Advisory Committee.

3. Interest.

Interest earned on monies credited to a revolving fund established by this by-law shall be credited to the general fund.

4. Procedures and Reports.

Except as provided in General Laws Chapter 44, § 53E½ and this by-law, the laws, charter provisions, by-laws, rules, regulations, policies or procedures that govern the receipt and custody of Town monies and the expenditure and payment of Town funds shall apply to the use of a revolving fund established and authorized by this by-law. The town accountant shall include a statement on the collections credited to each fund, the encumbrances and expenditures charged to the fund and the balance available for expenditure in the regular report the town accountant provides the department, board, committee, agency or officer on appropriations made for its use.

5. Establishment of the Several Departmental Accounts

The authorized departmental revolving account(s) are as follows:

Revolving Fund Name	Programs & Purposes of Fund	Departmental Receipts to be Credited to Fund	Officer Authorized to Expend from Fund	Fiscal Years
Burial & Improvement Fund	Wages for weekend burials and cemetery capital improvements	Fees Charged for Weekend Burials	Cemetery Commission	FY 2018 & subsequent fiscal years

Recycling Fund	Operation of the recycling program	Receipts from the sale of recycling equipment and disposal of recycled goods	Board of Health	FY 2018 & subsequent fiscal years
Plumbing & Gas Inspector Compensation Fund	Wages for the Gas & Plumbing Inspector	80% of the fees collected for Gas & Plumbing permits	Office of Development Services Director	FY 2018 & subsequent fiscal years
Electrical (Wiring) Inspector Fund	Wages for the Electrical (Wiring) Inspector	80% of the fees collected for Electrical (Wiring) permits	Office of Development Services Director	FY 2018 & subsequent fiscal years

*Submitted by the Board of Selectmen for the Town Accountant
Advisory recommends for this article.*

On a motion duly made and seconded the town voted that Section 1 of Article IV of the Templeton General By-laws be hereby amended such that it reads as follows,

“Section 6. Departmental Revolving Funds

1. Purpose.

This by-law establishes and authorizes revolving funds for use by Town departments, boards, committees, agencies or officers in connection with the operation of programs or activities that generate fees, charges or other receipts to support all or some of the expenses of those programs or activities. These revolving funds are established under and governed by General Laws Chapter 44, § 53E½.

2. Expenditure Limitations.

A department or agency head, board, committee or officer may incur liabilities against and spend monies from a revolving fund established and authorized by this by-law without appropriation subject to the following limitations:

- A. Fringe benefits of full-time employees whose salaries or wages are paid from the fund shall also be paid from the fund, [except for those employed as school bus drivers].
- B. No liability shall be incurred in excess of the available balance of the fund.
- C. The total amount spent during a fiscal year shall not exceed the amount authorized by town meeting on or before July 1 of that fiscal year, or any increased

amount of that authorization that is later approved during that fiscal year by the Board of Selectmen and the Advisory Committee.

3. Interest.

Interest earned on monies credited to a revolving fund established by this by-law shall be credited to the general fund.

4. Procedures and Reports.

Except as provided in General Laws Chapter 44, § 53E½ and this by-law, the laws, charter provisions, by-laws, rules, regulations, policies or procedures that govern the receipt and custody of Town monies and the expenditure and payment of Town funds shall apply to the use of a revolving fund established and authorized by this by-law. The town accountant shall include a statement on the collections credited to each fund, the encumbrances and expenditures charged to the fund and the balance available for expenditure in the regular report the town accountant provides the department, board, committee, agency or officer on appropriations made for its use.

5. Establishment of the Several Departmental Accounts

The authorized departmental revolving account(s) are as follows:

Revolving Fund Name	Programs & Purposes of Fund	Departmental Receipts to be Credited to Fund	Officer Authorized to Expend from Fund	Fiscal Years
Burial & Improvement Fund	Wages for weekend burials and cemetery capital improvements	Fees Charged for Weekend Burials	Cemetery Commission	FY 2018 & subsequent fiscal years
Recycling Fund	Operation of the recycling program	Receipts from the sale of recycling equipment and disposal of recycled goods	Board of Health	FY 2018 & subsequent fiscal years

Plumbing & Gas Inspector Compensation Fund	Wages for the Gas & Plumbing Inspector	80% of the fees collected for Gas & Plumbing permits	Office of Development Services Director	FY 2018 & subsequent fiscal years
Electrical (Wiring) Compensation Inspector Fund	Wages for the Electrical (Wiring) Inspector	80% of the fees collected for Electrical (Wiring) permits	Office of Development Services Director	FY 2018 & subsequent fiscal years

And further that the annual spending limit for the funds for Fiscal Year 2018 be established as follows:

Burial and Improvement Fund	\$10,000
Recycling Fund	\$10,000
Plumbing & Gas Inspector Fund	\$ 7,500
Electrical (Wiring) Inspector Fund	\$12,500

Passed Unanimously/May 13th @ 11:12am

ARTICLE 9. TEMPLETON SCHOLARSHIP FUND

To see if the town will vote to raise and appropriate the sum of Four Thousand Dollars and no cents (\$4,000.00) to the Templeton Scholarship Fund to be expended by the Templeton Scholarship Committee for the purpose of awarding scholarships to eligible applicants from the Town of Templeton, or take any other action relative thereto.

Submitted by the Board of Selectmen for the Templeton Scholarship Committee

Advisory recommends for this article.

On a motion duly made and seconded the town voted to raise and appropriate, in Fiscal Year 2018, the sum of Four Thousand Dollars and no cents (**\$4,000.00**), from the FY 18 Tax Levy and other general revenues of the Town, to the Templeton Scholarship Fund to be expended by the Templeton Scholarship Committee for the purpose of awarding scholarships to eligible applicants from the Town of Templeton.

Passed Unanimously/May 13th @ 11:17am

ARTICLE 10. PROPERTY VALUATION ACCOUNT

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars and no cents (\$20,000.00), to be expended by the Board of Assessors for Interim Work, Five-year Recertification and Cyclical Inspections, and to meet said appropriation from taxation or take any other action relative thereto.

Submitted by the Board of Selectmen for the Board of Assessors

Advisory recommends for this article.

On a motion duly made and seconded the town voted to vote to raise and appropriate, from the FY 18 Tax Levy and other general revenues of the Town, the sum of Twenty Thousand Dollars and no cents (**\$20,000.00**), to be Expended by the Board of Assessors for Interim Work, Five-year Recertification and Cyclical Inspections.

Passed/May 13th @ 11:19am

ARTICLE 11. COMMUNITY PRESERVATION COMMITTEE FUNDING

To see if the Town will vote pursuant to Chapter 44B of the General Laws, also known as the Community Preservation Act, to act upon the recommendations of the Community Preservation Committee to appropriate and/or reserve a sum of money from the Community Preservation Fund for: (i) the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee; (ii) the acquisition, creation and preservation of open space; (iii) the acquisition, preservation, rehabilitation and restoration of historic resources; (iv) the acquisition, creation, preservation, rehabilitation and restoration of land for recreational use; (v) the acquisition, creation, preservation and support of community housing; and (vi) the rehabilitation or restoration of open space and community housing acquired or created under such Act; and further, to authorize the Board of Selectmen with the approval of the Community Preservation Committee, to acquire by purchase, gift or eminent domain such real property interests in the name of or enforceable by the Town, acting by and through the Board of Selectmen or such other Town board as the Board of Selectmen may designate, including real property interests in the form of permanent affordable housing restrictions, historical preservation restrictions and conservation restrictions that will meet the requirements of Chapter 184 of the General Laws, as may be necessary and proper to carry out the foregoing; or take any other action relative thereto.

Submitted by the Board of Selectmen on behalf of the Community Preservation Committee

Advisory recommends for this article.

On a motion duly made and seconded the town voted to transfer from the Community Preservation annual revenues, which include the amount to be collected as a surcharge on real property, and the October 2017 state match as recommended by the Community Preservation Committee for CPC administrative expenses, community preservation projects and other expenses as follows:

- 1.) A sum of Twelve Thousand Dollars and no cents (\$12,000.00) of the FY2016 revenues and state match for Committee Administrative expenses (5%);
- 2.) A sum of Twenty Four Thousand Dollars and no cents (\$24,000.00) of the FY2016 revenues and state match for the Historic Resources Reserve (10%);
- 3.) A sum of Twenty Four Thousand Dollars and no cents (\$24,000.00) of the FY2016 revenues and state match for the Community Housing Reserve (10%);

- 4.) A sum of Twenty Four Thousand Dollars and no cents (\$24,000.00) of the FY2016 revenues and state match for the Open Space and Recreation Reserve (10%); and
- 5.) A sum of One Hundred and Fifty Six Thousand Dollars and no cents (\$156,000.00) of the FY2016 revenues and state match for the Budgeted Reserve (65%).

And further that the Town appropriate the sum of Twelve Thousand Dollars and no cents (\$12,000.00), for Fiscal Year 2018, for the Board of Assessors to expend for the purchase of water- and fireproof filing cabinets for the storage and preservation of important historical documents, including Deed Abstracts and Probate Records, and to meet said appropriation by a transfer of said sum from the account entitled Templeton Community Preservation Committee account entitled Historic Preservation Reserve.

Passed Unanimously/May 13th @ 11:21am

ARTICLE 12. CREATE A CABLE ACCESS ENTERPRISE FUND

To see if the Town will vote to accept M.G.L. Ch. 44 §53F1/2 and establish an Enterprise Fund to separately account for all revenues and expenditures in connection with operating cable PEG access service for Town residents through the Templeton Cable Committee (the “Committee”) and, upon such establishment, transfer all funds now held for the benefit of the Committee to said fund, or take any other action relative thereto.

Submitted by the Board of Selectmen for the Cable Committee

Advisory recommends for this article.

On a motion duly made and seconded the town voted to accept M.G.L. Ch. 44 §53F1/2 and establish an Enterprise Fund to separately account for all revenues and expenditures in connection with operating cable PEG access service for Town residents through the Templeton Cable Committee (the “Committee”) and, upon such establishment, transfer all funds now held for the benefit of the Committee to said fund.

Passed Unanimously/May 13th @ 11:26am

ARTICLE 13. TEMPLETON CABLE TV COMMITTEE BUDGET

To see if the Town will vote to appropriate the sum of Eighty-Five Thousand Five Hundred Five Dollars and no cents (\$85,505.00) for the salaries, benefits, committee stipends and other operating expenses for FY 2018 and to meet said appropriation with the receipts and revenues of the Cable Enterprise Fund, or take any other action relative thereto.

Submitted by the Board of Selectmen for the Cable Committee

Advisory recommends for this article.

On a motion duly made and seconded the town voted that the Town appropriate the sum of Eighty-Five Thousand Five Hundred Five Dollars and no cents (**\$85,505.00**) for the salaries, benefits, committee stipends and other operating expenses of the providing public

access services and programming for FY 2018 and to meet said appropriation with the receipts and revenues of the Cable Enterprise Fund.

Passed Unanimously/May 13th @ 11:28am

ARTICLE 14. FY 2018 SEWER DEPARTMENT BUDGET

To see if the Town will vote to appropriate, borrow pursuant to any applicable statute, or to transfer from available funds the total sum of One Million and Ninety Seven Thousand Dollars and no cents (\$1,097,000) to operate the Sewer Department for Fiscal Year 2018; said sum is to be apportioned to be used for salaries, operating, maintenance, legal, engineering and other expenses of the Templeton Sewer Department. Said sum is to be raised from sewer user charges and fees, entrance fees, tipping fees paid by disposal contractors and other fees and monies collected as per Sewer Department Rules by the Town of Templeton Sewer Department or to take any other action relative thereto.

Submitted by the Board of Selectmen for the Sewer Commission

Advisory recommends for this article.

On a motion duly made and seconded the town voted to appropriate the sum of One Million and Ninety Seven Thousand Dollars and no cents (\$1,097,000) to operate the Sewer Department for Fiscal Year 2018 with said sum to be apportioned and used for salaries, operating, maintenance, legal, engineering and other expenses of the Templeton Sewer Department and to meet said appropriation from the sewer user charges and fees, entrance fees, tipping fees paid by disposal contractors and other fees and monies collected as per Sewer Department Rules by the Town of Templeton Sewer Department.

Passed Unanimously/May 13th @ 11:31am

ARTICLE 15. RATIFICATION OF PREVIOUSLY AUTHORIZED SEWER BOND

To see if the Town will vote to ratify, approve and confirm the vote adopted under Article 10 of the Warrant at the May 14, 2016 Town Meeting, pursuant to which the Town voted to authorize the borrowing of Two Million and Three Hundred Thousand Dollars and no cents (\$2,300,000.00) to pay costs of the Pleasant Street sewer pump station project, including the payment of all costs incidental and related thereto; or take any other action relative thereto.

Submitted by the Board of Selectmen for the Sewer Commission

2/3 Vote Required

Advisory recommends for this article.

On a motion duly made and seconded the town voted that the Town ratify, approve and confirm the vote adopted under Article 10 of the Warrant at the May 14, 2016 Town Meeting, pursuant to which the Town voted to authorize the borrowing of Two Million and Three Hundred Thousand Dollars and no cents (**\$2,300,000.00**) to pay costs of the Pleasant Street sewer pump station project, including the payment of all costs incidental and related thereto.

Passed Unanimously/May 13th @ 11:37am

ARTICLE 16. RATIFICATION OF PREVIOUSLY AUTHORIZED POLICE STATION BOND

To see if the Town will vote to ratify, approve and confirm the vote adopted under Article 2 of the Warrant at the November 9, 2015 Town Meeting, pursuant to which the Town voted to authorize the borrowing of Nine Hundred and Seventy Five Thousand Dollars and no cents (\$975,000.00) to pay costs of designing and constructing an addition to the Police Station, including the payment of all costs incidental and related thereto; or to take any other action relative thereto.

Submitted by the Board of Selectmen

2/3 Vote Required

Advisory recommends for this article provided however that the Meeting be aware that the Town may need to use an extended borrowing in order to be able to smooth the overall tax rate as originally proposed.

On a motion duly made and seconded the town voted that the Town ratify, approve and confirm the vote adopted under Article 2 of the Warrant at the November 9, 2015 Special Town Meeting, pursuant to which the Town voted to authorize the borrowing of Nine Hundred and Seventy Five Thousand Dollars and no cents (\$975,000.00) to pay costs of designing and constructing an addition to the Police Station, including the payment of all costs incidental and related thereto.

Passed by 2/3 vote/May 13th @ 11:49am

ARTICLE 17. SET THE SALARIES OF ELECTED TOWN OFFICIALS

To see if the Town will vote, in accord with MGL Ch. 41 §108, to fix or maintain the salaries of the elected officials for Fiscal Year 2018 as follows:

Town Clerk	\$ 54,834.00	Yearly
Sewer Commissioner (Each)	\$ 2,000.00	Yearly
Board of Selectmen & All Others	\$ 0.00	Yearly

Or take any other action relative thereto.

Submitted by the Board of Selectmen

Advisory recommends for this article.

On a motion duly made and seconded the town voted to have the Town, in accord with MGL Ch. 41 §108, fix or maintain the salaries of the elected officials for Fiscal Year 2018 as follows:

Town Clerk	\$ 54,834.00	Yearly
Sewer Commissioner (Each)	\$ 2,000.00	Yearly
Board of Selectmen & All Others	\$ 0.00	Yearly

Passed/May 13th @ 11:52am

ARTICLE 18. FY 2018 OPERATING BUDGET

To see if the Town will vote to appropriate the sum of Eight Million Two Hundred Seventy Seven Thousand Three Hundred and Eighteen Dollars and no cents (\$8,277,318.00) for the operations of General Government for Fiscal Year 2018, and to meet said appropriation with a transfer of Forty Nine Thousand and Three Hundred Fourteen Dollars and no cents (\$49,314.00) of unissued bond proceeds originally borrowed for 252 Baldwinville Road, a transfer of Two Hundred and Twenty Five Thousand Dollars and no cents (\$225,000.00) from the Ambulance receipts reserved for appropriation, and the balance from taxation, or take any other action relative thereto.

Submitted by the Board of Selectmen

Advisory recommends for this article provided, however, that the Meeting be aware that this budget, as noted in the summary, is technically out of balance by \$100,000. This is an issue that will need to be addressed at the Fall Town Meeting.

A motion was duly made and seconded to move Article 18.

Passed/May 13th @ 12:08pm

On a motion duly made and seconded the town voted that the Town appropriate the sum of Eight Million Two Hundred Seventy Seven Thousand Three Hundred Eighteen Dollars and no cents (\$8,277,318.00) for the operations of General Government for Fiscal Year 2018 and to meet said appropriation with a transfer of Forty Nine Thousand Three Hundred Fourteen Dollars and no cents (\$49,314.00) of unissued bond proceeds originally borrowed for 252 Baldwinville Road, a transfer of Two Hundred Twenty Five Thousand Dollars and no cents (\$225,000.00) from the Ambulance Receipts Reserved for Appropriation, and the balance from the FY 18 tax levy and other general revenues of the Town.

Account #	Department	Amount
120	Selectmen (1)	\$258,750
130	Advisory Committee (2)	\$35,520
135	Town Accountant	\$138,500
141	Assessor	\$87,600
147	Treasurer/Collector	\$131,750
155	IT - Information Technology	\$68,000
161	Town Clerk	\$98,150
200	Police & Dispatch	\$1,299,250
220	Fire & EMS	\$569,000
230	Emergency Management	\$1,000
250	Development Services	\$152,250
400	Highway	\$575,750

410	Building & Grounds	\$268,000
420	Snow & Ice	\$132,500
500	Veterans Service	\$90,000
600	Senior Services	\$202,000
610	Library	\$78,875
620	Recreation & Culture	\$14,502
700	Debt Service	\$1,285,921
900	Insurance & Benefits	\$2,790,000
Total		\$8,277,318

- Note: (1) Contains \$10,000 Reserve Transferrable by BoS
for Non-Union Merit & Equity Raises
(2) Contains \$35,000 transferable reserve for
emergency & unforeseen circumstances (MGL Ch. 40 S. 6)

Passed/May 13th @ 12:14pm by a hand count, Y-77, N-22

ARTICLE 19. AUTHORIZE LEASE OF POLICE CRUISER

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Five Hundred Dollars and no cents (\$11,500.00) to pay for the first year of a four year lease for a fully equipped police cruiser with said lease not to exceed Forty Six Thousand Dollars and No cents (\$46,000.00) in total, and have a so called escape clause for lack of appropriation in addition to provisions for an early pay-off, without penalty, and a One Dollar (\$1.00) buy-out upon the conclusion of all regularly schedule lease payments. Or take any other action relative thereto.

Submitted by the Board of Selectmen

Advisory recommends for this article.

On a motion duly made and seconded the town voted that the Town raise and appropriate, from the FY 18 Tax Levy and other general revenues of the Town, the sum of Eleven Thousand Five Hundred Dollars and no cents (\$11,500.00) to pay for the first year of a four year lease for a fully equipped police cruiser with said lease not to exceed Forty Six Thousand Dollars and No cents (\$46,000.00) in total, and have a so called escape clause for lack of appropriation in addition to provisions for an early pay-off, without penalty, and a One Dollar (\$1.00) buy-out upon the conclusion of all regularly schedule lease payments.

Passed/May 13th @ 12:18pm

A motion was duly made and seconded to reconsider Article 18 to inform citizen's of \$100,00 shortfall in FY18 Operating Budget.

Defeated/May 13th @ 12:21pm

ARTICLE 20. CAPITAL BUDGET

To see if the Town will vote to appropriate the sum of One Hundred Seventy Two Thousand Five Hundred Dollars and no cents (\$172,500.00) for a program of capital

purchases and improvements, and to meet said appropriation with a transfer of One Hundred Fifty Two Thousand Five Hundred Dollars and no cents (\$152,500.00) of unissued bond proceeds originally borrowed for 252 Baldwinville Road and the balance from taxation, or take any other action relative thereto.

Submitted by Board of Selectmen

Advisory recommends for this article.

A motion was duly made by Robert May and seconded to amend Article 20 by removing the word “balance” and replace it with \$20,000.00.

Defeated/May 13th @ 12:33pm

On a motion duly made and seconded the town voted to appropriate the sum of One Hundred Seventy Two Thousand Five Hundred Dollars and no cents (**\$172,500.00**) for a program of capital purchases and improvements and to meet said appropriation with a transfer of One Hundred Fifty Two Thousand Five Hundred Dollars and no cents (**\$152,500.00**) of unissued bond proceeds originally borrowed for 252 Baldwinville Road and the balance from taxation with the pricing for each item being generally illustrated as follows:

Item	Amount
TH Mini-Split; Conf/Accounting, Misc.	\$ 17,500
Temp Center Fire/EMS - Roof Replacement	\$ 35,000
Senior Center Siding	\$100,000
A&E Assistance, Advertising, Printing	\$ 2,500
Dump Body - 1984 Mack 10 Wheel	\$ 17,500

Passed/May 13th @ 12:37pm

ARTICLE 21. NARRAGANSETT REGIONAL SCHOOL DISTRICT

To see if the Town will vote to raise and appropriate the sum of Six Million and Six Thousand Four Hundred Twenty Four Dollars and no cents (\$6,006,424.00) as the amount assessed upon the Town for the Fiscal Year 2018 assessment by the Narragansett Regional School District for the purposes of educating and transporting the Town’s enrolled students and capital and debt expenses provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town.

Or take any other action relating thereto.

Submitted by the Board of Selectman for the Narragansett Regional School District

Advisory recommends for this article.

On a motion duly made and seconded the town voted to raise and appropriate, from the FY 18 tax levy and other general revenues of the town, the sum of Six Million Four

Hundred Forty Two Thousand Eight Hundred Eight Dollars and no cents (**\$6,442,808.00**) as the amount assessed upon the Town for the Fiscal Year 2018 assessment by the Narragansett Regional School District for the purposes of educating and transporting the Town's enrolled students and capital and debt expenses provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town.

Passed/May 13th @ 12:40pm

ARTICLE 22. MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL

To see if the Town will vote to raise and appropriate the sum of Six Hundred Thirty Eight Thousand One Hundred Thirty One Dollars and No cents (\$638,131.00) as the amount assessed upon the Town for the Fiscal Year 2018 assessment by the Montachusett Regional Vocational Technical School District for the purposes of educating and transporting the Town's enrolled students and capital and debt expenses provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town, for Fiscal Year 2018.

Or take any other action relative thereto

Submitted by the Board of Selectman for the Montachusett Regional Vocational Technical School

Advisory recommends for this article.

On a motion duly made and seconded the town voted to raise and appropriate, from the FY 18 tax levy and other general revenues of the town, the sum of Six Hundred Thirty Eight Thousand One Hundred Thirty One Dollars and no cents (**\$638,131.00**) as the amount assessed upon the Town for the Fiscal Year 2018 assessment by the Montachusett Regional Vocational Technical School District for the purposes of educating and transporting the Town's enrolled students and capital and debt expenses provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town.

Passed/May 13th @ 12:43pm

ARTICLE 24. CITIZEN'S PETITION: FLUORIDE WARNING ON WATER BILLS

Shall the Town vote to approve a warning concerning Templeton citizen's fluorosis risk the additive poses to infants, to be added to all water bills and consumer confidence reports (which must be mailed to all water consumers, be posted online, and available at the Selectmen's Office and the Light and Water Department). The warning is as follows:

"Your public water supply is fluoridated. According to the Centers for Disease Control Prevention, if your child under the age of 6 months is exclusively consuming infant formula reconstituted with fluoridated water, there may be an increased chance of dental fluorosis. Consult your child's health care provider for more information."; or to take any other action relative there too.

A citizen's petition submitted by Peter Farrell and 19 others

Advisory makes no recommendation on this article; a citizen petition.

A motion was duly made by Peter Farrell and seconded that the Town vote to approve a warning concerning Templeton citizen's fluorosis risk the additive poses to infants, to be added to all water bills and consumer confidence reports (which must be mailed to all water consumers, be posted online, and available at the Selectmen's Office and the Light and Water Department). The warning is as follows:

"Your public water supply is fluoridated. According to the Centers for Disease Control Prevention, if your child under the age of 6 months is exclusively consuming infant formula reconstituted with fluoridated water, there may be an increased chance of dental fluorosis. Consult your child's health care provider for more information."

A motion was duly made and seconded to move Article 24.

Passed Unanimously/May 13th @ 12:59pm

Main motion

Defeated/May 13th @ 12:59pm

ARTICLE 25. CITIZEN'S PETITION: PROVIDE NON-FLUORIDATED POTABLE WATER

Shall the town of Templeton through its water department provide at no cost non-fluoridated potable water to its water customers who prefer not to have fluoride in their drinking water. Any costs to be borne by all water department customers.

A citizen's petition submitted by Peter Farrell and 19 others

Advisory makes no recommendation on this article; a citizen petition.

A motion was duly made by Peter Farrell and seconded that the town of Templeton through its water department provide at no cost non-fluoridated potable water to its water customers who prefer not to have fluoride in their drinking water. Any costs to be borne by all water department customers.

A motion was duly made and seconded to move Article 25.

Passed/May 13th @ 1:08pm

Main motion

Defeated/May 13th @ 1:09pm

ARTICLE 26. CITIZEN'S PETITION: FLUORIDE LEGISLATION

Move that the town will vote to authorize the Board of Selectmen to seek Special Legislation as set forth below: provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of the petition as follows:

An Act authorizing Annual Town Meeting as the responsible party on any and all decisions involving fluoridating or not fluoridating the public water supply.

Section 1. Notwithstanding Section 8C, Chapter 111, Title XVI, Part 1 of the general laws of or any general or special law to the contrary, the legislative body at Annual Town Meeting with a majority vote shall be authorized to make any and all decisions in regards to fluoridating or not fluoridating the public water supply however should town meeting vote to fluoridate the public water supply oversight on fluoride dose shall go to the town Board of Health. Annual town meeting shall also make decisions on health warning involving water fluoridation and any other decisions involving fluoride and the public water supply.

Section 2. Upon effective date of this act the Legislative body at Annual Town Meeting shall become the responsible party for all matters concerning fluoride and the public water supply.

Section 3. This act shall take effect upon passage.

A citizen's petition submitted by Peter Farrell and 19 others

Advisory makes no recommendation on this article; a citizen petition.

A motion was duly made by Peter Farrell and seconded that the town will vote to authorize the Board of Selectmen to seek Special Legislation as set forth below: provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of the petition as follows:

An Act authorizing Annual Town Meeting as the responsible party on any and all decisions involving fluoridating or not fluoridating the public water supply.

Section 1. Notwithstanding Section 8C, Chapter 111, Title XVI, Part 1 of the general laws of or any general or special law to the contrary, the legislative body at Annual Town Meeting with a majority vote shall be authorized to make any and all decisions in regards to fluoridating or not fluoridating the public water supply however should town meeting vote to fluoridate the public water supply oversight on fluoride dose shall go to the town Board of Health. Annual town meeting shall also make decisions on health warning involving water fluoridation and any other decisions involving fluoride and the public water supply.

Section 2. Upon effective date of this act the Legislative body at Annual Town Meeting shall become the responsible party for all matters concerning fluoride and the public water supply.

Section 3. This act shall take effect upon passage.

A motion was duly made and seconded to move Article 26.

Passed Unanimously/May 13th @ 1:20pm

Main motion

Defeated/May 13th @ 1:21pm

Meeting was dissolved @ 1:21pm.

And you are hereby directed to serve this warrant by posting attested copies thereof in each precinct; namely at the Post Office in Templeton, the Post Office in East Templeton, the Post Office in Baldwinville, and at the Town Hall at 160 Patriots Road, East Templeton, seven (7) days at least before the time of holding said meeting and by causing notice of the same to be published once in the Gardner News, a newspaper published in said Worcester County, in the City of Gardner.

Given under our hands this 25th day of April in the year AD 2017.

BOARD OF SELECTMEN

John Caplis, Chairman

Diane Haley Brooks, Vice Chairman

Doug Morrison, Clerk

Julie Richard, Member

John Columbus, Member

True Copy: ATTEST

Signature of Constable -Town of Templeton

Randy L Brown

Printed Name of Constable Signing Above

OFFICER'S RETURN
WORCESTER, SS

April 27, 2017

This is to certify that I have served the within warrant by posting attested copies thereof in each precinct; namely, at the Post Office in Templeton, the Post Office in East Templeton, the Post Office in Baldwinville, and at the Town Hall at 160 Patriots Road, East Templeton, seven (7) days at least before the time of holding said meeting and by causing notice of the same to be published once in the Gardner News, a newspaper published in said Worcester County, in the City of Gardner.

