

Section 1

Budget Overview - FY '18

General Fund & Schools

Item	Value
Town General Fund Budget	\$8,251,648
Town Article - BoA Revaluation/Updates	\$20,000
Town Article - Templeton Scholarship Fund	\$4,000
Town Article - Capital	\$20,000
Town Recap - Cherry Sheet Offsets	\$59,025
Allowance For Abatements (2.5% of base levy)	\$227,605
Monty Tech OPEX	\$638,130
Narragansett Regional School OPEX	\$6,006,424
Narragansett Regional School CAPEX	\$436,384
TOTAL ALL BUDGETS	\$15,663,216
REVENUES	\$15,663,273
Surplus/Deficit*	\$58

* Deficit Must Be Closed Before Presentation to ATM
Surplus closes to Allowance for Abatements on Recap

Capital Budget

Total of Article	\$172,500
Town Tax Levy	\$20,000
252 Baldwinville Road Bond Proceeds	\$152,500
Surplus/Deficit*	\$0

* May not have deficit; Expend Town Tax Levy Last

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Budget Overview - FY '18

Restorations - After Hope For \$50k NRSD Cuts: In Priority Order

Item to Restore	Value
Police Interceptor Utility	\$42,225
Advisory Committee Reserve	\$5,000
Snow & Ice	\$5,000
TOTAL ALL RESTORES	\$52,225
Hoped For NRSD Reduction (\$50k*.8214)	\$41,070
Future Restores	
S.C.B.A Replacement Tanks*	\$15,000
Tractor/Mowers*	\$17,000
TOTAL FUTURE RESTORES	\$32,000

* Candidate for Fall Town Meeting Capital Program

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**Town of Templeton
FY 2018 Budget
General Fund Department Expense Budget**

Fund	Dept Code	Name	FY18 Dept Request	FY18 Town Administrator Recommendation	Page
1000	120	Selectmen*	\$ 263,109	\$ 259,500	33
1000	130	Advisory Committee	\$ 50,650	\$ 35,520	40
1000	135	Town Accountant	\$ 138,725	\$ 138,500	43
1000	141	Assessor	\$ 88,110	\$ 87,600	47
1000	147	Treasurer/Collector	\$ 134,232	\$ 131,750	63
1000	155	IT - Information Technology	\$ 68,973	\$ 68,500	68
1000	161	Town Clerk	\$ 98,614	\$ 98,400	101
1000	200	Police & Dispatch	\$ 1,379,018	\$ 1,294,250	107
1000	220	Fire & EMS	\$ 655,263	\$ 567,501	121
1000	230	Emergency Management	\$ 1,000	\$ 1,000	130
1000	250	Development Services	\$ 154,310	\$ 153,500	132
1000	400	Highway	\$ 716,883	\$ 575,751	158
1000	410	Building & Grounds	\$ 517,746	\$ 268,250	175
1000	420	Snow & Ice	\$ 207,632	\$ 135,000	199
1000	500	Veterans Service	\$ 71,248	\$ 71,250	204
1000	600	Senior Services	\$ 294,028	\$ 201,250	206
1000	610	Library	\$ 74,013	\$ 72,875	218
1000	620	Recreation & Culture	\$ 14,744	\$ 14,744	225
1000	700	Debt Service	\$ 1,285,921	\$ 1,285,921	229
900		Insurance & Benefits	\$ 2,792,716	\$ 2,790,586	233
			\$ 9,006,936	\$ 8,251,648	

* Contains Reserve Transferrable by SelectBoard for Merit & Equity Raises for Non-Union Personnel

** Correct for Rounding Errors Before Finalization of Warrant

Conversion of Old to New Departments

Old Dept #	Old Department Names	New Dept #	New Department Name	Group
120	Selectman	120	Selectman	AF
123	Town Administrator	120	Selectman	AF
151	Town Counsel	120	Selectman	AF
152	Right to Know/ Personnel Admin	120	Selectman	AF
195	Town Report	120	Selectman	AF
130	Advisory Committee	130	Advisory Committee	AF
132	Advisory Reserve	130	Advisory Committee	AF
135	Town Accountant	135	Town Accountant	AF
141	Assessor	141	Assessor	AF
146	Treasurer/Collector	147	Treasurer/Collector	AF
147	Asst Treasurer/Collector	147	Treasurer/Collector	AF
155	Information Technology	155	Information Technology	AF
161	Town Clerk	161	Town Clerk	AF
210	Police	200	Police & Dispatch	PS
292	Animal Control	200	Police & Dispatch	PS
296	Dispatch	200	Police & Dispatch	PS
220	Fire & EMS	220	Fire & EMS	PS
291	Emergency Management	230	Emergency Management	PS
171	Conservation	250	Development Service	DS
175	Planning	250	Development Service	DS
176	Board of Appeals	250	Development Service	DS
241	Building Inspector	250	Development Service	DS
247	Inspectors Stipends	250	Development Service	DS
249	Animal Inspector	250	Development Service	DS
299	Pest Control	250	Development Service	DS
433	Solid Waste Disposal	250	Development Service	DS
510	Board of Health	250	Development Service	DS
192	Fuel	400	Public Works - Highway	DS
294	Tree Warden	400	Public Works - Highway	PW
421	Highway	400	Public Works - Highway	PW
422	Mechanic	400	Public Works - Highway	PW
424	Street Lights	400	Public Works - Highway	PW
192	Town Building Repair/Maint/Exp	410	Public Works - Buildings & Grounds	PW
491	Cemetery	410	Public Works - Buildings & Grounds	PW
692	Memorial Day	410	Public Works - Buildings & Grounds	PW
423	Snow & Ice	420	Snow & Ice	PW
543	Veterans Service	500	Veterans Service	CS
541	COA	600	Senior Services	CS
610	Library	610	Library	CS
630	Recreation	620	Cultural, Historical & Recreation	CS
691	Historical	620	Cultural, Historical & Recreation	CS
695	Cultural Council	620	Cultural, Historical & Recreation	CS
710	Principal on LTD	700	Principal on LTD	
751	Interest on LTD	700	Interest on LTD	
752	Interest on STD	700	Interest on STD	
800	Cherry Sheet Charges	800	Cherry Sheet Charges	
911	Worcester Regional Assessment	900	Worcester Regional Assessment	
913	Unemployment	900	Unemployment	
914	Group Insurance	900	Group Insurance	
916	Medicare	900	Medicare	
945	General Insurance	900	General Insurance	
300	Narragansett & Montachusett Assessment	300	Narragansett & Montachusett Assessment	

