

# SECTION 1

## Budget Overview - FY '19

### General Fund & Schools

Item	Value	Notes
Town General Fund Budget	\$8,315,481	
Town Article - BoA Revaluation/Updates	\$22,500	
Town Article - Templeton Scholarship Fund	\$4,000	
Town Article(s) - Capital	\$112,500	
Town Recap - Cherry Sheet Offsets	\$44,755	
Allowance For Abatements (2.5% of base levy)	\$233,856	
Monty Tech OPEX	\$654,083	(1)
Narragansett Regional School OPEX	\$6,156,585	(1)
Narragansett Regional School CAPEX*	\$417,911	(2)
*Last Year of Payments		
<b>TOTAL ALL BUDGETS</b>	<b>\$15,961,671</b>	
<b>REVENUES</b>	<b>\$15,961,754</b>	
<b>Surplus/Deficit*</b>	<b>\$83</b>	<b>(3)</b>

Surplus Closes to Allowance for Abatements on Recap

1. Assumes only 2 1/2% increase.
2. Last year of payments.
3. Deficit must be closed before presentation to ATM

## Budget Overview - FY '19

### Capital

Item	Value	Notes
Total Capital Budget	\$1,068,675	
TMLWP	-\$43,500	1
Tax Levy	-\$20,000	
Reserves	-\$10,000	
Grants & Other	-\$334,500	
Free Cash	-\$82,500	
Overlay	-\$13,450	1
Leases/Debt	-\$564,725	1
<b>TOTAL ALL BUDGETS</b>	<b>\$0</b>	<b>2</b>

Surplus Closes to Allowance for Abatements on Recap

1. Awaits Final Review & Action
2. Deficit must be closed before presentation to ATM

## Budget Overview - FY '19

### Desired Restorations If Possible

Item to Restore		Value	Notes
Snow & Ice		\$3,500	
BoS	-5200	\$2,500	
Highway	-5400	\$3,500	
B&G	-5400	\$1,000	
Fire	-5110	\$2,500	
TOTAL FUTURE RESTORES		\$13,000	

### GENERAL FUND

8

**PLANNED USES OF FY 2017 SEWER FUND RETAINED EARNINGS  
(DOR Certified 10/02/2017)**

<b>Retained Earnings</b>	<b>\$743,735</b>
Less: FY '17 FTM Article 2: FY '15 Deficit Coverage	<b>\$120,838</b>
<b>Balance</b>	<b>\$622,897</b>
Less: FY '17 ATM Article 18: FY '19 Operating Deficit	<b>\$36,656</b>
Less: FY '17 ATM Article 19: Deposit into OPEX Reserve	<b>\$100,000</b>
Deposit into OPEB Reserve	<b>\$25,000</b>
Less: FY '17 ATM Article 20: Deferred Maintenance	<b>\$70,000</b>
<b>Remaining Balance Rolled to FY '18 Retained Earnings</b>	<b>\$391,242</b>



**Town of Templeton  
FY 2019 Budget  
General Fund Department Expense Budget**

Group	Fund	Dept	Code	Name	FY 18 Budget [02/08/18]	FY 19 Dept Request	FY 19 Town Administrator Recommendation	Page
AF	1000	120		Selectmen*	\$ 259,500	\$ 298,380	\$ 294,250	33
AF	1000	130		Advisory Committee**	\$ 35,520	\$ 84,681	\$ 38,750	39
AF	1000	135		Town Accountant	\$ 138,500	\$ 149,208	\$ 149,000	45
AF	1000	141		Assessor	\$ 87,600	\$ 109,542	\$ 89,000	51
AF	1000	147		Treasurer/Collector	\$ 131,750	\$ 135,175	\$ 131,750	58
AF	1000	155		IT & Communications	\$ 68,500	\$ 91,390	\$ 90,750	64
AF	1000	161		Town Clerk	\$ 98,400	\$ 126,360	\$ 106,500	71
PS	1000	200		Police & Dispatch	\$ 1,294,250	\$ 1,456,865	\$ 1,322,000	77
PS	1000	220		Fire & EMS	\$ 566,501	\$ 745,989	\$ 438,116	99
PS	1000	230		Emergency Management	\$ 1,000	\$ 20,399	\$ 1,000	107
DS	1000	250		Development Services	\$ 178,922	\$ 158,010	\$ 156,749	115
PW	1000	400		Highway	\$ 575,751	\$ 749,254	\$ 616,250	130
PW	1000	410		Building & Grounds	\$ 271,750	\$ 492,625	\$ 285,999	148
PW	1000	420		Snow & Ice	\$ 132,500	\$ 218,358	\$ 134,000	205
CS	1000	500		Veterans Service	\$ 90,000	\$ 187,599	\$ 94,226	212
CS	1000	600		Senior Services	\$ 198,000	\$ 223,649	\$ 205,750	221
CS	1000	610		Library	\$ 76,220	\$ 77,424	\$ 77,375	248
CS	1000	620		Recreation & Culture	\$ 14,744	\$ 6,640	\$ 9,656	256
	1000	700		Debt Service	\$ 1,285,921	\$ 1,794,860	\$ 1,794,860	261
	1000	900		Insurance & Benefits	\$ 2,790,000	\$ 2,281,249	\$ 2,279,500	265
					\$ 8,251,743	\$ 9,407,657	\$ 8,315,481	

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

\*\* Contains MGL Ch. 40 §6 Reserve Transferrable for "...emergency or unforeseen expenditures..."