Signature of Constable -Town of Templeton

Randy L. Brown

Printed Name of Constable Signing Above

A True Copy, ATTEST:

Carol A. Harris

Town Clerk of Templeton

Meeting Attendance 05-13-2017

Voters Total 216

ELECTED TOWN OFFICIALS

Board of Selectman	John Caplis	2019
	John Columbus	2017
	Julie Richard	2018
	Doug Morrison	2019
	Diane Haley Brooks	2017
Board of Health	Lucas Rotti	2018
	Elizabeth Crocker	2019
	Laura Hoag	2017
Board of Assessors	John Brooks	2017
	Bradley Lehtonen	2019
	Fred C. Henshaw	2018
Town Clerk	Carol A. Harris	2018
Light & Water Commissioners	Dana F. Blais	2017
	Gregg Edwards	2019
	Christopher Stewart	2018
Moderator		
Cemetery Commission	Michael Kirby	2019
	Paul A. Saari	2018
	Richard Pervier	2017
Sewer Commission	Mark Moschetti	2017
	Thomas Jeleniewski	2018
	Robert Dennis	2019
Community Preservation Comm.	John Henshaw	2017
	Michael Morgan	2019
	Carrie Novak	2018
Constables	Randy Brown	2018
	John White	2018
NRSD	Henry J. Mason	2017
	A.J. Robinson	2017
	Lori Mattson	2019
	Deborah Koziol	2018
	Rae-Ann Trifilo	2018

	Margaret Hughes	2017
	Daniel Sanden	2019
	Victoria Chartier	2018
Housing Authority	Joyce Grucan	2018
	Sheila Tallman	2019
	Steven Olsen	2021
	Ida Beane	2020
Planning Board	Kirk Moschetti	2020
	Timothy Rotti	2020
	Franklin Moschetti	2018
	Charles Carroll, II	2018
	Christof Chartier	2021
	John Buckley	2021
	Dennis Rich	2019

APPOINTED TOWN OFFICIALS

Town Accountant	Kelli Pontbriand	
Town Administrator	Carter Terenzini	2017
Advisory Board	Wilfred Spring	2019
	Gordon Moore	2018
	Jeffery Bennett	2017
	Katharine Fulton	2017
	Beverly Bartolomeo	2018
	Julie Farrell	2017
	Paul Grubb	2017
Agricultural Commission	Christoph Chartier	2017
	Matt LeClerc	2019
	Carrie Novak	2018
	Andre' Chartier	2018
	David Pease	2018
Animal Control Officer		
Asst. Animal Control		

Board of Appeals	John Fletcher	2020
	Rick Moulton	2019
	Joseph Risi	2017
	Alan Drouin	2019
	David Smart	2019
	Dennis O'Brien	2020
Associate Member	Ronald Davan	2019
Deputy Assessor	Luanne Royer	2017
Boynton Public Library Trustees	Michael Morgan	2017
	Raymond Voutila	2017
	Sonia White	2017
Building Inspector	Richard Hanks	2018
Alternate Building Insp.	Paul Blanchard	2017
Cable TV Committee	Steven Castle	2017
	Marcia Breen	2017
	Richard Degon	2017
Capital Improvement	Charles Carroll II	2017
	Douglas Morrison	2017
	Rae-Ann Trifilo	2017
Certified Weighers	Michelle Aiken	2017
	Lynn H. Davis	2017
	Todd Constantine	2017
Communication Commission	Lawrence Bankowski	2017
	Derek Hall	2017
	George Couillard	2019
	Richard Curtis	2019
	Brian Rosengren	2019
Community Preservation Committee	Brad Lehtonen	2018
	Joyce Grucan	2018
	Fred Henshaw	2017
	George Andrews	2018
	Joy Taintor	2018
Conservation Commission	George Andrews	2017
	David M. Symonds	2018
	Nathan Schroeder	2018
	Earl Baxter	2018

Council on Aging Director Council on Aging	Dianna Morrison	2017
	Priscilla LeClerc	2018
	Leona Degrace	2017
	Phyllis Denis	2018
	Kathleen King	2019
Town Council	Deutsch, Williams, Brooks, DeRensis & Holland, P.C.	2017
Cultural Council	Barbara White	2017
	Carol Clark	2017
	Darlene LaClair	2018
	Noah Castle	2018
	Patricia Gale	2019
	Carol Caisse	2019
	Daniel Burns	2019
Economic Development Committee	Glenn Eaton	2017
	Richard Curtis	2017
	John Caplis	2017
	Steve Castle	2017
Electrical Inspector	Darrell Sweeney	2017
Asst. Electrical Inspector	Gerhard Fandryer	2017
Elementary School Building Committee	Chris Casavant	2017
	Rick Moulton	2017
	Henry Mason	2017
	John Graziano	2017
	Theresa Kasper	2017
	Kirk Moschetti	2017
	Diane Haley Brooks	2017
	John Caplis	2017
Emergency Mgmt. Comm. Officer	Richard Curtis	2017
	Michael Dickson	2017
	Scott Demar	2017
Emergency Planning Commission	Lawrence Bankowski	2017
	Kirk Moschetti	2017
	Frances Chase	2017
	Richard Curtis	2017
	Laurie Wiita	2017

	Richard Hanks	2017
	Dianna Morrison	2017
	Chief Michael Bennett	2017
	Kathy Matson	2017
	Kate Myers	2017
	John Caplis	2017
Acting Fire Chief	Denis Hamel	2017
Acting Forest Fire Warden	Denis Hamel	2017
Gas/Plumbing Inspector	Richard P. Geyster, Jr.	2017
Asst. Gas/Plumbing Inspector	Robert O'Brien	2017
Board of Health Director	Laurie Witta	2017
Highway Superintendent	Francis Chase	2017
Historical Commission	John L. Brooks	2017
	Michael Dickson	2017
	Darlene LeClair	2017
	Raymond Page	2019
	Alan Mayo	2018
Insurance Committee	David Smart	2026
	Eric Smith	2017
	Karen Hannula	2017
	Holly Young	2017
	Tom Berry	2017
Local Licensing Agent	Chief Michael Bennett	2017
Asst. Liquor Licensing Agent	Sgt. Steven Flis	2017
	Sgt. Derek Hall	2017
Local Project Coordinator/Mass Historic Commission	Alan Mayo	2018
Official Marker of Boundaries	Fred Henshaw	2017
MART Advisory Board	Carter Terrenzini	2017
Mont. Reg. Voc. School Comm Rep	James M. Gilbert	2019
Mun. Coord. Right to Know Law	Denis Hamel(Acting)	2017

Open Space Committee	Dennis Rich	2017
	Carrie Novak	2017
	Julie Richard	2017
	John Henshaw	2017
Pandemic Response Mgt. Team	John Columbus	2017
	John Caplis	2017
Parking Clerk	Carol Harris	2017
Recreation Committee	Joshua Koziol	2017
	Joy Taintor	2017
	Barry Janssens	2017
	William Davis	2017
	Philip Moulton	2017
	Daniel Theriault	2017
Scholarship Committee	Doris Brooks	2017
	John Brooks	2017
	Thomas Cook	2018
	Darlene LaClair	2019
Scout Hall Re-Use Committee	Julie Richard	2017
	Steve Castle	2017
	Brian Rosengren	2017
	John Caplis	2017
	Harry Aldrich	2017
Senior Center Oversight Comm.	Frank Moschetti	2017
	Doug Morrison	2017
	Priscilla LeClerc	2017
	Julie Richard	2017
	Herb Ferran	2017
	William Harris	2017
Templeton Burial Ground Committee	Helena Nyman	2017
	Mike Morgan	2017
	Stephanie Mayo	2017
Templeton Developmental Center Reuse Committee	Julie Richard	2017
	John Columbus	2017
Tomb Restoration Comm.	Michael Morgan	2017
	Michael Dickson	2017
	Stephanie Mayo	2017
	Helena Nyman	2017

	Cheryl Gilmore-thys	2017
Interm Town Administrator	Carter Terenzini	2017
Town Administrator Screening Committee	John Driscoll	2017
	Richard Hanks	2017
	Brian Tanguay	2017
	Chris Casavant	2017
	Derek Hall	2017
Town Building Assessment Comm.	John Columbus	2017
	Doug Morrison	2017
	Robert Mitchell	2017
Treasurer/Collector	Kate Myers	2017
Assistant Treasurer/Collector	Carolee Eaton	2017
Treasurer/Collector Secretary	Lynn Scerra	2017
Tree Warden	Bud Chase	2017
Trench Safety Agent	Larry Bankowski	2017
	Bud Chase	2017
	Richard Hanks	2017

All Trust Funds: Gilman Waite Trustees, Leland Fund, Otis Rice Fund Trustee, Porter L. Newton Fund, Edith Nichols Stevens Fund, Jehu Richardson Fund, Julia Sawyer Fund Overseers, Masonic Fund, Waldo N. Haskell Fund:

	John Caplis	2017
	John Columbus	2017
	Douglas Morrison	2017
	Julie Richardl	2017
	Diane Haley Brooks	2017
Veterans Graves Officer	Alan Mayo	2017
Community Veteran's Oversight Board	Herb Ferran	2017
	Teddy Furr	2017
	Christine Caplis	2017
	Michael Currie	2017
Director of Veteran's Services	John Caplis	2017

Board of Registrars	Karen Gautreau	2018
	Mayme Sweeney	2017
	Sheila Tallman	2019
Election Constables	Eugene Denis	2017
	George Couillard	2017
	Steve LaPrise	2017
Poll Workers		
Wardens	Karen Hannula	2017
	Judith Levangie	2017
	Sheila Tallman	2017
Deputy Warden	Susan Anderson	2017
	Mary Alger	2017
	Dorothy Leger-Lore	2017
Clerk	Shelley Saunders	2017
	Barbara Woodbury	2017
	Phyllis Denis	2017
Deputy Clerk	Deborah Koziol	2017
Inspectors	Colleen Pender	2017
	Doris Geyster	2017
	Herbert Ferran	2017
	Joyce Provencher	2017
	Priscilla LeClerc	2017
	Adrain Morgan	2017
	Frances Yackowski	2017
	Ida O'Brien	2017
	James Whalen	2017
	Janice Whalen	2017
	Lucille Benbenek	2017
	Thomas Benbenek	2017
	Jane Eaton	2017
	Carol Garvey	2017
	Catherine Caisse	2017
	George Woodbury	2017
	Janice Turski	2017
	Karen Tucker	2017
	Laurie Snoonian	2017
	Mary Chipman	2017
	Sharon Dymek	2017
	Annette Fleming	2017
	Cheryl Decateret	2017
	Diane Coffin	2017
	Janice Caisse	2017
	Linda St. Laurent	2017
	Carol Clark	2017

Diane Haley Brooks	2017
Robert Kimball	2017
Isaac Matson	2017
Sally Frisch	2017
Janice Lovell	2017
Kathleen McAuliffe	2017
Ida Beane	2017
Jessica Bergeron	2017
Christine Sargent	2017
Barbara Cullen	2017
Samantha Anderson	2017
Paul Saari	2017
Melanie Hall	2017

TREASURER/COLLECTOR

	<u>Amounts Collected</u>		<u>Interest</u>		<u>Total</u>
Fiscal 2017					
Real Estate	\$	9,072,051.00	\$	20,561.00	\$ 9,092,612.00
Personal Property	\$	163,594.00	\$	-	\$ 163,594.00
Supplemental Tax	\$	15,586.00	\$	-	\$ 15,586.00
Motor Vehicle					
Excise	\$	905,458.00	\$	2,194.00	\$ 907,652.00
CPA	\$	133,715.00	\$	253.00	\$ 133,968.00
Supplemental CPA	\$	365.00	\$	-	\$ 365.00
Title V	\$	17,670.00	\$	-	\$ 17,670.00
Title V Interest	\$	7,778.00	\$	-	\$ 7,778.00
Sewer Betterment	\$	20,739.00	\$	-	\$ 20,739.00
Sewer Betterment					
Interest	\$	6,104.00	\$	-	\$ 6,104.00
Water Liens	\$	828.00	\$	-	\$ 828.00
Sewer Liens	\$	82,888.00	\$	-	\$ 82,888.00
Light Liens	\$	8,268.00	\$	-	\$ 8,268.00
				\$	10,458,052.00
Fiscal 2016 (collected in 2017)					
Real Estate	\$	183,580.00	\$	26,922.00	\$ 210,502.00
Personal Property	\$	5,002.00	\$	-	\$ 5,002.00

Supplemental Tax	\$	2,010.00	\$	-	\$	2,010.00
Motor Vehicle						
Excise	\$	158,719.00	\$	10,130.00	\$	168,849.00
CPA	\$	2,039.00	\$	309.00	\$	2,348.00
Supplemental CPA	\$	32.00	\$	-	\$	32.00
Title V	\$	265.00	\$	-	\$	265.00
Title V Interest	\$	79.00	\$	-	\$	79.00
Sewer Betterment	\$	3,987.00	\$	-	\$	3,987.00
Sewer Betterment						
Interest	\$	742.00	\$	-	\$	742.00
Water Liens	\$	285.00	\$	-	\$	285.00
Sewer Liens	\$	1,799.00	\$	-	\$	1,799.00
Light Liens	\$	364.00	\$	-	\$	364.00
					\$	396,264.00

All Prior Years		(collected in 2017)				
Real Estate	\$	81,436.00	\$	20,783.00	\$	102,219.00
Personal Property	\$	2,249.00	\$	-	\$	2,249.00
Supplemental Tax	\$	1,530.00	\$	-	\$	1,530.00
Motor Vehicle						
Excise	\$	16,400.00	\$	10,459.00	\$	26,859.00
CPA	\$	989.00	\$	206.00	\$	1,195.00
Supplemental CPA	\$	28.00	\$	-	\$	28.00
Title V - not due						
yet	\$	39,456.00	\$	1,023.00	\$	40,479.00
Title V	\$	-	\$	-	\$	-
Title V Interest	\$	231.00	\$	-	\$	231.00
Sewer Bett - not						
due yet	\$	1,250.00	(295.00)		\$	955.00
Sewer Betterment	\$	3,198.00	\$	-	\$	3,198.00
Sewer Betterment						
Interest	\$	841.00	\$	-	\$	841.00
Water Liens	\$	-	\$	-	\$	-
Sewer Liens	\$	274.00	\$	-	\$	274.00
Light Liens	\$	-	\$	-	\$	-
					\$	180,058.00

SECTION 2

COMMUNITY SERVICES

BOYNTON PUBLIC LIBRARY

The Boynton Public Library has continued to serve the community by providing reading materials, audio-visual materials, Internet access, reference services and a variety of programs.

A Preschool Story Hour was held each Wednesday morning throughout the school year. An average of 28 children participated each week, enjoying stories, games, crafts and a snack. A celebration was held in June as Story Hour concluded for the summer. For the first time in many years, the elementary school children in grades K & 1 did not visit the library.

The library participated in a pajama drive which was sponsored by the Boston Bruins. Our library collected over 3 dozen pair of pajamas which were added to the over 12,000 pair collected and distributed to children throughout New England.

A 7 week long summer reading program was held, with great prizes as reading incentives, weekly activities, and an ice cream sundae finale. Approximately 50 children participated.

One of our computers was outfitted with the software and scanner to begin our holdings to the CWMars database. We completed approximately 80% of the collection, and were able to take the next 2 trainings, which explained placing and fulfilling hold requests from libraries all over the State. We hope to set up both public desks, and be fully automated and circulating by spring of 2018.

Library Hours are: Monday and Thursday 12-7pm, Wednesday 9am-5pm and Saturday 11:30am-2:30pm. Expanded hours will begin 7/1/17 – Monday 10am-7pm, Wednesday 9am-5pm, Thursday 9am-7pm and Saturday 11:30am-2:30pm

Circulation: Adult & YA: 18,094 Children's 16,916

State Aid to Public Libraries Received: \$ 11,447.00

Salaries were paid out of appropriated funds: \$ 52,670.48

Expenses paid out of appropriated funds: \$ 14,100.05

 Books and Audio-visual materials: \$ 12,971.00

 Office Supplies: \$ 324.75

 Energy & Utilities: \$ 517.35

 Building Maintenance: \$ 286.90

Expenses paid out of non-appropriated funds:

 Books & Audio-visual materials: \$ 1,779.00

 Network Membership: \$ 5,594.00

 Building Maintenance: \$ 523.80

The library does not collect overdue fines.

Respectfully submitted,

Jacqueline Prime
Library Director

CABLE COMMITTEE

Cable TV Advisory Committee Report for FY17

The Templeton Cable TV Advisory Committee operates and maintains the town's cable access channel, known as Templeton Community Television (TCTV), appearing in Templeton on cable Channel 8. The Committee also maintains a YouTube channel showing all of TCTV's original programming and an active Facebook page.

TCTV is presently broadcast from the town's Baldwinville station. Broadcasts are also possible from the system hub at Narragansett Regional High School.

Cablecasts of Select Board meetings, School Committee Meetings, Advisory Committee, Planning Board and Zoning Board of Appeals hearings, and Templeton Elementary School Building Committee meetings are regularly shown on TCTV. In addition, several events such as festivals and concerts appear on the channel, as well as informational programs for seniors and kids' shows. TCTV also maintains public notices on a slide show that runs between programs, along with scenic and historical photos of Templeton, short videos and other useful information. Programming runs throughout the day and night on Cable Channel 8.

Funding for the cable access station comes from public access fees the cable operator, Comcast, charges cable TV subscribers in Templeton. In FY17, Comcast paid the Town \$50,560.52 in cable access fees, to be used solely to operate and maintain the public access station and for cable TV-related matters.

In June of 2017, the Committee finalized and the Board of Selectmen signed a 10-year license renewal with Comcast that pays 4.25 percent of TV revenues in town to fund the cable channel's operation and cable TV related activities, as well as \$60,000 in a capital grant for the purchase of new equipment.

In FY17 The Cable TV Advisory Committee expended \$80,230.46 on various equipment and operational needs, including phone and Internet fees, security system expenses, stipends for Committee members, and part-time station manager and part-time video production assistant.

In FY17 new portable cameras, computers, hard drives and accessories were purchased, totaling \$9,752.09. Interns from Narragansett Regional High School have worked productively on TCTV and the 'Gansett Hour show that is cablecast on school nights.

The Cable TV Advisory Committee and Templeton Board of Selectmen have since approved opening TCTV for public access to equipment for Templeton and area residents to record and produce shows on TCTV and its related media properties.

Respectfully submitted,

Steve Castle, Chairman

Marcia Breen, member

Rick Degon, member

Virginia Strahan, member

COMMUNITY PRESERVATION COMMITTEE

Annual Report (July 1, 2016 – June 30, 2017)

Chair:	John Henshaw	At Large
Vice-Chair:	Joyce Grucan	Templeton Housing Authority
Clerk:	Dennis Rich	Planning Board
Members:	Mike Morgan	At Large
	Joy Taintor	Recreation Committee
	George Andrews	Conservation Commission
	Brad Lehtonen	Board of Assessors
	Carrie Novak	At Large (Elected May 2015)
	Darlene Laclair	Historical Commission

The Templeton Community Preservation Committee met monthly during fiscal year 2017, guiding and reviewing proposed projects, monitoring and facilitating current projects, and identifying community needs through public meetings. The state match awarded to Templeton in October 2016 was \$101,201 and represented 85% of the amount billed by the town (\$120,843). The Town continued its membership in the Community Preservation Coalition and received assistance from the Coalition when requested.

Veteran's Park in Baldwinville was created as a result of the appropriation and spending of \$98,000 from the Templeton Community Preservation Fund for the removal of the two buildings at 4 Elm Street. This created a conservation area under the jurisdiction of the Conservation Commission and is maintained by the Cemetery and Parks Department. Creating and installing signage for the Park is under discussion.

The Tomb Restoration Project, conducted in the Common Burial Ground behind the First Church of Templeton, was completed during FY2017. This represents a major accomplishment as it has been done over many years and three separate phases. This included state matching grants for each portion from the Massachusetts Preservation Projects Fund and is the result of the diligent attention provided by Alan Mayo and the Tomb Restoration Committee. This completed project will be highlighted in the coming fiscal year.

Progress was made at Scout Hall following the May 2016 approval by the Town to expend \$50,000 from Templeton Community Preservation Funds for the historic preservation of the Town-owned building at 135 Patriots Road, East Templeton by rehabilitating the ceiling and other interior components, electrical, plumbing and heating components. This project is ongoing.

One new project was funded in FY2017. Community Preservation Act funds were approved at the May 13, 2017 Annual Town Meeting where the Town appropriated the sum of Twelve Thousand Dollars and no cents (\$12,000.00), for the Board of Assessors to expend for the purchase of water- and fireproof filing cabinets for the storage and preservation of important historical documents, including Deed Abstracts and Probate Records.

COUNCIL ON AGING

Appropriation at town meeting:

Director Salary	\$32,092.00
Salaries	\$72,707.00
Expenses	\$20,000.00

Expenditures:

Director Salary	\$31,150.54
Salaries	\$72,707.00
Expenses	\$12,472.11

Turned Back to Town	\$ 8,469.35
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Food Pantry 7/01/2016	\$11,659.94
Donations	\$ 120.00
Gift Account 7/01/2016	\$ 3,786.81

Expenditures:

Hamburg	\$ 1,974.00
Dry Goods	\$ 793.59
Supplies (gloves, Ziplocs, etc.)	\$ 280.54

Food Pantry 6/30/2017	\$ 8,731.81
Donations	\$ 2,160.60
Gift Account 6/30/2017	\$ 4,481.76

Expenditures:

Programs	\$ 850.00
Mural	\$ 350.00
Supplies	\$ 265.65

Like many other departments we now have clean numbers to start the year off for the Food Pantry and Gift Accounts.

We hope to have the building upstairs completed in the coming fiscal year; the siding and kitchen still need to be completed.

We continue to serve the community of Templeton with the available resources. We serve individuals and families of all ages with many different needs, such as case management, nutrition, fuel and housing assistance, referrals, and transportation needs, just to name a few.

Transportation remains very active. Our volunteer team donated 2,134 hours which translates to \$25,570.

MART reimbursed the Town for drivers' hourly wages (except Meals on Wheels), cell phones for the vans, and the fuel for the MART owned van.

Through the generosity of the community the food pantry was able to distribute turkey baskets at Thanksgiving and toys at Christmas. We once again thank the communities of Templeton and Phillipston for supporting those in need not only at the holidays, but all year round.

I would like to thank the volunteers that help make our senior center run without them we would not be able to function. In addition to the volunteers I have a great staff, and they make this center shine.

Respectfully Submitted

Dianna Morrison
Director
Templeton Council on Aging
Templeton Senior Community Center

CULTURAL COUNCIL

In Massachusetts, public funding for the arts, humanities and interpretive sciences is provided through a central agency, the Massachusetts Cultural Council, and a network of local cultural councils that serve every city and town in the state. The Templeton Cultural Council is supported by the Massachusetts Cultural Council and the Town of Templeton. In order to receive and distribute state funds, local Cultural Councils must have a minimum of five members, and may have up to 17 members; the Templeton Cultural Council currently has seven members.

Any town resident interested in promoting the arts in Templeton is encouraged to apply for Council membership. Members are appointed by the Board of Selectmen for three-year terms; application forms are available on the town website. Members serving on the Council are: Daniel Burns, Jan Caisse, Noah Castle, Carol Clark, Patricia Gale, Darlene Laclair and Barbara White. Members may serve only two consecutive terms, so new members are always needed to fill the seats of those whose terms have expired.

The Council conducts a survey of community interest each year, and welcomes suggestions for programs to be funded and presented in Templeton. Applications for state grants are accepted in the fall for the next fiscal year, and may be made online at mass-culture.org.

Account Balance Beginning of Period (7/1/2016):	\$1,860.32
State Revenue (FY2017 Allocation):	\$4,800.00
Municipal Revenues:	\$1,000.00
Other Revenues:	\$36.00
Total Revenues:	\$5,836.00

Total Expenditures:	\$4,135.00
Account Balance End of Period (6/30/17)	\$3,561.32
Locally Raised Funds	\$386.00
Account Balance End of Period (6/30/17)	\$3,561.32
Total Encumbered Funds as of 6/30/17	\$3,175.32

For the 2017 Fiscal Year, the Massachusetts Cultural Council allocated \$4,800 to the Templeton Cultural Council. Requests for funding from local organizations totaled \$12,797. After reserving \$100 for administrative expenses, and allocating previously encumbered funds in its account, the Council awarded the following grants to bring the arts and sciences to the residents of Templeton:

- Narragansett Historical Society was awarded \$300 for its Kite Festival.
- Dan Kirouac was awarded \$150 for a concert for seniors.
- Baldwinville Elementary School was awarded \$700 for a student trip to Theatre at the Mount.
- Templeton Center School was awarded \$500 for a student trip to Theatre at the Mount.
- Narragansett Historical Society was awarded \$700 for its 2017 Engine & Motor Show.
- Cub Scout Pack #27 was awarded \$175 for its Blue & Gold Banquet.
- Narragansett High School was awarded \$500 for its National Foreign Language Week.
- Tommy Rull was awarded \$275 for an entertainment program at the Senior Center.
- The Narragansett Drama Club was awarded \$500 for its annual musical production.
- Dawn Kelley was awarded \$200 for a musical program at the Senior Center.
- Gardner Area League of Artists was awarded \$200 for its Spring Art Show.
- Narragansett Middle School was awarded \$350 for a trip to the Decordova Sculpture Park and Museum.
- The Templeton Cultural Council was awarded \$250 for a steel band performance at the Templeton Art & Craft Festival.

With municipal and locally-raised funds, the Templeton Cultural Council funded the following in FY 2017:

Performances by Tropical Sensations Steel Drum Band at the 2016 and 2017 Annual Templeton Arts and Crafts Fair, \$550

Books for the new kindergarten library, requested by the English Honor Society at NRHS, \$150

Cultural Council activities for children at the annual Pumpkin Festival on Templeton Common, \$68.19 for materials.

Report submitted by
Patricia Gale
Templeton Cultural Council Chair

HISTORICAL COMMISSION

The Templeton Historical Commission meets monthly or as needed. The 2017 calendar year results are as following:

One of our members moved out of town and had to be replaced. At our March meeting, Howard Sands was welcomed to our Commission.

Member, Alan Mayo, reported that a grant had been secured and a contractor chosen to finish the final phase of the burial tomb restoration at the Templeton Center Cemetery. At our September meeting, Alan provided a Tomb Restoration Completion Report.

Our October meeting was held on Templeton Common and we walked the Templeton Center Historic District, updating names, street names, etc. We are working on providing the Montachusett Planning Commission with the updated information for their ongoing map project.

Respectfully Submitted,

John Brooks, Chairman
Darlene LaClair
Howard Sands
Michael Dickson
Alan Mayo

HOUSING AUTHORITY

TEMPLETON HOUSING AUTHORITY Annual Report to the Town of Templeton July 1, 2016– June 30, 2017

The Templeton Housing Authority has been in operation for forty-two (42) years managing Sixty (60) units of decent, affordable elderly/handicapped public housing at Phoenix Court, 99 Bridge St. Baldwinville and Eight (8) units of state family public housing at Tucker Building, 733 Baldwinville Rd. Baldwinville. Templeton Housing was established at a town meeting in 1976. The Commonwealth of MA issued the charter for the Authority in 1976. It is a separate corporation from the Town of Templeton.

Currently, each Massachusetts Housing Authority consists of a five-member Board of Commissioners. Three (3) members are elected by voters of the municipality, one (1) member is appointed by the Governor of the Commonwealth of MA and new regulations will establish a tenant member appointed. The Board of Commissioners conducts business, oversee the budget and establish procedures and policies in conjunction with the MA Department of Housing and Community Development.

2016/2017 Board Members:

Joyce Grucan, Chairperson
Carol Caisse, Secretary/resident
State-appt. waiting appt.

Steven Bailey, Vice-Chair,
Ida Beane, Treasurer

Regular meetings are generally held on the second Wednesday of each month at 4:00 PM in the Community Building at Phoenix Court. All meetings are posted at least 48 hours in advance on the town web site.

State-aided public housing eligibility requirements are applicants must be a resident of the United States and meet qualifications regarding income guidelines, age, and disability, set by the Department of Housing and Community Development. Handicapped applicants must meet the state regulatory definition of handicapped persons. Preference is given to applicants who reside or are employed in the Town of Templeton. Veterans that qualify also are given preference as well as affirmative action applicants. Requests for applications for housing may be obtained by phone (978-939-2374) by mail or by via internet at www.mass.gov/dhcd for universal applications. Rents are based on 30% of net income.

The Templeton Housing Authority is funded solely by tenant's rents and by subsidy received from the Commonwealth of MA to cover daily operations, renovations and payroll. The Authority pays the Town of Templeton in lieu of property taxes, and water & sewage fees at customary rates. Capital Planning Grants from the Common-wealth of MA are used to fund major repairs and modernization of our property. The Authority employs a part-time Executive Director, full time Maintenance Director, and part time administrative assistant and seasonal maintenance.

The Housing Authority maintains a Waiting List for each development. One-Hundred fourteen (114) applicants applied for housing during the calendar year. Twelve (12) new households signed leases for occupancy in THA owned property.

Modernization and Capital Planning Projects completed at Phoenix Court during the fiscal year included, exterior front door replacement, unit turnover flooring, bath surrounds and new interior closet doors. New garage doors were installed. At the Tucker Building two units had replacement windows installed. Sixteen (16) units had Air Source Heat Pumps installed to replace electric baseboard heating at Phoenix Court with a sustainability energy grant received.

The Templeton Council of Aging provides transportation from Phoenix Court to appointments and errands in the surrounding area. A resident coordinator from Montachusett Home Care is at Phoenix Court once a week to help with senior health care issues. The Templeton Housing Authority is grateful for the agency's services to residents.

Respectfully submitted by Louse Chaffee, Executive Director, THA

RECREATION COMMITTEE

The learn to Swim Program had a very successful summer of 2017. We were able offer free of cost to the town children. This was an overwhelming request not to charge for this, as it is a “Life-saving” program. Our Director Terry Griffiths returned and reported a successful summer. The folks at the Templeton Rod and Gun allow us to use their beach to host the program. The director and her 2 primary staff were paid for their efforts. We thank Terry for her work and look forward to having the program again in the summer of 2018.

Recreation Soccer program was run by First year Director Bridgette Woodcock after replacing the previous directors Matt and Liz Syring who left after the 2015 Soccer season. The season started with a Skills Clinic run by Bridgette the other soccer coaches and the members of the Narragansett Girls Varsity Soccer Team, who used this as their community service project.

Narragansett Youth Soccer played its games Sundays at the Gilman Waite fields. Age groups were under 7, under 10 and under 12. Mark Davis once again coordinated the training of referees, while Bridgette and other coaches handled the field maintenance and line painting, and all the day to day operations of the soccer program and they had a successful season. Bridgette received a small salary payment to offset her efforts. The Recreation Commission would like to thank Bridgette for her service to the town and this program.

Narragansett Youth Basketball under the direction of Scott Dill. This program ran on Saturdays at Narragansett Middle and High School. Age groups were based on school age. The groups were K through 3rd grade played co-ed while 4th through 8th grade played boys and girls only teams. There was no mid-week practice time available to the program due to limited gym space. Scott used Varsity and JV players from Narragansett Basketball teams to be the referee’s, and he brought in many sponsors to help grow the program again. Scott received a small salary payment for his efforts.

Narragansett Youth Softball continued to play in the travel league in 2017, a league they joined in FY15. This Babe Ruth Softball league allowed the softball program to run teams in 3 different levels based on age and ability. Since the program joined Babe Ruth softball in 2015, the fees increased from \$30 a player to \$75 a player. The Recreation Commission along with the coaches from the league and the high school feel the move to a traveling league definitely increased the exposure and the competitiveness of the softball program. Ann Blood received a small salary payment to offset her efforts. Ann Blood announced that she will not be returning for the 2017 season as softball Director.