Chart of Accounts

Name	#	Items That Go Here
Personnel	5100	Wages, Overtime, Stipends, Longevity, Educational Incentive, Shift Differential, etc.
Employee Support	5110	Uniform, Boot & Clothing Allowances, Individual Memberships, Licenses & Certifications, Conferences & Training, Cell-Phone Stipends, Travel, etc.
Purchase of Services	5200	Consultants, Software Licenses, Code-Red, Repair Services, Pre-Employment Physicals, etc. Subscriptions, Legal Fees, etc.
Supplies	5400	Pens, Pencils, Envelopes, Toilet and Copier Paper, Toner, Cleaners, Folders, Lubricants, Parts, Acetylene, Fuel, Postage, etc.
Intergovernmental	5600	Reimbursements to Other Departments
Other	5700	Advertisements, Registry Filing Fees, One-Off Small Items (Filing Cabinets, Desks, etc.) Studies, Organization Memberships (MMA) Capital Requests

Section 2

Town of Templeton

Revenue Projections - FY 2018

The revenue side, to me is the most critical piece of the budget process and thus tackled first since we must balance our expenses against those anticipated revenues.

This year, as a pre-cursor to planning the annual budget, the Select Board vetted and approved the Revenue Projections to be used as the basis of the budget. Those projections have been supplemented with House 1, utility reimbursements, and MART grant and included herein.

Our revenues come from four main sources:

Tax Levy:

Previous FY Levy *1.025
(w/out excluded debt or capital)

&

New Growth:

Value * Current FY Tax Rate

&

Debt Exclusions:

The Principal & Interest on Debt
(can change from year to year)

&

Capital Exclusions:

The Excluded Amount (fixed)

Excise Tax, Local Permits, Fees, & Fines:

For estimates of Excise Tax, Permits, Fees, and Fines, we use what has come to be known as the "five-year" rule. This is the average of the actual revenues received over the past five years less the high and low. These numbers are then adjusted based upon professional judgements to reflect trends (i.e., downward if we know the town will stop using a service or upward in a year such as when we adopt a new service fee).

Betterments & Charges for Services:

Betterments are of two types. The first is the road and utility type of betterment. The second is the Title V program.

State Revenues:

We use the numbers released in House 1. It has been our experience that these are generally the lowest of the state aid numbers which actually come to fruition.

We build our budget conservatively to try to live with whatever we are dealt by the state.

If we get more aid we sweep it into the overlay reserve, or let it land in free cash at the year's end. If we get less state aid than we planned on, we reduce our projected overlay reserve. With proper planning, the variance is rarely dramatic.

Putting It All Together:

Once we have all these figures gathered we may adjust them a bit if necessary to try to balance the budget while meeting your policy goals. In doing so, we still try to be conservative. A general rule of thumb is to try to underestimate revenue and assume the worst on your expense estimates. You will never go wrong this way.

As you know, the Department of Revenue must review and approve our estimates. We generally are not allowed to use one-time revenues such as redemption of tax title, sales of land, supplemental tax receipts, or the like. They require that we base our estimates upon historical trends.

General Fund

• **Local Tax Projections: Levy Limit Growth**

This is the first element of our Proposition 2 1/2 cap. We are allowed to add 2.5% to our current tax rolls as shown below:

FY 2017 Levy	\$8,823,602
2.5% Increase	\$ <u>220,590</u>
Total	\$9,044,192

The final split between Personal Property and Real Estate Tax is made after the Fiscal Year begins when that distribution is known. (Because our actual levy is modestly below our levy limit, we use the lesser levy value.)

- **Local Tax Projections: New Growth**

This is the second element of our Proposition 2 1/2 cap. Our new growth estimate of \$60,000 is flat-lined to allow us to catch up to the five year rule. That said, the modest increase in the projection is consistent with growth trends of the past few years.

- **Motor Vehicle Excise**

Our Motor Vehicle Excise projection of \$1,000,000 is flat-line to allow us to catch up to the five-year rule. There is no net boost to our revenue stream. I am not at all concerned we will struggle to achieve the projections, given the commitments of \$950,000 +/- to date with at least two more yet to come which should run \$140,000. +/- .

- **Local Permits, Fees and Fines**

We used the five-year rule for virtually all of these. The exception was for Development Services, where we proposed to increase the fee structure for building permits last reviewed some five years ago.

Reductions in income have been made to reflect a proposed use of revolving funds to pay the electrical, plumbing, and gas inspector (s).

- **Betterments and Charges for Services**

For Betterments, we use an actual projection from the Board of Assessors based upon the current payoff schedules. For Charges for Services, we use a calculation of the indirect costs each unit is incurring. These are being recovered at an increasing, but measured, amount.

- **Earnings on Investments**

Interest rates are increasing and we hope, to generate better income flow by improving our levy collections rates.

- **State Revenues**

As previously noted, we have used House 1.

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- **Grants Administration**

We have moved away from the use of net budgeting and carried the MART grant, and its related expense, at roughly \$122,000. This requires continual monitoring as the COA appropriation assumes the grant is received, it is not a credit card to expend if the grant is not received.

Funds & Reimbursement

- **Sewer**

The sewer fund is balanced on its revenues.

- **Reimbursement**

These were calculated based upon the projected expenses carried in the budget.

Capital Program

This is being financed with \$152,500 of free cash and \$97,500 of tax levy funds.

