

# Town of Templeton Annual Report Fiscal Year 2022



## **TOWN CLERK'S OFFICE**

**Above is Carol Harris, Town Clerk & Cheryl Kasper, Assistant Town Clerk**



**TEMPLETON**  
MASSACHUSETTS

## **COVER PAGE DEDICATION**

*On the cover: Templeton Town Clerk, Carol Harris. Assistant Town Clerk, Cheryl Kasper*

**The Town Clerk's Office includes a full-time Town Clerk, Carol Harris, and a part-time Assistant Town Clerk, Cheryl Kasper. Carol is a long-time resident of Templeton and has been the Town Clerk for 22 years. Cheryl has been with the office for 8 years.**

**The Town Clerk's office is responsible for the maintenance of town records, recording and reporting birth certificates, marriage licenses and death records, and the coordination and administration of federal, state and town elections. The Town Clerk also records the minutes of town meetings, prepares the annual street listings, issuance of permits and licenses, such as: gasoline storage permits, raffle and bazaar permits, dog licenses and business certificates, and administering oath of office to elected and appointed town officials.**

**The Select Board nominated Carol for 2023 Town Clerk of the Year through the Massachusetts Town Clerks' Association.**

**PHOTO CREDIT:** Photos throughout the book are either labeled with photographer name or are courtesy of public Facebook pages.



**TOWN OF TEMPLETON**

***Incorporated 1762***

**Population as of December 2022 – 7,956**

**Registered Voters as of December 2022 – 5,833**

**Representative in Congress – Second District**

**Congressman, Jim McGovern**

**Worcester, MA**

**State Senate**

**Senator Anne Gobi**

**Spencer, MA**

**Executive Council – Governor’s Council**

**MA Governor’s councilor – 7<sup>th</sup> District**

**Paul DePalo**

**Worcester, MA**

**Representative 2<sup>nd</sup> Worcester District**

**John Zlotnik**

**Gardner, MA**

**Town Counsel**

**Miyares & Harrington LLP**

## DEDICATION

The Annual Report for Fiscal Year 2022 is dedicated to several devoted members of the Templeton Community.

**Dorothy A. McKellick “Dot” – December 25, 1938 – June 08, 2022.**



Dorothy "Dot" A. (Cunningham) McKellick,"Dot" was born in Gardner on December 25, 1938 and graduated from Gardner High School with the Class of 1955. Dot was employed by the Town of Templeton as a Police Dispatcher and most recently in the Highway Department for 32-years prior to her retirement in 2001.

Dot was a parishioner of St. Martin's Catholic Church of Templeton. She was a member of the Templeton Food Pantry, where she loved to volunteer her time helping local families.

**Irene A. Young – April 13, 1943 – October 25, 2021.**



Irene A. (Czajkowski) Young was born in in Gardner on April 13, 1943 and graduated from Narragansett Regional High School with the Class of 1961. Irene was an Assistant Librarian employed by Boynton Public Library in Templeton for 29-years. Irene was previously employed by Gardner and Templeton School Districts as a Chapter I Assistant and as the Secretary to Principal Bockus at Narragansett Regional from 1997 to 1999.

Irene was an avid reader, supporter of animals, puzzle maker, and loved being at the ocean. But above all else, her most treasured time was spent with her family.

**Norma Smith – September 12, 1929 – September 20, 2021**

Norma Smith was born in Gardner on September 12, 1929. She graduated from Templeton High School with the Class of 1947 and from Henry Heywood Memorial Hospital School of Nursing in 1950 as a Registered Nurse. Norma was a Registered Nurse employed by Norworco Health Association for 35-years until her retirement in 1992. She was previously employed by Fairlawn Hospital and Athol Memorial Hospital.

Norma was a parishioner of Holy Cross Church in East Templeton, a former member of the American Cancer Society and a former member of the Templeton Council on Aging-where she was an outreach worker. Nursing was her life, and she enjoyed helping others, including many years volunteering as a Gardner VNA hospice nurse and at the Templeton Council on Aging blood pressure and flu clinics.

**Martin R. Haley - January 7, 1941 – July 7, 2021**



Martin R. Haley was born in Gardner on January 7, 1941 and was a resident of Templeton or most of his life.

A plumber by trade, Martin owned and operated M.R. Haley Plumbing and Heating for many years. For the last ten years, he had worked at Chair City Oil. During the Vietnam War, Marty proudly served his country as a member of the United States Air Force.