Board Memebtrs FY 17:
Josh Koziol –Treasurer
Joy Taintor-Secretary
Dan Theriault-member

William Davis-Chairman
Phil Moulton-Vice Chairman
Barry Janssesn-Member
Open Seat

Respectfully Submitted,
Scott Dill, Chairman

SCHOLARSHIP COMMITTEE

The Town of Templeton Scholarship Fund Awards for May 2017 have been awarded to the following students:

Michael Capps, Jr.
Ivory Moulton
Michael Jordan
Anika Stundtner

Bridget Murphy
Joanna Ehnstrom
Rachael Taylor
Emma Lottig

Brian DeJoy
Abigail O'Sullivan
Beshoy Lawendy

This year we welcomed a new member to the committee: Margaret Huhtala of East Templeton.

Please feel free to contact any of us if you have questions or concerns.

Respectfully submitted,
John L. Brooks, Chairman
Doris Brooks
Thomas Cook
Margaret Huhtala
Darlene LaClair

SENIOR CENTER OVERSIGHT COMMITTEE

The committee now in the twelfth year of the project was notified by The Friends of the Templeton Elders that they had received a \$15,000 grant for the kitchen equipment. Knowing there was not enough remaining funds to complete the exterior siding the committee began working on finalizing the kitchen design. In October the Building Inspector issued a cease and desist order on all construction. Over the next few months several meetings were held, resulting in the COA being able to remain in the building, no construction until the exterior siding is completed, and the Town Administrator putting the exterior siding in the FY'18 Capital budget.

Committee Members:

The contributions and efforts of the committee members both past and present are appreciated.

2 – Members at Large

Frank Moschetti
William Harris

2 – COA Board Members

Kathy King
Priscilla LeClerc

2 – Select Board Members

Doug Morrison
Julie Richard

1 – Zoning Board Member

Vacant

1 – Ex-officio Member

Dianna Morrison – COA Director

Financial Summary:

Unexpended funds are carried over to the next fiscal year until the project is completed.

	Appropriations		
Purpose	Prior Years	FY2017	Total
ZBA Senior Center Fund	228,000	0	228,000
Debt Exclusion	500,000	0	500,000
State Grant	300,000	0	300,000
Totals	1,028,000	0	1,028,000

Financial Summary continued:

Unexpended funds are carried over to the next fiscal year until the project is completed.

	Expenditures		
Purpose	Prior Years	FY2017	Total
Legal Expense*	13,737	15,698	13,737
Engineering	45,467	0	45,467
Building Move	12,320	0	12,320
Foundation/Structural Steel	126,198	0	126,198
Building Set	22,400	0	22,400
Fire Sprinkler System	29,258	0	29,258
Electrical	8,375	0	8,375
Plumbing	50,094	756	50,850
HVAC	215,718	0	215,718
Road Construction	52,842	0	52,842
General Construction	351,707	1,637	353,344
Furniture & Equipment	27,464	0	27,464
Totals	955,579	18,091	973,670

**Town Audit Reconciliation showed an FY'13 beginning balance 15,698 lower than the committee's FY'13 beginning balance.*

Project Recap:

FY'06 – The committee evaluated the feasibility of renovating the 9 Main Street, Otter River facility for a senior center, and determined that the rehab would be too expensive and only provide a short-term solution.

FY'07 – The committee researched State guidelines for senior centers and visited other senior centers in towns with similar senior populations as Templeton to develop a senior center model that would adequately serve the seniors for the next 40 years.

FY'08 – The committee looked at properties within Town that might be suitable for a senior center, but all needed significant rehab and only had a useful life of about 10 years.

FY'09 – The committee determined that the most fiscally responsible approach to a long term senior center solution would be to build a new facility and that modular construction would deliver the highest quality building, for the lowest cost, and in the shortest period of time.

FY'10 – The committee finalized the donation of three acres of land, obtained the donation of two modular buildings, and received voter approval for a debt exclusion.

FY'11 – The committee request to allow the other Town departments to assist the project with labor, Town equipment, and expertise as they could was approved by the Board of Selectmen. A local architect, structural engineer, and site engineer were contracted to start the design and permitting process.

FY'12 – The committee obtained the necessary permits to start construction. The Highway Department did the excavation which saved the taxpayers an estimated 200,000 dollars. The committee is writing and publishing bid specs for various aspects of work which saved the taxpayers an additional estimated 70,000 dollars.

FY'13 – The committee was fortunate to have William Harris, a town resident who is well respected in the industry and a highly qualified general contractor, volunteer his services to the project. He has been a valuable asset to the project and provided a lot of insight that the committee was lacking. The modular buildings were set on the foundation and made weather tight. The site excavation and underground utility connections were completed. The road and parking lot were built, and the base layer of asphalt was applied.

FY'14 – The committee was infused with new ideas from the new COA director. Time was taken to review cost and feasibility of the proposed changes. Many were incorporated into the design and other were deemed too costly to the project. Fortunately, Monty Tech was able to supply construction and plumbing crews which helped to offset the cost of the changes.

FY'15 – The committee recognized that the budget was not going to be sufficient to complete the entire project. The focus became getting the upstairs open. The upstairs rear exits were redesigned to be less maintenance intensive and provide easier access. The HVAC bids came in three times higher than projected. A new COA director came onboard. Senator Brewer secured a 300,000 dollar State grant to continue the senior center construction.

FY'16 – A temporary occupancy permit for the upper level was issued in August. Three major tasks remained to be completed, exterior siding, food pantry, and kitchen. An anticipated donation of the exterior siding did not come to fruition leaving this project task unobtainable with the current funds. The committee focused on completing the food pantry and in April moved it from the garage in Baldwinville to its new home on the lower level of the Senior Center.

Respectfully Submitted,
Doug Morrison – Chairman – Senior Center Oversight Committee

VETERANS SERVICES

HISTORY & SERVICES

The Commonwealth of Massachusetts began providing services to its needy veterans following the Revolutionary War. At the beginning of the Civil War in 1861, the state legislature formalized the Commonwealth's assistance to veterans by establishing M.G.L. (Massachusetts General Laws), Chapter 115 and Massachusetts Department of Veterans' Services.

Initially established to assist injured and disabled veterans returning from Civil War Battlefields to the Commonwealth, M.G.L. Chapter 115 has been amended numerous times expanding its menu of benefits, services and programs available to eligible veterans to include but not limited to:

- Veterans' Benefits
- SAVE Program - Statewide Advocacy for Veterans' Empowerment: A peer specialist tasked with suicide prevention and liaison between veterans and their families and agencies within the federal and state governments
- S.H.A.R.P. Program – Statewide Housing Advocacy for Reintegration & Prevention: Tasked to end homelessness amongst veterans within the Commonwealth of Massachusetts
- Women Veterans' Network
- Annuities for 100% service-connected disabled veterans
- World War II, Korea and Vietnam Wartime Bonuses; Welcome Home Bonuses and Subsequent Deployment Bonuses for OEF/OIF veterans
- Massachusetts Veterans' Memorial Cemeteries (Agawam & Winchendon) applications
- Financial burial assistance for indigent veterans and/or spouse
- Formal partnerships/relationships with federal & state government programs and agencies

TEMPLETON UPDATES

Since the Board of Selectman voted to have our own Towns Veterans Representative back in 2014. This community has grown in awareness and assistance to many Veterans, Widows, and or Widowers. It has been my distinct Honor to represent this Town and its Veterans every day.

Since my Retirement from the US Army I have been able to assist twenty one Veterans on MGL Chapter 115, also completing over forty Eight Federal Packets. Most of the cases have already been adjudicated. We have incorporated Purple Heart Signs, five in all. thanks to the support of the Friends of Templeton Veterans. We also were able to place Wounded Warrior Parking Signs at the Town Hall and the Middle School. Utilizing Channel 8 Cable Access to reach out to as many Veterans that I can. The Face Book Page has grown along with a joint effort of Outreach with the American Legion Post, Legion Riders, Lions Club, Woman's Club, and the Council on Aging. All these organizations in this Town have been very supportive to the Veterans and Veteran Families. The Friends of Templeton Veterans along with Town Donors have replaced two Flag poles in Town one at the Town Center which was dedicated to James Buzzy Columbus a WWII veteran the other flag pole was placed at the new Town Hall. The Friends of Templeton Veterans also deigned challenge coin, the development of Veteran T-Shirts is now available.

Future memorials that need to be recognized for instance Revolutionary War, Civil War, the Cuban War, Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn. Working hand in hand with Alan Mayo for this to come to reality this Spring and Fall time line. Thank you all for the support you have given to me and my family. Working on the development of the new Veterans Park in Baldwinville, working with the Army Corp of Engineers and utilizing CPC funds to make this memorial Park come to life.

TEMPLETON ORIGIN

The Templeton Board of Selectman in February 2014 made history by voting to break from the North Qubin District and stand up the Town's First Veterans Service Officer. The Vote was 5-0 to break away and during that same meeting SFC Retired John Caplis was appointed as the First Director of Veteran Services for the Town of Templeton, that will support Baldwinville, Otter River and East Templeton based on the senses of 2013 504 Veterans. Operation Began April 1, 2014 and the Board of Selectman approved operation through April 2015. Massachusetts Department of Veterans' Services (DVS) authorized the activation of the Town of Templeton, Department of Veterans' Services, to begin operations on April 1, 2014. The Secretary has authorized the Town to continue operations through April 2016.

TEMPLETON VETERANS SERVICES GOVERNANCE

Pursuant to M.G.L. Chapter 115: Section 208 For every Town Veteran Service Officer established under authority of M.G.L. Chapter 115: Section 208 there shall be a board consisting of a representative as appointed by the board of selectmen.

The Community Veterans Oversight Board established 2014 By-Laws dated 2015.

Friends of Templeton Veterans Board Non Profit Organization established 2014

TEMPLETON VETERANS SERVICES ADMINISTRATION/OPERATIONAL BUDGET

Pursuant to M.G.L. Chapter 115: Bylaws dated 2015

The Director prepares and presents the next fiscal year's Administrative Budget to the Community Veterans Oversight Boards recommending the funds required for benefits and operations.

1. Community Veterans Oversight Board considers, discusses and approves the budget in November. Then it has to be given to the Town Administrator for review and approval.

M.G.L. CHAPTER 115 "VETERANS' BENEFITS"

They are the financial assistance paid by towns to eligible recipients. The Commonwealth will reimburse a community up to 75% of dollars paid in benefits. See chart below for details:

FINALIZED FY15 VETERANS' BENEFITS DATA CHART

FY	Benefits Expended	State Reimbursement	% Reimbursed
2014	\$49,747.03	\$37,307.00	75%
2015	\$97,674.31	\$69,577.92	75%
2016	140,234.00	120,121, 68	75%

I placed the FY years in place to see the increasing veteran benefit since SFC Retired John Caplis has come into Office as the Director of Veteran Service effective April 1, 2014.

During any fiscal year, there are many unknown factors that may impact Benefits Expended including.: New applicants; Termination of recipients; Unemployed veterans; Indigent veterans; Homeless veterans; Funeral expenses; Relocations from another community; Referrals from organizations throughout the region and Commonwealth.

FEDERAL DEPARTMENTS & AGENCIES

The Town of Templeton assists veterans with the U.S. Department of Veterans Affairs (VA), U.S. Department of Defense (DoD), U.S. Social Security Administration (SSA), U.S. Department of Labor (DOL), and other departments and agencies.

FY15 experienced significant increases in assistance for veterans diagnosed with Agent Orange disabilities; Mesothelioma (exposure to asbestos); Gulf War I Veterans that may have been exposed to a variety of environmental and chemical hazards that carry potential health risks; Post Traumatic Stress Disorder (PTSD); Traumatic Brain Injury (TBI); Sexual Assault Trauma; and other disabilities a veteran may have suffered during military service.

In the case of a veteran recently discharged with medical disabilities, the director elevated his concerns to the Department of Defense Finance and Accounting Services (DFAS) Office of Inspector General, Cleveland, Ohio, to resolve issues that were harming the well-being of this veteran diagnosed with PTSD & TBI.

VA activity includes the Healthcare System; Supplemental Application for veterans with existing service-connected disabilities requesting a reevaluation to increase the current disability rating of service-connection; Dependency & Indemnity Claims; Burial Expenses; Veterans Grave Markers, etc.

In addition, VA Applications are processed for non-service connected disability pensions for wartime veterans and widow/widower death pensions as the survivor of wartime veteran. The approval of the pensions may reduce or eliminate the need for M.G.L. Ch115 benefits.

The district has acquired military personnel records; medical records; medals, decorations and awards not previously issued to the veteran. Veterans have received assistance with DoD applications to correct Military Records and formal requests to review and upgrade type of discharge.

Respectfully submitted,
John C. Caplis
SFC (Retired)
Director Veteran Services

SECTION 3

DEVELOPMENT SERVICES

The Offices of the Board of Health, Building Department, Conservation Commission, Planning Board & Zoning Board of Appeals were combined into one office and The Health Inspector was appointed as the Director of Development Services and oversees the office, which supports several Boards & Commissions as follows:

AGRICULTURAL COMMITTEE

Chair: Christof Chartier
Vice Chair: Matthew LeClerc
Clerk: Carrie Novak
Member: Andre Chartier
Member: David Pease

The Templeton Agricultural Committee met during fiscal year 2017, reviewing issues affecting agriculture in the town of Templeton and Commonwealth of Massachusetts.

The committee partnered with Mount Grace Land Trust in a farmland inventory project. The committee reviewed a map of Templeton to identify not only current farm locations, but also productive farm soils that can be potential farms. This information will help Templeton understand and support their local agricultural economy and assist in protecting farm land.

The committee has made an appeal to the community for interest in sponsoring 6-7 “right to farm” road signs. This project will continue into FY 2018.

Respectfully Submitted,

Christof Chartier

BOARD OF HEALTH

Budget Expenses FY’ 17

Human Services

Title:	Budgeted Amount:
Inspectional Service Admin	\$27118.00
BOH Agent	\$53035.00
Inspectional Service Expenses	\$ 3,500.00
Animal Inspector Expense	\$500.00
Landfill Monitor	\$5500.00

Revolving Accounts

Title:	Ending balance:
Recycling Revolving	140.33

Fees received and submitted to the Town’s General Fund from permits issued and inspection fees charged: \$24,125

The Templeton Board of Health (TBOH) consists of three members who are residents of Templeton. These members are elected during town elections, and each serves a three year term. TBOH meetings are held on the second Monday of each month. The TBOH office staff is comprised of a full time health agent Laurie Wiita and an administrative assistant Mallory Seamon. Due to the ever evolving health needs of the community, the TBOH members as well as the office staff attend yearly training sessions and seminars.

Food inspections are performed throughout the year at licensed food establishments, along with the cafeterias at all of the public schools. Plan reviews for new food establishments help the applicants through the permitting process. The health director witnesses percolation and deep-hole tests as well as groundwater determinations during Title 5 inspections. Septic plan reviews as well as septic system installation inspection are also performed by this office. Templeton continues to have new housing starts and repairs to existing septic systems occurring on a regular basis.

Disease surveillance occurs on a continual basis through the filing of case reports on reportable diseases as mandated by the Mass Department of Public Health Division of Epidemiology. The use of a new web based reporting system called Massachusetts Virtual Epidemiologic Network (MAVEN), has allowed real time reporting capability to this important task.

The TBOH continues to promote the health, safety, and well being of the Town by administering, and enforcing any current local, state, and federal regulations, and in addition promulgates new regulations as the need arises. The TBOH is in the processing of adopting smoking regulations for private clubs.

Templeton continues to be an active member of the North Central-Franklin County Tobacco Control Alliance. The purpose of this alliance is to monitor youth access to tobacco products using unannounced compliance checks of those establishments licensed to sell tobacco products. These compliance checks occur several times throughout the year. The Tobacco Alliance's responsibility is to investigate all tobacco related complaints.

Templeton is one of eleven towns in the Montachusett Public Health Network (MPHN). This network has received funding from the MDPH to enhance public health capacity. The MPHN has provided public health nursing resources and capacity. This effort has been greatly enhanced by using MAVEN. The MPHN also provided beach testing last summer when the previous vendor went out of business. The MPHN has received a grant to provide a sharps and a medication take back kiosk. The sharps kiosk is located in the entry way at the Fire Station in Baldwinville. The medication take back kiosk is located in the Police Station.

The Board of Health wishes to express their appreciation to all Town Boards, Commissions, and Staff for their assistance.

Respectfully submitted,

E. Jane Crocker- Chair
Luke Rotti- Vice Chair
Laura Hoag- Clerk

BUILDING DEPARTMENT

Total Fees Collected: \$ 57,295.60

Total Permits Issued: 146

New Single Family Homes: 5

The building department is responsible for enforcing building, electrical, and plumbing codes and zoning ordinance to ensure the safety and quality of construction for both commercial and residential construction. The building commissioner also oversees and enforces the towns Zoning By-Laws. The building department is involved in most projects from the design to completion and occupancy of the project. The best part of what we do is getting to watch people's plans and dreams come true!

Respectfully Submitted
Richard Hanks
Building Commissioner

CONSERVATION COMMISSION

Members of the Conservation Commission:

George Andrews, Chairman
Dave Symonds, member
Earl Baxter, member
Nathan Schroeder, member
Brittany Gesner, member

The Conservation Commission is a group of volunteers charged with enforcing Templeton's Conservation goals. The goals include Open Space Protections, Wetland Protection and encouraging and monitoring conservation and agricultural preservation restrictions.

In administrating their duties the Conservation Commission utilize the following Procedures:

Request for Determination: 5
Notice of Intent: 5
Site Inspections: 25

Conservation Commission is located at the Templeton Town Hall, 160 Patriots Road, East Templeton, MA 01438. Hours are Monday – Thursday 7:30 AM to 11:30 AM.
conservation@templeton1.org

ELECTRICAL & GAS/PLUMPING INSPECTORS

In fiscal year 2017 a total of 141 electrical permits were issued, a total of \$10628 was collected in fees.

In fiscal year 2017 a total of 65 gas/plumbing permits were issued. A total \$5195 of was collected in fees.

Total payout for Inspections in Inspectional Service Inspector payroll was \$11,900

Respectfully Submitted

Darrell Sweeney
Electrical Inspector

Rick Geyster
Gas/Plumbing Inspector

PLANNING BOARD

Members of the Planning Board:

Kirk Moschetti, Chairman
Charles Carroll, Vice Chairman
Tim Rotti, Clerk, member
Frank Moschetti, member
Dennis Rich, member
John Buckley, member
Christof Chartier, member

In ongoing business, the Board endorsed ten ANR's (Approval Not Required) divisions of land plan for a total nineteen lots.

MRPC

The MRPC has continued to be an important partner with the town's Planning Board. Their vast resources have assisted in many projects a committee was form to explore the possibilities of stimulating commercial growth in the town.

Planning Board office is located at the Templeton Town Hall, 160 Patriots Road, East Templeton, MA 01438. Hours are 7:30 AM to 11:30 AM, Monday through Thursday. There are no office hours on Friday. planning@templeton1.org
(978) 894-2767

ZONING BOARD OF APPEALS

The Members for the Board of Appeals for fiscal year 2017:

John Fletcher, Chairman

Joe Risi, Clerk

Alan Drouin, member

Rick Moulton, member

David Smart, member

Ron Davan, alternate member

The Zoning Board of Appeals Board meets when the towns Building Inspector denies a request from applicants. The Building Inspector is the towns Zoning Enforcement Officer and denials can range from non conforming lots, inadequate frontage, front, side or rear setback violations or something simple as a special permit required for a project.

The Zoning Board of Appeals presided over 11 Public Hearings in 2017

John Fletcher, Chairman

SECTION 4

PUBLIC SERVICES

ANIMAL INSPECTOR

Animal Control reports the following for 2017

Total Licenses issued: 1410

Total amount received for dog licenses: \$10,567

Total amount received for fines issued: \$2,100

Total number of animal related calls: 411

We would like to start by thanking everyone who donated blankets, food, and toys to us this year. Your contribution has made a huge difference on the lives of the animals we care for every day. We are always accepting donations, which can be dropped off at the police department at any time.

In 2017 Animal Control created a regional Facebook page to help reunite missing pets with their owners. Before implementing this page, pets stayed with us from hours to days. Now with the community's help we get pets home within minutes! This has been an incredible success and we thank everyone for the continued support.

EMERGENCY MANAGEMENT

Templeton's Emergency Management Agency is staffed by Richard Curtis, Emergency Management Director(EMD) / CERT Program Manager; Michael Dickson, Deputy EMD/ CERT Director; and Scott Demar, Assistant Deputy EMD / Emergency Communications Officer.

During this year we received the equipment we had applied for during the last fiscal year. The ID equipment is in use often, assisting the Town Clerk in making ID's for Town employees and the CPR training equipment is in use constantly.

Templeton's CERT program has remained active. In addition to their regular monthly meetings and scheduled trainings, they were requested to assist with parking / traffic / crowd control at many of Templeton's community events, such as the State Triathlon, 5K Wind Turbine Road Race, Public Safety Day, Arts & Crafts Festival, Antique Car & Engine Show, Halloween, and the Jack Frost Festival. They also performed Firefighter Re-Hab for the Fire Department as needed.

Emergency Management Salary

Salary / EMD: \$000.00

Salary / DEMD:\$000.00

Salary / ADEMD:\$000.00

Respectfully submitted,

Richard W. Curtis, EMD

FIRE DEPARTMENT & EMS

Fire Chief Salary: \$74,500

Fire/EMS Salaries: \$189,312.00

Fire Department Expenses: \$56,000.00

Income

Ambulance Receipts: \$282,501.45

Open Burn Permits: \$2,140.00

Inspections: \$9,905.00

Fire/Structure-----	5
Fire (other)-----	22
Vehicle Fires-----	6
Fire Alarm-----	70
Fire/Brush-----	8
Motor Vehicle Accidents-----	57
Hazardous Material Incidents-----	4
Mutual Aid-----	10
Fire Service Call-----	103
Ambulance Calls ALS-----	283
Ambulance Calls BLS-----	204
Ambulance Calls Refusals-----	80
Ambulance Calls No EMS Service-----	15
Ambulance Calls Services Rendered-----	13
Ambulance calls Woods on Board-----	43
Ambulance Calls MedStar on Board-----	6
Ambulance Call by other Agency-----	60
Ambulance calls Unattended Death-----	5
Total number of Emergency calls-----	994

During the 2017 fiscal year the dedicated men and women of the Templeton Fire Department responded to almost 1000 emergency incidents and spent many more hours in training to provide the best service to the citizens of Templeton. We successfully transitioned from eight hours of Paramedic coverage to sixteen hours of coverage in April, while preparing to go to twenty-four hours of coverage in April of 2018. By having firefighter/paramedics available at the station this not only helps us get to medical calls faster but get to all fire and ems calls faster.

Fire Apparatus:

Our apparatus continues to age, The NFPA recommends we replace our front-line engines and Ladder trucks after 20 years of active service and 5 years of back up service. Our ladder truck is a 2007 and has gone through over \$25,000.00 in repairs the last 2 years. Engine 1 is a 2003. Engine 2 (donated to us no town funds) is a 1999. Engine 3 is a 1987 which needs work on its pump. Tanker 1 is a 1989. Forestry 1 is a 1983 converted military 2 ½ ton. Forestry 2 is a 1978

pickup truck. Forestry 3 is a 1985 converted 5-ton military truck. The Chief's command truck is a 2008 Ford expedition that has over \$3,000.00 of work done to it in the last year and still needs more to get inspected in the spring. Ambulance 1 is a 2014 and we currently have 1 more year to pay on its lease, then we own it. Ambulance 2 is a 2007. OEMS has recommended to us that our ambulances should be replaced every 10 years. Our plan would be to hopefully in the coming years would be to find a way to replace Ambulance 2, Engine 3 and the Chief's command car.

Equipment:

Over the last few years we have been in the middle of a replacement program to update our Self Contained Breathing Apparatus (SCBA) The cylinders need to be tested every year and are only able to be used for 15 years before they can not be tested anymore. We have 22 out of 56 cylinders that still need to be replaced.

Respectfully submitted

David T. Dickie
Fire Chief

POLICE DEPARTMENT & DISPATCH

The Templeton Police Department full-time personnel roster as follows:

<u>Position</u>	<u>Date Hired</u>	<u>Position</u>	<u>Date Hired</u>
Chief Michael Bennett	09/95	Sgt. Derek Hall	03/97
Sgt. Steve Flis	09/02	Det/Cpl. Eric Smith	02/05
Cpl/SRO Brian Rosengren	11/05	Cpl. Edward Holden	08/06
Ofc. Daniel Donahue	07/14	Ofc. Nicholas Malnati	08/14
Ofc. Joseph Sarno	09/14		

Part-time Officers:

Ofc. Michael Ladeau	12/85	Ofc. Drew Duplessis	02/00
Ofc. Shawn McDonald	01/10	Ofc. Charlene Van Cott	09/12
Ofc. Michael Pierce	11/13	Ofc. Matthew Praplaski	11/13
Ofc. Travis Trudi	11/13	Ofc. James Halkola	08/16
Ofc. Sean Sawicki	09/16	Ofc. Blakeley Pottinger	09/16

The Templeton Dispatch Center full-time personnel roster as follows:

Disp. Karen Hannula	04/92	Disp. Walter Flis	12/02
Disp. Eric Baker	11/02	Disp. Sherrie O'Donnell	03/01
Disp. Natasha Bourque	10/14		

Part-time Dispatchers:

Disp. Charlene Van Cott	09/12	Disp. Andrew Davis	09/16
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Police Department Budget Breakdown:

Chief Salary	\$92,961.00
Police Department Salaries	\$706,499.00
Police Department Expenses	\$60,000.00
Total	\$859,460.00

Dispatch Center Budget Breakdown:

Dispatch Center Salaries	\$299,389.00
Dispatch Center Expenses	\$30,201.00
Dispatch Center Training	\$5,000.00
Total	\$334,590.00

Templeton Police Department Analysis from 07/01/2016 to 06/30/2017:

Arrest	78
Incident/Investigations	331
Restraining Orders	90
Parking Tickets	25
MV Citations	899
MV Accidents	150
FID/LTC Issued	271
Police Calls for Service	13,355
Total Calls to Dispatch	18,315

SECTION 5

PUBLIC WORKS

DEPARTMENT OF PUBLIC WORKS

CEMETERY & PARKS DEPARTMENT

Budget Titles	Voted	Expended	Turned Back
Superintendent Salary	\$53,424.00	\$51,819.66	\$1,604.34
Crew Salaries	\$71,180.00	\$71,179.92	\$.08
Secretary Salary	\$6,557.00	\$3,843.36	\$2,713.64
Commissioners Salaries	\$0.00	\$0.00	\$0.00
Expense	\$20,000.00	\$18,830.67	\$1,369.33
Soldiers/Sailors	\$600.00	\$415.30	\$184.74
Cemetery Fire Fighter	\$600.00	\$544.60	\$55.40
Totals	\$ 152,361.00	\$146,633.51	\$5,927.53

Perpetual Care Pine Grove	\$66,775.19
Expended	\$452.46

Perpetual Care Green Lawn	\$35,649.11
Expended	\$452.46

Revolving Account

This account was set up to collect fees for Saturday Burials. It will be used to pay salaries for burials done on Saturday.

Revolving Account	\$15,234.27
Expended	\$2,582.12

Respectfully Submitted
Michael Kirby
Richard Pervier
Paul Saari
Cemetery Commission

HIGHWAY DEPARTMENT

BUDGET ITEMS:	Voted	Expended	Turned Back
Superintendent Salary	\$67,673.00	\$67,122.96	\$550.04
Laborer Salaries	\$238,861.00	\$236,445.11	\$2,415.89
Mechanics Salaries	\$46,040.00	\$46,040.00	0
Administrative Assistant	\$31,968.00	\$31,967.28	\$.072
Overtime Allowance	\$2,500.00	\$1,684.22	\$815.78
Vehicle/Machinery Expense	\$100,000.00	\$99,427.91	\$572.09

Expenses	\$65,000.00	\$63,898.53	\$1,101.47
Snow and Ice	\$256,800.00	\$256,775.08	\$24.92

TURN OVERS:

Road Cut Permits	\$300.00
Road Cut Escrow	\$4,500.00
Driveway Permits	\$975.00
Mass DOT	\$27.00
Templeton Sewer	\$4,326.60
Fuel Reimburse	
Accident, Damage/ Replace	\$221.45
Chapter 90 Reimburse	\$349,922.70
Snow and Sand Removal	\$25,000.00
Narragansett Regional	
Shipping Reimburse	\$65.50
Scrap Metal	\$30.00
Spring Surplus Auction	\$16,680.90

Respectfully Submitted on behalf of the Highway Dept by Alan Mayo

SEWER DEPARTMENT

The composition of the Board of Sewer Commissioners remained unchanged with the reelection of Mr. Mark Moschetti in the May election. Mr. Moschetti was voted to remain as Chairman of the Board of Sewer Commissioners at the June monthly meeting.

WASTEWATER TREATMENT PLANT (WWTP)

- The average monthly flow to the WWTP was 252,000 gallons per day or 42% of the design capacity.
- Emptied the flow equalization tank, sludge holding tank, septage receiving tank and EPIC 58 chemical tank for yearly maintenance and cleaning.
- Employees installed a dedicated holding tank waste receiving line.
- Replaced media in odor control Biofilter.
- Completed the conversion of the boiler room to a records storage area.
- Excavated sink hole in driveway and replaced about 100 feet of collapsed drain pipe.
- Completed change over to electronic reporting of monthly operating reports using NET DMR system.

SEWER COLLECTION SYSTEM

- Opened bids for the Pleasant St pump station replacement project. Accepted low bid.
- Signed agreement for Pleasant St pump station engineering construction services.

- Replaced both pumps at the Crotty Ave. pump station
- Utilized a Department of Environmental Protection grant to have entire system of sewer infrastructure GIS mapped.
- Oversaw the installation of grease traps and interceptors at the rebuilt Cumberland Farms in E. Templeton.
- There were 1,414 residences served by the municipal sewer system.

FINANCIAL

- At the close of fiscal year 2017, the department was owed \$65,210 in overdue sewer charges. This is a great reduction from the same time the previous year when the amount owed was \$127,034. The increased collections are due to more extensive use of sewer liens.
- An appropriation of \$66,856.49 was approved at the Fall Special Town Meeting to cover late Fiscal Year 2016 bills.
- Set up first time ever credit card payment system for sewer charges.
- Met with auditors. All went well.

PERSONNEL

- The part time Sewer Clerk was hired as the replacement full-time Administrative Assistant.
- A replacement was hired to fill the position of part time Sewer Clerk
- Timothy Caisse's status was changed from part time to full time Sewer Laborer.