\*\*\* Correct for Rounding Errors Before Finalization of Warrant



# Department, Sub Accounts, & Group

Dept #	Department Name	Group	Name	#	Items That Go Here
120	Selectman	A&F	Personnel	5100	Wages, Overtime, Stipends, Longevity,
130	Advisory Committee	A&F			Educational Incentive, Shift Differential, etc.
135	Town Accountant	A&F			
141	Assessor	A&F	Employee Support	5110	Uniform, Boot & Clothing Allowances,
147	Treasurer/Collector	A&F			Individual Memberships, Licenses &
155	IT & Communications	A&F			Certifications, Conferences & Training,
161	Town Clerk	A&F			Cell-Phone Stipends, Travel, etc.
200	Police & Dispatch	PS			
220	Fire & EMS	PS	Purchase of Services	5200	Consultants, Software Licenses, Code-Red,
230	Emergency Management	PS			Repair Services, Pre-Employment Physicals, etc.
250	Development Service	DS			Subscriptions, Legal Fees, etc.
250	Development Service	DS			
400	Public Works - Highway	DS	Supplies	5400	Pens, Pencils, Envelopes, Toilet and Copier Paper, Toner,
410	Public Works - Buildings & Grounds	PW			Cleaners, Folders, Lubricants, Parts, Acetylene, Fuel,
420	Public Works - Snow & Ice	PW			Postage, etc.
500	Veterans Service	CS			
600	Senior Services	CS	Inter Governmental	5600	Reimbursements to Other Departments
610	Library	CS			
620	Recreation & Culture	CS			
700	Debt Service		Other	5700	Advertisements, Registry Filing Fees,
800	Cherry Sheet Charges				One-Off Small Items (Filing Cabinets, Desks, etc.)
900	Insurance & Benefits				Studies, Organization Memberships (MMA)
					Capital Requests



# SECTION 2

## Town of Templeton

### Revenues Projections – FY '19

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 to year)
& Capital Exclusions	The Excluded Amount (fixed)

#### **Excise Tax, Local Permits, Fees, and 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 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, land sales, and the like.

**General Fund**

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

This is the first element of our Proposition 2 ½ cap. We are allowed to add 2.5% to our current tax rolls as shown below:

FY 2018 Maximum Levy Limit	\$9,068,056
2.5% Increase	<u>\$ 226,701</u>
Total	\$9,289,229

For our increase we use the levy limit and then adjust the overlay to fit the final calculation of the allowable levy limit in any given year. We use the actual debt scheduled to calculate debt exclusion revenues. The final split between Personal Property and Real Estate Tax is made after the Fiscal Year begins when that distribution is known.

• **Local Tax Projections: New Growth**

This is the second element of our Proposition 2 ½ cap. Our new growth estimate of \$65,000 is a modest increase in the projection is consistent with the 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.

- **Local Permits, Fees and Fines**

We used the five-year rule for virtually all of these.

- **Betterments and Charges for Services**

For Betterments and Title V, we projected these 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**

We have up ticked this anticipating a .5% increase in interest rates

- **State Revenues**

As previously noted, we have used House 1.

- **Grants Administration**

We have reduced our recovery of administrative costs paid by the MART grant by roughly one-half to allow for a safety factor in case we do not provide as many rides as projected.

### **Funds & Reimbursement**

- **Sewer**

The sewer fund is balanced with roughly \$37k of retained earnings and anticipated revenues.

- **Reimbursement**

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

### **Capital Program**

This is being financed with a number of sources of free cash, the proposed meals tax, a contribution by the Light Department, reserves and leases.