**Town of Templeton
FY 2018 Budget
Revenue Projections**

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Recap Sheet FY 2017	Request FY 2018	Administrator Recommended FY '18	Notes
41-4110 Personal Property Taxes	\$160,138	\$102,873	\$155,810	\$168,853	\$158,899	\$179,654	\$184,145	\$184,146	
41-4120 Real Estate Taxes	\$7,991,773	\$7,246,839	\$8,037,302	\$9,077,513	\$8,896,128	\$8,574,856	\$8,860,047	\$8,860,047	
New Growth	\$34,386	\$33,592	\$53,377	\$75,613	\$99,310	\$69,092	\$55,000	\$60,000	
Debt Exclusion	\$1,645,147	\$619,335	\$879,659	\$1,029,115	\$693,445	\$881,045	\$870,163	\$870,163	
Capital Exclusion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
41-4122 Supplemental Taxes	\$6,813	\$8,140	\$12,635	\$6,134	\$8,530	\$0	\$7,500	\$7,500	
41-4142 Tax Title	\$34,601	\$63,111	\$26,430	\$316,674	\$46,156	\$0	\$48,000	\$47,500	
41-4150 Motor Vehicle Excise Taxes	\$791,295	\$810,279	\$944,023	\$970,783	\$1,037,639	\$1,000,000	\$908,500	\$1,000,000	
41-4171 Penalties & Interest - Property Tax	\$39,776	\$30,697	\$41,927	\$78,955	\$79,015	\$47,500	\$50,000	\$50,000	
41-4172 Penalties & Interest - Excise Tax	\$5,779	\$14,622	\$9,834	\$58,430	\$26,439	\$23,750	\$20,000	\$20,000	
41-4173 Penalties & Interest - Tax Title	\$20,581	\$15,735	\$13,320	\$105,039	\$31,772	\$23,750	\$22,500	\$22,500	
41-4180 Payment in Lieu of Taxes	\$2,272	\$10,851	\$5,588	\$14,314	\$6,706	\$5,000	\$5,000	\$5,000	
43-4320 Treasurer Fees	\$47,012	\$43,150	\$39,781	\$12,580	\$4	\$0	\$0	\$0	
43-4320 Collector Fees	\$0	\$0	\$0	\$0	\$37,865	\$40,000	\$40,000	\$40,000	
43-4320 Tax Liens Fees	\$0	\$0	\$0	\$0	\$13,000	\$0	\$12,000	\$12,500	1
43-4320 Town Clerk Fees	\$9,326	\$5,563	\$6,128	\$5,042	\$6,357	\$5,000	\$6,000	\$5,000	
43-4320 Police Detail Fees	\$4,479	\$3,231	\$2,211	\$2,136	\$1,661	\$1,000	\$2,500	\$2,500	
43-4320 Fire Department Fees	\$1,010	\$1,000	\$-50	\$0	\$1,041	\$1,000	\$1,000	\$1,000	
43-4320 Planning Board Fees	\$5,570	\$4,709	\$4,386	\$6,929	\$1,985	\$1,000	\$2,500	\$2,500	
43-4320 Assessors Fees	\$10	\$90	\$50	\$102	\$90	\$0	\$0	\$0	
43-4320 Miscellaneous Fees	\$2,651	\$3,657	\$10,433	\$5,799	\$12,256	\$2,000	\$6,000	\$5,000	
43-4360 Rentals	\$70,073	\$55,648	\$59,548	\$76,659	\$81,782	\$71,000	\$80,000	\$80,000	2
44-4410 Alcoholic Beverage Licenses	\$12,050	\$13,937	\$14,287	\$13,888	\$13,950	\$12,000	\$14,000	\$15,000	3
44-4420 Dog Licenses	\$2,155	\$12,384	\$11,174	\$9,755	\$10,485	\$10,000	\$10,000	\$10,000	
44-4430 Miscellaneous Licenses	\$6,595	\$670	\$500	\$1,195	\$5,870	\$0	\$2,500	\$2,500	
44-4450 Building Permits	\$42,293	\$41,423	\$30,513	\$105,103	\$43,272	\$59,000	\$42,500	\$50,000	3
44-4460 Plumbing Permits	\$5,310	\$6,405	\$5,860	\$4,145	\$3,880	\$4,000	\$5,000	\$1,000	4
44-4470 Electrical Permits	\$7,585	\$7,942	\$8,765	\$16,582	\$9,002	\$5,000	\$8,500	\$2,000	4
44-4480 Fire Department Permits	\$9,654	\$7,655	\$0	\$0	\$13,105	\$10,000	\$10,000	\$10,000	
44-4485 Board of Health Permits	\$17,249	\$22,821	\$20,190	\$26,200	\$25,465	\$25,000	\$22,500	\$25,000	
44-4490 Miscellaneous Permits	\$1,767	\$7,230	\$5,585	\$12,284	\$3,244	\$0	\$5,000	\$5,000	
47-4770 Fines and Forfeitures	\$100	\$0	\$0	\$400	\$0	\$5,000	\$500	\$500	
47-4775 Parking Fines	\$1,325	\$1,138	\$7,030	\$760	\$505	\$0	\$500	\$500	
47-4780 Dog Fines	\$0	\$0	\$0	\$0	\$525	\$0	\$500	\$500	
46-4680 Court Fines	\$3,277	\$3,488	\$5,927	\$2,830	\$3,498	\$5,000	\$3,500	\$3,500	
46-4685 Motor Vehicle Citations	\$54,790	\$54,692	\$55,658	\$47,722	\$74,465	\$0	\$55,000	\$55,000	