Respectfully submitted,

Kent Songer, Superintendent
 Mark Moschetti, Chairman
 Tom Jeleniewski, Member
 Bob Dennis, Member

Actual FY 2017

Expenses:

Office Supplies & Phones	\$ 18,545.49
Tolls & Mileage	\$ 893.52
Dues, Licenses, Seminars	\$ 1,545.00
Uniforms & Shoes	\$ 4,628.04
Benefits (Medical/Dental)	\$ 75,187.30
Prop, Casualty, Work Comp, Unemployment	\$ 76,214.00
Gas & Diesel	\$ 3,781.77
Tools & Supplies	\$ 1,519.41
Vehicles Repairs	\$ 11,236.39
Chemicals	\$ 25,355.78
Lab Testing & Supplies	\$ 19,328.72

Gardner Treatment Plant	\$ 19,068.37
Heating Oil	\$ 11,078.12
Miscellaneous	\$ 89,575.39
Legal Services	\$ 24,440.00
Equipment Repair & Maintenance	\$ 27,570.75
Station Alarms & Phones	\$ 8,819.90
Station Maintenance	\$ 35,366.61
Station Electric	\$ 24,759.14
WWTP Electric	\$ 129,716.11
WWTP Water	\$ 5,039.41
WWTP Maintenance	\$ 34,896.55
Water Readings	\$ 7,578.68
TOTAL EXPENSES	\$ 656,144.45

Salaries:

Sewer & WWTP Salaries	\$ 347,395.98
Sewer Commissioners	\$ 6,000.00
TOTAL SALARIES	\$ 353,395.98

TOTAL EXPENSES & SALARIES	\$1,009,540.43
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Summary:

Total Meeting Appropriation	\$1,048,000.00
Total Receipts for FY2017	\$1,093,716.74
Total Expenses & Salaries	\$1,009,540.43
FY 2017 BILLED TO SEWER USERS	\$ 928,241.00

MUNICIPAL LIGHT DEPARTMENT

Herein submitted for inclusion in the Templeton Annual Report for FY17 are the financial and statistical data for the Templeton Municipal Light Plant.

During 2016 our customers purchased 57,630,287 Kilowatt-Hours (KWH) of electricity compared to 59,302,511 KWH in 2015, a decrease in sales of 1,672,224 KWH or 2.82%. The peak demand in August of 2016 was 10,295 Kilowatts (KW), down 370 KW or 3.47% compared to 10,665 KW in February of 2015. During 2016, a net of -1 electric service was connected compared to a net of -7 services connected in 2015.

Additions and Improvements:

The Light Plant started its 111th year of service to the Town of Templeton.

The 1.65-Megawatt (MW) Templeton Wind Turbine generated 1,524,392 KWH for a total of 2.54% of our annual power supply.

The 15-MW Wind Farm in Hancock, MA generated 2,604,462 KWH for a total of 4.33% of our annual power supply. (Templeton has 0.822 MW of Berkshire Wind.)

The 37.5-MW Wind Farm in Ellsworth, ME generated 73,162 KWH for a total of 0.12% of our annual power supply. (Templeton has 0.666 MW of Hancock Wind.)

The Light Plant continued its replacement of ALL of the Town's High-Pressure Sodium (HPS) street light fixtures with low-power Light-Emitting Diode (LED) streetlight fixtures. The Light Plant is projecting an overall savings of 40-45% (\$11,900) in the Town's municipal and street lighting costs by the end of FY2018.

The Light Plant acquired a new utility-grade three-reel wire trailer for \$31,982 in the 2016 budget year. This new unit will greatly assist us in the replacement of the Town's electric distribution system which now has sections that were installed 40+ years ago. The Light Plant acquired 42 new LED street light fixtures with controls at a cost of \$8,286 in 2016.

Capital Expenses:

The Light Plant purchased 19 new pole mount distribution transformers in 2016 at a cost of \$13,065 in order to reduce loading on existing units AND utilize more energy efficient units pursuant to the US Department of Energy's new standards for oil-immersed transformers circa 2010.

The Light Plant also purchased 1 new pad mount distribution transformer in 2016 at a cost of \$6,919 in order to have a spare unit available for several of our larger commercial and industrial customers.

The Light Plant purchased 14,084' of 15-KV aerial covered distribution cable at a cost of \$9,613 in order to complete its replacement project of ALL of the older aerial un-covered wire feeding most of the single-phase laterals in the Town. This will drastically reduce the amount and duration of power outages due to electrical contacts with vegetation, particularly during ice/snow/wind weather events.

The Light Plant purchased 68 new electric meters at a cost of \$5,424 in order to deal with meter failures and to maintain an acceptable level of stock here for new electric services and/or upgrades should the need arise.

The Light Plant also spent \$11,064 on miscellaneous safety equipment for its line personnel and vehicles in order to comply with state and federal safety regulations AND electric utility best practices.

Power Supply:

The Light Plant provides electricity for its customers through both fixed contracts and open market power purchases in an effort to diversify the town's power resources and stabilize its purchased power costs. These costs include capacity charges, fuel charges and transmission charges. Several unforeseen and uncontrollable factors cause the wholesale cost of energy to fluctuate year-round. The biggest contributors to these fluctuations are the absolute loads (i.e., cold winter nights, hot summer days), unplanned generation plant shutdowns and deviations in natural gas and oil prices in New England.

In 2016 the Light Plant purchased 60,095,034 KWH of wholesale electricity for \$5,339,448, which makes its purchased power cost for that year 8.89¢ per KWH. This figure is down from 9.65¢ per KWH in 2015, which represents a decrease of 0.76¢ per KWH or 7.88%. Power supply costs down in 2016 as compared to 2015 can be attributed to the contribution of the 3,050-KW Solar Array on Farnsworth Rd owned and operated by Sunny Templeton, LLC. This clean energy resource provided Templeton with 5,438,622 KWH or 9.12% of its power supply needs in 2016 at a rate of just 5.81¢ per KWH.

The Light Plant paid Regional Network Service (RNS) charges in 2016 equal to \$8.01 per KW-Mo. This is up from \$7.39 per KW-Mo in 2015. Templeton Light has joined the battle with other municipal light plants in attempting to fight legislatively these transmission rate increases and the incentives that transmission companies have received over the year, arguing that ISO New England et al are attempting to recover the costs of 25 years of transmission maintenance in 5 years. These costs are unevenly distributed amongst all of the transmission companies' ratepayers and weigh heavily on the Light Plant, as no immediate reliability improvements can ever be witnessed.

The Light Plant remains a participant in the Berkshire Wind Farm, a 15-MW generation project in Hancock, MA, of which our share is 822 kilowatts. The addition of this renewable wind energy to the Light Plant's power supply made 71% of our power supply from non-emitting (no carbon) resources for 2016, only 9% away from the State's Renewable Portfolio Standard (RPS) goal of 80% by the year 2050 for the Investor-Owned Utilities (IOUs) in Massachusetts.

Financials:

The Light Plant collected a total of \$7,489,457 in electric operating revenues from the sale of retail electricity to our customers in 2016, nearly equal to 2015.

The Light Plant's residential electric customers paid an average rate of 13.86¢ per KWH in 2016.

The Light Plant's municipal electric customers paid an average rate of 13.31¢ per KWH in 2016.

The Light Plant's commercial and industrial electric customers paid an average rate of 11.97¢ per KWH in 2016.

The Light Plant incurred the following costs from its various wholesale electricity providers in 2016:

Supplier	KWH	Cost	Share	Rate
National Grid	101,361	(\$27,036)	-0.51%	(\$0.2667)
Eversource	101,361	\$1,225	0.02%	\$0.0121
National Grid	30,520	\$5,736	0.11%	\$0.1879
Select Energy	0	(\$32,793)	-0.61%	n/a
MMWEC Intermediate Project	1,484,839	\$430,714	8.07%	\$0.2901
MMWEC Peaking Project	71,481	\$95,761	1.79%	\$1.3397
ISO Interchange	7,360,530	\$402,722	7.54%	\$0.0382
Open Access Transmission Tariff	101,361	\$811,381	15.20%	\$8.0049
Millstone III	6,380,762	\$381,163	7.14%	\$0.0597
Seabrook I	20,728,498	\$1,582,153	29.63%	\$0.0763
Hydro-Quebec	101,361	\$30,402	0.57%	\$0.2999
Miniwatt Hydroelectric	1,092,760	\$54,967	1.03%	\$0.0503
Winchendon Hydroelectric	300,876	\$15,114	0.28%	\$0.0503
REMVEC	0	\$1,955	0.04%	n/a
MMWEC All Requirements Billing	0	\$79,902	1.50%	n/a
New York Power Authority	3,121,323	\$72,894	1.37%	\$0.0234
Forward Power Transactions	8,380,600	\$472,774	13.95%	\$0.0564
Berkshire Wind	2,604,462	\$302,745	5.67%	\$0.1162
Seaman Energy	1,457,207	\$111,661	2.09%	\$0.0766
Templeton Wind	1,524,392	\$194,977	3.65%	\$0.1279
Templeton Solar	5,483,622	\$318,812	5.97%	\$0.0581
Hancock Wind	73,162	\$3,781	0.12%	\$0.0517
Totals:	60,095,034	\$5,311,010	100.00%	\$0.0884

Below is a breakdown of the Light Plant's ultimate Kilowatt-Hour sales to customers for 2015:

Rate Class:	KWH	Cost:	Rate:
A-1 Residential	25,292,473	\$3,581,216	\$0.1381
C-1 Large Industrial Part 1	5,057,827	\$702,723	\$0.1394
C-1 Large Industrial Part 2	19,740,000	\$2,196,490	\$0.1118
C-2 Private Area Lighting	593,676	\$69,852	\$0.1177
C-3 Small Commercial	1,334,091	\$182,740	\$0.1375
C-4 Medium Commercial	2,088,486	\$289,439	\$0.1391
M-1 Large Municipal Part 1	2,212,060	\$295,335	\$0.1340
M-3 Small Municipal	175,502	\$23,256	\$0.1330
M-4 Medium Municipal	373,102	\$49,485	\$0.1331
P-3 Public Authority	29,476	\$4,046	\$0.1377
T-3 Commercial Time-of-Use ON	224,551	\$34,703	\$0.1550

T-4 Commercial Time-of-Use OFF	348,027	\$27,147	\$0.0780
Municipal Lighting	161,016	\$19,360	\$0.1202
Totals:	59,302,511	\$7,489,457	\$0.1263

Approximately 65% of the Light Plant's residential customer base took advantage of the early-pay discount program in 2016, resulting in a savings to them of \$164,769, or approximately \$4.42 per monthly residential electric bill.

All 100% of the Light Plant's residential customer base received credits equal to \$136,810 in 2016 from the NYPA Hydroelectric Generation Facilities, equivalent to a monthly residential electric bill savings to them of \$3.67.

Below is a breakdown of the Light Plant's Kilowatt-Hour consumption at its own facilities:

Location:	Kilowatt-Hours Consumed:	Cost:
Templeton Light and Water Office	68,485	\$9,131
Templeton Substation (station service)	19,061	\$2,541
Templeton Wind Turbine (station service)	18,800	\$2,507
Food Pantry/Cable TV Commission	5,585	\$745
Light Radio/Repeater Equipment	1,360	\$181
TMLWP Office Solar Array	-7,512	(\$1,002)
Totals:	105,779	\$14,103

The Light Commission and the General Manager would like to thank all of the Light Plant's employees for their continued dedication and hard work in 2016.

Respectfully Submitted,

Dana Blais
Board Chairman

Gregg Edwards
Board Member

Chris Stewart
Board Clerk

John M. Driscoll
General Manager

TEMPLETON MUNICIPAL LIGHT PLANT AND SUBSIDIARY
CONSOLIDATING STATEMENTS OF NET POSITION
DECEMBER 31, 2016 AND 2015

OPERATING FUND

ASSETS

	2016				2015			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount
CURRENT ASSETS:								
Operating Fund	\$ 30,338	\$ 18,398	\$ 0	\$ 48,736	\$ 303,223	\$ 70,707	\$ 0	\$ 373,930
Petty Cash	800	0	0	800	800	0	0	800
Accounts Receivable, Net of Allowance	\$18,898	\$2,933	8,579	580,410	340,539	31,710	(26,267)	345,982
Other Accounts Receivable	417,524	0	0	417,524	361,840	0	0	361,840
Materials and Supplies	120,131	0	0	120,131	112,198	0	0	112,198
MMWRC Working Capital	1,029,699	0	0	1,029,699	1,291,699	0	0	1,291,699
Prepaid Expenses	84,432	0	0	84,432	136,701	6,393	0	143,094
TOTAL CURRENT ASSETS	2,201,822	71,331	8,579	2,281,732	2,551,000	108,810	(26,267)	2,633,543
NONCURRENT ASSETS:								
Funds on Deposit with Town Treasurer								
Depreciation Fund	908,075	0	0	908,075	703,821	0	0	703,821
Customer Meter Deposits	129,323	0	0	129,323	116,520	0	0	116,520
Advances to MMLD Wind Energy Cooperative	641,625	0	(641,625)	0	641,625	0	(641,625)	0
Rate Stabilization Reserve Fund	1,002,729	0	0	1,002,729	773,408	0	0	773,408
Utility Plant Assets, Net	7,344,292	3,106,932	0	11,051,224	8,005,023	3,221,832	0	11,226,855
TOTAL NONCURRENT ASSETS	10,626,044	3,106,932	(641,625)	13,091,351	10,240,397	3,221,832	(641,625)	12,820,604
TOTAL ASSETS	12,827,866	3,178,263	(633,046)	15,373,083	12,791,397	3,330,642	(667,892)	15,454,147
DEFERRED OUTFLOWS OF RESOURCES:								
Costs in Excess of Billings to Participants	0	8,579	(8,579)	0	0	0	0	0
Deferred Outflows of Resources Related to Pension	271,481	0	0	271,481	58,900	0	0	58,900
TOTAL DEFERRED OUTFLOWS OF RESOURCES	271,481	8,579	(8,579)	271,481	58,900	0	0	58,900
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 13,099,347	\$ 3,186,842	\$ (641,625)	\$ 15,644,564	\$ 12,850,297	\$ 3,330,642	\$ (667,892)	\$ 15,513,047

See Independent Auditors' Report

TEMPLETON MUNICIPAL LIGHT PLANT AND SUBSIDIARY
CONSOLIDATING STATEMENTS OF NET POSITION
DECEMBER 31, 2016 AND 2015

OPERATING FUND

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

	2016				2015			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount
CURRENT LIABILITIES:								
Accounts Payable	\$ 1,033,756	\$ 0	\$ 0	\$ 1,033,756	\$ 1,296,666	\$ 1,615	\$ 0	\$ 1,298,281
Accrued Interest	0	3,091	0	3,091	0	4,109	0	4,109
Current Portion of Long-Term Debt	80,000	231,625	0	311,625	80,000	231,625	0	311,625
Accrued Payroll and Vacation	39,610	0	0	39,610	32,630	0	0	32,630
TOTAL CURRENT LIABILITIES	1,153,366	234,716	0	1,388,082	1,409,296	237,349	0	1,646,645
NONCURRENT LIABILITIES:								
Long-Term Debt, Less Current Portion	380,000	1,124,500	0	1,504,500	460,000	1,356,125	0	1,816,125
Customer Deposits	129,039	0	0	129,039	115,731	0	0	115,731
Net Pension Liability	1,823,043	0	0	1,823,043	1,880,324	0	0	1,880,324
Other Postemployment Benefit Obligation	423,675	0	0	423,675	395,388	0	0	395,388
Advances from Templeton Municipal Light Plant	0	641,625	(641,625)	0	0	641,625	(641,625)	0
TOTAL NONCURRENT LIABILITIES	2,735,757	1,766,125	(641,625)	3,880,257	2,851,443	1,997,750	(641,625)	4,207,568
TOTAL LIABILITIES	3,909,123	2,000,841	(641,625)	5,268,339	4,260,739	2,235,099	(641,625)	5,854,213
DEFERRED INFLOWS OF RESOURCES:								
Amounts Recoverable/Payable in the Future	(1,186,001)	1,186,001	0	0	(1,069,276)	1,069,276	0	0
Deferred Inflows of Resources Related to Pension	340,241	0	0	340,241	0	0	0	0
Rate Stabilization Reserve	1,002,729	0	0	1,002,729	773,408	0	0	773,408
Billings in Excess of Costs to Participants	0	0	0	0	0	26,267	(26,267)	0
Contribution in Aid of Construction	928,639	0	0	928,639	921,377	0	0	921,377
TOTAL DEFERRED INFLOWS OF RESOURCES	1,085,608	1,186,001	0	2,271,609	625,509	1,095,543	(26,267)	1,694,785
NET POSITION:								
Net Investment in Capital Assets	7,484,292	1,750,807	0	9,235,099	7,465,023	1,634,032	0	9,099,105
Net Position Restricted for Depreciation	908,075	0	0	908,075	703,821	0	0	703,821
Unrestricted Net Position	(287,751)	(1,750,807)	0	(2,038,558)	(204,795)	(1,634,082)	0	(1,838,877)
TOTAL NET POSITION	8,104,616	0	0	8,104,616	7,964,049	0	0	7,964,049
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 13,099,347	\$ 3,186,842	\$ (641,625)	\$ 15,644,564	\$ 12,850,297	\$ 3,330,642	\$ (667,892)	\$ 15,513,047

See Independent Auditors' Report

TEMPLETON MUNICIPAL LIGHT PLANT AND SUBSIDIARY
CONSOLIDATING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

OPERATING FUND

	2016				2015			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount
OPERATING REVENUES:								
Sales of Electricity	\$ 7,479,849	\$ 408,251	\$ (408,251)	\$ 7,479,849	\$ 7,490,868	\$ 382,802	\$ (382,802)	\$ 7,490,868
Other Operating Revenues	79,247	0	0	79,247	105,712	0	0	105,712
TOTAL OPERATING REVENUES	7,559,096	408,251	(408,251)	7,559,096	7,596,580	382,802	(382,802)	7,596,580
OPERATING EXPENSES:								
Operating and Maintenance	7,039,727	137,270	(408,251)	6,768,746	7,252,123	105,226	(382,802)	6,974,547
Depreciation	404,649	114,900	0	519,549	393,773	114,900	0	508,673
TOTAL OPERATING EXPENSES	7,444,376	252,170	(408,251)	7,288,295	7,645,896	220,126	(382,802)	7,483,220
OPERATING INCOME	114,720	156,081	0	270,801	(49,316)	162,676	0	113,360
NONOPERATING REVENUES (EXPENSES):								
Miscellaneous Nonoperating Income	300	0	0	300	500	0	0	500
Interest Income	12,883	0	0	12,883	14,367	0	0	14,367
Interest Expense	(18,183)	(39,356)	0	(57,539)	(20,723)	(45,951)	0	(66,674)
Other Interest Expense	(409)	0	0	(409)	(1,188)	0	0	(1,188)
Change In Amounts Payable in the Future	116,725	(116,725)	0	0	116,725	(116,725)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	111,316	(156,081)	0	(44,765)	109,681	(162,676)	0	(52,995)
Income Before Contributions and Transfers	226,036	0	0	226,036	60,365	0	0	60,365
NET POSITION - JANUARY 1	7,964,049	0	0	7,964,049	7,946,502	0	0	7,946,502
Transfers Out - Payment in Lieu of Taxes	(85,469)	0	0	(85,469)	(42,818)	0	0	(42,818)
NET POSITION - DECEMBER 31	\$ 8,104,616	\$ 0	\$ 0	\$ 8,104,616	\$ 7,964,049	\$ 0	\$ 0	\$ 7,964,049

See Independent Auditors' Report

**TEMPLETON MUNICIPAL LIGHT PLANT AND SUBSIDIARY
CONSOLIDATING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**

OPERATING FUND

	2016				2015			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount
CASH FLOW FROM OPERATING ACTIVITIES:								
Cash Received from Customers	\$ 6,970,527	\$ 352,182	\$ 0	\$ 7,322,709	\$ 7,709,133	\$ 388,022	\$ 0	\$ 8,097,155
Other Operating Receipts - Renewable Energy Credits	0	71,419	0	71,419	0	96,073	0	96,073
Cash Paid to Participant - Renewable Energy Credits	0	(71,419)	0	(71,419)	0	(96,073)	0	(96,073)
Cash Paid to Suppliers	(5,135,978)	(132,492)	0	(5,268,470)	(5,427,349)	(102,989)	0	(5,530,338)
Cash Paid for Benefits	(609,514)	0	0	(609,514)	(541,648)	0	0	(541,648)
Cash Paid to Employees	(820,511)	0	0	(820,511)	(825,258)	0	0	(825,258)
Payment in Lieu of Taxes	(85,469)	0	0	(85,469)	(42,818)	0	0	(42,818)
NET CASH PROVIDED BY OPERATING ACTIVITIES	319,055	219,690	0	538,745	872,060	285,033	0	1,157,093
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Additions to Utility Plant Assets	(372,556)	0	0	(372,556)	(397,940)	0	0	(397,940)
Contribution in Aid of Construction	35,900	0	0	35,900	(0,955)	0	0	10,956
Repayment on Long-Term Debt	(80,000)	(231,623)	0	(311,623)	(80,800)	(231,623)	0	(311,623)
Interest Payments on Long-Term Debt	(18,183)	(40,374)	0	(58,557)	(20,723)	(46,968)	0	(67,691)
Net Transfers to Depreciation Fund	(204,254)	0	0	(204,254)	(34,806)	0	0	(34,806)
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	(639,093)	(271,999)	0	(911,092)	(522,513)	(278,593)	0	(801,106)
CASH FLOWS FROM INVESTING ACTIVITIES:								
Net Transfer to MWEC Working Capital	264,000	0	0	264,000	(72,000)	0	0	(72,000)
Net Transfer (to) / from Rate Stabilization Reserve Fund	(229,321)	0	0	(229,321)	42,208	0	0	42,208
Other Interest Expense	(409)	0	0	(409)	(1,188)	0	0	(1,188)
Interest Income	12,883	0	0	12,883	14,367	0	0	14,367
NET CASH USED BY INVESTING ACTIVITIES	47,153	0	0	47,153	(16,613)	0	0	(16,613)
NET INCREASE (DECREASE) IN CASH	(172,835)	(52,309)	0	(325,194)	332,934	6,440	0	339,374
CASH AND CASH EQUIVALENTS, JANUARY 1	303,223	70,707	0	373,930	(29,711)	64,267	0	34,556
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 30,338	\$ 18,398	\$ 0	\$ 48,736	\$ 303,223	\$ 70,707	\$ 0	\$ 373,930

See Independent Auditors' Report

TEMPLETON MUNICIPAL LIGHT PLANT AND SUBSIDIARY
CONSOLIDATING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

OPERATING FUND

	2016				2015			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Amount
RECONCILIATION OF OPERATING INCOME TO								
NET CASH PROVIDED BY OPERATING								
ACTIVITIES:								
Operating Income	\$ 114,720	\$ 155,081	\$ 0	\$ 270,801	\$ (49,316)	\$ 162,676	\$ 0	\$ 113,360
Miscellaneous Nonoperating Income	300	0	0	300	500	0	0	500
Depreciation Expense	404,649	114,900	0	519,549	393,773	114,900	0	508,673
Payment in Lieu of Taxes	(85,469)	0	0	(85,469)	(42,818)	0	0	(42,818)
Changes in Assets and Liabilities:								
(Increase) Decrease in Assets:								
Accounts Receivable	(178,359)	(21,223)	0	(199,582)	193	46,482	0	46,675
Costs in Excess of Billings to Participants	0	(8,579)	0	(8,579)	0	0	0	0
Deferred Outflows Related to Pension	(217,581)	0	0	(217,581)	64,224	0	0	64,224
Meter Deposit Cash	(12,803)	0	0	(12,803)	(6,933)	0	0	(6,933)
Other Accounts Receivable	(55,684)	0	0	(55,684)	46,612	0	0	46,612
Materials and Supplies	(7,933)	0	0	(7,933)	24,801	0	0	24,801
Prepaid Expenses	54,269	6,393	0	60,662	9,339	6,215	0	15,554
Increase (Decrease) in Liabilities:								
Accounts Payable	(255,930)	(1,615)	0	(257,545)	402,482	272	0	402,754
Billings in Excess of Costs to Participants	0	(26,267)	0	(26,267)	0	(45,512)	0	(45,512)
Deferred Inflows Related to Pension	340,241	0	0	340,241	0	0	0	0
Net Pension Liability	(57,281)	0	0	(57,281)	44,482	0	0	44,482
Rate Stabilization Reserve	229,321	0	0	229,321	(42,208)	0	0	(42,208)
Other Postemployment Benefit Obligation	28,287	0	0	28,287	34,145	0	0	34,145
Advance Deposits for Construction	0	0	0	0	(13,509)	0	0	(13,509)
Customer Deposit Liability	13,308	0	0	13,308	6,293	0	0	6,293
NET CASH PROVIDED BY								
OPERATING ACTIVITIES	\$ 319,055	\$ 219,690	\$ 0	\$ 538,745	\$ 872,060	\$ 285,033	\$ 0	\$ 1,157,093

See Independent Auditors' Report

TEMPLETON MUNICIPAL LIGHT PLANT AND SUBSIDIARY
CONSOLIDATED SCHEDULES OF ELECTRIC OPERATING AND MAINTENANCE EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

OPERATING FUND

	2016	2015
POWER SUPPLY EXPENSE:		
Purchased Power	\$ 4,842,936	\$ 5,144,134
Other Expenses	114,682	102,725
TOTAL POWER SUPPLY EXPENSE	<u>4,957,618</u>	<u>5,246,859</u>
DISTRIBUTION EXPENSES:		
Operation, Supervision and Engineering	94,876	96,851
Operation Labor	88,388	88,486
Operation Supplies and Expenses	5,161	16,870
Overhead Line Expense	30,337	34,932
Underground Line Expense	7,944	10,004
Street Light and Signal System Expense	6,288	8,357
Meter Expenses	7,780	5,763
Customer Installation Expense	326	1,328
Miscellaneous Distribution Expenses	84,517	75,135
Maintenance of Station Equipment	15,808	8,657
Maintenance of Overhead Lines	148,056	138,576
Maintenance of Underground Lines	997	428
Maintenance of Line Transformers	4,247	1,225
Maintenance of Street Lights and Signal Systems	5,391	4,497
TOTAL DISTRIBUTION EXPENSES	<u>500,116</u>	<u>491,109</u>
CUSTOMER ACCOUNT EXPENSES:		
Meter Reading	28,734	47,310
Accounting and Collection Expense	84,602	89,862
TOTAL CUSTOMER ACCOUNT EXPENSES	<u>113,336</u>	<u>137,172</u>
ADMINISTRATIVE AND GENERAL EXPENSES:		
Administration and General Salaries	158,818	173,210
Office Supplies and Expenses	45,500	45,411
Outside Services Employed	95,196	57,418
Property Insurance	22,070	40,315
Injuries and Damages	97,095	89,916
Employee Pensions and Benefits	609,514	541,648
Miscellaneous General Expense	46,368	55,719
Transportation Expense	0	2,084
Maintenance of General Plant	123,115	93,686
TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>1,197,676</u>	<u>1,099,407</u>
TOTAL OPERATING AND MAINTENANCE EXPENSES	<u>\$ 6,768,746</u>	<u>\$ 6,974,547</u>

See Independent Auditors' Report

TEMPLETON MUNICIPAL LIGHT PLANT AND SUBSIDIARY
SCHEDULES OF SALES OF ELECTRICITY
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

OPERATING FUND

	Net Revenues			Kilowatt Hours Sold			Net Revenue Per Kilowatt Hours Sold	
	2016	2015	Increases (Decreases)	2016	2015	Increases (Decreases)	2016	2015
SALES OF ELECTRICITY								
PRIVATE CUSTOMERS:								
Residential Sales	\$ 3,582,031	\$ 3,607,175	\$ (25,144)	25,292,473	26,201,412	(908,939)	\$ 0.14162	\$ 0.13767
Commercial and Industrial Sales								
Industrial	2,899,213	2,831,028	68,185	24,797,827	25,004,301	(206,474)	0.11691	0.11322
Commercial	533,377	540,963	(7,586)	3,995,155	4,154,588	(159,433)	0.13351	0.13021
Private Area Lighting	69,667	69,524	143	593,676	589,152	4,524	0.11735	0.11801
Public Authority	4,046	4,037	9	29,476	30,331	(855)	0.13726	0.13310
Total Private Customers	7,088,334	7,052,727	35,607	54,708,607	55,979,784	(1,271,177)	0.12957	0.12599
MUNICIPAL CUSTOMERS:								
Industrial	295,334	332,210	(36,876)	2,212,060	2,546,380	(334,320)	0.13351	0.13046
Commercial	72,741	81,245	(8,504)	548,604	610,933	(62,329)	0.13259	0.13299
Street Lighting	19,360	19,946	(586)	161,016	165,414	(4,398)	0.12024	0.12058
Total Municipal Customers	387,435	433,401	(45,966)	2,921,680	3,322,727	(401,047)	0.13261	0.13044
Other Electric Revenues	4,080	4,740	(660)	-	-	-	-	-
TOTAL SALES OF ELECTRICITY	\$ 7,479,849	\$ 7,490,868	\$ (11,019)	57,630,287	59,302,511	(1,672,224)	\$ 0.12979	\$ 0.12632

See Independent Auditors' Report

MUNICIPAL WATER DEPARTMENT

Herein submitted for inclusion in the Templeton Annual Report for FY17 are the financial and statistical data for the Templeton Municipal Water Plant.

The Templeton Municipal Water Plant is an enterprise fund formed as a result of the Special Acts of 2000 duly passed by the State House of Representatives, the State Senate, the Governor and the Templeton voters. This new legislation put the financial management and operational oversight of the town's water department directly under the control of the Templeton Municipal Light Plant, its Commission and its Manager. The purpose of this was to allow the water department to operate under the same Chapter of Massachusetts General Law, Chapter 164, that the light department does. Further, it allowed the water department to operate solely from revenues from the sale of water to its customers rather than from town funds generated by taxation.

During FY17 our customers purchased a total of 118,498,519 gallons of water compared to 114,200,590 gallons in FY16. This 4,297,929 increase in water usage can be attributed to a net positive value in homes occupied for FY17 versus FY16. The local economic growth saw a slight recovery in FY17 as opposed to FY16, however it will likely be some time before Templeton Water recovers back to the level of 140,000,000+ gallons of water usage circa FY09.