Martin was one of the 1<sup>st</sup> Sewer Commissioners for the town of Templeton, serving from 1977-1980.

Marty will be remembered a very kind and giving man. He had been a North Quabbin Lodge of Freemasons and enjoyed fishing, bee keeping, taking care of his yard and bird watching.



**ANNUAL REPORTS**

**OF THE**

**COMMITTEES AND DEPARTMENTS**

**OF THE**

**TOWN OF TEMPLETON**

**IN THE COMMONWEALTH OF**

**MASSACHUSETTS**

**FOR THE FISCAL YEAR 2022**

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# SECTION 1

## ADMINISTRATION

&

## FINANCE



# SELECT BOARD

## Select Board Annual Report FY'22

We began the year with the receipt of a \$35,000 grant to fund the purchase of Cemetery Management Software that was awarded to the Town through the Municipalities Vulnerability Program. Select Board Vice-Chair Tim Toth and Town Administrator Adam Lamontagne trekked to Pittsfield in late December of 2021 to accept the award from Lieutenant Governor Polito.

The Select Board has been diligent in the oversight and operation of the Town. As we are in the third post-Covid year, there are still many challenges and hurdles that are yet to be overcome. Covid variants, the Flu, and Respiratory Syncytial Virus (RSV) continue to tax the capabilities of local hospitals and health care providers. The Center for Disease Control guidance continues to change and update guidance on mask usage and isolation times. Sincere Condolences and Deepest Sympathies to all who have lost family members, friends, and loved ones in 2022.

Partnering with the City of Gardner and other surrounding communities in January, the Board of Health was able to enjoy the benefit from the power of group purchasing to procure 1,000 Covid Test kits at a State negotiated price. These were paid for with American Rescue Plan Act (ARPA) funds and made available to the citizens at no cost. In June the State deemed us eligible for, and sent another 2,800 kits that were also made available to our citizens at no cost. A reminder to everyone that most pharmacies are continuing to work with medical insurance providers to pay for test kits with no additional cost to you. This is above and beyond the Federal Programs offering free kits to everyone as well.

On May 9th the formal ribbon cutting and opening of the River's Edge Conservation area was attended by about 40 individuals. TCTV captured the event and it has been aired on Channel 8 and viewed on their YouTube page. Thanks to the CPC and our Legislative Team for assisting in securing funding that helped bring this project across the finish line. Our Legislative Team was present, offered some great comments including Senator Gobi's "Baldwinville Bass" comment after architect Andrew Cannata revealed the walkway was in the shape of a fish. Immediately following the ceremony, Representative Whipps, Representative Zlotnik and Senator Gobi also assisted in planting some of the ground cover and perennials.

In November we saw a change in our Legislative Team as re-districting caused representative Whipps to cover communities further to our West, and brought Templeton under Representative Zlotnik's area. Senator Gobi remains with us as her district was also reshaped. We look forward to working with them and their ongoing support.

Board Members Griffis and Currie were re-elected to serve for an additional three years, and have continued to serve the town admirably.

The Fire Department received a \$70,000.00 grant secured by Senator Gobi that was used to fully fund the purchase of a Utility Vehicle that will serve the Department and Town for years to come.

After a lengthy process of nearly 11 years, the Special Legislation was approved for a demolition fund, paving the way to fund razing the fire-damaged dwelling at 10 Pleasant Street. Following Chapter 30b Procurement process, a bid package has been prepared and distributed.

One of the comments heard consistently throughout the years was the need to identify and secure more grants for funding opportunities. Your Select Board heard you, and the Fall Town Meeting approved funding a part-time Grant Writer and a job posting has been made. We look forward to filling not only this position, but a number of volunteer board, commission and committee positions that have been or remained vacant for quite some time. The complete list of opportunities can be found on the Town's Website, [www.temletonma.gov](http://www.temletonma.gov) so if you have ever contemplated serving your community, take a peak and see where you may be able to share your experience and expertise.

Supply Chain issues and availability of skilled trades continue to impact many of the projects in the works, including the rood replacement and finalizing the completion of the kitchen at our Senior Community Center. This is crucial to permit utilizing the building in the capacity of a shelter.

Seeing some new employees begin, some move on to other ventures and opportunities, and few log-time employees retire, ending their career in-town has proven to be bittersweet.