Town of Templeton  
FY 2019 Budget  
Revenue Projections

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Recap Budget FY 2018	Requested FY 2019	Administrator Approved FY 2019	Notes
41-4110 Personal Property Taxes	\$102,873	\$155,810	\$168,853	\$158,899	\$170,845				
41-4120 Real Estate Taxes	\$7,246,839	\$8,037,302	\$9,077,513	\$8,896,128	\$9,265,239	\$8,977,753	\$9,289,229	\$9,289,229	1
New Growth	\$33,592	\$53,377	\$75,613	\$99,310	\$69,092	\$84,909	\$76,538	\$65,000	
Debt Exclusion	\$619,335	\$879,659	\$1,029,115	\$693,445	\$881,045	\$870,163	\$1,488,559	\$1,488,559	2
Debt Excl. Prior Year Correction	N/A	N/A	N/A	N/A	N/A	\$571,793	N/A	N/A	
41-4122 Supplemental Taxes	\$8,140	\$12,635	\$6,134	\$8,530	\$19,125	\$7,500	\$9,800	\$8,000	
41-4142 Tax Title	\$63,111	\$26,430	\$316,674	\$46,156	\$45,211	\$47,500	\$0	\$0	
41-4150 Motor Vehicle Excise Taxes	\$810,279	\$944,023	\$970,793	\$1,037,639	\$1,080,578	\$1,000,000	\$985,000	\$1,000,000	3
41-4171 Penalties & Interest - Property Tax	\$30,697	\$41,927	\$78,955	\$79,015	\$68,266	\$50,000	\$65,000	\$60,000	
41-4172 Penalties & Interest - Excise Tax	\$14,622	\$9,834	\$58,430	\$26,439	\$22,783	\$20,000	\$20,000	\$20,000	
41-4173 Penalties & Interest - Tax Title	\$15,735	\$13,320	\$105,039	\$31,772	\$11,083	\$22,500	\$0	\$0	
41-4180 Payment In Lieu of Taxes	\$10,851	\$5,588	\$14,314	\$6,706	\$5,636	\$5,000	\$5,000	\$5,000	
43-4320 Treasurer Fees	\$43,150	\$39,781	\$12,580	\$4	\$1,139	\$0	\$1,000	\$1,000	
43-4320 Collector Fees	\$0	\$0	\$0	\$37,865	\$40,685	\$40,000	\$39,000	\$40,000	
43-4320 Tax Liens Fees	\$0	\$0	\$0	\$13,000	\$13,025	\$12,500	\$13,000	\$12,500	
43-4320 Town Clerk Fees	\$5,563	\$6,128	\$5,042	\$6,357	\$6,932	\$5,000	\$6,000	\$6,000	
43-4320 Police Detail Fees	\$3,231	\$2,211	\$2,136	\$1,661	\$3,865	\$2,500	\$2,500	\$2,500	
43-4320 Fire Department Fees	\$1,000	-\$50	\$0	\$1,041	\$0	\$1,000	\$0	\$0	
43-4320 Planning Board Fees	\$4,709	\$4,386	\$6,929	\$1,985	\$3,274	\$2,500	\$4,000	\$3,000	
43-4320 Assessors Fees	\$90	\$50	\$102	\$90	\$160	\$0	\$100	\$0	
43-4320 Miscellaneous Fees	\$3,657	\$10,433	\$5,799	\$12,256	\$10,297	\$5,000	\$8,000	\$7,500	
43-4360 Rentals	\$55,648	\$59,548	\$76,659	\$81,782	\$85,276	\$80,000	\$85,000	\$85,000	
44-4410 Alcoholic Beverage Licenses	\$13,937	\$14,287	\$13,888	\$13,950	\$11,119	\$15,000	\$12,500	\$15,000	
44-4420 Dog Licenses	\$12,384	\$11,174	\$9,755	\$10,485	\$10,416	\$10,000	\$10,500	\$10,500	
44-4430 Miscellaneous Licenses	\$670	\$500	\$1,195	\$5,870	\$16,941	\$2,500	\$2,000	\$2,000	
44-4450 Building Permits	\$41,423	\$30,513	\$105,103	\$43,272	\$57,296	\$50,000	\$48,000	\$50,000	
44-4460 Plumbing Permits	\$6,405	\$5,860	\$4,145	\$3,880	\$5,195	\$1,000	\$1,000	\$1,000	4
44-4470 Electrical Permits	\$7,942	\$8,765	\$16,582	\$9,002	\$10,628	\$2,000	\$2,000	\$2,000	4
44-4480 Fire Department Permits	\$7,655	\$0	\$0	\$13,105	\$22,147	\$10,000	\$15,000	\$15,000	
44-4485 Board of Health Permits	\$22,821	\$20,190	\$26,200	\$25,465	\$24,125	\$25,000	\$25,000	\$25,000	
44-4490 Miscellaneous Permits	\$7,230	\$5,585	\$12,284	\$3,244	\$1,490	\$5,000	\$5,000	\$5,000	
47-4770 Fines and Forfeitures	\$0	\$0	\$400	\$0	\$0	\$500	\$0	\$0	
47-4775 Parking Fines	\$1,138	\$7,030	\$760	\$505	\$435	\$500	\$750	\$750	
47-4780 Dog Fines	\$0	\$0	\$0	\$525	\$664	\$500	\$550	\$500	
46-4680 Court Fines	\$3,488	\$5,927	\$2,830	\$3,498	\$4,188	\$3,500	\$3,500	\$3,500	
46-4685 Motor Vehicle Citations	\$54,692	\$55,658	\$47,722	\$74,465	\$48,250	\$55,000	\$45,000	\$47,500	
48-4820 Investment Income	\$15,965	\$8,010	\$8,561	\$8,729	\$7,621	\$7,500	\$8,500	\$8,500	
48-4830 Cemetery Income	\$10,259	\$14,153	\$19,368	\$0	\$0	\$0	\$0	\$0	
48-4810 Sale of Surplus & Timber	\$3,050	\$0	\$0	\$0	\$14,805	\$10,000	\$0	\$0	
48-4840 Miscellaneous Revenue	\$360	\$0	\$9,661	\$74,856	\$14,946	\$27,500	\$10,000	\$12,500	