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48-4820	Investment Income	\$22,080	\$15,965	\$8,010	\$8,561	\$8,729	\$5,000	\$10,000	\$7,500	5
48-4830	Cemetery Income	\$7,926	\$10,259	\$14,153	\$19,368	\$0	\$0	\$0	\$0	6
48-4810	Sale of Surplus & Timber	\$2,088	\$3,050	\$0	\$0	\$0	\$0	\$10,000	\$10,000	6
48-4840	Miscellaneous Revenue	\$31,230	\$360	\$0	\$9,661	\$74,856	\$0	\$27,500	\$27,500	6*
	Narragansett Snow Removal	\$25,000	\$25,000	\$25,000	\$12,500	\$25,000	\$25,000	\$25,000	\$25,000	
	Dispatch with Philipston	\$27,053	\$0	\$0	\$40,580	\$67,644	\$64,000	\$64,000	\$65,000	
	MART Transportation Reimb	\$0	\$0	\$0	\$0	\$0	\$0	\$125,818	\$125,818	7
	Total Taxes & Local Receipts	\$11,152,219	\$9,307,541	\$10,515,044	\$12,342,204	\$11,623,575	\$11,154,647	\$11,623,173	\$11,716,674	
43-4370	Ambulance Receipts Reserved	\$251,816	\$185,193	\$242,933	\$247,824	\$241,891	\$232,000	\$0	\$0	7a
49-4970	Transfer from Amb. Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$339,000	\$325,000	8
	Transfer from Sewer	\$133,944	\$144,795	\$0	\$215,847	\$206,519	\$166,070	\$233,756	\$233,756	
	Transfer from Water	\$540,513	\$544,833	\$527,000	\$518,724	\$574,921	\$539,752	\$717,610	\$717,610	
	Transfer from Light	\$263,468	\$311,511	\$450,000	\$291,023	\$426,244	\$431,891	\$600,751	\$600,751	
	Transfer From GF Employee & Retiree Benis							\$307,237	\$307,237	
	Transfer from CDBG	\$0	\$0	\$0	\$0	\$2,747	\$0	\$0	\$0	
	Transfer from Trust	\$32,126	\$11	\$0	\$0	\$0	\$0	\$0	\$0	
	Transfer from Title V	\$38,197	\$38,197	\$38,197	\$0	\$38,369	\$38,369	\$48,619	\$48,619	
	Transfer from 252 Baldwinville Loan Proceeds		N/A	N/A	N/A	N/A	N/A	\$49,314	\$49,314	
	Transfer from Sewer Betterment	\$135,046	\$86,645	\$86,700	\$86,654	\$87,189	\$85,431	\$85,648	\$85,648	
	Total Transfers	\$1,143,294	\$1,125,992	\$1,101,897	\$1,112,248	\$1,335,989	\$1,261,513	\$2,042,935	\$2,367,935	
46-4610	State Owned Land	\$112,132	\$112,168	\$114,386	\$82,220	\$82,220	\$110,404	\$110,786	\$110,786	
46-4611	VBS & Elderly Exemptions	\$70,043	\$52,080	\$28,615	\$60,635	\$62,775	\$62,775	\$66,541	\$66,541	
46-4612	Chapter 70	N/A	N/A	N/A	N/A	N/A	N/A	\$8,256	\$8,256	8a
46-4660	Unrestricted Government Aid	\$1,082,784	\$884,611	\$1,488,831	\$1,240,844	\$1,285,514	\$1,340,791	\$1,393,082	\$1,393,082	
46-4661	Veterans Benefits	\$29,873	\$26,868	\$71,545	\$41,078	\$59,948	\$73,607	\$0	\$0	9
	Total State Aid	\$1,294,832	\$1,075,727	\$1,703,377	\$1,424,777	\$1,490,457	\$1,587,577	\$1,578,665	\$1,578,665	
	Grand Total	\$13,590,345	\$11,509,260	\$13,320,318	\$14,879,229	\$14,450,021	\$14,003,737	\$15,244,773	\$15,663,273	

See Notes Next Page

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Notes

- 1 In prior years tax lien fees have not been tracked separately
 - 2 Rentals is budgeted by the actual contracts not the 5 year rule
 - 3 Fee schedule for Alcohol licenses and Building permits are being revised to current standards for your consideration with the FY 18 Budget submission
 - 4 Plumbing and Electrical permits fees deposited to a new revolving fund to cover 80 % of the inspectors salaries for your consideration with the FY 18 Budget submission
 - 5 Based on anticipated Federal funds rate increase
 - 6 Cemetery income as of FY 16 is now included in the Miscellaneous Revenue plans to have a yearly surplus sale and have some town owned land logged
 - 6* See details below for the spike in Miscellaneous Revenue for FY 16
 - 7 Prior years MART funding has been accounted for in a revolving fund...per the DOR this is not an appropriate use of a revolving fund so now expenses and revenue included in general fund
 - 7a For Illustration Purposes
 - 8 Due to the gross budgeting guidance for FY 18 the ambulance receipt funds will be accounted for as a transfer in to the general fund and the all expenses for the Ambulance appropriated in the general fund expense budget for the fire department
 - 8a Generated by an expense for an out of Distric Voke placement for which we may yet have a liability exposure
 - 9 Deposited into Revolving Fund
 - 6* MIIA Refund...we changed insurance carriers and this was a credit due from the old insurance company
- | | |
|--|----------|
| | \$31,721 |
| Logging Revenue from the Department of Conservation and Recreation | \$18,133 |
| Insurance Reimbursements | \$2,776 |
| Federal Snow and Ice Reimbursement for the FY 15 Snow Storm | \$19,786 |
| Various Small Miscellaneous Items | \$2,440 |
| Total | \$74,856 |

PREPARED BY: KELLI PONTBRIAND
 APPROVED BY: CARTER TEREZINI

Massachusetts Department of Revenue
 Division of Local Services
 Municipal Databank/Local Aid Section
 Cherry Sheet Budgets

1. Where present, uncheck NULL boxes and enter values (no commas) to set min and max data ranges.
2. Report will always include all data, but will display only communities within set ranges.
3. Click "View Report" and scroll down to check report status.
4. To view or sort data, export to Excel.

Close

Municipality (type municipality name): Fiscal Year (must be greater than 2010)

1 of 2 ? Find | Next

FY2018 Local Aid Estimates
Templeton

	FY2017 Cherry Sheet Estimate	FY2018 Governor's Budget Proposal	FY2018 HWM Budget Proposal	FY2018 SWM Budget Proposal	FY2018 Conference Committee
Education:					
Chapter 70	8,256	8,292			
School Transportation	0	0			
Charter Tuition Reimbursement	0	0			
Smart Growth School Reimbursement	0	0			
Offset Receipts:					
School Choice Receiving Tuition	0	0			
Sub-total, All Education Items:	8,256	8,292			
General Government:					
Unrestricted Gen Gov't Aid	1,340,791	1,393,082			
Local Sh of Racing Taxes	0	0			
Regional Public Libraries	0	0			
Urban Revitalization	0	0			
Veterans Benefits	120,318	60,432			
State Owned Land	110,786	110,786			
Exemp: VBS and Elderly	62,775	66,541			
Offset Receipts:					
Public Libraries	11,309	11,854			
Sub-Total, All General Government	1,645,979	1,642,695			
Total Estimated Receipts	1,654,235	1,650,987			

Beware!!
 Who is the Bill
 that generates
 this offset
 Revenue?