Following a lengthy hiatus, the Economic Development Industrial Corporation once again has a quorum, and will be working for you. Templeton has received news from our legislative team and the State of a \$200,000.00 earmark for Economic Development purposes. To quote the BBC, "Watch this Space for further developments"

As the annual budget season began, the Capital Improvements Committee has completed the first pas and review of department budget projections, and made their presentation to the Select Board for Fiscal Year 2024.

Respectfully Submitted,

Timothy P. Toth  
Chair, Select Board



*Left to Right: Adam Lamontagne, Town Administrator; Gail Noel, Citizen of the Year Awardee for Calendar Year 2021; Tim Toth, Select Board Chair*

## TOWN COUNSEL

The role of Town Counsel is to provide information about what the law requires, to advise Town officials and boards concerning the law, to protect the legal interests of the Town in the conduct of its affairs, and to represent the Town in judicial and administrative proceedings. This involves the preparation of legal memoranda and the negotiation, drafting or review of protocols, memoranda of understanding or other types of agreements and contracts. In addition, Town Counsel answers questions on topics such as procurement, contracts, insurance, land use, environmental law, wetlands protection, municipal finance, construction law, employment, open meeting and public records requirements, and ethics.

There are no matters by or against the Town filed or pending during FY2021 and handled by Town Counsel.

We believe that each matter that comes before Town Counsel deserves careful thought, and we strive to provide the Town with specific, direct and responsive representation. Our efforts on behalf of the Town have benefited from the participation of numerous Town officials and private citizens. We thank the Select Board, the Town Administrator, and all other Town officials and citizens for their cooperation and assistance.

Respectfully submitted,  
Thomas J. Harrington  
Miyares and Harrington LLP  
Town Counsel

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### ANNUAL REPORT OF SPECIAL COUNSEL

During 2022, we assisted the Town as counsel in the litigation matter captioned James E. Wilson v. Town of Templeton, et al; Worcester Superior Court C.A. # 1785CV01843-D, and issues related to that litigation. That lawsuit continues.

Respectfully submitted,  
/s/ Paul R. DeRensis

Paul R. DeRensis  
SPECIAL COUNSEL



*Left to Right: Senator Gobi, Mike Currie (holding Citations from the Massachusetts Senate & House of Representatives for his service as Select Board Chair for 3 years), Representative Whipps and her staff member.*

# ADVISORY COMMITTEE

## Templeton Advisory Committee – FY 2022 Annual Report

The Templeton Advisory Committee is a seven-member volunteer committee, appointed by the Town Moderator. Regular meetings were held throughout FY 2022 on the 1<sup>st</sup> & 3<sup>rd</sup> Thursdays of each month, and additional meetings were added as needed to provide advice to the townspeople as necessary. Minutes for the Advisory Committee meetings are approved at regular meetings and posted online to [www.mytowngovernment.org/01468](http://www.mytowngovernment.org/01468) upon approval. Meeting materials for Advisory Committee meetings are also posted to the website above no later than 48 hours in advance of the meeting, per Massachusetts Open Meeting laws. Recordings of previous meetings are available on YouTube ([www.youtube.com](http://www.youtube.com)) by searching for “TCTV.” We highly encourage the public to review the Advisory Committee’s meeting materials, approved minutes, and previously recorded meetings to educate themselves and understand the topics that the Committee discusses on a regular basis.

With the easing of COVID-19 restrictions, the Advisory Committee returned to in-person meetings in FY 2022. Meetings were conducted via the Zoom platform and broadcast live by our partners at Templeton Community Television (TCTV). This return to in-person meetings granted the committee to have active, engaged in-person discussions. The committee is proud of the work done for the Town of Templeton and its townspeople over the course of FY 2022. The committee looks forward to upcoming changes within the Advisory Committee as the committee looks to streamline and meet the fiscal challenges of the future..