	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Recap Budget FY 2018	Requested FY 2019	Administrator Approved FY 2019	Notes
Narragansett Snow Removal	\$25,000	\$25,000	\$12,500	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Dispatch with Philipston	\$0	\$0	\$40,580	\$67,644	\$0	\$65,000	\$75,000	\$62,500	
MART Transportation Reimb	\$0	\$0	\$0	\$0	\$0	\$125,818	\$116,353	\$115,000	
<b>Total Taxes &amp; Local Receipts</b>	<b>\$9,307,541</b>	<b>\$10,515,044</b>	<b>\$12,342,204</b>	<b>\$11,623,575</b>	<b>\$12,068,820</b>	<b>\$12,246,936</b>	<b>\$12,503,379</b>	<b>\$12,494,538</b>	
43-4370 Ambulance Receipts Reserved	\$185,193	\$242,933	\$247,824	\$241,891	\$281,946	\$325,000	\$300,000	\$250,000	
49-4970 Transfer from Sewer	\$144,795	\$0	\$215,847	\$206,519	\$189,216	\$233,756	\$258,239	\$258,239	
Transfer from Water	\$544,833	\$527,000	\$518,724	\$574,921	\$561,532	\$717,610	\$647,136	\$647,136	
Transfer from Light	\$311,511	\$450,000	\$291,023	\$426,244	\$468,683	\$600,751	\$519,499	\$516,479	
Transfer from Cable							\$0	\$5,950	
Transfer From GF Employee & Retiree Benis						\$307,237	-	-	
Transfer from CDBG	\$0	\$0	\$0	\$2,747	\$0	\$0	\$0	\$0	
Transfer from Trust	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer from Title V	\$38,197	\$38,197	\$0	\$38,369	\$48,619	\$48,619	\$48,619	\$48,619	
Transfer from 252 Baldwinville Loan Proceeds		N/A	N/A	N/A	N/A	\$49,314	\$0	\$0	
Transfer from Sewer Betterment	\$86,645	\$86,700	\$86,654	\$87,189	\$85,985	\$85,648	\$85,339	\$85,339	
<b>Total Transfers</b>	<b>\$1,125,992</b>	<b>\$1,101,897</b>	<b>\$1,112,248</b>	<b>\$1,335,989</b>	<b>\$1,354,036</b>	<b>\$2,367,935</b>	<b>\$1,858,833</b>	<b>\$1,811,762</b>	
46-4610 State Owned Land	\$112,168	\$114,386	\$82,220	\$82,220	\$110,786	\$110,786	\$78,101	\$78,101	
46-4611 VBS & Elderly Exemptions	\$52,080	\$28,615	\$60,635	\$62,775	\$66,541	\$66,541	\$72,162	\$72,162	
46-4612 Chapter 70	\$0	\$0	\$0	\$0	\$3,440	\$8,256	\$8,599	\$8,599	
46-4660 Unrestricted Government Aid	\$884,611	\$1,488,831	\$1,240,844	\$1,285,514	\$1,345,607	\$1,393,082	\$1,441,840	\$1,441,840	
46-4661 Veterans Benefits	\$26,868	\$71,545	\$41,078	\$59,948	\$58,428	\$0	\$54,752	\$54,752	
<b>Total State Aid</b>	<b>\$1,075,727</b>	<b>\$1,703,377</b>	<b>\$1,424,777</b>	<b>\$1,490,457</b>	<b>\$1,584,802</b>	<b>\$1,578,665</b>	<b>\$1,655,454</b>	<b>\$1,655,454</b>	
<b>Grand Total</b>	<b>\$11,509,260</b>	<b>\$13,320,318</b>	<b>\$14,879,229</b>	<b>\$14,450,021</b>	<b>\$15,007,658</b>	<b>\$16,193,536</b>	<b>\$16,017,665</b>	<b>\$15,961,754</b>	

#### Notes

- 1 The actual split of personal versus real property taxes is not know until the final preparation of the tax bills.
- 2 Large increase is due to the recovery of \$550k found in FY '13 to '16 audit not to have been billed. Will be maintained for pay-down School BAN.
- 3 As in FY '18; will be maintained at \$1M until we can grow into 5 yr rule to minimize service disruptions.
- 4 Plumbing and Electrical Revolving gets 80% of revenue now

PREPARED BY: KELLI PONTBRIAND  
APPROVED BY: CARTER TEREZINI  
11/22/2017

sewer

**PROJECTED REVENUE**  
**FISCAL YEAR 2019**

<b><u>Sewer User Charges:</u></b>	\$855,699
<b><u>Septage Receipts:</u></b>	\$160,000
<b><u>Miscellaneous Fees:</u></b>	\$25,000
<b><u>Total:</u></b>	\$1,040,699

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

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

**FY2019 Local Aid Estimates****Templeton**

	<b>FY2018 Cherry Sheet Estimate</b>	<b>FY2019 Governor's Budget Proposal</b>	<b>FY2019 House Budget Proposal</b>	<b>FY2019 Senate Budget Proposal</b>	<b>FY2019 Conference Committee</b>
<b>Education:</b>					
Chapter 70	8,332	8,599			
School Transportation	0	0			
Charter Tuition Reimbursement	0	0			
Smart Growth School Reimbursement	0	0			
<b>Offset Receipts:</b>					
School Choice Receiving Tuition	0	0			
<b>Sub-total, All Education Items:</b>	<b>8,332</b>	<b>8,599</b>			
<b>General Government:</b>					
Unrestricted Gen Gov't Aid	1,393,082	1,441,840			
Local Sh of Racing Taxes	0	0			
Regional Public Libraries	0	0			
Urban Revitalization	0	0			
Veterans Benefits	59,705	54,752			
State Owned Land	110,680	78,101			
Exemp: VBS and Elderly	66,541	72,162			
<b>Offset Receipts:</b>					
Public Libraries	11,854	11,864			
<b>Sub-Total, All General Government</b>	<b>1,641,862</b>	<b>1,658,719</b>			
<b>Total Estimated Receipts</b>	<b>1,650,194</b>	<b>1,667,318</b>			