Templeton Water connected 4 new water services in FY17 and collected \$1,480,190 in water sales revenue and \$70,000 in miscellaneous revenue.

Additions and Improvements:

The Water Plant made improvements to its water distribution stations in FY17 amounting to \$48,410 for our Maple Street and Willow Street Well Sites, our Baldwinville Road and Depot Road Booster Stations and our Pressure Relief Valve (PRV) Hut on Dudley Road.

The Water Plant made improvements to a portion of its 53 miles of water distribution mains in FY17 amounting to \$15,912.

The Water Plant made improvements to its water storage tanks in FY17 amounting to \$515. It also constructed a new 500,000-gallon concrete water storage tank on Johnson Avenue ("Ladder Hill") amounting to \$1,239,000. This new tank replaces an older tank constructed circa 1960. Project funding was secured through a new 20-year General Obligation Bond for \$950,000 at 2.25% PLUS a \$289,000 Grant made possible by the United States Department of Agriculture Office of Rural Development.

The Water Plant made improvements to its water treatment plant on Sawyer Street in FY17 amounting to \$22,259.

Capital Expenses:

In FY17 the Water Plant installed new SCADA equipment at the TMWP Operations Facility on Bridge Street at a cost of \$8,000 AND new SCADA equipment at the TMWP Johnson Avenue Water Storage Tank at a cost of \$3,682.

In FY17 the Water Plant purchased 104 new water meters for water customers at a cost of \$32,106. The majority of the existing water meters had surpassed their industry-accepted life spans of 12-15 years of operation. These new water meters would increase the amount of metered gallons to be billed for by 1%-2%.

In FY17 the Water Plant purchased a 2017 Chevrolet Silverado 4x4 Pickup Truck at a cost of \$32,076 designated for use by the Water Superintendent. This newer 2017 truck would replace an older 2006 Ford F-150 4x4 Pickup Truck that would have needed extensive front-end repairs.

In FY17 the Water Plant re-developed the Willow Street Well Site ("Otter River") at a cost of \$16,245, the most extensive work ever done here since 2001. The original well was put into service circa 1950 and provided water with much lower iron/manganese content than Maple Street or Sawyer Street did. This redevelopment project will buy the Water Plant another 15-20 years of reliable municipal water pumped from the Willow Street site.

In FY17 the Water Plant installed new URD cable from the Willow Street Well Site to the Depot Road Booster Station at a cost of \$762. This cable had failed due to improper weather-proofing of an electric pedestal when the cable was first put underground due to the railroad bridge reconstruction. New URD cable typically has a useful life of 30-40 years depending on frost and groundwater composition.

Financials:

Below is a breakdown of the Water Plant's FY17 water sales summary by water customer class:

Account #	Rate Code	Gallons Sold	Revenue	# of Bills
461-01	21 Residential	102,865,409	\$ 1,310,341	8,277
461-02	22 Agricultural	3,161,800	\$ 31,185	20
461-03	23 Commercial	7,283,910	\$ 83,383	330
461-04	24 Municipal	1,483,150	\$ 16,066	51
461-05	25 Industrial	3,087,240	\$ 31,755	48
461-07	27 Other	51,000	\$ 1,581	20
461-08	28 Irrigation	611,010	\$ 5,878	94
Totals:		118,498,519	\$ 1,480,190	8,840

Below is a breakdown of the Water Plant's FY17 miscellaneous income by account number:

Account #	Description	Revenue
141-01	Accounts Receivable	\$ 529
333-00	Services	\$ 1,141
471-00	Fees	\$ 10,150
471-01	Entrance Fees	\$ 12,911
471-02	Meters & Readers	\$ 3,459

471-03	Back Flow Fees	\$ 11,600
471-04	Tapping Fees	\$ 725
475-00	Miscellaneous	\$ 15,188
601-05	Meter Reader Wages	\$ 114
620-02	Hydrant Maintenance	\$ 6,509
620-05	Meter Maintenance	\$ 665
620-08	Back Flow Maintenance	\$ 218
624-02	Water Main Maintenance	\$ 6,787
650-00	Transportation	\$ 6
Total:		\$ 70,000

The Water Commission and General Manager would like to thank all of the Water Plant's employees for their continued dedication and hard work in FY17.

Respectfully Submitted,

Dana Blais
Board Chairman

Gregg Edwards
Board Member

Christopher Stewart
Board Clerk

John M. Driscoll
General Manager

TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER DEPARTMENT
STATEMENTS OF NET POSITION
JUNE 30, 2017 AND 2016

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	<u>2017</u>	<u>2016</u>
CURRENT ASSETS:		
Funds on Deposit with Town Treasurer		
Operating Fund	\$ 64,076	\$ 14,051
Petty Cash	400	400
Accounts Receivable, Net	190,336	201,010
Other Accounts Receivable	180,894	116
Materials and Supplies	39,837	40,482
Prepaid Expenses	<u>10,287</u>	<u>17,309</u>
 TOTAL CURRENT ASSETS	 <u>485,830</u>	 <u>273,368</u>
NONCURRENT ASSETS:		
Funds on Deposit with Town Treasurer		
Depreciation Fund	191,835	109,132
Capital Fund	14,098	14,098
Utility Plant Assets, Net	<u>7,332,232</u>	<u>6,241,313</u>
 TOTAL NONCURRENT ASSETS	 <u>7,538,165</u>	 <u>6,364,543</u>
 TOTAL ASSETS	 <u>8,023,995</u>	 <u>6,637,911</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows of Resources Related to Pensions	<u>76,846</u>	<u>68,906</u>
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 <u><u>\$ 8,100,841</u></u>	 <u><u>\$ 6,706,817</u></u>

See Accompanying Notes to Financial Statements

TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER DEPARTMENT
STATEMENTS OF NET POSITION
JUNE 30, 2017 AND 2016

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

	<u>2017</u>	<u>2016</u>
CURRENT LIABILITIES:		
Accounts Payable	\$ 153,547	\$ 23,405
Payable to Municipal Light Department	286,358	253,956
Current Portion of Long-Term Debt	363,297	313,297
Accrued Compensation	20,890	15,371
Accrued Interest Payable	<u>26,080</u>	<u>28,138</u>
 TOTAL CURRENT LIABILITIES	 <u>850,172</u>	 <u>634,167</u>
NONCURRENT LIABILITIES:		
Other Postemployment Benefit Obligation	448,810	361,531
Net Pension Liability	470,794	797,955
Long-Term Debt, Less Current Portion	<u>3,108,994</u>	<u>2,522,291</u>
 TOTAL NONCURRENT LIABILITIES	 <u>4,028,598</u>	 <u>3,681,777</u>
 TOTAL LIABILITIES	 <u>4,878,770</u>	 <u>4,315,944</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred Inflows of Resources Related to Pensions	<u>464,513</u>	<u>199,016</u>
NET POSITION:		
Net Investment in Capital Assets	3,859,941	3,301,725
Net Position Restricted for Capital Project	14,098	14,098
Unrestricted Net Position	<u>(1,116,481)</u>	<u>(1,123,966)</u>
 TOTAL NET POSITION	 <u>2,757,558</u>	 <u>2,191,857</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	 <u><u>\$ 8,100,841</u></u>	 <u><u>\$ 6,706,817</u></u>

See Accompanying Notes to Financial Statements

TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER DEPARTMENT
STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Metered Sales	\$ 1,480,600	\$ 1,413,656
Entrance Fees	15,411	10,000
Other Operating Revenues	<u>27,679</u>	<u>25,359</u>
 TOTAL OPERATING REVENUES	 <u>1,523,690</u>	 <u>1,449,015</u>
OPERATING EXPENSES:		
Operations	658,392	652,901
Maintenance	276,091	312,542
Depreciation	<u>200,422</u>	<u>201,969</u>
 TOTAL OPERATING EXPENSES	 <u>1,134,905</u>	 <u>1,167,412</u>
 OPERATING INCOME	 <u>388,785</u>	 <u>281,603</u>
NONOPERATING REVENUES (EXPENSES):		
Bond Issuance Costs	(3,700)	0
Grant Income	289,000	0
Interest Income	798	479
Miscellaneous Nonoperating Income	15,316	11,650
Loss from the Disposition of Utility Plant Assets	(4,282)	0
Interest Expense	<u>(120,216)</u>	<u>(118,377)</u>
 TOTAL NONOPERATING REVENUES (EXPENSES)	 <u>176,916</u>	 <u>(106,248)</u>
 CHANGE IN NET POSITION	 565,701	 175,355
 NET POSITION - JULY 1	 <u>2,191,857</u>	 <u>2,016,502</u>
 NET POSITION - JUNE 30	 <u>\$ 2,757,558</u>	 <u>\$ 2,191,857</u>

See Accompanying Notes to Financial Statements

TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER DEPARTMENT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	\$ 1,353,586	\$ 1,456,006
Cash Payments to Suppliers and Employees	(743,136)	(870,498)
Other Revenues Received	15,316	11,650
	<u>625,766</u>	<u>597,158</u>
Net Cash Provided by Operating Activities		
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Received on Investments	798	479
	<u>798</u>	<u>479</u>
Net Cash Provided by Investing Activities		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Additions to Plant and Construction	(1,295,623)	(163,387)
Bond Issuance Costs	(3,700)	0
Bond Proceeds	950,000	0
Grant Income	289,000	0
Payments on Bond Principal	(313,297)	(313,297)
Interest Paid on Bonds	(120,216)	(118,377)
	<u>(493,836)</u>	<u>(595,061)</u>
Net Cash Used in Capital and Related Financing Activities		
NET INCREASE IN CASH	132,728	2,576
CASH AND CASH EQUIVALENTS, JULY 1	<u>137,681</u>	<u>135,105</u>
CASH AND CASH EQUIVALENTS, JUNE 30	<u>\$ 270,409</u>	<u>\$ 137,681</u>

See Accompanying Notes to Financial Statements

TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER DEPARTMENT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 388,785	\$ 281,603
Miscellaneous Nonoperating Income	15,316	11,650
Depreciation	200,422	201,969
Changes in Assets and Liabilities:		
(Increase) Decrease in Assets:		
Accounts Receivable	10,674	6,991
Other Accounts Receivable	(180,778)	0
Deferred Outflows of Resources Related to Pensions	(7,940)	(68,360)
Materials and Supplies	645	(1,547)
Prepaid Expenses	7,022	(11,095)
Increase (Decrease) in Liabilities:		
Accounts Payable	130,142	(11,474)
Accrued Expenses	5,519	0
Accrued Interest Payable	(2,058)	(2,165)
Deferred Inflows of Resources Related to Pensions	265,497	199,016
Net Pension Liability	(327,161)	(109,749)
Other Payables	32,402	16,963
Other Postemployment Benefits Obligation	87,279	83,356
Net Cash Provided by Operating Activities	<u>\$ 625,766</u>	<u>\$ 597,158</u>

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:

The following amounts are considered to be cash or cash equivalents for the purpose of the statements of cash flows:

	<u>2017</u>	<u>2016</u>
Operating Fund	\$ 64,076	\$ 14,051
Petty Cash	400	400
Depreciation cash designated for capital additions	191,835	109,132
Cash reserved for capital additions	14,098	14,098
	<u>\$ 270,409</u>	<u>\$ 137,681</u>

See Accompanying Notes to Financial Statements

SECTION 6

SCHOOLS

MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL



ANNUAL REPORT

Montachusett Regional Vocational
Technical School

1050 Westminister Street
Fitchburg, MA 01420

www.montytech.net

2017



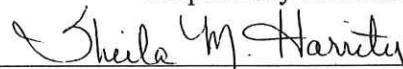
The 2016-2017 school year marked my third year as Superintendent-Director of Montachusett Regional Vocational Technical School District, and in my short tenure here, I am proud to say I have seen the school reach new levels of academic excellence, technical proficiency, and student engagement. Perhaps the most exciting aspect of my role here is bearing witness to the creativity and innovation at work everyday in our classrooms and shops. Our students and instructors work collaboratively to explore scientific concepts, designing experiments that are conducted aboard the International Space Station; they study automation and additive manufacturing through the use of robotic arms and 3-D printers; and even build new educational facilities that students will grow and learn in for years to come. Monty Tech is a school unlike any other and I am honored to serve the students, faculty and staff here.

In many respects, 2016-2017 was a banner year at Monty Tech. We launched a whole school 1:1 Chromebook initiative, providing all students with increased access to instructional technology, and improving communications between teachers and students beyond the traditional school day. We received more than \$645,000 in competitive grants, and have been able to provide students with remarkable field trips to connect their learning to STEM career pathways that spark imagination and creativity. We provided high quality professional development opportunities to support the school's new biomedical courses, bringing innovative new science coursework and curriculum to students with an interest in biomedical and biotechnology career pathways. Construction of the Monty Tech Veterinary Science Training Center and Community Clinic continued throughout 2016-2017, providing tremendous hands-on learning opportunities to students in our Carpentry, Plumbing, Electrical, Cabinetmaking, HVAC, Masonry, and Welding trades. School administrators launched an unprecedented fundraising campaign, and successfully raised more than \$2.5M in donations and in-kind matching services to support this project. And finally, thanks to an extremely generous Skills Capital Grant, we were able to renovate the Machine Technology shop, and purchase state-of-the-art machinery for students to train on, earning more industry recognized credentials than ever before.

We recognize that students attending Monty Tech have chosen a high school experience that, to many, may seem complex and even daunting. Our students are required to pass the same statewide standardized tests as students in a comprehensive high school. They take English, mathematics, science, social studies and foreign language courses, just as high school students in your community might. A Monty Tech student, though, must also balance all of that with a rigorous vocational-technical education, specializing in one of our twenty programs. For four years our students work and learn in vocational settings that replicate industry standards. They train on the latest equipment, and, through the school's popular Co-operative Education Program, our students may even spend time working and learning in area businesses during their Junior and Senior year. It is a great responsibility to provide each and every student with high-quality, vocational-technical instruction, and we are honored to serve approximately 1,400 students each year.

This work is only possible because of our talented educators and administrators, who remain focused on delivering the highest quality academic and vocational-technical education possible. Working closely with post-secondary colleagues, we aim to ensure our students graduate prepared to enter college pathways of their choosing. Similarly, relying on our expansive network of industry partners, we strive to improve upon each of our vocational programs to ensure that every graduate is not only prepared for entry-level careers in related pathways, but are also creative, independent thinkers, capable of solving complex, real-world situations that present themselves in today's workplaces. On their behalf, I am delighted to present the District's 2016-2017 annual report to you, providing a snapshot of the wonderful experiences happening on a day-to-day basis here at Monty Tech.

Respectfully submitted,



Sheila M. Harrity, Ed.D., Superintendent-Director

Our Mission

Every student will graduate from Montachusett Regional Vocational Technical School with the skills, knowledge, and abilities to be a productive and effective member of an ever-changing society.

Our District

Montachusett Regional Vocational Technical School is a four-year career and technical high school serving the member towns of:

Ashburnham
Ashby
Athol
Barre
Fitchburg
Gardner

Harvard
Holden
Hubbardston
Lunenburg
Petersham
Phillipston

Princeton
Royalston
Sterling
Templeton
Westminster
Winchendon

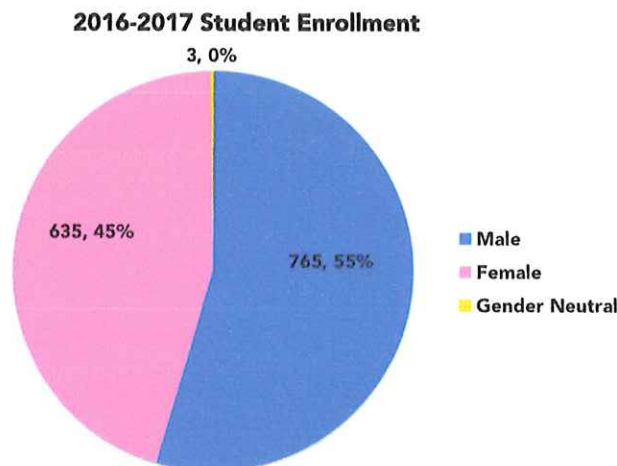
Leadership

The leadership team at Montachusett Regional Vocational Technical School is comprised of ten talented administrators whose varied educational backgrounds, professional experiences, and areas of expertise contribute to the success of the school. Working collaboratively, and under the direction of the Superintendent and Principal, the team has transformed the school into one of the most sought- after high schools in North Central Massachusetts.

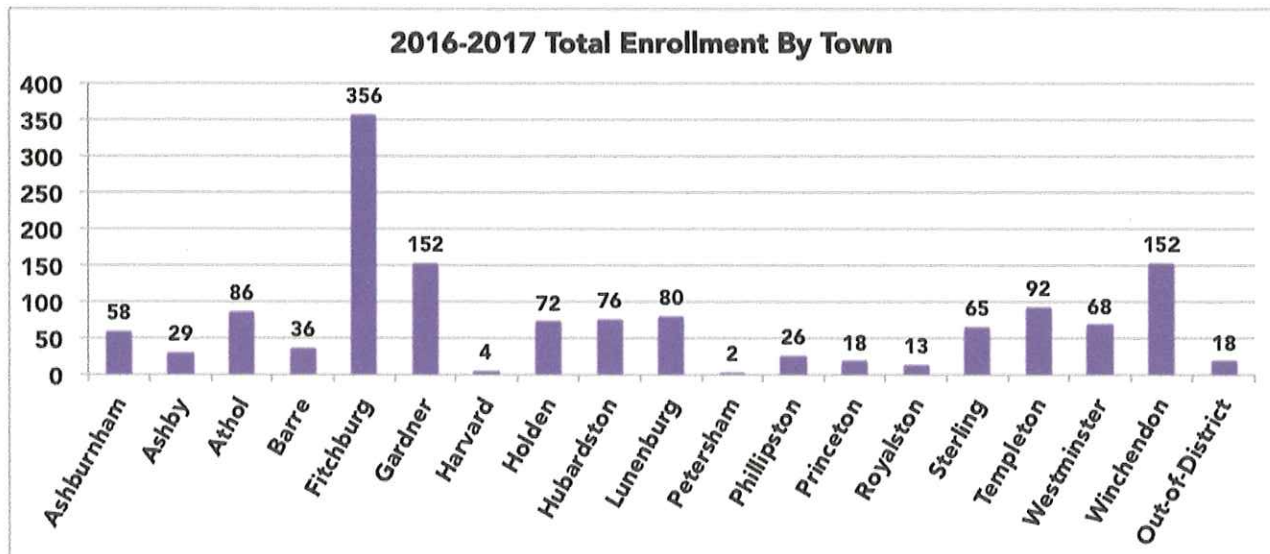
Sheila M. Harrity, Superintendent-Director
Tom Browne, Principal
Dayana Carlson, Assistant Principal
Tammy Crockett, Business Manager
Pamela Pothier, Director of Technology

Christina Favreau, Director of Academic Programs
Jim Hachey, Director of Vocational Programs
Michael Gormley, Director of Facilities
Katy Whitaker, Development Coordinator
Victoria Zarozinski, Director of Student Support Services

Enrollment



On June 1, 2017, student enrollment at Monty Tech included 1,403 students in grades nine through twelve, representing each of the district's eighteen sending communities. Each class of students is comprised of a relatively equal balance of male vs. female students, and each student attending Monty Tech has elected to do so, prepared to explore an interest in one of the school's twenty rigorous vocational-technical programs. While the school currently offers only five programs non-traditional for male students, and twelve programs non-traditional for female students, we are proud to have a student population that is well-balanced by gender and a variety of academic interests and achievements.



Throughout 2016-2017, Monty Tech offered a variety of opportunities for students, parents, and community members to learn about and visit the school. In October 2016, approximately 700 district eighth graders participated in the annual “Tour Day” event. Students toured our twenty vocational-technical areas and learned about the school’s challenging academic offerings and exciting athletic and extracurricular programs. Career Awareness Night offered interested students the opportunity to return in the evening with their family members to further explore the facilities and speak with staff members.

The Vocational Interest Program (V.I.P.) offers area seventh and eighth grade students the chance to visit Monty Tech after school and participate in hands-on learning experiences across a variety of vocational/technical areas. The program continued to attract a large number of students during the 2016-2017 school year, serving approximately 600 area students.

Class of 2017 Awards

Members of the Class of 2017 were awarded approximately \$88,950 in scholarships. The Monty Tech Foundation generously provided \$45,700 in scholarships to graduating seniors, ranging in amounts of \$200 to \$2,000. The Foundation also awarded \$4,000 to the Practical Nursing graduates. Once again, local and state organizations, as well as generous individuals, continue to recognize the ability and potential of Monty Tech graduates in the form of financial donations. The School Committee, administration, faculty, and graduates themselves, are grateful for this support.

Articulation Agreements with local colleges also play an important role in helping reduce the cost of higher education. Qualified Monty Tech students are eligible to receive college credits through a number of articulation agreements with public and private colleges across the country. Approximately 51% of the graduating class of 2017 reported plans to enroll at a 4-year college/university upon graduation. By earning college credits while still in high school, these students will save both time and money as they pursue advanced educational programs.

Financial Report

A great deal of effort was put forth by the School Committee, administration, and staff to develop a cost-effective budget for the fiscal year 2016-2017. The final fiscal year 2016-2017 Educational Plan totaled \$26,374,468, which represents a .6% increase over the 2015-2016 Educational Plan. The District’s FY17 budget exceeds the minimum spending required by Massachusetts General Law Chapter 70 by only \$45,000 or .2%.

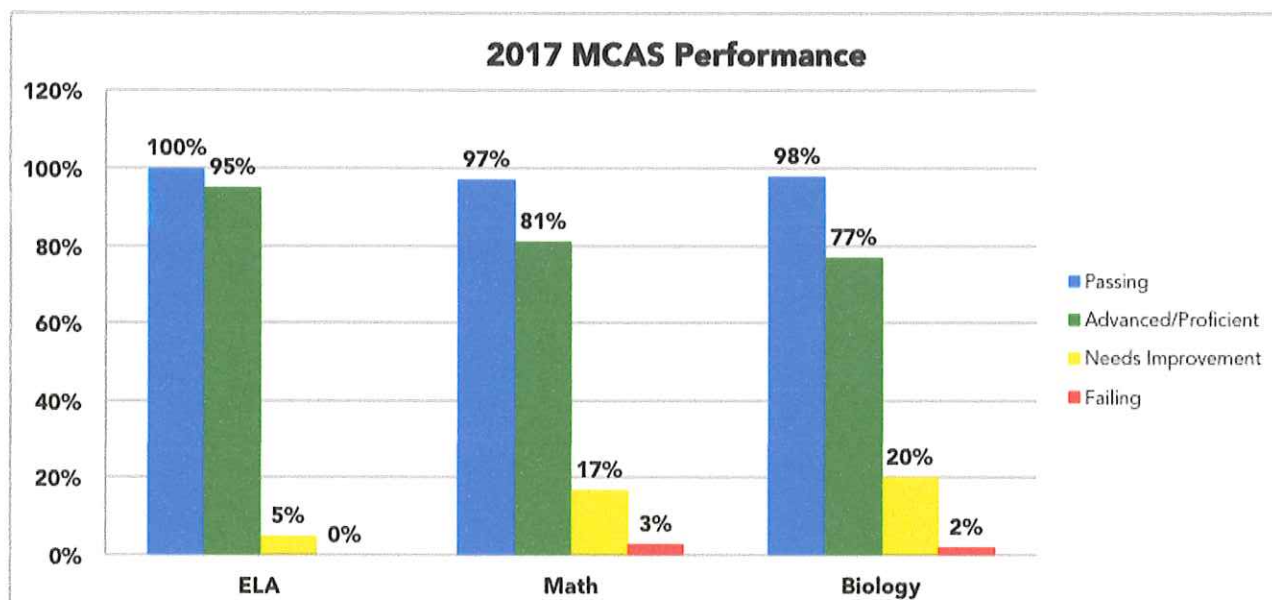
The District was audited in October 2017 as part of the yearly financial audit by the accounting firm of Melanson, Heath and Co. from Greenfield, MA, and received a very good report.

Grants and Contracts

Monty Tech continues to pursue grant funding on an annual basis. These funds help provide many educational and social services to the student population. For fiscal year 2017, state and federal grant sources provided the school with \$961,346. Programs funded by these grants include: Essential Health Services, Social Intervention and Mediation, Improving Teacher Quality, Special Education Services and Program Improvement, Title I Support, Perkins Occupational Education, and Marine Corp Junior Reserve Officer Training. The District also received more than \$645,000 in competitive grants, including a Skills Capital Grant for \$435,857 to purchase equipment for the Machine Technology Program, and a grant from the Massachusetts Life Sciences Center in the amount of \$99,697 to expand the school's science program to include biomedical coursework and learning laboratories. Using these allocation and competitive funds, the school was able to purchase a variety of instructional technology, equipment, and supplies to enhance the learning experience across both academic and vocational programs.

Academic Achievement

In 2016-2017, students at Montachusett Regional Vocational Technical School continued to demonstrate high academic achievement, earning commendable MCAS scores in English Language Arts, Mathematics and Biology. For Spring 2017, Monty Tech's passing rate on the English Language Arts was 100%, Mathematics 97%, Biology 98%.



Monty Tech is committed to providing students with rigorous STEM learning opportunities, and as such, has expanded the Advanced Placement Program to include two mathematics, two science, and one computer science course. Teacher participation in meaningful, high-quality professional development in AP and Pre-AP pedagogy remains a priority, and enables us to continually expand and enhance our academic course offerings.

The school is in its 5th year of administering Advanced Placement exams, and students enrolled in AP courses continue to improve their performance. In 2016-2017, Monty Tech had more students achieve

qualifying scores than any other year – 53 students who took an AP exam qualified for college credit. More than half of the students who tested in the following subjects received qualifying scores: AP Computer Science Principles (62.5%), AP Literature & Composition (64%), and AP Environmental Science (51.3%). In addition, the AP Environmental Science program experienced the most growth in terms of qualifying score as their passing rate increased by 34.7% from 2016 to 2017.

As a first time administration, students took AP Computer Principles and 62.5% of students earned qualifying scores – an extraordinary performance for the first year.

AP Exam Results, 5-Year Review					
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Total AP Students	69	57	89	145	120
Number of AP Exams	69	62	116	187	148
AP Students with Qualifying Scores	36.2%	57.9%	52.8%	26.9%	44.2%
Qualifying Scores (State)	72.6%	72.2%	70.9%	70.5%	69.7%
Qualifying Scores (Global)	60.9%	61.3%	60.7%	60.3%	60.3%
Courses Offered	2	2	3	5	7

Data taken from the College Board's 2017 amended report, 8/4/17

Vocational Projects in the District Communities

In addition to applying their academic skills, students at Monty Tech are asked to put their vocational-technical skills into practice on a daily basis. Students across the twenty different vocational-technical education programs are building homes, reconstructing damaged properties, repairing service vehicles, making walkways more accessible, and performing countless community services.

The 2016-2017 school year was a busy one for our vocational educators, as each trade aimed to provide practical, hands-on learning experiences for our students, while helping to improve each of the eighteen member communities.