Massachusetts Department of Revenue
 Division of Local Services
 Municipal Databank/Local Aid Section
 Cherry Sheet Budgets

offsets

1. Where present, uncheck NULL boxes and enter values (no commas) to set min and max data ranges.
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Close

Municipality (type municipality name): Fiscal Year (must be greater than 2010)

2 of 2 Find | Next

FY2018 Local Aid Assessments
Templeton

	FY2017 Cherry Sheet Estimate	FY2018 Governor's Budget Proposal	FY2018 HWM Budget Proposal	FY2018 SWM Budget Proposal	FY2018 Conference Committee
County Assessments:					
County Tax	0	0			
Suffolk County Retirement	0	0			
Essex County Reg Comm Center	0	0			
Sub-Total, County Assessments:	0	0			
State Assessments and Charges:					
Retired Employees Health Insurance	0	0			
Retired Teachers Health Insurance	0	0			
Mosquito Control Projects	0	0			
Air Pollution Districts	1,969	1,953			
Metropolitan Area Planning Council	0	0			
Old Colony Planning Council	0	0			
RMV Non-Renewal Surcharge	11,700	13,620			
Sub-Total, State Assessments:	13,669	15,573			
Transportation Authorities:					
MBTA	0	0			
Boston Metro. Transit District	0	0			
Regional Transit	49,652	43,452			
Sub-Total, Transp Authorities:	49,652	43,452			
Annual Charges Against Receipts:					
Multi-Year Repayment Program	0	0			
Special Education	0	0			
STRAP Repayments	0	0			
Sub-Total, Annual Charges:	0	0			
Tuition Assessments:					
School Choice Sending Tuition	0	0			
Charter School Sending Tuition	0	0			
Sub-Total, Tuition Assessments:	0	0			
Total Estimated Charges:	63,321	59,025			

FY '18 Reimbursements & Grants

Sewer	Insurance & Bonding	\$42,026	From Employees & Retirees \$24,526
	Unemployment	\$1,243	
	Medicare	\$5,250	
	Insurance - Employee	\$98,105	
	Debt	\$36,795	
	WRRS	\$45,837	
	Audit (10%) & OPEB	\$4,500	
	Total	\$233,756	
Water	Insurance & Bonding	\$0	From Employees & Retirees \$46,562
	Unemployment	\$936	
	Medicare	\$5,991	
	Insurance - Employee	\$186,248	
	Debt	\$482,208	
	WRRS	\$42,227	
		Total	
Light	Insurance & Bonding	\$0	From Employees & Retirees \$86,734
	Unemployment	\$1,773	
	Medicare	\$12,298	
	Insurance - Employee	\$346,936	
	Debt	\$94,163	
	WRRS	\$145,582	
		Total	
MART	Drivers	\$89,938	
	Admin @ 33%	\$29,680	
	Cell Phones	\$1,020	
	Fuel & Repairs	\$5,180	
		Total	\$125,818



86 Bridge Street, P.O. Box 20, Baldwinville, MA 01436-0020
TEL: 978-939-5323
FAX: 978-939-4309
John M. Driscoll, *General Manager*

March 9, 2017

TMLP PILOT to Town for FY2018

<i>Items</i>	<i>Cost to TMLP</i>	<i>Vote</i>
Payment of Town's Electric Bills*	\$ 24,453	YES
Payment of Town's Municipal & Street Lighting Bills*	\$ 17,808	YES
Purchase of Fire Department's SCBA Units (15)	\$ 15,000	YES
Purchase of DPW's Lawnmowers (2)	\$ 14,000	YES
Purchase of New Dump Truck Body for DPW Vehicle	\$ 10,000	YES
Total For All Items:	\$ 81,261	YES

*Note – previously agreed to pay for these items

Voted on by the TMLP Commission on Wednesday, March 8, 2017

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86 Bridge Street, P.O. Box 20, Baldwinville, MA 01436-0020
 TEL: 978-939-5323
 FAX: 978-939-4309
 John M. Driscoll, General Manager

October 25, 2016

T.M.L.P. PILOTs to Town, FY2008 thru FY2017

Please Scan & Mail to me

Fiscal Year	Town Tax Rate	TMLP Revenues	TMLP PILOT
2008	\$ 8.54	\$ 7,374,766	\$ 115,000
2009	\$ 9.20	\$ 7,870,034	\$ 125,000
2010	\$ 10.20	\$ 7,876,343	\$ 125,000 Contribution
2010	\$ 10.20	\$ 7,876,343	\$ 50,000 Budget Shortfall
2010	\$ 10.20	\$ 7,876,343	\$ 175,000 Total
2011	\$ 11.75	\$ 8,109,983	\$ 100,000
2012	\$ 12.55	\$ 7,706,222	\$ 100,000
2013	\$ 13.78	\$ 7,647,754	\$ 100,000
2014	\$ 14.12	\$ 7,436,045	\$ 150,000
2015	\$ 16.24	\$ 7,707,692	\$ 21,957 for Electricity
2015	\$ 16.24	\$ 7,707,692	\$ 20,412 for Street Lighting
2015	\$ 16.24	\$ 7,707,692	\$ 31,552 for Town Roads
2015	\$ 16.24	\$ 7,707,692	\$ 73,921 Total
2016	\$ 16.64	\$ 7,475,920	\$ 22,794 for Electricity
2016	\$ 16.64	\$ 7,475,920	\$ 19,476 for Street Lighting
2016	\$ 16.64	\$ 7,475,920	\$ 42,270 Total
2017	\$ 16.47	\$ 7,673,051	\$ 41,680 for Police Cruiser
2017	\$ 16.47	\$ 7,763,051	\$ 25,212 for Electricity
2017	\$ 16.47	\$ 7,763,051	\$ 19,248 for Street Lighting
2017	\$ 16.47	\$ 7,763,051	\$ 86,140 Total