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## FY '19 Reimbursements & Grants

<b>Sewer</b>	Insurance & Bonding	\$44,243
	Unemployment	\$1,306
	Medicare	\$5,250
	Insurance - Retired	\$8,768
	Insurance - Active	\$66,986
	Debt	\$70,245
	WRRS	\$50,492
	Audits, OPEB, IT, Indirects	\$10,950

<b>Total</b>	<b>\$258,239</b>
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<b>Water</b>	Insurance & Bonding	\$0
	Unemployment	\$983
	Medicare	\$5,991
	Insurance - Retired	\$2,402
	Insurance - Active	\$120,603
	Debt	\$469,391
	WRRS	\$47,766

<b>Total</b>	<b>\$647,136</b>
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<b>Light</b>	Insurance & Bonding	\$0
	Unemployment	\$1,861
	Medicare	\$12,298
	Insurance - Retired	\$39,368
	Insurance - Active	\$217,898
	Debt	\$86,363
	WRRS	\$161,711

<b>Total</b>	<b>\$519,499</b>
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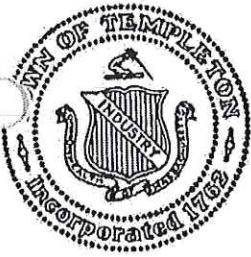
<b>Cable</b>	Indirects	\$5,950
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<b>Total</b>	<b>\$5,950</b>
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<b>MART</b>	Drivers	\$93,838
	Admin @ 16.5%*	\$15,483
	Cell Phones	\$1,334
	Fuel & Repairs	\$5,698

<b>Total</b>	<b>\$116,353</b>
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\* Actual is 33%; Provides Safety Factor on Reimbursement of Staff Time Incurred and To Be Fully Expended even w/out MART



Chief of Department  
David T. Dickie

# TOWN OF TEMPLETON

## Fire Department

2 School Street  
Baldwinville, Massachusetts 01436  
Telephone (978) 939-2222  
Fax (978) 939-5671



### FY 2017

101 fire service call  
62 MVA  
663 Ambulance calls (Total patients 675) 536 transports, 139 non-transports

826 total calls of emergency service.

Total revenue collected: \$282,501.45

### FY 18 (7/1-12/31)

53 Fire service calls  
23 MVA  
315 Ambulance calls (total patients 324) 253 transports, 71 non-transports

391 total calls of emergency service.

Total revenue collected: \$155,765.88

Projected FY18 revenue: \$311,531.76

Respectfully

Fire Chief  
David T. Dickie

## Community Comparisons FY'19

Community	County	Population Census (2016)	Total Budget (2016)	Land Area	Population Density	Total Road Miles	Income per Capita (FY2018)	Median Family Income	EQV per Capita (FY2018)	Tax Rate per Thousand (FY2017)	Average Single Family Tax bill (FY2017)	Average Tax Bill % of Median Family Income
Templeton*	Worcester	8,168	\$16,209,132	32.04	254	100.51	\$23,856	\$68,929	\$72,279	\$16.47	\$2,869	4.16%
Ashburnham*	Worcester	6,181	\$17,483,201	38.67	159	97.12	\$32,126	\$85,662	\$97,124	\$22.97	\$4,688	5.47%
Athol	Worcester	11,626	\$22,153,119	32.57	357	111.14	\$18,946	\$47,122	\$57,907	\$20.40	\$2,766	5.87%
Ayer*	Middlesex	7,913	\$32,494,284	9.02	867	50.96	\$30,113	\$67,110	\$139,391	\$14.39	\$4,282	6.38%
Dudley*	Worcester	11,540	\$18,023,729	21.05	547	90.88	\$26,548	\$68,053	\$80,907	\$11.94	\$2,761	4.06%
Lancaster	Worcester	8,111	\$21,062,945	27.68	291	71.11	\$32,769	\$81,833	\$110,064	\$20.89	\$4,551	5.56%
Orange*	Franklin	7,703	\$21,697,115	35.36	219	103.51	\$18,126	\$41,473	\$63,867	\$21.70	\$4,799	11.57%
Shirley*	Middlesex	7,337	\$15,718,124	15.82	481	52.19	\$26,196	\$66,453	\$85,484	\$16.51	\$5,529	8.32%
Townsend*	Middlesex	9,408	\$21,040,834	32.87	280	94.9	\$32,788	\$82,674	\$89,045	\$19.80	\$5,921	7.16%
Ware	Hampshire	9,888	\$30,869,312	34.41	287	117.37	\$22,700	\$49,630	\$72,334	\$20.21	\$3,186	6.42%
Winchendon	Worcester	10,609	\$30,844,683	43.28	244	115.29	\$21,140	\$59,332	\$62,609	\$17.43	\$2,418	4.08%

Note: Source: 2017 - 2018 MA Municipal Directory, Note: \*Regional School District

Note: Median Income Source; Boston Globe Article

# SECTION 3



**Town of Templeton**  
**Major Initiatives – FY 2019**  
**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 2019 Budget**

This FY 2019 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 our service priorities 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 we have spent reviewing the work flow and 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 suggest those I believe are yet needed. This year the only substantial proposal is the creation of the Office of Community Services. This proposal is an added twist over last year in that it proposes to maintain the Cable Department as a Town department and fall under the umbrella of this Office.