Auto Body Collision Repair Technology: The Monty Tech Auto Body shop benefitted from new instructional equipment this year, including a new Frame Machine. In addition, 2016-2017 marked the first year for graduating Seniors to receive the I-Car On-Line Pro Level One certification in refinishing and non- structural damage. This certification not only makes our program graduates more employable, it enables students to maintain the I-CAR gold class certification. Seniors also received an EPA 6H Certificate, while the Freshmen completed their Career Safe Online OSHA 10-hour General Industry Training. Throughout the year, students detailed, repaired, and repainted vehicles, fulfilling more than seventy requests that included: a trailer for the Fitchburg Police Department, and a van for the Worcester Fire Brigade. A Senior student won a gold Medal at the SkillsUSA state competition in the collision repair category, and qualified for the National event in June 2017. A total of eight students (four Seniors and four Juniors) participated in the school's popular Co-op Program, working in area auto body shops and businesses. (Total enrollment: 65; 40 males, 25 females)

Automotive Technology: As in past years, the Monty Tech Automotive Technology program continues to service a variety of vehicles for faculty, staff, municipalities, and district residents. 2016-2017 proved to be a very busy year for the program, as more than four hundred vehicles were serviced by students and

instructors. In addition to maintaining the school's fleet of vehicles throughout the year, students were asked to repair a Ford Excursion for the Bulldog Pride giveaway. Mr. Hobbs worked with a group of students to refurbish a 1966 Pontiac 2+2 so that so it could be auctioned off. Students performed very well in the SkillsUSA district competitions, placing first, second, and third, with hopes to improve in the coming year. A total of eight Senior and four Junior students participated in the Co-op Program, applying their technical skills in a real work setting. Finally, instructors are proud to announce that three talented program graduates are working in automotive repair shops in the area, demonstrating the skills they acquired at Monty Tech. (Total enrollment: 64; 50 males, 14 females)

Business Technology: Students in Monty Tech's Business Technology program continue to benefit from a unique partnership with Workers' Credit Union. The opportunity to participate in teller training and financial literacy workshops has been met with great enthusiasm from our students, and the instructors continue to be grateful for this developing partnership. Monty Tech Business Technology instructors, in collaboration with their post-secondary colleagues, continue to refine and develop new articulation agreements. These agreements, with Mount Wachusett Community College and New England Institute of Technology, will provide qualified students with college credits at no cost to the student. Opportunities to demonstrate customer service, cash handling, and accounting skills are ever-present as the Business Technology students successfully operate an in-house retail location and greenhouse. The Gear House School Store acquired a credit card machine, which has made a significant impact on the students' retail and customer service experience. In addition, the camera in the Gear House was replaced, providing the instructors with improved vision on store activities while students are working. Eight Seniors and three Juniors were out on Co-op placements during the 2016-2017 school year. (Total enrollment: 70; 20 males, 50 females)

Cabinetmaking: All Monty Tech vocational instructors strive to provide Freshman exploratory programs that not only represent the work and skills students can expect to encounter throughout their high school experience, but also one that piques the interest of students new to the trade. Monty Tech Cabinetmaking instructors do an outstanding job with the Freshmen exploratory experience, and in 2016-2017, the program reached capacity with students who listed Cabinetmaking as their top choice. Throughout the year, Cabinetmaking students designed and manufactured approximately 400 gifts for the Superintendent's dinner, manufactured and assembled seventy-four cabinet assemblies for the new Veterinary Science Training Center, and completed more than thirty-five additional projects in and around the school, to include: Student Services conference room, Chromebook mobile charging stations, trophy Case for the Gardner Skating Rink, new signage for the Barre Cemetery, new lettering for the Ashby Fire Department, surfaced planed two large tree butts for the Mount Wachusett Community College, and play sets for Crocker Elementary School. Finally, Cabinetmaking had another great year of Co-op placement and continues to receive calls from area businesses in need of qualified employees. A total of fifteen students (seven Seniors and eight Juniors) were placed in Co-op experiences, and an additional two students earned full-time employment over the summer. (Total enrollment: 70; 50 males, 20 females)

Cosmetology: With a significant increase in the number of clients served this year, the Monty Tech Cosmetology program saw a significant revenue increase, which will be used to fund the program's much-needed consumable products. The new Salon Iris point-of-sale system was installed, which is a more user-friendly and cost effective program for students to train on. In an effort to support the school's commitment to community service, the Junior students traveled to Heywood Wakefield Assisted Living Center on several occasions, providing residents with manicures, styling hair for a Senior Citizen Prom, and offered discounted services on "Staff Night" to fundraise for the field trip to New York City. Cosmetology students also provided manicure and hair services for the school's Child Care Center, serviced parents from Athol that work with disadvantaged children, and assisted our Drama club with hair and makeup. The program's greatest accomplishment was realized when 100% of the Senior class passed the Massachusetts Cosmetology State Boards, earning licenses to practice. (Total enrollment: 91, 0 males, 91 females)

Culinary Arts: Monty Tech Culinary Arts students and instructors are always busy with the daily operation of the Mountain Room Restaurant, which is open for lunch from 11:30am to 1:00pm Monday through Friday. In addition to operating a full-service restaurant and bakery, serving 90-120 patrons daily, culinary students showcase their talents throughout the year, providing outstanding service at events that include the following: two Program Advisory Committee dinner meetings, four Monty Tech Foundation breakfasts, Monty Tech's Retirees holiday luncheon, a graduation reception, the Women in Technology event, Principal and Counselors' Day, the Monty Tech homecoming dance, MAVA meetings, all School Committee meetings and sub-committee meetings, Gardner AARP luncheon and MHCC volunteer luncheon. Community service opportunities for students are always a highlight, and this year our students prepared meals for the United Way's "Day of Caring" event, Our Fathers House, and NEADS events. Students also participated in the "Puppy Love" event in which 300 cupcakes and 350 cookies were made. The Culinary Arts program also donated pastry and baked goods to the House of Peace and Education in Gardner. The program's greatest undertaking is always the Annual Superintendent's Dinner scholarship fundraiser. This year, students worked side-by-side with some of the area's finest chefs, preparing a six-course dinner with extensive hors d'oeuvres for 380 guests, raising just over \$42,000 to support the student scholarship fund. (Total enrollment: 99; 34 males, 65 females)

Dental Assisting: During 2016-2017, the Dental Assisting program introduced eighteen students to industry experience through externships, and a total of eight students (six Seniors and two Juniors) earned Co-operative educational placement. All Sophomore, Junior, and Senior students attended the Yankee Dental Convention in Boston, and learned about the most current trends and practices in the field. Every student passed the National Board (DANB) Infection Control & Radiology exams, earning two of the required three DANB credentials needed to become licensed Dental Assistants. For the seventh consecutive year, Monty Tech welcomed Community Health Connections, a school-based dental hygiene program, whose goal is to provide dental services to students in need. Through this initiative, more than sixty students were examined by a dentist, had their teeth cleaned, and had sealants or temporary fillings applied as needed. Monty Tech Dental Assisting students were given hands-on, practical experience, as they assisted the staff from CHC during each dental procedure performed. Four students qualified for SkillsUSA district level competition, and each then advanced to Nationals. Students from the Junior class provided dental education to students at Ruggles Lane Elementary School in Barre and Meetinghouse Elementary School in Westminster. (Total enrollment: 60; 3 males, 57 females)

Drafting Technology: As in most programs at Monty Tech, students in the school's Drafting Technology program participate in a number of projects at the school and in our sending communities. This year, Drafting students completed the layout of the Riverside Cemetery in Winchendon, fire escape plans for the North Central Correctional Facility, a layout of the Monty Tech Rain Garden, signage for the Superintendent's Dinner, graduation, and drama club, to name a few. Seven students (four Seniors and 3 Juniors) participated in the school's Co-op Program, and three outstanding students earned a spot at the SkillsUSA state competition. Instructors are pleased to report that a majority of the graduating seniors intend to pursue careers in the field of drafting. Finally, the School Committee approved the name change to CAD/Drafting & Design, which will go into effect Fall 2017. (Total enrollment: 60; 40 males, 20 females)

Early Childhood Education: The Early Childhood Education program received three new Baby Care Parent Simulation dolls, and three new car seats for Parent simulation dolls. This added technology aides instructors as they enhance lessons in infant and toddler safety. Students were delighted to support community service efforts, raising funds to support Lucy's Love Bus, an agency that provided grants for children with cancer that are not covered by health insurance. Students showered the Department of Children & Families with gifts and much needed supplies for foster families with emergency foster placements, raised funds for various causes including SkillsUSA Change for Children, and held a holiday party for children from the Cleghorn Neighborhood Center. Students and staff also assisted at the Children's Festival at Briggs Elementary School, and at STEM night at Westminster Elementary. Fifteen of the sixteen graduating seniors are pursuing post-secondary education, related to the program. The

Monty Tech Child Care Center continues to operate at capacity with a waiting list, providing meaningful hands-on learning opportunities for students in the Early Childhood Education program at Monty Tech. (Total enrollment: 62; 1 males, 61 females)

Electrical: Throughout 2016-2017, students and instructors in the Monty Tech Electrical program began planning and wiring the school's new Veterinary Science Training Center, including all underground raceway installations, as well as installing conduits within the walls for all the wiring throughout the building. Program graduates are entering the trade at a prime time, as the electrical contracting business continues to reach new heights. To that end, program instructors worked diligently to place as many students on Co-op as possible, preparing them for a seamless transition from school to work. The program continued to support the building maintenance department by repairing numerous small electrical issues throughout the building, which included the installation of new ceiling fans in the plumbing shop, as well as a new speaker and microphone system in school's Mountain Room Restaurant. In addition, students ran fiber optic wiring throughout the building to improve the connectivity and speed of both the wireless and hard-wired computers. While the Electrical program already boasts a well-defined Freshman Exploratory program, instructors agree that enhancing the program to include new electrical service equipment in homes and fire alarm projects would further strengthen the program, and continue to develop curriculum to support the addition of these concepts. (Total enrollment: 78; 68 males, 10 females)

Engineering Technology: The Monty Tech Engineering Technology program continues to further enhance the curriculum and instruction by improving upon the four Project Lead the Way course modules, and adding more Computer Integrated Manufacturing content into the already rigorous vocational-technical curriculum. All Freshmen completed the OSHA 10-hour General Industry training. Field Programmable Gate Array mini systems were purchased and integrated into the Digital Electronics curriculum, and several Engineering students performed well in SkillsUSA district competitions, resulting in four students qualifying for the state competitions, where they represented the Monty Tech program so well. (Total enrollment: 42; 31 males, 11 females)

Graphic Communications: Throughout the 2016-2017 school year, the Monty Tech Graphic Communication shop produced large quantities of print projects for district towns and community service organizations. In fact, over four hundred print projects were completed, saving local organizations approximately \$165,000. Twenty-two Freshmen chose Graphic Communications as their top program, and two additional students joined our program, resulting in a freshman class of twenty-four students. Two Seniors and three Juniors earned Co-op placements, and seven students advanced to the SkillsUSA state competitions, where they represented the program so well. The Graphic Communications Class of 2017 leaves the program prepared for both college and career, as four Seniors entered the workforce, two entered the Armed Services and all others enrolled in college. (Total enrollment: 90; 36 males, 52 females)

Health Occupations: The Health Occupations program at Monty Tech continues to educate a large number of students, providing a rigorous education grounded in current medical knowledge and practice. We continue the partnership with Mount Wachusett Community College that enabled Senior students to participate in an Emergency Medical Technician training program, earning eight college credits at no cost. Fourteen Seniors took the EMT Course this year. The Monty Tech Health Occupations program is dedicated to providing all students with opportunities to earn industry-recognized credentials. Students also earn the following credentials: OSHA Career Safe Online 10-hour Health Care Certification; Cardiopulmonary Resuscitation (CPR) and First Aid Certificate through the American Heart Association; and Certified Nursing Assistant License through the American Red Cross. This year, 90% of the Senior students passed the National Healthcare Association (CCMA) exam. Ten students earned Co-op placements. All Juniors became CPR Certified, and twenty-five Juniors became Certified Nursing Assistants. To support the students' desire to give back, a "Baby Shower" benefitting Battered Women's Resources, Inc. was held, and students participated in Pediatric Day with the Monty Tech Child Care Center. The students also made Veteran's Day cards and sent them to the Bedford VA hospital, bought

gifts and clothing for the Fitchburg Community Christmas Party, held a Red Cross Blood Drive, and participated in “Pennies for Patients” for Leukemia Lymphoma Society. Finally, the Monty Tech program was represented at the SkillsUSA national competition, with a talented student who took the top state prize. (Total enrollment: 106; 9 males, 97 females)

House Carpentry: While most of the work done by the students and instructors in the Monty Tech House Carpentry program last year was done at the school’s new Veterinary Science Training Center, the program continued to support a number of community organizations, completing projects that included: a replica of the scoreboard portion of the Green Monster at Fenway Park for the ARC of Opportunity in Fitchburg, three Buddy benches for the Phillipston Memorial School in Phillipston, three picnic tables for the Monty Tech Athletic Department, and numerous adirondack chairs for charitable donations. Last year, a total of eighteen Freshmen entered the trade, and all Sophomores completed the OSHA 10-hour Construction training. This certification and training enables the students to work on all outside projects and participate in the school’s Co-op Program. The Sophomore students also traveled to Emerson Green, in Devens, a planned neighborhood community in which the focus is on green space and design in the construction of homes. The students toured homes in various stages of construction, identifying energy efficient materials and their use (2.K.01, 2014 Carpentry Frameworks). (Total enrollment: 65; 56 males, 9 females)

HVAC & Property Maintenance: 2016-2017 brought welcome change to the Monty Tech HVAC and Property Maintenance Program. Brendan Curran, our newest faculty member, joined the instructional team, bringing tremendous industry expertise and a passion for teaching, from which the students benefit daily. Students and instructors completed two major projects this year, including the creation and installation of a walk-in style cooler/freezer unit for culinary bakery, and the installation of a heating and cooling system for the new Veterinary Science Training Center. This new system encompasses state-of-the-art mechanicals, including heat pump and hydronic energy recovery systems. Seven Seniors and one Junior participated in the very popular Co-operative education program. In April, channel 5 (WCVB) selected one of our Senior shop students as their A+ Student of the Week. A sophomore was accepted into the “Pathways Early College Innovation School” at Mount Wachusett Community College. She was one of only twenty-two students in Massachusetts to be selected for this program that will allow her to achieve both a two-year college degree, as well as her high school diploma in the next two years. The program’s Junior related class is now offering the full licensure of the National EPA certification for Refrigerant Recovery, and sixteen students earned their Universal HVAC license. This credentialing process was streamlined by the school’s new 1:1 Chromebook initiative. (Total enrollment: 66; 53 males, 13 females)

Information Technology: Last year, thirteen first choice freshmen were accepted into Information Technology and three students transferred into the department. Information Technology offers students opportunities to earn more industry-recognized certifications than any other program at Monty Tech. It is an accomplishment our instructors are so proud of, as these certifications affirm the technical skill proficiency needed for so many entry-level careers in networking and information technology. Last year, all sixteen Freshmen completed their Career Safe Online OSHA 10-hour General Industry training, while the Sophomore class passed the IC3 Certificate Exam for basic computer hardware, software, and internet knowledge and skills. All Sophomores also passed the Test-out PC Pro Certificate exam and the Cisco IT Essential course for computer repair and maintenance, and the Introduction to Networking course. Two exceptional Sophomores also earned COMPTIA A+ credentials. All Juniors completed the Linux Essentials course, and five passed the CIW Advanced HTML5 & CSS3 Certification exam. All Seniors completed the Linux Essentials course, as well as the AP Computer Science Principles course in Mobile Computing. Eight of the twelve Seniors then sat for the AP exam, and five earned college credit for the course. Finally, program instructors collaborated throughout the year with instructors at Mount Wachusett Community College, to review and align curriculum to meet college standards. As a result, qualified students graduating from the Monty Tech Information Technology program will now receive college credit for four courses, a total of twelve college credits, at no charge to the student. (Total enrollment: 64; 57 males, 7 female)

Machine Technology: 2016-2017 was an incredible year for the Monty Tech Machine Technology program, as they received the largest competitive grant awarded in the school's history. A very generous \$435,000 Skills Capital Grant was given to Monty Tech, so that the program could purchase updated equipment and instructional materials. The shop is expected to undergo a major renovation, which will allow instructors to replicate a Clean Room environment, training students on precise measurement techniques. In the course of applying for this grant, a unique partnership was developed between Monty Tech, the L.S. Starrett Company, and Snap-On Tools. As a result of this collaboration, Monty Tech is now the only high school in the nation to offer two levels of Starrett/NC3 certification and training. The Monty Tech Machine Technology program also received a \$15,000 Gene Haas Scholarship grant, which enabled district officials to award very generous \$1,000 scholarships to students enrolling in post-secondary engineering programs. Finally, the students and instructors supported a variety of school events and programs, and completed a number of outside projects, that included cutting key tags for the Fitchburg Police Department and a designing and manufacturing a trophy for Narragansett Regional High School, in Templeton. (Total enrollment: 55; 54 males, 1 female)

Masonry: Fifteen Freshmen selected the Masonry program for their high school experience, entering a trade that continues to make significant improvements and impact on the school and communities within the Monty Tech district. During the 2016-2017 school year, Masonry students and instructors completed a walkway at the Winchendon Veterans' Cemetery, replaced concrete steps outside the Dukakis Performing Arts Center, and worked at the Veterinary Science Training Center construction site, where they worked alongside industry experts who poured the floor of the 7,500 sq. ft. facility, poured a concrete pad for the buildings expansive HVAC system, and completed small repair projects to support the construction process. One Junior student qualified for the SkillsUSA national competition, representing the program extremely well in Louisville, KY. A total of six students participated in the Co-op Program, and five Seniors entered the Masonry trade upon graduation. (Total enrollment: 63; 51 males, 12 females)

Plumbing: Nineteen students entered the Plumbing program at Monty Tech during the 2016-2017 school year, and all of them successfully completed the OSHA 10-hour General Training Course. Sophomore students completed the OSHA 10-hour Construction Training, a requirement for participation in any outside building projects of the school's Co-op Program. While the Sophomore class received Viega pex and product review, the Seniors traveled to the Viega training facility in Nashua, NH, where they received Viega MegaPress training and certification. Throughout the year, Juniors and Seniors gained valuable experience on the Veterinary Science Training Center construction site, where they installed the underground drainage, drain waste vent system, learned to read blueprints, use a builder level to read grade and elevations, and install cast iron and copper pipe fittings. Two Seniors were recognized for their outstanding technical skills, receiving scholarships from the Plumbing, Heating and Cooling Contractors Association of Massachusetts and the Central Mass Plumbing & Gas Inspectors Association. A total of fourteen students (eight Seniors and six Juniors) participated in the school's Co-op Program, which was the highest placement rate in program history. Finally, the program benefitted from the installation of new live working stations that include condensing gas boilers and indirect water heaters with solar thermal hot water panels. Having the added technology will allow our students to train on products used in today's construction, preparing them to enter the field of Plumbing upon graduation. (Total enrollment: 731 68 males, 5 females)

Welding/Metal Fabrication: The shop received a state-of-the-art Miller Inverter Welding Machine and implemented new curriculum for grades 11 & 12 that included light gauge aluminum welding. With an eye toward preparing graduates for entry-level career opportunities, instructors have also integrated lessons in soft skills into the curriculum. Helping students refine job applications, cover letters, resume writing, and interviewing skills will undoubtedly help them as they transition from school into the world of work. In 2016-2017, twelve students (six Seniors and six Juniors) participated in Co-op. In addition, three graduating seniors accepted jobs in the trade after graduation. All Freshmen completed their Career Safe Online OSHA 10-hour General Industry Training. The shop completed more than fifty projects for

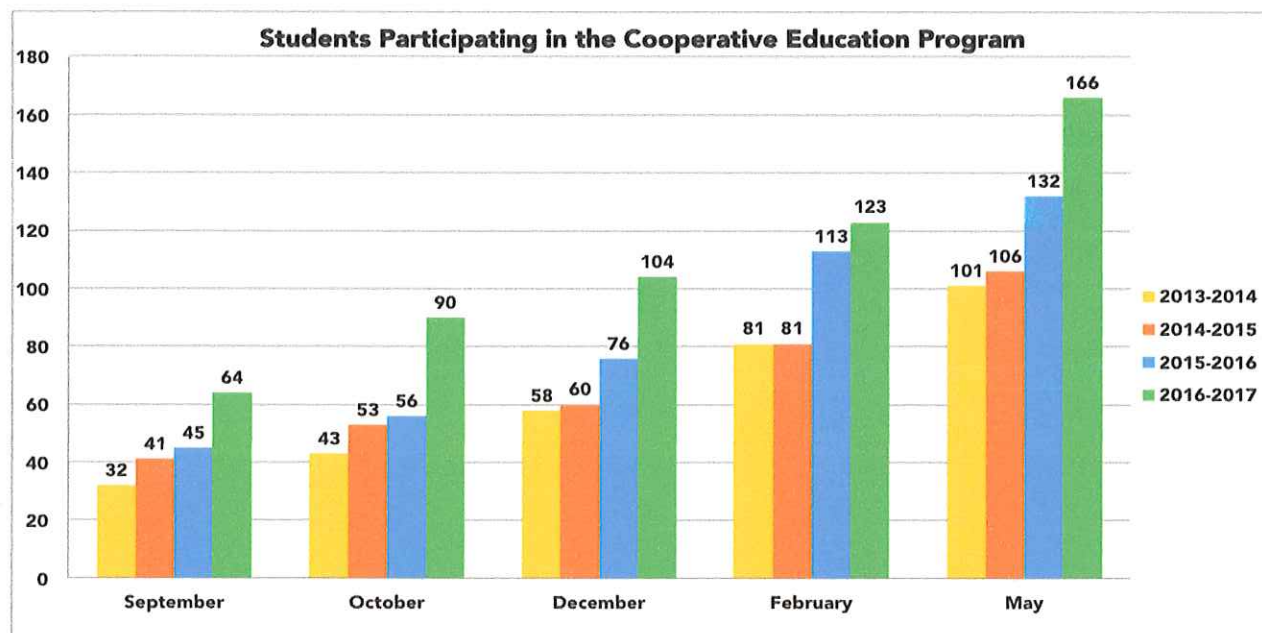
residents of the Monty Tech community and performed numerous projects around the building. (Total enrollment: 62; 46 males, 16 females)

Co-operative Education and Student Placement

The Cooperative Education Program is an extension of the student's technical education that combines classroom instruction with on-the-job-training. The Co-op Program provides students the opportunity to further develop academic, technical and employability skills in an industry work environment. All students are eligible to participate in Co-op Program, provided they satisfy state and school grade, attendance and performance requirements. All Co-op students have completed the OSHA recognized Career Safe online health and safety course.

The Cooperative Education Program is beneficial for both student and employer. For the student, it is a chance to gain on-the job training that improves both their technical and employability skills. Additionally, making industry connections enhances post-graduate employment opportunities. The Co-op Program allows students to earn while they learn.

Employer benefits include addressing workforce needs in an efficient manner. Coop students provide a pool of temporary and potential full-time employees who are already trained, thus reducing employer training costs. Co-op work hours may be tailored to suit the needs of partnering employers. During school year 2016-2017, a record number of students participated in the cooperative education program. Approximately 37% of the class of 2017 earned Co-op placements, working, learning and applying their technical skills related in area businesses.



Student Support Services

During the 2016-2017 school year, Montachusett Regional Vocational Technical School District provided special services to approximately three hundred students – measuring progress of over two hundred students on Individual Education Plans (IEPs) and just under one hundred students adhering to individualized Section 504 plans. While the Student Support Services (SSS) Department encompasses special education, the department provides support and is available to all Monty Tech students.

The department includes a full-time nursing staff that administers medications, performs state-mandated health screening exams, and provides, when necessary, health information to the special education team for a student's IEP meeting. The department benefits from a full-time school social worker that participates in departmental meetings and assists students who have needs concerning finances, family issues, homelessness, maternity, health issues, and proper food and clothing. The school is also fortunate to have on staff a full-time psychologist, whose role it is to evaluate all students referred for an initial evaluation or who require a three- year re-evaluation. In addition, we have a full-time speech language pathologist, who is available to assist students with disabilities, assess these students and consult with teachers. Our students also have access to the services of a full-time adjustment counselor and part-time school psychologist. All of these individuals are available for scheduled counseling sessions, mental health emergency treatment, medical/mental health re- entry and transition support and services, as well as crisis intervention.

The school's Director of Student Support Services oversees the District's Special Education Program, which is reviewed annually in May, in accordance with regulatory requirements. The comprehensive review and evaluation are done in collaboration with the Parent Advisory Council, and the results of the evaluation are used to improve the special education procedures and programs in place at Montachusett Regional Vocational Technical School.

Technology

The 2016-2017 school year began with a successful roll-out of the long-anticipated 1:1 Chromebook initiative. Chromebooks were distributed to 1,436 students. Google Cloud Print was added, making printers available to students and teachers throughout the building. Two Chromebook charging stations were installed in the library and cafeteria allowing students to charge their devices, and students who may have come to school without their devices have been allowed to borrow a Chromebook from the library, on a daily basis.

To support the 1:1 Chromebook initiative and other technology needs, Monty Tech has successfully completed a number of necessary infrastructure upgrades. With federal e-rate dollars totaling \$77,752, the school's external bandwidth speeds were increased to 1.5GB and internal bandwidth was increased by 10GB. In addition to hardware, the school added the following complementary software: Lightspeed web filtering and Aruba ClearPass. Lightspeed web filtering is expected to provide safe, fast access to the Internet and includes flexible policies, social media controls, bandwidth control, malware protection, anonymous proxy detection, mobile filtering, classroom management tools, and comprehensive reporting. Aruba ClearPass will provide strong network access security for monitoring wireless devices, as well as enhanced options for guest access services.

The school also launched a Digital Citizenship course, proving lessons and guidance relating to appropriate online behavior, including cyberbullying, potential risks related to social networking sites and chat rooms. Students at Monty Tech are expected to demonstrate the safe and responsible use of technology and an understanding of security, privacy, and ethics. The district maintains Internet Safety information on the district website in the Parents & Students section.

Marine Corps JROTC

The Monty Tech Marine Corps Junior Reserve Officer Training Corps (MCJROTC) had an extraordinary school year. All program objectives for the 2016-2017 school year were achieved. Noteworthy was the performance of JROTC's Cyber Security Team, which for the seventh consecutive year captured national recognition by placing third overall in the Air Force Association's National Cyber Security Competition held in Baltimore, MD.

The 2016-2017 Corps of Cadets completed over nine thousand hours of community service throughout the

district. The Corps conducted a major food drive with United Way, worked side-by-side with the Marine Corps Reserve in a national Toys for Tots campaign, and spent six weekends working with the local Salvation Army helping to raise over \$25,000 for needy families. The cadets conducted their annual 10-mile "March-A-Thon" to support NEADS (National Education of Assistance Dogs Services) from Princeton, MA, raising \$25,000 for their Service Dogs for Veterans program.

Sixty-five Monty Tech cadets attended a leadership camp at Prince William Forest, in Quantico VA. The camp provided cadets with individual and team development opportunities, as well as the opportunity to visit our nation's capital and many other historical sites.

During the summer of 2017, our Cadet Cyber Team was again asked to support a Cyber STEM camp for the National Marine Corps JROTC program. The Cyber Team coordinated the 8-day camp that focused on defending cyber networks from attacks. The camp also offered an introduction to robotics programming using the VEX Robotics System and computer programming using the CanaKit Raspberry Pi 3's. The camp was attended by 150 students, representing eighteen states.

Student Athletics

The Monty Tech athletic program continues to expand in scope and skill each year. In 2016-2017, approximately five hundred students participated in our freshman, junior varsity, and varsity athletic programs. Seventeen teams competed in Fall 2016, fourteen during the winter season, and another eleven teams represented the school in Spring 2017.

The Varsity Football team started off the 2016 season slowly, but caught fire as the season wore on, winning their last three games, including a thrilling 20-12 victory on Thanksgiving eve at Nashoba Valley Facebook Technical High School. They ended the season with a record of 5 – 6. The Varsity Boys Soccer team finished at 8 – 8 – 2, led by leading scorer Charlie Kelley, who has 30 points on the season, and the JV Boys Soccer team finished their season with a record of 14 – 3 – 2. The Varsity Girls Soccer team just missed qualifying for a post-season berth, finishing with a 7 – 9 – 2 record, while the JV Girls Soccer team was 9 – 2 – 5. The Varsity Field Hockey team was 12 – 2 – 5, qualifying for the district tournament where they lost to Bromfield, 1 – 0, in an exciting game. The Boys Cross Country team finished with a record of 5 – 6 and the Girls completed their season at an even 4 – 4. The school's volleyball program is growing in popularity, and all teams represented Monty Tech well. The Varsity Girls Volleyball team finished at 13 – 7, the JV Girls Volleyball ended with a record of 7 – 10, and the Freshmen Girls team completed their season with a record of 9 – 11. Coach Farr reported that the school's Varsity Golf team can be expected to achieve more success in the coming years, as the 2016-2017 team was young but talented, finishing the Fall 2016 season with a record of 6 – 9.

The Boys Varsity Basketball team qualified for the Districts with a 10 – 10 record, but a loss to Assabet in the first round ended their season. The JV Boys basketball team was finished their building year with a record of 3 -13 and the Freshmen ended on a 2 – 12 note. With a record of 10 – 10, the Varsity Girls Basketball team advanced to the District tournament and performed quite well, out scoring Notre Dame in the first round before losing to Douglas in a closely played second-round game. The JV Girls Basketball team finished an impressive season with a 10 – 4 record, while the Freshmen ended with 5 – 9. The Co-op Boys Ice Hockey team finished at 8 – 10 – 2, just missing out on a post season berth. The Indoor Track and Field team competed at the Northbridge Field House and the boys were 4 – 3 and the girls 0 – 7. The Co-op wrestling team continues to improve, finishing 2nd place in the Colonial Athletic League with a record of 9 – 9. Monty Tech students also had a chance to participate on Co-op Swimming and Girls Ice Hockey Teams, as we were unable to field these teams independently. The Girls Ice Hockey team had an impressive start to the program, by qualifying for the District tournament.

The Varsity Baseball team had a very successful season, despite not playing any games at Monty Tech. They finished the season with a 14 – 7 record, winning the Colonial Athletic League small school Championship for the 2nd straight year. The JV Baseball team finished 10 – 4, while the Freshmen team continued to provide build skills and talent for the program's future. The Varsity Softball team had a great regular season as they finished at 17 – 3. The team lost to Blackstone Valley Tech 15 – 14 in the Semi-Finals of the State Vocational Tournament and lost to Quaboag with a score of 4 – 0 in the first round of the District tournament. The JV Softball team, comprised primarily of freshmen also had an excellent season, finishing with a record of 12 – 3. The Boys and Girls Track and Field teams, with almost fifty students participating, both finished their seasons with 6 - 4 records. The Varsity Boys Lacrosse team had their best season ever as they finished with a record of 14 – 6 in the regular season, losing to Blackstone Valley Tech 14 – 12 in the semi-final round of the State Vocational Tournament. The team then outscored Blackstone Valley 12 – 8 in the first round of the MIAA tournament, only to lose to Grafton in the next round. The JV Boys Lacrosse team finished their building year with a record of 6 – 10. The Girls Lacrosse team became was the host team in a Co -Op with Sizer School and continued to improve as they finished 3 – 16, but 3rd place in the Colonial Athletic League. The Varsity Boys Volleyball team was 13 – 7, qualifying for the MIAA tournament, but losing to Worcester Technical High School in the first round.

Congratulations to the Outstanding Male and Female athletes for 2016-2017, Travis Hull and Madison Russo. Dave Reid, Monty Tech's long-time Athletic Director, completed his 44th year as Varsity Softball coach, and was selected as the Section 1 Varsity Softball Coach of the Year. His overall record of 626 – 315 – 1 speaks to his tremendous contributions to the sport and sets him apart from other coaches in Section 1, which includes all of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New Jersey and New York.

Monty Tech School of Continuing Education

The Monty Tech School of Continuing Education continues to update and add courses that emphasize a commitment to excellence by offering affordable, quality, and enjoyable educational experiences. For the Fall of 2016, Monty Tech offered 65 classes with 580 registrations, and during the Spring 2017 semester, there were 79 postgraduate and continuing studies courses, with 857 registrations.

The program is on track to expand the number of workforce readiness classes that provide our students with industry-recognized credentials, increasing our small business partnerships, and the number and quality of personal enrichment classes - sewing, knitting, acrylic painting and sculpting, to name a few. Catalog distribution has almost doubled, from 80,000 to 155,000 copies, and the relatively new online registration feature continues to add value to our students and instructors.

Spring 2018 will see the program's first Cosmetology courses come to fruition. This will provide our community members with a high-quality, affordable entry into a viable career pathway. Upon completion of the 14-month program, students will have the opportunity to sit for the cosmetology licensing exam, and begin their work in the exciting cosmetology industry.

The continued success and sustainability of an adult education program is based on hiring quality instructors and meeting the needs of the community. Our goal in the coming year includes increasing our adult education course offerings, with a concentration on career programs. Stay tuned for Pharmacy Technician, Welding Certification Prep, Auto Damage Appraiser and Apprenticeship opportunities at the Monty Tech School of Continuing Education.