Water Year

** \$ 125,000 Contribution
\$ 50,000 Budget Shortfall
\$ 175,000 Total*

Water Year

Water Year

Community Comparisons FY'18

Community	County	Population Census (2013)	Total Budget (2016)	Land Area	Population Density	Total Road Miles	Income per Capita (2013)	Median Family Income	2014 EQV per Capita	FY16 Tax Rate per Thousand	2016 Average Single Family Tax bill
Templeton*	Worcester	8,134	\$14,939,974	32.04	254	100.51	\$22,481	\$68,929	\$70,259	\$16.64	\$2,869
Ashburnham	Worcester	6,155	\$17,651,650	38.67	159	97.12	\$30,462	\$85,662	\$95,120	\$22.28	\$4,493
Athol	Worcester	11,619	\$21,382,490	32.57	357	111.14	\$18,045	\$47,122	\$54,652	\$19.03	\$2,451
Ayer*	Middlesex	7,821	\$31,772,381	9.02	867	50.96	\$29,417	\$67,110	\$129,397	\$14.62	\$3,982
Dudley*	Worcester	11,516	\$17,250,292	21.05	547	90.88	\$25,377	\$68,053	\$76,872	\$12.26	\$2,629
Lancaster	Worcester	8,054	\$20,927,903	27.68	291	71.11	\$30,836	\$81,833	\$105,304	\$18.76	\$5,469
Orange*	Franklin	7,756	\$20,739,005	35.36	219	103.51	\$16,849	\$41,473	\$64,758	\$20.77	\$2,867
Shirley*	Middlesex	7,613	\$15,588,289	15.82	481	52.19	\$23,923	\$66,453	\$73,072	\$17.31	\$4,438
Townsend*	Middlesex	9,194	\$19,740,242	32.87	280	94.9	\$29,740	\$82,674	\$85,293	\$19.11	\$4,311
Ware	Hampshire	9,884	\$30,153,442	34.41	287	117.37	\$22,145	\$49,630	\$74,091	\$19.65	\$3,386
Winchendon	Worcester	10,542	\$31,525,686	43.28	244	115.29	\$19,857	\$59,332	\$62,793	\$16.72	\$2,669

Note: Source: MA Municipal Directory, Note: *Regional School District

Note: Median Income Source; Boston Globe Article

Approved and adopted this 28th day of November, 2016 by a vote of 4 in favor and 0 opposed.



John Caplis, Chairman
Board of Selectmen



Section 3

Town of Templeton
Major Initiatives – FY 2018
Discussion

This section describes the major appropriations of note, initiatives for the future, and changes proposed in past practice. When looking for potential cuts or major shifts in policy, your attention is directed here.

Focus of the FY 2018 Budget

This FY 2018 budget is oft referred to as a zero-based budget. That is to say that I have built the budget from a clean sheet of paper based upon the service priorities I was given by the SelectBoard and a careful eye on the resources needed by the Departments to provide their services. I did not spend a great deal of time looking at how much was expended in the past. In preparing my recommendations I reflected upon the considerable time I have spent reviewing the work flow and organizational structure and did not stay locked into the current organizational structure.

The focus of this budget is to solidify those several changes you have made to date (Office of Development Services and Public Works) and proceed with those I believe are needed yet. These changes were in structure (Fire, Finance, and Community Services), employee support and training, and material in a continuing effort to provide the resources needed to meet your goals in a most cost effective manner.

My specific budget, legislative and administrative proposals are addressed in capsule form below.

Executive:

SelectBoard: The main cost driver here is the increase of \$30,000 to the amount carried for the Town Administrator's Salary. This new cumulative figure of \$110,000 will place the Town in a more competitive position in its search for a permanent Town Administrator. The budget also includes a \$5,000 expense for a Town Forester to implement the creation of the timber management plans and carry out the timber harvests. This is needed to ensure we meet our revenue projections

Finally, I have requested \$10,000 for a reserve for Merit & Equity Pay adjustments for our non-union personnel who are not new hires (Mssrs. Mayo and Dickey) or did not receive a downward adjustment in hours (Mses. Royer, Wiita, Pontbriand and Myers).

Administration & Finance:

I believe that we can organize ourselves for a better work-flow thereby creating back-up capacity in the processing of payroll and accounts payable and allowing us to better concentrate on collections and cash-flow management. Further this would create some relief for the BoS offices where I am not at all convinced we can retain the level of skills needed for the HR Assistant

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Town Clerk & Assessing: I've included sufficient funds for these offices to stay open the full day when the office Principal is on vacation.

Treasurer/Collector: Our long serving Deputy Treasurer/Collector is anticipating retiring on or about July 1st. She has, however, agreed to stay on in a part-time basis so that we do not lose her vast institutional knowledge. With the office reduced in staffing and a desire to concentrate on improving our collection rates and cash management, I am proposing to move the administration of payroll and benefit tracking to Accounting.

This reduction in hours will save us about \$20,000. Those savings would be reallocated to our Accounting unit as outlined below.

Accounting: The reliance upon a single person in this office is fraught with potential problems. Without redundancy in our work flow, should anything happen to our Accountant in the short term such as illness or accident, we would struggle to get accounts paid and simple reports run. An extended absence would prove even more detrimental to the organization. With the savings from the reduced staff hours in the T/C office, we can hire an Assistant Accountant to tackle payroll, insurance, run reports and similar tasks which can be tackled by someone at a lower compensation rate than taking the time of our more highly qualified Accountant. This also allows us to find some time to concentrate on our fixed assets report (GASB-34), and move the related property and other insurance plans from the SelectBoard offices thereby freeing them up a tad. At this time, having the initial employee hire package done through this office is probably more realistic than continuing to believe we can hire or retain a skilled or trainable person to do true Human Resources tasks. (See Draft Job Description)

In the future, should the accountant leave, you are then better positioned to look at a model whereby the full-time person is a more readily available Assistant level and the part-time, but higher compensated, person is one less readily available.

I have also included about \$5,000 for the upcoming OPEB study. For certain you will need a second module and – given the changes required by GASB-75 – most likely a new and higher priced vendor. I have included a figure which may allow you to hire a true actuarial firm to complete the valuation.

Elections: This upcoming year is the one in which we have only one election. Rather than lower the budget only to spike it the following year, I generally attempt to buy material or equipment we need and address other such issues with the gap that is opened up. In this instance, we will be in the second year of our three-year contract to codify the Town's By-Laws (\$4k). This effort will wrap up in FY '19 (\$3k) with an annual maintenance fee of roughly \$1,200 thereafter.

Public Works:

Highway: The major cost driver within the operating budget is in the emphasis on training for the staff (\$1,750), an increase in the amount set aside for tree removal work (\$6,500) and the costs of mapping and developing a plan to more cost effectively deal with the new MS-4 requirements where many communities are planning up to \$30k for FY '18 compliance. It will also help us plan for and develop a more cost-effective approach to the annual catch basin cleaning given the capital investment needed to replace you 1974 vehicle and the annual labor cost of 100+/- man days.