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

**Executive:**

**SelectBoard:** I propose to continue the combination of the Town Administrator and the ICMA Municipal Management Fellow as implemented this past year. We also continued the \$5,000 expense for a Town Forester for the next year of our timber management.

I have also requested \$40,000 for a reserve for Merit & Equity Pay adjustments for our non-union personnel and an allowance towards a potential CBA settlement.

**Administration & Finance:**

**IT & Communications:** We propose to upgrade the Town web site to one better suited to the mobile devices so many people now use. We will use this upgrade as a re-set to make our site a more integrated element of how we communicate with our employees, residents, and other users. The cost of \$2,400 is being spread over three years.

We will upgrade the productivity package (i.e. Word, Excel, Power Point) for our staff to Microsoft Office 365, establish a Town email account for the vast majority of our employees – including our call Firefighter/EMTs. – and provide those few committees not supported by staff in some manner (i.e. Advisory) with a town email address as well. This annual cost is roughly \$10,000. This will also save the cost and deployment of periodic software upgrades.

After going out to bid to replace aging copy machines and expiring leases, the Town will upgrade its various copiers with a single master lease at \$17,400 for the seven machines. All departments which previously had lease agreements will now show a zero for those costs which have been moved to this budget.

**Town Clerk:** The Department experienced an increase of roughly \$6,750 to account for the added state primary and general election. Next year we will be proposing machine upgrades, record preservation or other purchases for this amount so that we "smooth out" these cyclical peaks and valleys depending upon whether or not it is a year in which we have one, three, or four elections.

**Assessing:** We propose to upgrade our current Vison assessing software, for which support will shortly be discontinued, at a cost of \$20k. As presented, this is dependent upon the approval of the TMLWP of our pending request. If this request is not approved we will have to charge it against the Revaluation and Cyclical Inspection account.

**Treasurer/Collector:** Our vendor has not been billing us for the actual printing of our bills. We will need to find, from within the FY '18 budget, a sum of money to redesign our billings to twice a year – as opposed to the three times we currently bill – to maintain our printing and mailing budget

#### **Public Works:**

**Highway:** One cost driver within the operating budget is a plan to contract out catch basin cleaning (\$13,000). Alan predicts this will eliminate the need to replace the redlined catch basin cleaner (\$200,000) and put roughly 960 man hours back onto his work schedule. However, keeping it down to the \$13k projection does rely upon being able to phase the annual cleanings in such a way that about two-thirds of our basins are getting cleaned each year.

**Highway Capital:** I am recommending one F550 Dump Truck with wing, plow and sander at \$85,000. This purchase, financed through a three-year lease, is contingent upon the adoption of the local option meals tax.

As a side note, the Police Department's proposed cruiser is also tied to the assumed adoption of the local options meals tax.

**Buildings & Grounds:** There is \$28k within the operating budget for several improvement projects. The notable ones are:

- |  |          |
|--|----------|
| a. Electrical Panels – Highway, Baldwinville Fire, T.C. Fire | \$18,750 |
| b. Town Hall – ADA Compliant Doors & Hardware (Phase 1)      | \$2,500  |
| c. Security Alarm  | \$5,400  |



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

a. Roof Replacement – Greenlawn	\$10,000
b. Infield Groomer	\$15,000*
c. Gillman Waite Irrigation (Ph. 1)	\$30,000
d. John Deere Tractor GX 545	\$8,500*

\* As presented, all or portions of this item are dependent upon the approval of the TMLWP of our pending request.

The infield groomer allows us to double our service of the fields. It puts 750+/- man hours onto our staffing schedule and allows continued progress in meeting our true staffing needs (See DPW FY '17 Staff Analysis of FY '17). The GX 545 is part of our continuing effort to get these machines onto a planned four-year replacement schedule. The Gillman Waite Irrigation System would be a new install. This irrigation system will greatly improve the turf and create a more suitable surface to play on.

#### **Development Services:**

**Health & Planning:** Other than continual improvement in the work flow of the office from the staff restructuring, there are no substantial changes proposed.

#### **Public Safety:**

**Fire/EMS Department:** With great regret, we have had to propose the elimination of the Advanced Life Support ambulance service unless it is supported with an override of roughly \$375k. I know there will be great debate about all of the alternatives, so I won't try to set them out at length in this overview. The bottom line is this:

- The service has cost far more to deploy than was presented to you; and.
- Even after the rate increases, you simply do not have enough calls to generate the needed income.