### Membership Report for FY 2022:

<b>Name</b>	<b>Position(s)</b>	<b>Status At End of FY 2021</b>
Wilfred Spring	Member.	<b>Resigned 1 December 2021</b>
Beverly Bartolomeo	Clerk	<b>Resigned 1 December 2021</b>
Robert May	Member	<b>Resigned 15 July 2021</b>
Matthew Rivard	Chairperson	<b>Resigned 26 November 2021</b>
Faith Curcio	Clerk	<b>Resigned End of FY 21</b>
April Cover	Member	<b>Resigned 15 August 2021</b>
John Caplis	Chairperson	<b>Appointed 6 July 2021</b>
Ellen Honsa	Member	<b>Appointed 2 September 2021, Resigned</b>
Nowell Francis	Vice Chair	<b>Appointed 7 October 2021</b>
Paul Garny	Clerk	<b>Appointed 27 January 2022</b>
Cameron Fortes	Clerk	<b>Appointed 27 January 2022</b>
Micheal Euvrard	Member	<b>Appointed 7 April 2022</b>

The Committee held its annual reorganization meeting for FY 2022 on 25 May, 2022. The following leadership positions were appointed at that meeting:

- **Chairperson** – John Caplis
- **Vice-Chairperson** – Nowell Francis
- **Clerk** – Paul Garny

The following members were appointed to standing committees:

- **NRSD Regional Agreement Committee** – John Caplis
- **Capital Planning Committee** – Nowell Francis

The Committee held public hearings as required by local bylaws, known as “Pre-Town Meetings.” These were conducted at least one week prior to each Annual Town Meeting (ATM) or Special Town Meeting (STM). The Committee is responsible for submitting recommendations on the budget, as well as all other articles on the warrant for all ATM and STM.

Advisory Committee FY 2022 Final Budget & Expense Report (per Town Accountant):

<b>Fund Name</b>	<b>Allocated \$ (Budgeted)</b>	<b>Expended \$ (Spent)</b>	<b>Ending Balance (Monies Returned)</b>	<b>% Variance</b>
Committee Support	2,000.00	(25.00)	1,975.00	1.25%
Purchase of Services	450.00	(180.00)	233.89	40.00%
Supplies	250.00	(113.49)	136.51	45.40%
Emergency Reserve Fund	24,625.00	(0.00)	24,625.00	0.00%
<b>TOTALS</b>	<b>27,325.00</b>	<b>(318.49)</b>	<b>27,006.51</b>	<b>1.17%</b>

The Advisory Committee took the following financial actions over the course of Fiscal Year 2022:

1. There were no requests for funds transfers in FY 2022; the Advisory Committee commends the Town Administrator and town departments for their fiscal responsibility and vigilance throughout FY 2022.

The Advisory Committee recognizes continued improvements with the Town’s fiscal management and continued fiscal vigilance by many departments. The Committee continues to advocate the importance of a strong savings plan, an adequate emergency reserve fund appropriation, and an increase of participation of residents at Annual Town Meeting and Special Town Meetings. Although the Advisory Committee is an independent committee, it looks forward to working with all the Town’s departments during Fiscal Year 2023 to bring our community closer to financial stability during these fiscally difficult times.

Respectfully Submitted,

John Caplis  
Chairperson, Templeton Advisory Committee

# BOARD OF ASSESSORS

John L. Brooks, Chairman

Bradley Lehtonen, Clerk

Fred C. Henshaw, Member

Luanne Royer, Deputy Assessor

Susan O'Coin, Administrative Assistant

The Board of Assessor members are elected to a three-year term. In May 2022, a new member, Justice J.H. Graves was elected to the Board of Assessors, filling a vacated seat by Bradley Lehtonen. Thank you, Brad, for your 9 years of service and welcome aboard Justice! Justice was appointed Chairman for the upcoming year, John Brooks the Clerk, with his term expiring in 2023 and Fred Henshaw, member, with his term expiring in 2024. The Assessor office is fully staffed.

The primary responsibility of the Board of Assessors is to assess all property accurately and fairly in the Town of Templeton at full and fair cash value. The town reviews sales and the market to reassess values each year. These are submitted to and approved by the state yearly. The town is mandated by the Department of Revenue for Recertification every 5 years, with our next one in 2025. Cyclical Inspections continue to be done yearly throughout the town and are completed in a 9 year cycle with the next state cyclical inspection in 2026.