Highway Capital: Against my better judgment, but recognizing the lack of needed monies to sustain a true capital investment program, I am recommending improvements to one 10-wheeler to extend its useful life:

Dump Body	\$27,500
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This is paid for with \$10k from the TWLP PILOT and \$17,500 of taxation.

Buildings & Grounds: Consistent with the re-organization study that I presented to you earlier this year, I have budgeted some \$18,500 in compensation for seasonal laborers. Fringe benefit costs are carried in the Insurance & Benefits account.

Within the operating budget there are several planned improvement and deferred maintenance projects as follows:

a.	Highway Garage – Replace Annex Roof & Repair Water Damage	\$10,000
b.	Cemetery – Paint Building	\$200
c.	Cemetery – Receiving Tomb	\$5,000
d.	Town Hall – Window Replacement	\$5,500
e.	Town Hall – Replace Basement Doors	\$2,500
f.	Baldwinville Fire/EMS – Replace Front Entry Roof	\$3,500
	Total	\$26,700

Buildings & Grounds Capital: There are several equipment replacement and building projects within the capital budget. They are:

a.	All Facilites – Mowers (2)	\$17,000
b.	Templeton Center Fire/EMS – Replace Roof	\$35,000
b.	Town Hall – MiniSplit AC & Acct. Office	\$18,500
c.	Senior Center – Siding	\$100,000
	Total	\$170,500

These are being paid for with \$17k from the TWLP PILOT, \$152,500 left from the unused proceeds of bonding for the 252 Baldwinville Road project and \$1k of taxation.

Development Services:

Sub-Trade Inspectors: We are proposing to compensate the plumbing, gas, and electrical inspectors at 80% of the permit fees with a not to exceed cap. This removes the problem of a shortage within the budget line items as you experienced the past several years. Please understand that a major project such as the solar farm or the elementary school will require a one-off fix to compensate them for such a heavy and unanticipated work load.

There is no net cost to this initiative.

Public Safety:

Fire/EMS Department: We have blended the fire and EMS expense budgets while maintaining the ambulance receipts reserved for appropriation account from which one would make annual transfers as needed and justifiable. With the addition of career firefighters, and their training and benefits, to support the ALS service it would become problematic – in our opinion – to continue to maintain the expense accounting separately.

Overall the budget is up roughly \$25k driven by the addition of funding more appropriate to maintain the fire equipment, replace equipment and personal gear, and add a career firefighter/EMT to support the ALS service. Much of this has been dealt with by changes to the staffing complement and reduction in the expense of bringing in outside ALS services. Expenses of note within the operating budget are the purchase of:

IV Pumps (2)	\$5,250@ =s	\$10,500
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Please note that a third such pump will be required in FY '19. This should not be a problem if the Town can get on a regular replacement program.

Fire/EMS Capital: The department has a wide variety of equipment with a fixed life. It would be advisable to establish a regular replacement schedule to avoid spikes in the budget. In this coming FY I have scheduled the replacement of a portion of the SCBA bottles

SCBA Bottles (15)	\$995@ =s	\$15,000
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This is paid for with \$15k from the TWLP PILOT.

Police: This Department saw virtually no changes over FY '17 in terms of its program and service delivery structure.

Police Capital: As will be discussed, education has consumed virtually all of your new revenues. I have asked the Superintendent to reduce their overall assessments by \$50k to be able to purchase a new vehicle to replace a 2011 cruiser. He cost is \$47,250

Community Services Team:

Library: I am proposing to increase the operating hours of the Library from 25 to 30. In conjunction with this there will be an expansion of programs. This is accomplished within a relatively constant budget as we offset the increase in Library Aide hours by reducing the Head Librarian by 5 hours per week. We are able to make this reduction, in keeping with the recently adopted policy on Controlling the Cost of Employee Benefits, and retain the Head Librarian through the creation of a new position to be entitled Community Services Director.

Senior Services: I propose to eliminate the position of Director of the Council on Aging at a gross savings of \$65k+/- . After allocating a portion of that savings to the proposed position of Community Services Director and the added position of Activity Aide, we still have a net savings of roughly \$35,000 we can use to meet other needs across the organization.

Senior Services Capital: We have allocated monies for continuing work on the Senior Center:

Siding & Other	\$100,000
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This is paid for from the unused proceeds of bonding for the 252 Baldwinville Road project.

Other Legislative & Administrative Matters

Outside of the budget appropriations I am making several recommendations for changes which require approval from the legislative body or the governing body. These are:

Recommendation #1: Make the Capital Planning Process Operational

The current process does not function due to a lack of appointments and attendance. It has also been impacted by a failure of many of our units to submit their projects for review in accordance with the By-Law. As you know, this has required considerable legal time and several requests for special legislation thereby complicating and delaying our efforts to bond various projects. There are numerous ways to resolve this problem and I urge the Board to workshop them during this budget process for inclusion in the warrant.

Recommendation #2: Formalize the Grant Application & Procurement Process

Currently many of our units act as free agents in applying for and accepting grants and

donations and procuring goods and services. This has caused numerous problems with compliance with statute and can even result in acceptance of grants and donations that are not in keeping with BoS programmatic plans or vision. The BoS made an initial step in deciding it wanted to review the impact upon work-flow of requiring all units to use purchase orders for procurements above \$7,500. Much more discussion is needed and is – in my opinion – critical to creating a cohesive organization.

Recommendation #3: Re-Examine Health Insurance Options

Beyond some minor adjustments, it is highly likely that – excepting any new or dropped subscribers from the insurance rolls – the Insurance and Benefits account is pretty accurate.

It is pretty tough to survive when one-half of your budget is totally uncontrollable (education) and consuming almost all of your new revenues while 12%+/- of the remainder of your budget trends at 7%+/- per year increases. I recommend you take several steps to further control these healthcare costs while continuing to provide your employees with quality affordable coverage:

- Move all new employees to 35% contribution rates;
- Contribute only the whole dollar amount to the Blue Care Elect Program that you would contribute to the HMO program (saves \$6,250+/- per enrollee);
- Periodically bid out your insurance renewal package.

There are five unions with two bargaining entities; the BoS and TWLP. Such changes would best be approached through agreeing on a joint negotiation strategy and timelines.

Recommendation #4: Examine the cost-effectiveness and alternates to managing the Meals on Wheels home delivery service and food pantry.