On the plus side I need people to remember that:

- You will still incur substantial expense to provide first responder services; and
- Without Career Firefighters/EMTS on week day shifts, you will go back to relying upon Call Fire Fighters to get the equipment rolling for fire calls

Beyond this, we have proposed an increase in the allowance for repairs of equipment of toward our goal of \$25k+/- and continued the annual "replacement to plan" of so-called turn-out gear.

**Fire/EMS Capital:** We propose, subject to final TMLWP approval, to again replace a portion of the SCBA bottles. The remainder will be replaced in FY '20 but will require the Chief to sideline 6 of his air packs from March 1 until July 1. While not desirable, the Chief agrees it is workable. However, it points out - once again - the critical need for the Town to develop a formal replacement program for all such capital items that it can - and will - sustain even in the face of economic downturns.

Beyond this we propose to replace the Chief's aging Command Car with a Ford F150 Interceptor. In Year 5 this will become the needed utility vehicle to move hose and gear from fire scenes putting both vehicles on ten-year replacements cycles.

Finally, we propose to replace the 31 year old Engine 3 by swinging the freed up \$92.5k of former debt payments on 252 Baldwinville into the capital program. This could position us to now have a six-year replacement cycle for the major apparatus. While this is beyond the five-year cycle I would normally desire - and it does not address your forestry apparatus needs - it is a start.

**Police:** This Department's biggest change in terms of its program and service delivery structure will be a proposed replacement of the current Code Red messaging system (think Reverse 911). This nominal increase of \$1,500 will allow us to make unlimited contact with our community and includes the costs of covering Phillipston as well. The deployment costs of roughly \$1,500 will be covered through the FY '18 IT budget or our 911 grants.

**Police Capital:** We propose to expend \$42k to replace a 2011 cruiser to maintain our effort to get the Department on track for an 8-year cruiser rotation schedule. Like the DPW's proposed one-ton, this three-year lease relies upon the adoption of the local option meals tax.

**Emergency Management:** The Connect TY program will replace their current Call-Out program and the saved \$500 helps offset those new costs.

#### **Community Services Team:**

In terms of our organizational structure, this team may once again be the subject of the biggest debate during the budget reviews. Beyond that, the proposal is also made in conformance with the requirement in your policy on the "Reduction & Control of the Cost of Employee Benefits" that I annually report on the "...report on all persons in the employ of the Town who are benefit eligible..." together with a plan to conform their hours or position to fulfill the intent of the policy. (i.e. employees should be part-time of 19.5 hrs/wk or full-time).



Once again, I propose to create an Office of Community Services and the position of Community Services Director. However, after lengthy consideration, I have come to believe that the Cable Department could be a far greater element of our communications strategy and program offerings. Therefore, I propose to maintain it as a Town department as an element of this Team for the foreseeable future.

**This position will now be in compliance with the Cost of Benefits policy** cited above, and will address our programmatic needs as well. After that, only one position will remain out of compliance. We will address that this year as well. While moving the current position of Library Director (30 hours) to that of Community Services Director (40) will have a financial impact, we are able to cost recover her time and pro-rata benefit costs from the enterprise fund.

A second proposal for this Team is the establishment of a revolving fund to account for the receipts and expenses of various programs thereby addressing accounting concerns. It also provides the Team with maximum flexibility to experiment with new programming without being reliant upon an annual budget appropriation.

**Library:** We sustain our expanded hours from FY '18 from 25 to 30 and meet the State Municipal Appropriation Requirement (MAR) of their aid program.

**Library Capital:** We propose a series of capital investments into the building as follows:

- |  |          |
|--|----------|
| a. Foundation & Mechanical Maintenance –                           | \$18,500 |
| b. Interior Renovation - wall & ceiling work, front door, flooring | \$37,500 |
| c. Exterior Renovation - crack sealing stairs, exterior trim       | \$23,700 |
| d. Roof - shingle replacement,                                     | \$12,750 |

The funding sources for these renovations would come from the Ann & Ed Nordfors Gift account and the Community Preservation Act.

**Senior Services:** As a cost reduction measure we have asked the Council on Aging Director to research and develop service delivery alternatives for the Meals on Wheels program. This service to 17+/- persons consumes roughly \$12.5k per year for staff costs alone. We have left roughly \$6k in the budget to provide up to six months for the program in its current design while alternatives are researched and deployed. [This partially implements Recommendation #2 "Examine the cost-effectiveness and alternates to managing the Meals on Wheels home delivery service and food pantry." of my FY '18 submission.]

"You are spending some \$13,000+/- to deliver meals to some 20+/- persons. 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."

**Recreation & Culture:** The Summer Program is discontinued as the Committee proposed.

**Cable:** I propose to discontinue the stipends for Committee members as a matter of equity with all other Boards and Commissions - including the BoS - that serve with no compensation.

**Veterans Services:** We have provided appropriate training and travel in the employee support account.

### **Sewer Department - Enterprise Fund**

If the Community Services proposal above is approved, this unit would have been the only which remains in non-compliance with your policy on the "Reduction & Control of the Cost of Employee Benefits". Unfortunately, I cannot certify to you that the position meets one of the exceptions you set forth in the policy nor can I present an agreed upon plan to bring the position into compliance over time. Therefore, you will see item one below as my report.