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

***The tax rate is the dollar figure that will provide the funds to pay for these services.***

The office commits Motor Vehicle Excise tax bills generated from the Massachusetts RMV. They review Statutory Exemption applications for Widow/Widower, Senior, Blind & Veteran property owners, Senior Work-off Program and Chapter Land Applications. The Board also reviews abatement applications for Real Estate, Personal Property & Motor Vehicles. Sewer Betterments, Title V Loans, Water, Sewer, Electric and Trash Liens and Community Preservation Taxes are all processed through the office. All Deed changes, sale of properties and other information from Registry of Deeds are recorded in the office. Plans are reviewed and mapping changes are made to town maps and submitted to our on-line mapping company, once a year after January. The Assessor's Office is the prime source of information regarding title and valuation of all Real and Personal Property accounts for the Town. ***We are committed to providing timely, accurate and courteous service and will respond in kind to all the Citizens of Templeton.***

***Real Estate Assessment Classifications FY2022***

Residential – 3,487 Parcels- \$743,263,400.00

Commercial – 227 Parcels- \$29,302,400.00

Industrial – 76 Parcels- \$18,351,400.00

Mixed Use-50 –(addt'l 43 included in Chapter Land Totals)– \$33,561,163.00

Chapter 61 Forestry – 23 Parcels- \$129,764.00

Chapter 61A Agriculture/Horticulture – 22 Parcels- \$168,345.00

Chapter 61B Recreational – 18 Parcels- \$555,975.00

*Total Taxable Real Estate – 3946 Parcels- \$825,332,447.00*

Exempt Properties – 228 Parcels - \$93,597,125.00

Personal Property – 76 Accounts- \$10,683,292.00

***FY2022 Commitments, Abatements & Exemptions to Collector/Treasurer & Accountant***

Real Estate Tax Committed - \$12,578,066.79

Real Estate Supplemental Tax Committed - \$34,218.50

Real Estate Omitted & Revised Tax Committed- \$3,852.67

Personal Property Omitted & Revised Committed = \$1000.51

Chapter 61 Rollback Taxes Committed and Certificate Fee - \$3,731.18

Personal Property Tax Committed - \$162,813.35

Motor Vehicle Excise Tax Committed - \$1,281,577.39

2002 Sewer Betterments – Principal - \$16,875.00

Interest - \$843.75

Title V – Principal - \$15,243.64

Interest- \$7,412.14

Title V Unapportion - \$32,425.00

Water Liens –\$0

Sewer Liens –\$76,160.21

Electric Liens- \$570.59

Trash Liens-\$225.00



CPA Surcharge Tax - \$240,511.88  
In Lieu of Taxes-City of Gardner-\$1,467.45  
In Lieu of Taxes-Templeton Housing Authority-\$2,367.64  
In Lieu of Taxes-Lost Exempt Status- \$0  
In Lieu of Taxes-Town Property Sold after Order of Taking- \$0  
Sewer Betterments 2002 Paid off (3) - \$788.48  
Title V Loans Paid off (1) - \$11,402.73  
Sewer Betterment SB2 Refunded- \$0  
Real Estate Abatements Granted - \$1,134.31  
Real Estate Exemptions Granted - \$103,880.00  
Real Estate Abatement Rescinded - \$0.00  
Senior Work-Off Exemptions Granted - \$4,500.00  
Personal Property Abatements Granted - \$253.36  
CPA Surcharge Abatements/Exemptions Granted -\$12,881.91  
CPA Surcharge Rescinded - \$0.00  
Motor Vehicle Abatements Granted - \$35,584.93  
Motor Vehicle Abatement Rescinded - \$0,  
***Tax Rate for FY2022 – \$15.24***  
***\$1 on the Tax Rate raises \$836,015.00***  
***New Growth for FY2022 was approved at \$251,231.00***

**FY2022 Miscellaneous Information**

*Worcester Registry of Deeds*

Plans filed– 17

Deed s filed-271

Land Sales - 2

Foreclosure Deeds – 6

**FY2022 VOTED BUDGET BREAKDOWNS**

<i>Assessor Office Salary Account</i>	<i>Voted Budget ATM</i>	\$ 88,600.00
	Add'l Increase Transfer	<u>681.00</u>
		\$ 89,281.00
	Deputy Assessor Salary Spent	71,109.28
	Admin Asst Salary Spent	<u>16659.19</u>
	<b>Money turned back</b>	<b>\$ 1,512.53</b>

<i>Employee Support Expense</i>	<i>Voted ATM</i>	\$ 1,500.00
	MAAO Dues, Workshop, Educa	\$ 442.50
	WCAA Membership	90.00
	Mileage	75.00
	Notary Renewal/Supplies	<u>0.00</u>
	Spent	<u>\$ 607.50</u>
	<b>Money turned back</b>	<b>\$ 892.50</b>