You are spending some \$15,000+/- to deliver meals to some 20+/- persons. You are expending 100+/- hours of your staff time to manage the food pantry. These are certainly worthwhile efforts but in many communities, they are supported by churches, non-profits, service clubs and volunteers. If such alternative arrangements can be made the freed up dollars and time could be well invested in the needs of the organization.

Recommendation #5: Approach Phillipston for a Contribution to the Senior Center

The BoS should consider formally approaching the Phillipston BoS to study the merits of entering into an Intermunicipal agreement to act as their Senior Center and perhaps even act as their transportation provider as they look to develop such a program.

Recommendation #6 Move to Bi-Weekly Pay

While this is subject to negotiation, moving to bi-weekly pay – after a lengthy period of notice to the employees so they might plan for the transition – could save up to \$4,500 per year and saves as much as 80+/- hours a year of staff time. As part of this effort one should make all reimbursements to employees on the paycheck and attempt to move as many people as possible to direct deposit. This saves time required to reconcile outstanding checks or tailings.

Recommendation #7: Investigate the Establishment of a Vacant Property Registry

The 60+ vacant/foreclosed properties in town foster blighted and unsecure premises. They cause surrounding neighborhoods to suffer from declining property values, create monitoring/ maintenance cost to the town, and generate public safety problems (e.g. squatters and fire hazard) for our limited resources. A VPR ordinance would require landowners to pay a fee for registering vacant property and to maintain the property to level of certain standards. The intent of a VPR is to protect public health, public safety, general welfare and enjoyment of abutters to said properties, by expediting the care and prompt rehabilitation and permanent occupancy of such buildings.

Recommendation #8: Position Vacancy Analysis Policy

As you have witnessed and lived through, eliminating jobs and laying people off is not an easy thing to do. In general, staffing changes are easiest to accomplish when positions are being vacated. The BoS should consider creating a formal policy by which it is required that we analyze the best means of service delivery (i.e. part-time, transfer of the task to another unit, out-sourcing) before advertising and filling a vacancy. Such a process would also include a review of the job description to ensure it meets the then current needs of the organization.

Budget Requests Not Recommended

You need to be aware of requests of note that I did not recommend - and why I did not recommend them - so that you may explore these with the requesting units.

Administration & Finance:

Treasurer/Collector: The Department requested its current staffing. As I presented above, I did not believe this was the best way to organize our work flow.

Public Safety:

Fire/EMS: The Department requested three of the IV Pumps which must be in our two ambulances by December of 2017. I disallowed one of them after discussion with the EMS Captain/Director. If you maintain the account at a constant level you will be able to purchase the back-up unit in FY '19. Also, when you purchase all of your equipment in one round, as you have done with the SCBA bottles and turnout gear, you fall into the trap of having to replace them all at the same time. I also disallowed the purchase of a subscription to NFPA manuals believing that many extracts are available on-line and or through other sources. This \$1,500 seemed better invested in gear and other items.

Police: The cruiser replacement became dependent upon the NRSD reduction or a fall capital article. I did not believe reductions in service could be made to allow for this capital item.

Community Services:

Council on Aging: Their original request was based upon the current staffing excepting the provision of custodial service and maintenance of the building. While they have done a terrific job of conforming the current staffing levels to today's financial realities I could not support this request because:

- (a) I believe we must properly invest – at the right skill and pay level – in maintaining our public buildings. I simply do not believe that asking Professional and para-professional staff to do this is not the best use of their time; and
- (b) I believe in eliminating the position of CoA Director, as I have previously presented in 2016, there is an opportunity to address the below full time status of the Library Director - which nonetheless requires the provision of full-time benefits – while providing a better integration of and synergy between these service delivery units while generating considerable savings to re-investing both in these units and others.

Challenges Addressed

Looking Backwards – In Progress or Completed: None to Comment on This Year

Challenges for FY 2019 & Beyond

Each year I address major issues that we see on the horizon. These have a major impact upon not only your budget but the quality of life within the community.

❖ **Planning for the Windfall**

Based upon the preliminary numbers we are getting from the Auditor, the Town may well have a substantial amount of free cash being certified in the coming fiscal year for the four or five year span the certification covers. I expect a “land rush” type of requests from those who have had many projects or needs they feel have been unmet these past few years. You also have modest (\$90k/year) inflow of monies when the 252 Baldwinville debt drops off the books for FY '19. You should consider your annual capital requirements and debt tolerance and set a funding plan to get to – and maintain – those (e.g. so-called “debt smoothing”).

Just like the lottery winner who stays anonymous for a bit while they sort out how to deal with their windfall; I suggest you start planning now with (in order):

- a. Fund Balance Policy (GASB 54); and
- b. Capital Plan (5 Year with rankings and fiscal year outlays)

❖ **Establish a Formal Road Improvement Program:** I am recommending you cost out and then develop a formal Road Surface Management System (RSMS) or Pavement Management System (PMS) to guide your decision-making process.

To date this has been a happenstance approach each spring without a formal evaluation of how to best expend the limited funds provided to you through the Ch. 90 program. Under such an approach a Town often uses a “fix the worst” approach which can provide the least amount of road surface improved at the highest cost per lane mile.

❖ **Explore A Formal Agreement with NRSD on the Sharing of Increased Revenues:** I am recommending that you try to establish a formal agreement with the NRSD on how you share increased revenues. This year they consumed more than all of our new revenues. This is not an uncommon problem in Massachusetts where we do not have the ability to set a firm budget goal for our regional school systems nor do they have to live under their own tax cap. While we were saved by the drop in the Monty Tech assessment imagine what we could have done to meet our capital needs with the \$200k we might have had available if we had experienced a 3% increase instead of the 6.5%+/- increase.

❖ **Purchase of Service & Indirect Cost Allocations**

The general fund side of the house currently provides certain services to the sewer utility, with far lesser services provided to the TWLP, and could provide more such as collection of their billings. These could prove cost-effective for the utility and provide us with a revenue source to offset our current or expanded resources. Justifiably, the utility has been skeptical of this given your inability to reliably maintain a current set of financials.

With the Town about to enter a new era in this matter I do believe the BoS should have regular joint meetings with the utility Board to explore these opportunities and try to give them the confidence in our staffing and procedures that they should enter into such purchase of services. Notwithstanding that element by itself, there are indirect costs which could be recovered beyond those currently being recovered. These joint meetings would be useful in establishing those costs and the method of recovery over time without shocking the rate payers.