**Operating Budget:** The recommended budget varies from the requested in several ways.

- The Administrative Assistant becomes 40 hours per week for policy compliance;
- Matches the general fund personnel budgets at 52.2 weeks building to 53;
- Reimbursements to the General Fund are recalculated to match actual;
- A non-contractual wage reserve is created within the Intergovernmental account; and
- An emergency reserve/contingency fund is created in the Intergovernmental account.

Based upon the revenue estimates presented, this does require we recommend an application of retained earnings to create a balanced budget.

**Reserve Contributions:** I am recommending a contribution of \$100k to a Capital Reserve and \$25k to an OPEB Reserve. Once we know the Department's actual liability I recommend we begin to include it - in stages - within the operating budget.

**Deferred Maintenance:** The department has requested \$70k to address certain deferred maintenance items. I concur.



## **Other Legislative & Administrative Matters**

### **Local Option Meals Tax:**

The Department of Revenue (DOR) projects that Templeton would receive an estimated \$42k in revenue annually if it adopted the local option meals tax. These funds would be used to finance a three-year lease for a fully equipped police cruiser and a fully equipped one-ton dump truck.

### **ATM Warrant Articles:**

There are several by-law amendments proposed. If passed they would approve BoS membership on various ad-hoc committees in accord with MGL Ch. 268A, comport to reductions in the number of precincts we have, and address changes in state law or prior comments of the Attorney General. We also propose to address concerns raised with respect to the By-Law on the Advisory Committee to allow the Moderator to fill vacancies as well as make the initial appointments, clarify their role in commenting on the warrant to comport to the changes which made the Town Administrator and BoS responsible for developing the budget, float when materials are due to them in relation to the Town Meetings and provide for an earlier issuance of their report(s) to the public.

### **Beyond the Budget & Warrant:**

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: Re-Examine Health Insurance Options**

Again, this year I point out that 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; and
- Contribute only the whole dollar amount to the Blue Care Elect Program (PPO) that you would contribute to the HMO program.

#### **Recommendation #2: 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 (IMA) to act as their Senior Center and perhaps even act as their transportation provider as they look to develop such a program.

### **Recommendation #3 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 this is subject to negotiations, we should begin by making all reimbursements to employees on the paycheck and require all new employees to receive their pay by direct deposit. This saves time required to reconcile outstanding checks or tailings.

### **Recommendation #4: 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 & Legislative Requests Not Recommended**

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

#### **Administration and Finance:**

**Advisory Committee:** We could not accommodate their request to increase their reserve fund from \$35k to \$80k.

They requested a Warrant Article to require that “The Town of Templeton will not use Free Cash to fund the operating budget. 50% (fifty percent) of Total Certified Free Cash shall be available for appropriation for Stabilization Funds at the Annual Town Meeting until such time that the Town of Templeton obtains a Bond Rating.” We believe the current Financial Management Policy lays out a plan that better recognizes the needs of the community.

#### **Public Safety:**

**Emergency Management:** The Department requested a used one-ton crew cab. This would be utilized during emergency situations, instead of using personal vehicles. The Capital Planning Committee recommended that the Emergency Management Director collaborate on an apparatus sharing agreement with either public works department or one of the public utility departments, in these emergency situations. For now, we must concur.



### **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.

#### **❖ Develop Plan B for the Police Station:**

As you know, the station is in need of considerable upgrades to the building envelope, electrical and mechanical systems, flooring, ramp and entry and the like. We "ballpark" these costs at \$250k+/- . It is questionable as to whether the language of the existing bonding of \$975k would allow for such a limited program. If increased funding is not procured for the entire building program, it is imperative that we develop a Plan B to deal with the smaller improvement program.

#### **❖ Continuing Improvement of the Financial Process:**

While we have made major improvements in our financial management systems we have yet to be able to reconcile all of our accounts on a regular basis. We highly recommend completing the study of converting the Sewer billing software to one compatible with the Town's Vadar accounting. Further, we believe you should fully explore bringing the collections of these billings into the Office of the Treasurer/Collector. In addition to improving reconciliations it will reduce costs to the sewer user and provide us with a revenue source to offset the costs of our staffing this office.

#### **❖ Continuing Improvement of the Budget Process:**

Working with the Collins Center, we look to make additional progress on the process we have laid out to date; BoS retreat, fixing goals, revenue projecting and the like. The staff has been working on a more goal driven and citizen friendly narrative with which to present their annual requests. You will see two examples of this for the Office of Development Services and Police department.

#### **❖ Review and Update All Job Descriptions:**

While we have been addressing these on a one-off basis as we look at our organizational structure, we need to bring all of our job descriptions current to form the basis of a compensation study.

#### **❖ Explore A Formal Agreement with NRSD on the Sharing of Increased Revenues:**

Again, 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.

### **Challenges Addressed**

#### **Looking Backwards – In Progress or Completed:**

##### **Completed: Make the Capital Planning Process Operational**

The current process for the Capital Planning Committee functioned with consistent attendance, after its restructuring. The majority of our units did submit their projects for review in accordance with the By-Law and FY19 budget process. We look forward to continuing progress.

##### **Completed: Establish a Formal Road Improvement Program:**

We have contracted for the development of a formal Road Surface Management System (RSMS) or Pavement Management System (PMS) to guide your decision-making process.

This will address the current 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.