Practical Nursing Program

The Practical Nursing Program is designed to prepare graduates to practice safely, ethically and in a caring manner for patients who are experiencing common variations in health status in diverse health care settings. This mission, which is consistent with the philosophy and goals of the Montachusett Regional Vocational Technical School District, accomplishes the following:

- Identifies a strong relationship between academic and vocational preparation
- Stresses the importance of developing critical thinking skills to function safely, effectively, and productively in an ever-changing technical and diverse society
- Supports the maintenance of a positive and caring learning and practice environment

The above mission and philosophy were met by the Practical Nursing program by several different methods.

On June 29, 2017, a graduating class of 38 students completed the Practical Nursing Program and entered the nursing profession. The class achieved an initial NCLEX pass rate of 76%, with 28 of the 38 graduates achieving 100% pass rate for the NCLEX-PN exam. Seven graduates are waiting to retake their NCLEX-PN exam, and two graduates have already taken the exam again, and passed. 78% of the 2017 graduates are currently employed in the health care profession throughout Massachusetts, and many are working within the eighteen cities and towns of the Monty Tech school district as LPNs in various health care settings, ranging from long term care, sub-acute care to mental health facilities.

The Monty Tech Practical Nursing Program continues to develop the “LPN to BSN Bridge” relationship with Fitchburg State University. Several 2017 graduates are pursuing seats in the LPN to BSN program at FSU and will be continuing their education to the Bachelors in Nursing. Many class applicants cited their attraction to Monty Tech as the opportunity to complete a ten-month accelerated program and then bridge to Fitchburg State University.

Monty Tech Practical Nursing students are now completing patient scenarios in the Sim Lab on a weekly basis in Terms 2 and 3. The Faculty Sim team has implemented National League of Nursing (NLN) patient scenarios consistent with our curriculum frameworks, and have also utilized the Sim lab setting to instruct students in developing nursing skills that they may not be experiencing in the clinical setting. Instructors have successfully developed a pediatric patient scenario that is consistent with present student learning outcomes and the clinical pediatric setting. Similarly, instructors have implemented a scenario that deals with a mental health addiction client, so that our students are better prepared for the clinical experience at partnering institution AdCare Hospital in Worcester, MA.

The class of 2017 performed a community service project adopting a Monty Tech family in need referred by Student Support Services. The nursing students purchased holiday gifts and food, consistent with the family’s needs and requests.

The Practical Nursing Program Faculty spent the summer of 2017 reviewing the revised 2017 NCLEX-PN Detailed Test Plan, and the program’s student outcomes, to assure alignment and compliance with our curriculum frameworks and content. The annual review process is an important component of the program, ensuring the Monty Tech Practical Nursing Program presents students with rigorous content, aligned with industry standards, so that our graduates are prepared to succeed not only on the licensing exam, but also in their chosen nursing career pathway.

With an eye toward the program’s future, fifty-one applicants were accepted to the Class of 2018, and forty students enrolled and will continue in the tradition of high-quality practical nursing preparation.

Looking Ahead

While the Montachusett Regional Vocational Technical School District educational community is certainly proud of the achievements of our talented students, faculty, and staff, we continue to have an eye toward the future, always committed to improving our vocational and academic programming, strengthening key partnerships, and maintaining facilities that contribute to student success and achievement. As we look ahead, there are a number of programs and initiatives that we expect will have a positive impact on our school and students for years to come.

Expand science offerings to include new biomedical courses: In 2016-2017 the school received a \$99,000 grant from the Massachusetts Life Science Center, which allowed us to purchase new instructional materials and equipment, provide the required, high quality professional development needed to teach new coursework, and renovate an existing science laboratory to replicate biomedical industry standards. Dylan Hager, a longtime science instructor at Monty Tech traveled to University of San Diego July of 2017, and will return July of 2018, to complete training in two Project Lead the Way courses, Principles of Biomedical Science and Human Body Systems. These courses, which will be available to students Fall 2018, are expected to engage students in a variety of hands-on learning opportunities in a newly renovated laboratory environment that replicates industry standards. Students will be trained in the safe and effective use of the same tools that professionals in hospitals and laboratories are currently using and will work together to find solutions to real-world problems by analyzing medical histories, reading and interpreting autopsy reports, and understanding basic biology and human physiology.

Expand vocational-technical programs to include new, Chapter 74-approved, Veterinary Science program: While construction and fundraising efforts for the school's new program have been underway for almost two years, to effectively bring a new program to a Massachusetts vocational-technical school, a comprehensive application and supporting documents must be accepted by the Department of Elementary and Secondary Education. During the 2017-2018 school year, school officials will complete the application, finalize all requirements outlined in the application, and anticipate being granted approval for the new secondary-level program titled Animal Science. This approval is given pursuant to Massachusetts General Law Chapter 74 and the Vocational Technical Education Regulations 603 CMR 4.00, and will enable all interested Freshman to explore the new program. A Freshman class (class size of twenty-two students) will be accepted into the program January 2018.

Expand post-secondary and continuing education opportunities: As you know, Montachusett Regional Vocational Technical School is home to a very popular evening program that includes a postsecondary Practical Nursing program, Plumbing and Electrical apprenticeship programs, and continuing education courses that range from healthcare to advanced manufacturing to cake decorating. While we are proud of our current evening programs, our goal for the 2017-2018 school year is to expand programs to include an entirely electronic registration and payment process, an updated web presence, increased enrollment, and a minimum of three new workforce development programs that result in an industry recognized credential or certification. Catalogs highlighting each new course will be mailed to more than 180,000 households bi-annually, in August and January.

Redesign the school's website and expand marketing efforts: A Monty Tech high school experience is an educational pathway students must choose, and to ensure that every interested student in our sending district has access to information needed to make sound decisions regarding his/her high school experience, it is imperative that the school's marketing efforts are expanded to include a newly designed website, with descriptions of each vocational shop, academic programs, and admissions criteria. In addition, expanding our marketing efforts to include a social media presence that is current, and engaging is a top priority. During the 2017-2018 school year, school officials anticipate launching a new school website, adding updated content to our Facebook page on a regular basis, and launching a school/district Twitter account.

The Monty Tech School Committee

The Montachusett Regional Vocational Technical School District Committee is comprised of twenty-two dedicated individuals, whose expertise proves invaluable in advising the district's operations, policies, and procedures. Our students continue to benefit from the broad scope of their experiences and varying perspectives, and we are thankful to the following members of the 2016-2017 School Committee for their outstanding service.

Barbara Reynolds, Lunenburg
Chair

Brian J. Walker, Fitchburg
Vice Chair

Diane Swenson, Ashburnham
Peter Capone, Ashby
Toni L. Phillips, Athol
Whitney Marshall, Barre
Claudia Holbert, Fitchburg
Dr. Ronald Tourigny, Fitchburg
Melanie Weeks, Fitchburg
Eric D. Commodore, Gardner
James S. Boone, Gardner
Vacant Seat, Harvard
James Cournoyer, Holden
Kathleen Airoidi, Hubbardston
Edward Simms, Petersham
Eric Olson, Phillipston
John P. Mollica, Princeton
Mary C. Barclay, Royalston
Dr. Kenneth I.H. Williams, Sterling
James M. Gilbert, Templeton
Ross Barber, Westminster
Burton E. Gould, Jr./ Austin Cyganiewicz, Winchendon

Terri Hillman, Gardner
Secretary

Norman J. LeBlanc
District Treasurer

MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 2017

ASSETS	GENERAL	SPECIAL REVENUE		TRUST AND AGENCY FUNDS				LONG-TERM DEBT	CAPITAL LEASE
		SCHOOL CHOICE	NON MAJOR FUNDS	STABILIZATION FUND	INTERNAL SERVICE FUND (Health Trust)	FIDUCIARY STUDENT ACTIVITIES	FIDUCIARY PRIVATE PURPOSE TRUST (Scholarships)		
Cash and short-term	3,907,065	782,580	354,503	105,228	3,787,398	156,745	57,955		
Intergovernmental Receivables			860,988						
Department and Other Receivables			10,711						
TOTAL ASSETS	3,907,065	782,580	1,226,202	105,228	3,787,398	156,745	57,955		
LIABILITIES									
Liabilities									
Accounts Payable	360,337		122,616			4,074		3,315,000	7,381,182
Warrants Payable	1,177,379		50,703						
Accrued Payroll and Withholdings									
TOTAL LIABILITIES	1,537,716	-	173,319	-	-	4,074	-		
Deferred Inflows of Resources	-	-	56,155						
FUND BALANCE									
RESTRICTED		782,580	1,039,227	105,228	3,787,398	152,671	57,955		
ASSIGNED	975,619								
UNASSIGNED	1,393,730		(42,499)						
TOTAL FUND BALANCES	2,369,349	782,580	996,728	105,228	3,787,398	152,671	57,955		
TOTAL LIABILITIES AND FUND BALANCE	3,907,065	782,580	1,226,202	105,228	3,787,398	156,745	57,955	3,315,000	7,381,182

FISCAL YEAR 2018 BUDGET SUMMARY

	APPROVED <u>FY'2017</u>	FINAL APPROVED <u>FY'2018</u>	<u>DIFF</u>
Net School Spending	22,997,641	23,339,672	342,031
Transportation & Above NSS	1,837,158	2,029,745	192,587
Capital Budget ~ Equipment	290,000	290,000	0
Vehicles	45,000	35,000	(10,000)
BONDS (Principal & Interest)	1,204,669	1,201,263	(3,406)
<u>Total Budget</u>	\$26,374,468	\$26,895,680	\$521,212
<u>Less Revenues:</u> Estimated Ch. 70	13,920,325	14,144,811	224,486
(1) <u>FY 18 REQUIRED MINIMUM CONTRIBUTION</u>	\$9,077,316	\$9,194,861	\$117,545
<u>Transportation & Other Operating Budget</u>	\$1,837,158	\$2,029,745	\$192,587
<u>Less:</u> Estimated Transportation Aid	1,090,000	1,232,580	142,580
Excess & Deficiency	0	118,500	118,500
(2) <u>NET TRANSPORTATION & OTHER OPERATING</u>	\$747,158	\$678,665	(\$68,493)
<u>Capital Budget ~ (Equipment & Vehicles)</u>	\$335,000	\$325,000	(\$10,000)
<u>Less:</u> Excess & Deficiency	295,000	137,500	(157,500)
(3) <u>NET CAPITAL ASSESSMENT</u>	\$40,000	\$187,500	\$147,500
<u>BONDS</u>	\$1,204,669	\$1,201,263	(\$3,406)
<u>Less:</u> School Building Authority Aid	948,213	948,213	0
(4) <u>NET BONDS</u>	\$256,456	\$253,050	(\$3,406)
TOTAL ASSESSMENT (All Budgets)	\$10,120,930	\$10,314,076	\$193,146

General Fund- Income and Expense Summary

General Fund Income	Received 13-14	Received 14-15	Received 15-16	Received 16-17	Proposed 17-18	Change (Decrease)	% Change
State Aid							
Chapter 70	13,764,000	13,800,675	13,837,825	13,920,325	14,144,811	224,486	1.61%
Transportation Reimbursement	815,343	1,065,340	1,197,975	1,331,125	1,232,580	(98,545)	-7.40%
School Building Authority Aid	948,213	948,213	948,213	948,213	948,213	0	0.00%
Local Receipts							
Community Assessments	8,682,724	9,441,464	10,039,328	10,120,930	10,314,076	193,146	1.91%
Interest Income	11,541	10,696	18,220	39,725	0	(39,725)	0.00%
Miscellaneous Receipts	629,815	121,214	59,196	145,590	0	(145,590)	0.00%
Appropriation from E&D	350,000	480,000	500,000	295,000	256,000	(39,000)	-13.22%
Fund Transfers	250,000	0	0	0	0	0	0.00%
Total General Fund Income	\$25,451,635	\$25,867,602	\$26,600,757	\$26,800,908	\$26,895,680	\$94,772	0.35%

General O&M Expenses	Expended 13-14	Expended 14-15	Expended 15-16	Expended 16-17	Proposed 17-18	Change (Decrease)	% Change
District Leadership	964,228	978,813	899,065	900,557	943,661	43,104	4.79%
Instruction	12,673,632	13,000,254	13,650,061	13,588,046	13,763,204	175,158	1.29%
Student Services	2,424,489	2,669,694	2,724,344	2,810,455	2,896,228	85,773	3.05%
Operations & Maintenance	2,897,024	3,144,022	3,142,047	3,183,704	3,106,815	(76,889)	-2.42%
Fixed Charges	4,055,703	4,041,062	3,948,530	3,976,770	4,341,409	364,639	9.17%
Fixed Assets	315,000	223,688	293,050	357,679	325,000	(32,679)	-9.14%
Tuition	242,000	280,442	363,088	343,079	318,100	(24,979)	-7.28%
Total Expenses	\$23,572,076	\$24,337,975	\$25,020,185	\$25,160,290	\$25,694,417	\$534,127	2.12%

Debt Service	Expended 13-14	Expended 14-15	Expended 15-16	Expended 16-17	Proposed 17-18	Change (Decrease)	% Change
Principal	923,000	957,000	994,000	1,030,000	1,068,000	38,000	3.69%
Interest	290,204	253,099	214,628	174,669	133,263	(41,406)	-23.71%
Total Expense	\$1,213,204	\$1,210,099	\$1,208,628	\$1,204,669	\$1,201,263	(\$3,406)	-0.28%
Total General Fund Expenses	\$24,785,280	\$25,548,074	\$26,228,813	\$26,364,958	\$26,895,680	\$530,722	2.01%

	13-14	14-15	15-16	16-17	17-18	Change (Decrease)	Change (Decrease)
Foundation Enrollment	1,453	1,467	1,486	1,500	1,496	(4)	-0.27%

SUMMARY BY FUNCTION CODE

2014 -2018

Function Code	Function Description	FY 14 Actual Expenditures	FY 15 Actual Expenditures	FY16 Actual Expenditures	FY17 Actual Expenditures	FY18 Proposed Budget	Increase/ Decrease FY 17 to FY 18	Percentage Incr/Decr FY17 to FY18
1100	School Committee	50,807	64,257	49,609	46,347	48,708	2,361	5.09%
1200	Superintendent's Office	241,484	306,758	227,052	225,577	313,205	87,628	38.85%
1400	Finance and Legal	562,475	535,256	507,984	510,697	480,966	(29,731)	-5.82%
1450	District Technology	138,409	72,543	114,420	117,936	100,782	(17,154)	-14.55%
	FUNCTION 1000 DISTRICT LEADERSHIP	993,175	978,813	899,065	900,557	943,661	43,104	4.79%
2100	Curriculum Supervision	941,755	939,668	848,371	901,120	960,606	59,486	6.60%
2200	Principal's Office	408,374	414,926	547,659	530,293	426,018	(104,275)	-19.66%
2250	Building Technology	352,187	392,725	391,540	270,624	268,201	(2,423)	-0.90%
2300	Teaching Services	8,246,589	8,716,852	9,017,173	9,305,704	9,383,997	78,293	0.84%
2320	Medical/Therapeutic Services	-	-	-	-	5,500	5,500	100.00%
2350	Professional Development	244,852	203,931	145,778	187,387	195,106	7,719	4.12%
2400	Textbooks and Instructional Materials	1,245,672	873,032	991,303	961,161	927,679	(33,482)	-3.48%
2450	Instructional Technology	144,214	133,514	329,423	100,818	272,840	172,022	170.63%
2700	Student Services	1,118,686	1,238,782	1,274,635	1,225,015	1,203,651	(21,364)	-1.74%
2800	Psychological Services	99,001	86,824	104,180	105,924	119,606	13,682	12.92%
	FUNCTION 2000 INSTRUCTION	12,801,330	13,000,254	13,650,061	13,568,046	13,763,204	175,158	1.29%
3200	Health Services	173,895	185,231	203,933	211,489	214,966	3,477	1.64%
3300	Student Transportation	1,530,231	1,800,038	1,865,983	1,895,421	1,988,366	92,945	4.90%
3510	Athletic Services	346,971	368,388	356,976	401,680	368,202	(33,478)	-8.33%
3520	Student Activities	179,451	199,291	180,213	178,030	196,572	18,542	10.42%
3600	Security	118,265	116,747	117,240	123,835	128,123	4,288	3.46%
	FUNCTION 3000 STUDENT SERVICES	2,348,813	2,669,694	2,724,344	2,810,455	2,896,228	85,773	3.05%
4110	Custodial Services	651,101	664,141	702,301	677,150	716,286	39,136	5.78%
4120	Heating of Building	928,762	153,171	160,111	163,800	170,000	6,200	3.79%
4130	Utilities	490,949	1,357,492	1,305,005	1,324,443	1,328,650	4,207	0.32%
4210	Maintenance of Grounds	49,456	46,683	68,659	73,909	47,000	(26,909)	-36.41%
4220	Maintenance of Buildings	455,929	479,355	358,264	310,105	315,112	5,007	1.61%
4230	Maintenance of Equipment	242,332	267,880	301,639	346,845	281,500	(65,345)	-18.84%
4300	Extraordinary Maintenance	-	18,975	134,470	-	110,000	110,000	100.00%
4400	Networking & Telecomm	49,664	18,629	8,634	115,893	28,000	(87,893)	-75.84%
4450	Technology Maintenance	104,599	137,697	102,964	171,558	110,267	(61,291)	-35.73%
	FUNCTION 4000 OPERATIONS & MAINT	2,972,793	3,144,022	3,142,047	3,183,703	3,106,815	(76,888)	-2.42%
5100	Employee Retirement	226,728	243,961	259,179	251,603	271,503	19,900	7.91%
5200	Employee Benefits	2,741,888	2,835,254	2,569,570	2,582,866	2,849,090	266,224	10.31%
5250	Retired Employee Benefits	859,100	821,348	969,651	1,004,045	1,068,842	64,797	6.45%
5260	Other Non-Employee Insurance	98,564	121,872	122,882	117,565	126,000	8,435	7.17%
5500	Fixed Charges	14,394	18,627	27,248	20,691	25,974	5,283	25.53%
	FUNCTION 5000 FIXED CHARGES	3,940,674	4,041,062	3,948,530	3,976,770	4,341,409	364,639	9.17%
7000	Acquisition of Fixed Assets	300,000	223,688	293,050	357,679	325,000	(32,679)	-9.14%
	FUNCTION 7000 FIXED ASSETS	300,000	198,688	293,050	357,679	325,000	(32,679)	-9.14%
8100	Long Term Debt - Principal	923,000	957,000	994,000	1,030,000	1,068,000	38,000	3.69%
8200	Long Term Debt - Interest	290,204	253,099	214,628	174,669	133,263	(41,406)	-23.71%
	FUNCTION 8000 DEBT RETIREMENT	1,213,204	1,210,099	1,208,628	1,204,669	1,201,263	(3,406)	-0.28%
9000	Tuition to other districts	215,251	280,442	363,088	343,079	318,100	(24,979)	-7.28%
	FUNCTION 9000 TUITION	215,251	280,442	363,088	343,079	318,100	(24,979)	-7.28%
Total		\$24,785,240	\$25,548,074	\$26,228,813	\$26,364,958	\$26,895,680	\$ 530,722	2.01%

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY18 Chapter 70

Regional District Enrollment and Contributions by Member City or Town



832 Montachusett

LEA	Member	District Foundation Enrollment				District Required Minimum Contribution		
		FY17	FY18	Change	Pct of Town Enrollment	FY17	FY18	Change
	District Total	1,500	1,496	-4		9,077,316	9,194,861	117,545
	11 ASHBURNHAM	58	58	0	5.2%	400,340	405,012	4,672
	12 ASHBY	37	34	-3	7.9%	309,297	284,043	-25,254
	15 ATHOL	85	86	1	5.1%	191,478	205,422	13,944
	21 BARRE	37	42	5	5.2%	225,548	272,523	46,975
	97 FITCHBURG	418	398	-20	6.5%	1,687,870	1,584,617	-103,253
	103 GARDNER	153	163	10	6.1%	718,012	789,385	71,373
	125 HARVARD	6	7	1	0.7%	77,729	90,800	13,071
	134 HOLDEN	65	73	8	2.3%	597,966	672,614	74,648
	140 HUBBARDSTON	71	75	4	12.1%	567,184	619,789	52,605
	162 LUNENBURG	91	92	1	5.1%	824,401	805,318	-19,083
	234 PETERSHAM	4	2	-2	1.6%	50,068	24,978	-25,090
	235 PHILLIPSTON	19	26	7	10.6%	155,159	198,067	42,908
	241 PRINCETON	23	20	-3	4.4%	293,310	258,749	-34,561
	255 ROYALSTON	19	15	-4	10.5%	87,950	77,394	-10,556
	282 STERLING	65	68	3	5.7%	736,936	801,647	64,711
	294 TEMPLETON	112	97	-15	8.2%	640,362	573,987	-66,375
	328 WESTMINSTER	82	74	-8	6.0%	738,093	691,005	-47,088
	343 WINCHENDON	155	165	10	10.7%	775,613	839,511	63,898

STUDENT ENROLLMENT AND SCHOOL ATTENDING CHILDREN COMPARISONS

	FOUNDATION ENROLLMENT			SCHOOL ATTENDING CHILDREN (GR. 1-12)		
	<i>(Basis for Operational Apportionment)</i>			<i>(Basis for Capital Apportionment)</i>		
<u>COMMUNITIES</u>	<u>10-01-15**</u>	<u>10-01-16**</u>	<u>DIFF</u>	<u>10-01-15**</u>	<u>10-01-16**</u>	<u>DIFF</u>
ASHBURNHAM	58	58	0	1,066	1,036	(30)
ASHBY	37	34	(3)	464	443	(21)
ATHOL	85	86	1	1,570	1,504	(66)
BARRE	37	42	5	826	816	(10)
FITCHBURG	418	398	(20)	5,966	6,156	190
GARDNER	153	163	10	2,619	2,581	(38)
HARVARD	6	8	2	1,033	1,011	(22)
HOLDEN	65	73	8	3,117	3,059	(58)
HUBBARDSTON	71	75	4	628	629	1
LUNENBURG	91	92	1	1,704	1,645	(59)
PETERSHAM	4	2	(2)	124	107	(17)
PHILLIPSTON	19	26	7	213	203	(10)
PRINCETON	23	20	(3)	486	556	70
ROYALSTON	19	15	(4)	126	137	11
STERLING	65	68	3	1,205	1,194	(11)
TEMPLETON	112	97	(15)	1,049	964	(85)
WESTMINSTER	82	74	(8)	1,172	1,178	6
WINCHENDON	155	165	10	1,518	1,492	(26)
TOTAL IN DISTRICT	1,500	1,496	(4)	24,886	24,711	(175)
TOTAL OUT-OF-DISTRICT	20	13	(7)			
TOTAL ENROLLMENT	1,520	1,509	(11)			

* Enrollment figures used for 2016-2017 Assessment

** Enrollment figures used for 2017-2018 Assessment

DETERMINATION OF ASSESSMENT RATIOS

Each Community's assessment is made up of four parts:

- ~ Required Minimum Contribution (set by the State)
- ~ Transportation & Other Operating Expenses above Minimum Net School Spending
- ~ Capital Outlay
- ~ Bonds (assessed based upon the Capital apportionment)

TRANSPORTATION & OTHER OPERATING BUDGET - (determined by each Communities enrollment, October 1, 2017)

Formula: The number of students from each member community enrolled at Montachusett Regional Vocational Technical School divided by total Montachusett Regional Vocational Technical School Day school enrollment of member communities on October 1, 2017 equals the operating ratio.

Example: Fitchburg students enrolled at Montachusett Regional Vocational Technical School on October 1, 2017 = 398.

Total Montachusett Regional Vocational Technical School enrollment of 18 member communities on October 1, 2014 = 1,496.

Therefore, ratio is 398 divided by 1,496.

$$\frac{398}{1496} = 0.2660 = 26.60\%$$

CAPITAL BUDGET - (determined by each Communities school attending children, grades 1 - 12, October 1, 2017)

Formula: The number of students from each member community enrolled in Grades 1 through 12 divided by the total number of students enrolled in Grades 1 through 12 of 18 member communities equals the capital assessment ratio.

Example: Holden students enrolled grades 1 through 12 on October 1, 2017 = 2,672.

Total enrollment of 18 member communities in Grades 1 through 12 on October 1, 2014 = 24,147.

Therefore, ratio is 2,672 divided by 24,147.

$$\frac{3059}{24711} = 0.1238 = 12.38\%$$

ASSESSMENT RATIO PERCENTAGES

TRANSPORTATION & OTHER OPERATING PERCENTAGES

CAPITAL PERCENTAGES *

<u>COMMUNITIES</u>	<u>10/1/2015</u> <u>(2016-2017)</u>	<u>10/1/2016</u> <u>(2017-2018)</u>	<u>INC/DEC</u>	<u>10/1/2015</u> <u>(2016-2017)</u>	<u>10/1/2016</u> <u>(2017-2018)</u>	<u>INC/DEC</u>
Ashburnham	3.87%	3.88%	0.01%	4.28%	4.19%	-0.09%
Ashby	2.47%	2.27%	-0.20%	1.86%	1.79%	-0.07%
Athol	5.67%	5.75%	0.08%	6.31%	6.09%	-0.22%
Barre	2.47%	2.81%	0.34%	3.32%	3.30%	-0.02%
Fitchburg	27.86%	26.60%	-1.26%	23.97%	24.91%	0.94%
Gardner	10.19%	10.90%	0.71%	10.52%	10.44%	-0.08%
Harvard	0.40%	0.53%	0.13%	4.15%	4.09%	-0.06%
Holden	4.33%	4.88%	0.55%	12.53%	12.38%	-0.15%
Hubbardston	4.73%	5.01%	0.28%	2.52%	2.55%	0.03%
Lunenburg	6.07%	6.15%	0.08%	6.85%	6.66%	-0.19%
Petersham	0.27%	0.13%	-0.14%	0.50%	0.43%	-0.07%
Phillipston	1.27%	1.74%	0.47%	0.86%	0.82%	-0.04%
Princeton	1.53%	1.34%	-0.19%	1.95%	2.25%	0.30%
Royalston	1.27%	1.00%	-0.27%	0.51%	0.55%	0.04%
Sterling	4.33%	4.55%	0.22%	4.85%	4.83%	-0.02%
Templeton	7.47%	6.48%	-0.99%	4.22%	3.90%	-0.32%
Westminster	5.47%	4.95%	-0.52%	4.71%	4.77%	0.06%
Winchendon	10.33%	11.03%	0.70%	6.10%	6.04%	-0.06%
TOTALS	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%

* Capital Percentages are used for Bonds and Capital cost.

COMMUNITY ASSESSMENTS

		FISCAL YEAR 2018							
		(1)	(2)	(3)	(4)		APPROVED	APPROVED	
FOUNDATIONS	ENROLLMENT	REQUIRED	TRANSPORT/	CAPITAL			ASSESSMENT	ASSESSMENT	CHANGE
COMMUNITIES		MINIMUM	OPERATING	ASSESS.	ASSESS.	BONDS	FY'2018	FY2017	FY'17 ~ FY'18
		CONTRIBUTION	ASSESS.						
Ashburnham	58	905,486	405,012	26,312	7,861	10,609	449,794	441,942	7,852
Ashby	34	530,802	284,043	15,424	3,361	4,536	307,365	333,265	(25,900)
Athol	86	1,342,617	205,422	39,014	11,412	15,402	271,250	252,544	18,706
Barre	42	655,696	272,523	19,053	6,192	8,356	306,124	253,847	52,277
Fitchburg	398	6,213,505	1,584,617	180,554	46,710	63,040	1,874,921	1,967,086	(92,165)
Gardner	163	2,544,727	789,385	73,945	19,584	26,430	909,345	825,333	84,012
Harvard	8	109,283	90,800	3,629	7,671	10,353	112,453	93,020	19,433
Holden	73	1,139,663	672,614	33,117	23,211	31,325	760,267	667,463	92,804
Hubbardston	75	1,170,887	619,789	34,024	4,773	6,441	665,027	609,993	55,034
Lunenburg	92	1,436,287	805,318	41,736	12,482	16,845	876,381	890,058	(13,677)
Petersham	2	31,224	24,978	907	812	1,096	27,793	53,567	(25,774)
Phillipston	26	405,907	198,067	11,795	1,540	2,079	213,481	167,196	46,285
Princeton	20	312,236	258,749	9,073	4,219	5,694	277,734	310,521	(32,787)
Royalston	15	234,177	77,394	6,805	1,040	1,403	86,641	98,950	(12,309)
Sterling	68	1,061,604	801,647	30,848	9,060	12,227	853,782	783,665	70,117
Templeton	97	1,514,347	573,987	44,004	7,315	9,872	635,178	708,682	(73,504)
Westminster	74	1,155,275	691,005	33,570	8,938	12,063	745,577	792,925	(47,348)
Winchendon	165	2,575,950	839,511	74,853	11,321	15,279	940,963	870,874	70,089
Total	1496	23,339,672	9,194,861	678,665	187,500	253,050	10,314,076	10,120,930	193,146

ASSESSMENT HISTORY

1998-2017

SCHOOL YEAR	ASHBY	BARRE	FITCHBURG	GARDNER	HARVARD	HUNTINGTON	LUNENBURG	ROYALSTON	STERLING	WINCHESTER	ASHBURNHAM	ATHOL	PETERSHAM	PHILLIPSTON	PRINCETON	TEMPLETON	WESTMINSTER	HOLDEN	TOTAL	% CHANGE
2017-2018	307,365	306,124	1,074,921	909,345	112,461	655,027	878,381	89,841	853,782	949,863	449,784	271,260	27,793	213,491	277,734	616,178	745,677	760,267	10,314,078	1.01%
2016-2017	333,265	253,847	1,067,088	825,333	93,020	609,993	890,058	98,950	783,665	870,874	441,942	252,544	53,567	167,196	310,521	708,682	792,925	667,463	10,120,930	0.81%
2015-2016	358,061	268,843	1,074,155	831,444	121,504	513,838	799,478	114,157	765,868	872,421	462,389	262,014	64,094	171,666	298,394	611,466	773,556	777,978	10,039,328	6.33%
2014-2015	389,951	301,887	1,742,968	818,615	98,949	471,062	760,058	115,473	677,868	779,975	442,182	237,738	56,509	182,534	289,698	582,502	754,280	739,215	9,441,464	8.74%
2013-2014	327,562	281,949	1,748,284	814,778	75,069	418,737	708,561	103,562	846,236	666,218	444,495	262,248	66,691	135,757	181,770	601,056	602,904	578,847	8,682,724	7.66%
2012-2013	318,059	262,502	1,658,610	868,080	76,607	350,635	680,908	73,917	596,476	556,784	380,964	222,442	76,170	137,227	201,079	530,714	528,202	543,688	8,063,263	8.89%
2011-2012	316,895	222,813	1,593,589	766,225	78,202	309,380	628,573	67,452	564,643	518,250	329,892	219,794	52,367	149,003	185,190	477,138	460,263	465,097	7,404,785	1.37%
2010-2011	289,032	237,666	1,660,910	690,540	87,382	287,584	633,124	55,301	538,144	523,310	331,566	253,764	57,954	115,453	212,129	419,760	434,778	476,564	7,304,961	0.62%
2009-2010	317,744	223,362	1,666,432	666,754	65,117	259,396	637,977	51,116	493,214	598,133	327,607	248,829	41,901	125,753	209,986	330,692	429,081	568,981	7,260,073	-1.32%
2008-2009	308,178	165,655	1,871,885	674,258	75,060	257,453	565,210	56,499	585,414	713,269	387,778	169,675	32,796	109,182	211,475	278,545	440,879	454,175	7,357,381	3.64%
2007-2008	270,524	167,198	1,784,284	598,963	66,443	186,799	638,471	53,493	603,589	686,201	377,261	148,626	24,566	69,834	190,563	262,304	463,911	486,275	7,099,305	4.92%
2006-2007	308,649	135,242	1,647,516	564,373	64,765	186,193	584,719	54,663	559,688	632,395	403,929	165,359	66,406	91,431	209,730	221,161	420,551	449,347	6,766,117	5.97%
2005-2006	330,323	101,024	1,645,915	547,285	44,192	193,106	518,748	54,362	433,667	485,829	421,346	212,842	71,948	80,842	230,218	195,125	397,951	442,024	6,384,946	12.59%
2004-2005	357,691	95,095	1,561,381	493,573	33,636	178,734	401,764	34,339	314,342	335,693	397,917	220,926	62,933	59,817	248,116	136,113	340,733	398,316	5,671,121	2.94%
2003-2004	386,384	92,354	1,666,545	370,495	41,130	199,657	312,615	42,430	282,200	321,706	395,704	274,357	43,913	50,294	261,677	126,295	269,840	331,569	5,509,165	-3.24%
2002-2003	376,635	100,955	1,719,938	544,752	46,849	158,522	383,455	37,116	224,689	291,616	417,395	273,460	60,430	45,907	253,975	136,576	316,201	304,873	5,693,443	8.29%
2001-2002	385,113	99,492	1,704,005	370,880	51,159	164,461	313,448	39,310	209,102	292,231	384,523	257,173	41,224	42,231	255,678	136,126	245,384	266,131	5,257,671	6.34%
2000-2001	363,864	129,315	1,985,269	332,113	58,837	156,374	308,812	55,286	260,200	344,777	263,997	163,207	20,587	42,449	158,847	35,582	145,938	118,782	4,943,995	11.47%
1999-2000	304,263	147,467	1,972,348	425,607	55,426	119,362	218,679	33,672	57,243	231,231	182,473	189,616	16,330	84,107	129,092	121,535	146,997		4,435,447	4.77%
1998-1999	283,027	98,468	2,091,495	325,285	280	89,569	128,491	17,524	63,726	253,237	213,456	184,600	27,833	115,281	111,898	65,897	163,460		4,233,525	

Respectfully Submitted By:

Sheila M. Harrity, Ed.D. Superintendent-Director
Montachusett Regional Vocational Technical School January 26, 2018

Montachusett Regional Vocational Technical School
1050 Westminster Street
Fitchburg, MA 01420
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NARRAGANSETT REGIONAL SCHOOL DISTRICT

Narragansett Regional School District
Annual Report of the Superintendent
Dr. Christopher Casavant, Superintendent

School Committee Members

Rae-Ann Trifilo, Chair
Margaret Hughes, Asst. Chair
Deborah Koziol, Member
Henry Mason, Member

Lori Mattson, Member
Victoria Chartier, Member
Daniel Sanden, Member
Deborah Robichaud, Member

The 2017-18 school year started off on the right foot by being one of the smoothest “openings” in recent memory; due in large part to a seasoned and energetic staff. A year removed from transitioning our Kindergarten and First Grade friends from the old Templeton Center Elementary School into their temporary home at the Middle School continues to reap benefits for all. Our “Adopt a Senior” Program was met with the same enthusiasm as it did its inaugural year; and the smiling faces and energetic dispositions of our youngest warriors has not grown old. Their outlook and enthusiasm to life, in general, lights up the building on a daily basis. This time next year, we will be a few short months (barring any unforeseen issues) from opening the doors to the New Templeton Center Elementary School; which this community has worked so hard to bring to fruition.

In relation to the new elementary school, Mr. Nat North’s transition from his previous role as Middle School Assistant Principal to his new role of Principal of both Baldwinville Elementary School and Templeton Center Elementary School was seamless. This is a direct result of his ability to connect with both students and community members, as well as being an accomplished educational leader.

Aptly filling Mr. North’s Assistant Principal shoes, we welcomed Mrs. Dayna Kendall, who was hired in August 2017, and came highly recommended from the Ashburnham/Westminster School District. Mrs. Kendall has quickly acclimated herself to the “Warrior way of life” and has been a wonderful addition to our Administrative staff.

Last, but certainly not least, when presented with the need to fill the recently vacated position of Curriculum Coordinator; we were excited to welcome Mrs. Cate Calise who served in the same capacity for the Leicester Public Schools. Mrs. Calise also worked as a Math Curriculum Specialist for the Department of Elementary and Secondary Education. She also came to us in August 2017, and has hit the ground running.

One of Mrs. Calise’s first tasks was to collaborate with teams of teachers to complete the K-4 English Language Arts Curriculum maps, which align to the 2017 Massachusetts ELA standards. This work continues for grades 5-12 English Language Arts Curriculum. We have also begun working to align the District’s Mathematics Curriculum as well. Additionally, Cate and the Administrative Team are reviewing the District’s Assessment System at each grade level to

ensure that we have a coherent picture of student learning. This information is valuable as we plan instruction to meet the current and future needs of our students.

In closing, the Narragansett Regional School District is heading in the right direction. We are seeing an increase in student enrollment numbers that we have not seen in several years. This is a direct reflection of the supportive culture that we continue to build upon, and the excellent educators and support staff that we are fortunate to have as part of our learning community.

Respectfully,

Dr. Christopher Casavant
Superintendent of Schools

BALDWINVILLE & TEMPLETON CENTER ELEMENTARY SCHOOLS

Annual Report 2017

Baldwinville Elementary
16 School Street
Baldwinville, MA 01436

Templeton Center School
460 Baldwinville Road
Baldwinville, MA 01436

The countdown to the new school is on at both Baldwinville Elementary and Templeton Center, and it cannot come soon enough. Our numbers continue to skyrocket: BES has 286 students while TC 172 Kindergarten and First-Graders. Our classrooms are busy, bustling, and full of excitement on a daily basis.

We have started the process of combining the two schools into one, at least through practices in the classroom and programs being used. Resources that were compartmentalized in one building are now shared between the two as well. All of this early planning should ease the physical transition process to the new building.

While all of these changes have been taking place, we have continued many of our old traditions as well. The past year has been highlighted by the following events:

New means of progress monitoring of reading and writing in the classroom through MobyMax and Galileo computer programs.

The addition of a 4th-grade classroom, thus leaving us with 4 classrooms for each grade level K-4.

Electric and Bicycle safe presentations from the Templeton Light Department. (My view from the light truck is located to the right.)

SRO Rosengren has continued to work with the students here via ALiCE trainings and drills, as well as through the Officer Phil Program presentations.

The PTO has continued their solid efforts with students. They have provided extra funding for expanded field trips. In addition, they have put on movie nights/mornings, game nights, breakfast with Santa, dances, etc.

We again had the chance to attend the Theatre at the Mount at Mount Wachusett Community College. This past year we saw a great performance of James and The Giant Peach.

Our usual school events have continued as well including the trip to the pumpkin patch thanks to the Lions Club, the Horribles Parade, the Walk-A-Thon, and our Turkey Trot.

Each day that we inch closer to the completion of the new elementary school, we are reminded of how much hard work has gone into the planning. Many people took on great challenges to get us to this point, and those are the folks (along with all voters) that we need to continue to thank. Please think of our schools as an extension of your generosity and feel free to visit us at any time.

With continued gratitude,

Nathaniel E North
Principal
Baldwinville Elementary School
Templeton Center Elementary School

NARRAGANSETT MIDDLE SCHOOL



Narragansett Middle School continued to improve student outcomes in a safe and secure learning environment. Our Templeton, Phillipston, and other partners were critical to our success in fiscal year 2017.

While a school has many responsibilities, the two primary responsibilities are the safety and learning of our students. Our safety response was tested this past year. Working in close consultation with the Superintendent of Schools, Dr. Casavant, and our School Resource Officer, we initiated a plan to safely have students enter our building. This could not have happened in a calm and orderly fashion without the team focused operational readiness that we have built into our culture. Providing a safe learning environment requires vigilance and continued readiness. As we head into the 2017-2018 school year, we will be training our staff in the Alert, Lockdown,

Inform, Counter, and Evacuate (ALICE) protocol in case of an incident on school grounds. Once again, these trainings could not occur without the dedication of our Templeton and Phillipston public safety partners.

During the year, Narragansett Middle School was called upon to support one of our elementary schools. In the middle of the year, Mr. North was called to serve in a leadership role at Baldwinville Elementary School. Mr. North has been the vice principal of our school since the summer of 2014. Mr. North has distinguished himself as a reasoned and dedicated leader of our school. The district is stronger for adding his leadership to our elementary schools. In order to adequately support the middle school we called upon Mr. McNamara, the long serving sixth grade science teacher, to serve as our vice principal. Mr. McNamara performed admirably after being thrust into a challenging role in the middle of the year. Narragansett Middle School was fortunate to have Mr. McNamara accept this position on short notice. Narragansett Middle School wishes Mr. North well as he embarks on his next journey as a school leader.

As the 2016-2017 school year came to a close our school was able to secure the next vice principal. Dayna Kendall, who had previously worked at Overlook Middle School, will be joining our school as the vice principal in 2017 and beyond. We are very excited for the knowledge of the ELA curriculum standards she will bring to our school as well as her passionate focus on students.

Narragansett Middle School has numerous athletic and extracurricular offerings for our students. Our students have the opportunity to perform in the band and chorus while also being able to participate in a variety of theatrical offerings. We are also able to offer a robust athletics program that includes Golf, Cross Country, Football, Soccer, Field Hockey, Winter Track, Basketball, Softball, Baseball, and Spring Track. We continue to offer athletics to our sixth grade students. Continued budget constraints have prevented us from offering intramurals to students in our fifth and sixth grades. We hope to add these back in the near future but this will require creative budgeting.

Narragansett Middle School continues to provide longer math instructional blocks at grades 7 and 8. These longer instructional blocks are critical for students to acquire and use the complex mathematical concepts that are presented on our fully aligned math curriculum. The math program used by the district through grade 8 Eureka Math. This program is the only curricular program that is fully connected to the Common Core Curriculum Framework as adopted by the Massachusetts Department of Elementary and Secondary Education. The longer math blocks are essential and our fifth and sixth grade students would greatly benefit having this instructional time as well. Teachers have reported that the longer instructional blocks are fundamentally important for our math program to be successful.

Narragansett Middle School has a strong core of science teachers passionately dedicated to the success of our students as they consider careers in STEM fields. These science teachers have been working to shift and adapt our science program in order to fully align with the Next Generation Science Standards (NGSS). These standards, similar to the math standards, are challenging and require consistent review and revision of our curriculum. As part of this review, we will need to comprehensively examine our resources students use. Our teachers will be working to examine new books for daily student use over the coming year.

The 2016-2017 academic year was the first year of students taking the updated Massachusetts Comprehensive Assessment System (MCAS). MCAS 2.0 was deployed by the state in all grades 3 to 8. Students in grade 8 took the test using computers. In ensuing years, all students in grades 3 to 8 will be taking the test on computers. In order to properly prepare our students for the demands of this new assessment, we will be finishing the 1:1 initiative at Narragansett Middle School during the summer of 2017. These devices have the potential to transform the student and teacher experience. In order to properly use these devices and prepare our students for a digital world we need to continually train our educators.

Our mission is to continually improve Narragansett Middle School. In order to successfully achieve this mission, we are constantly focused on the needs of our students. As educators we need to be adaptable to meet the individual needs of the students who come to Narragansett as citizens of Templeton and Phillipston and those who choose to attend our school from one of the many surrounding communities.

Respectfully Submitted,
Peter J. Cushing
Principal

NARRAGANSETT REGIONAL HIGH SCHOOL

Narragansett Regional High School
464 Baldwinville Road
Baldwinville, MA 01436

Mandy H. Vasil, Principal

John Vancelette, Assistant Principal

The 2016-2017 school year at Narragansett Regional High School (NRHS) was a year that began with new administration and goals to bring administrative stability and trust to the high school. Principal Mandy Vasil and Assistant Principal John Vancelette began the year meeting with teachers, establishing expectations, and relaying those expectations to the student body.

Maintaining tradition, incoming 9th grade students participated in the annual Freshman Academy. At this summer event, students had the opportunity to become acclimated with the school, meet some of the upperclassmen and teachers, participate in activities designed to instill teamwork and leadership and build new positive relationships. When students returned to class on August 30, they were welcomed by faculty and staff members.

NEASC, New England Association of Schools and Colleges, self-study encumbered a great deal of our school year. However, this was a good opportunity for the faculty and staff to evaluate current progress and set goals for future success. A site visit will take place in December of 2017 which will maintain our school accreditation status.

The Class of 2017 had 24 recipients of the John and Abigail Adams Scholarship entitling them to free tuition upon admittance to any of the state colleges of Massachusetts. The traditional Fall

Senior Give Back Day had to be postponed until the spring of 2017 due to inclement weather conditions. Seniors participated in a variety of service projects around the school community including painting crosswalks, cutting brush, pulling weeds, planting flowers, cleaning windows and trophy cases, and painting the lobby area of the gym in preparation for graduation. Participating Seniors worked diligently, shared some laughs during the day, and were rewarded with a pizza lunch. During the year, seniors enjoyed many activities including the traditional powder puff football game, homecoming dance, prom, and a full schedule of activities during Senior Week.

The NRHS internship program is a thriving initiative that provides a variety of opportunities for juniors and seniors, many who are exploring career options. Approximately 70 students successfully participated and acquiesced to our local and state expectations for college and career planning.

The NRHS magazine moved into the 21st by initiating a school Instagram account that showcases student work and activities. Students frequently submitted pictures that captured their school involvement.

The NRHS Band, Chorus, and Drama Programs each provided opportunities for students to showcase their talents including UMASS Band Day, MICCA Competition, and Central District Chorus. The Drama Club presented “Shrek the Musical” for their spring show which included many Narragansett students from all age groups, high school and middle school. The production was outstanding displaying student talents on stage as well as special effects that made one ask, “How’d they do that?”

The International Club worked diligently throughout the year to bring awareness of the various cultures and languages that are part of our society today. The club sponsored a fun International Week when students had an opportunity to sample food from different countries. All students were invited to a full school assembly that was presented by “Sounds of Africa”, Narragansett Regional School District and was sponsored by the International Club.

Creative talents were exhibited during the year by members of the Art Club culminating in a showcase of their work in the spring. The Video Game, Board Game Club, and Chess Club provided excellent outlets for students who were looking for an activity after school. SADD and Common Ground also allowed students an outlet for their individual expressions. SADD sponsored a Sticker Shock Campaign which promoted smart choices concerning alcohol use and driving under the influence. Juniors and Seniors were presented with treat bags that included tips to encourage positive choices. The Common Ground group participated in The Regional GSA Meeting partnering with the national organization.

For several years, young women of NRHS have actively participated in the Women In Technology (WIT) program which has been sponsored by various STEM related corporations in our local community. Johnson Controls was the sponsor during the 2016-2017 school year. Student participants are exposed to STEM careers and have an opportunity to practice corporate skills including software design, event planning, engineering development, and hands-on learning through real technology-based projects. Of the seven schools that participate in the local WIT program, one student received a scholarship award.

The NRHS Student Council sponsored an interesting night of talent during the Student Talent Show. The Varsity Lettermen's Club sponsored an exciting Homecoming Week including spirit days, a pep rally, and ending the week with a well-attended dance.

Our athletics program remained strong during all three sports seasons. Student athletes competed with the Mid-Wach League and was honored in the fall by the Massachusetts Interscholastic Athletic Association with the District E Sportsmanship Award. Many teams earned postseason bids while individual athletes accomplished personal best and some school records were broken.

The Class of 2017 had 80 members graduate on June 7. This is 99% of the seniors who entered the 2016-2017 school year. Seniors participated in a full week of activities including the traditional Chicken Bar-B-Q, Senior Awards Night, and Faculty Senior reception. Graduation was held in the gym due to safety concerns of the bleachers on the football field. Highlights of graduation night included letters from Dr. Casavant written by kindergarten students and recognition of one senior member's sister coming home from active duty in Kuwait. Faculty members sent the graduates off with a receiving line that was filled with tears of joy and congratulations.

Respectfully submitted by:
Mandy H. Vasil, Principal
Narragansett Regional High School

PHILLIPSTON MEMORIAL SCHOOL

Phillipston Memorial School
Annual Report
2016-17

Phillipston Memorial Elementary School serves students in PreKindergarten through Fourth Grade in the Narragansett Regional School District with 176 students. 53.4% of students receive free or reduced lunch. The class sizes vary from 15 to 23 students depending on the grade level.

Phillipston Memorial provides a multitude of services to support all learners. Students in Kindergarten through grade four have Physical Education, Music, Health, Art and Guidance. Students have PE instruction 90 minutes per week and Music, Art, and Health for 45 minutes per week. Guidance classes are offered to support social-emotional learning. Additional Support services included Special Education, School Adjustment Counseling and the Title I program. Title I provides additional academic support services for students who are not meeting the academic benchmarks in ELA or Math. Special Education Services provide a resource room setting and inclusive services depending on a student's educational needs. Special education services may also include ABA Therapy, Physical Therapy, Occupational Therapy and/or Speech and Language Therapy. In addition, individual and small group school adjustment counseling services are available for students in need. The preschool program is an integrated program that provides morning or afternoon classes. Phillipston Memorial offers an extended day program to provide care for students before and after school.

Phillipston teachers and staff work diligently to ensure that curriculum is accessible to all students. They continually refine, adjust and accommodate the core curriculum based on the MA Curriculum Frameworks to meet the needs of ALL our learners. Teachers research and create additional resources in order to meet the needs of our students. They ensure the best interest of our students is at the forefront of their practice.

The core curriculum for English Language Arts is the Lucy Calkins Readers and Writers' Units of Study using a workshop model to support students. The Units of Study for Teaching Reading and Writing, offers grade-by-grade curricula in reading and writing bends or units and is designed to meet ambitious learning standards. It provides students with tools and methods to move up the ladder of text and writing complexity; builds foundational skills and strategies; and supports the teaching of understanding; interpretation, synthesis, and main idea. The workshop model is rooted in the best practices and newest thinking to support students engagement and create critical thinkers. Students are regularly assessed using the Fountas and Pinnell Benchmark Reading Assessment to track progress and adjust instruction to meet the needs of the students. During the summer, grade level teams worked to update curriculum to the 2017 Revised ELA MA Curriculum Frameworks. Students use Ipads and Chromebooks as a tool for reading and writing.

The EngageNY math curriculum was adopted and implemented in January of 2014. EngageNY curriculum modules are marked by in-depth essential grade level topics. It integrates the MA Curriculum Frameworks standards, reasoning, practice and reflection through problem sets and high expectations for mastery. The time required to complete each curriculum module depends on the scope and difficulty of the mathematical content being taught. The targeted mathematical concepts taught include Counting and Cardinality, Operations and Algebraic Thinking, Number and Operation in Base Ten, Measurement and Data, and Number and Operations-Fractions.

Seeds of Science Module Units of Study is the primary science resource for science instruction in grades 2 through 4. Seeds of Science aligns with the Readers and Writers Workshop Model allowing for students to experiment, investigate and engage in hands on learning while incorporating the techniques and strategies of the Readers and Writers workshop model. The program incorporates investigations and learning labs that require students to hypothesize, observe, record and adjust their thinking based on their investigations. Teachers created STEM (Science, Technology, Engineering and Math) curriculum projects challenge students to create, critically think and solve problems. Some of the projects student completed this past year included making catapults, building bridges that hold weight and tallest tower challenge.

It is essential that our students learn foundational skills but we also focus on critical thinking and reasoning so they become problem solvers. It's important they grapple with real life problems and coming up with solutions that work. When a seven year old explains how and demonstrate multiple ways to solve a 2 digit addition or subtraction problem, you know they can be flexible in their thinking and when faced with a more challenging math problem they have means to solve it. Students are working hard to building a foundation for future success in life and school.

Our music program offers multiple opportunities to showcase student talents. Our fourth graders performed a winter concert in early December and a Recorder Concert in the spring with their fourth graders friends from BES at the Middle School. The whole school presented a Christmas play for family and friends. The final opportunity to showcase their voices is the Memorial Day Program which honored our Fallen Heroes. Students shared poems and songs to commemorate this solemn observation.

The Annual Elementary Art Show took place during the Spring Recorder Concert. It was one of the most spectacular shows to date! On display was the work of our students throughout the school year. Our students create amazing works of art from different cultures and genres were showcased.

Each Friday our school gets together for All School Meeting. At all school meeting, we highlight weekly successes, birthday and special events happening in school. There is singing, dancing, games and storytelling. This year our goal is to focus on literacy and the love of reading. Each teacher or staff member is taking time to share their favorite childhood story.

Community Support and Involvement at Phillipston Memorial

Phillipston Memorial always has generous amount of community support and involvement. The Phillipston Community came together to build the new community playground which we have had the pleasure of enjoying each day during recess. The joy and laughter of the our students climbing, sliding and zipping along the zipline is awesome. They are now also able to play soccer, football and other fun team games on the big field adjacent to the playground and have no worries of the balls going into the road. There is a .14 mile walking loop that circles the field. That walking path provided the perfect place for our Health Walk-A-Thon this fall. With music playing, our students and staff were challenged to walk as much as they could in 30 minutes. It was a perfect fall afternoon for getting out and stretching our legs!

The Phillipston Parent Teacher Group continues to provide valuable support to our school community. They bring additional enrichment programs and resources to our school. Each year they bring in an author to share their writing craft with our students. This year David A Kelly, a local MA author shared his writing craft with the students of Phillipston Memorial. They also sponsor the annual Father/Daughter Dance and Mother/Son event. The Father Daughter Dance is always a special night for Dad's, Granddad's and daughters. The Mother/Son event was a Star Wars Adventure. PTG's supports our annual field day. This year we added a new field day "Build a Boat" Challenge. Before Field day, student constructed boats. The only rules for boat construction was they had to float and move. On field day, we had boat races! It was great fun and our kids really learned a lot of boat construction. Thanks to PTG for all they do for the school.

The Phillipston Fire and Police departments work cooperatively with the school to provided numerous programs that connect our community and teach students safety and responsibility. The Fire Department provides annual Fire Safety training this fall and taught all students about fire safety and what to do in case of fire emergency. They also make sure we practice fire drills to be prepared in the event of a fire. The Police department supported our Walk to School Day

and DARE program for the fourth grade. They also bring in the The Officer Phil Program to teach us about personal safety. The favorite event for students this year was the visit from Officer Chapman who brought Tessie and her puppies. His bloodhound demonstration always proves to be the most memorable but having the puppies here to help them with their social skills was truly momentous for all the students.

The Athol Savings Bank sponsored the Save-Sum Banking program. The Save\$um Banking Program is an interactive, hands-on educational program designed specifically to educate children of all ages on the importance of saving money, being self-disciplined, and knowing the self-satisfaction of watching their money grow.

The Phillipston Memorial School Community is a great place to learn and play. On behalf of the teachers, staff and most importantly, our students, thank you for all you do to support us! We greatly appreciate all you do for us! Thank You!!

Sincerely
Chante Jillson
Principal

SECTION 7

TOWN INFORMATION

WITH SINCERE GRATITUDE

The Board of Selectmen, and the Town of Templeton would like to thank all of our dedicated employees for all of their hard work year-round. We are lucky to have such hard-working employees that serve our community!

A big thank you to all of the Board and Committee members that volunteer so much of their time to improve our community. There are so many tasks that would not get completed without you and the donation of your time and talents is irreplaceable!

We also need to thank the many volunteers that run sports leagues, coach teams, help with donations of work, time, or food to our food pantry & senior center. Volunteer at the library or other town departments. You are all sincerely appreciated!



BOARD & COMMITTEE MEETINGS

ADVISORY COMMITTEE

1st & 3rd Wednesday at 6:30 p.m.
160 Patriots Road, East Templeton

BOARD OF ASSESSORS

2ND Tuesday at 4:00 p.m.
160 Patriots Road, East Templeton

CONSERVATION COMMISSION

3rd Monday at 7:00 p.m.
160 Patriots Road, East Templeton

BOARD OF HEALTH

1st Thursday at 7:00 p.m.
160 Patriots Road, East Templeton

PLANNING BOARD

2nd & 4th Tuesday at 6:30 p.m.
160 Patriots Road, East Templeton

SCHOOL COMMITTEE

3rd Wednesday at 6:30 p.m.
High School Kiva/Library
464 Baldwinville Rd., Baldwinville

BOARD OF SELECTMEN

2ND & 4TH Monday at 6:30 p.m.
160 Patriots Road, East Templeton

SEWER COMMISSION

1ST Monday at 4:30 p.m.
Wastewater Treatment Plant

TEMPLETON LIGHT PLANT

1ST Tuesday immediately following
The Water Commissioners
Bridge Street, Baldwinville
Templeton Light & Water

WATER COMMISSIONERS

1ST Tuesday at 6:00 p.m.
Bridge Street, Baldwinville
Templeton Light & Water

ZONING BOARD OF APPEALS

Meetings held as needed
160 Patriots Road, East Templeton

Posted meetings may be viewed at www.templeton1.org (click on the meeting calendar)
For agendas, meeting minutes and documents, <http://www.mytowngovernment.org/01468>

COMMITTEE INTEREST FORM



Please refer to the Volunteer Positions available on the Town Website

www.Templeton1.org

If you are interested in serving on a Town Board or Committee, complete this sheet and forward it to the Board of Selectmen's Office, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438. Occasionally appointments are made to fill vacancies on elected boards.

NAME: _____ DATE: _____

HOME ADDRESS: _____

MAILING ADDRESS(if different): _____

E-MAIL ADDRESS: _____

HOME PHONE: _____ CELL PHONE: _____

EXPERIENCE/VOLUNTEER: _____

EDUCATION OR SPECIAL SKILLS: _____

Please indicate below, in order of preference, the Board or Committee that you are interested in:

1. _____

2. _____

3. _____

COMMENTS: _____

(Copies of this form are available on the [Town's website](http://www.Town's website): and at the Selectmen's Office)

HOURS OF OPERATION

TOWN HALL (160 Patriots Road, East Templeton)

Monday, 7:30 am – 6:30 pm & Tuesday-Thursday, 7:30 am – 4:30 pm

Town Administrator/Board of Selectmen, Treasurer/Collector, Town Accountant,
Town Clerk, Board of Assessors, Development Services (Board of Health/Building
Department/Planning Board/ZBA/ Conservation)

Building Commissioner holds office hours on Wednesday from 5–7 pm & Friday 7–10 am

Veteran's Services holds office hours Tuesday, 1:30 -4:30 pm & Thursday, 9am-Noon

BOYNTON PUBLIC LIBRARY

Monday	12 – 7 pm	Thursday	12 – 7 pm
Tuesday	Closed	Friday	Closed
Wednesday	9 am - 5 pm	Saturday	11:30 am – 2:30 pm

(Closed on Saturdays in the summer)

STEVEN BREWER COMMUNITY SENIOR CENTER (Baldwinville)

Council on Aging

Monday – Friday, 8 am – 4 pm

FIRE DEPARTMENT OFFICE (2 School Street, Baldwinville)

Fire Chief Office

Monday – Friday, 8:30 am – 4:30 pm

OFFICE OF PUBLIC WORKS (381 Baldwinville Road)

Highway Department/Cemetery & Parks Office

Monday – Friday, 7 am – 3 pm

TEMPLETON MUNICIPAL LIGHT & WATER DEPARTMENT

Monday – Friday, 7 am – 4 pm

SEWER DEPARTMENT (33 Reservoir Street, Baldwinville)

Monday – Friday, 7 am – 3 pm

IMPORTANT TELEPHONE NUMBERS & INFORMATION

FIRE / RESCUE	Day or Night	911
POLICE-EMERGENCY	Day or Night	911
POLICE – General		978-939-5638

FOR INFORMATION ON:

Assessments	Board of Assessors	978-894-2760
Abatements	Board of Assessors	978-894-2760
Accounts	Town Accountant	978-894-2765
Bills	Treasurer/Collector	978-894-2763
Building Permits	Building Inspector	978-894-2770
Cemetery	Office of Public Works	978-939-8666
Civil Defense	Police/Dispatch	978-939-5638
Council on Aging	Senior Center	978-894-2780
Dog Complaints	Animal Control Officer	978-939-5638
Dog Licenses	Town Clerk	978-894-2758
Elections	Town Clerk	978-894-2758
Electric Bills/Service	Electric Department	978-939-5323
Electrical Permits	Building Inspector	978-894-2770
Fire/Burn Permits	Fire Chief	978-939-2222
Library	Librarian	978-939-5582
Licenses	Board of Selectmen	978-894-2755
Light Department	Superintendent	978-939-5323
Marriage License	Town Clerk	978-894-2758
Oil Burner Inspection	Fire Chief	978-939-2222
Percolation Tests	Board of Health	978-894-2770
Planning Board	Planning Board	978-894-2767
Plumbing Inspections	Building Inspector	978-894-2770
Schools	Superintendent of Schools	978-939-5661
Selectmen	Chairman	978-894-2755
Sewer Commission	Chairman	978-939-2563
Streets and Highways	Highway Superintendent	978-939-8666
Taxes and Tax Bills	Treasurer/Collector	978-894-2763
Trees	Tree Warden	978-939-8666
Veteran's Services	Veteran's Agent	978-894-6971
Voter Registration	Town Clerk	978-894-2758
Water Bills/Service	Water Department	978-939-5323