<i>Office Supplies</i>	<i>Voted ATM</i>	\$ 750.00
	Office Supplies Spent	<u>644.05</u>
	<b>Money Turned Back</b>	<b>\$ 105.95</b>

<i>Purchase of Services</i>	<i>Voted ATM</i>	\$ 12,650.00
	Equipment Repairs	124.56
	Gardner New Subscription	0.00
	Gardner News Legal	0.00
	Vision yearly software	5,634.00
	CAIGIS On-line Mapping	4,716.05

Record Preservation	<u>55.00</u>
Spent	\$ 10,529.61
<b>Money turned back</b>	<b>\$ 2,120.39</b>

<i>Other Expenses</i>	<i>Voted ATM</i>	\$ 500.00
	<i>Addtl funds transferred in</i>	30.00
	Postage	\$ 464.90
	Worcester Registry of Deeds	<u>40.00</u>
	Spent	\$ 504.90
	<b>Money turned back</b>	<b>\$ 25.10</b>

<i>Assessors Revaluation Account</i>	Rolled over from FY2019	\$ 1,028.50
	STM Money moved over FY2019	25,000.00
	Rolled over from FY2020	22,500.00
	Rolled over from FY2021	22,500.00
	Rolled over from FY2022	<u>20,000.00</u>
		\$ 91,028.50
	Revaluation Money Spent	2,546.20

**Money rolled over to FY2023                      \$ 88,482.30**

Respectfully prepared by

Luanne E. Royer, MAA  
Deputy Assessor

Approved and submitted by

Board Of Assessors

Justice J.H. Graves, Chairman  
John Brooks, Clerk  
Fred C. Henshaw, Member



# TOWN ACCOUNTANT

TOWN OF TEMPLETON  
Templeton, Massachusetts  
Fiscal 2022

**STATEMENT OF REVENUE & EXPENSE**

	General Fund	Special Revenue	Capital Projects	Sewer/Cable Enterprise	Light & Water Enterprise	Agency & Trust	Combined Total
<b><u>REVENUE</u></b>							
Personal, Real Estate, Tax Title Taxes	12,780,722	283,066		2,541			13,066,329
Motor Vehicle Taxes	1,228,338						1,228,338
Penalties & Interest	140,553			9,383			149,936
Payment in Lieu of Taxes	10,706						10,706
Meals & Room Tax	67,167						67,167
Fees, License, Permits, Fines, Rentals	414,221						414,221
State Aid	1,800,133	501,822	512,808				2,814,763
Earning on Investments	9,503	(85,738)		955	1,233	(117,939)	(191,986)
Miscellaneous	234,608	119,150	21,350	501,585		10,490	887,183
Transfers from Other Funds	2,046,434					617,077	2,663,511
Donations		6,998					6,998
Grants		35,216					35,216
BANS/Premium/MSBA			2,975,906				2,975,906
User Charges		409,315		1,004,085	11,188,212		12,601,612
CARES/ARPA Fund		1,244,438					1,244,438

<b>Total Revenue</b>	<b>18,732,385</b>	<b>2,514,267</b>	<b>3,510,064</b>	<b>1,518,549</b>	<b>11,189,445</b>	<b>509,628</b>	<b>37,974,338</b>
<b><u>EXPENSE</u></b>							
General Government	891,655						891,655
Public Safety	2,488,500						2,488,500
Education	7,751,159						7,751,159
Public Works	1,433,003						1,433,003
Human Services	288,101						288,101
Culture & Recreation	7,565						7,565
Debt Service	2,175,616						2,175,616
Benefits	2,439,920						2,439,920
Special Articles	911,273			159,681			1,070,954
Other	6,272	594,147	2,200,108	1,557,479	11,163,543	176,256	15,697,805
Transfer Out to Other Funds	612,500	500,701					1,113,201
<b>Total Expenses</b>	<b>19,005,564</b>	<b>1,094,848</b>	<b>2,200,108</b>	<b>1,717,160</b>	<b>11,163,543</b>	<b>176,256</b>	<b>35,357,479</b>
<b>Excess or Deficit FY 2022</b>	<b>(273,179)</b>	<b>1,419,419</b>	<b>1,309,956</b>	<b>(198,611)</b>	<b>25,902</b>	<b>333,372</b>	<b>2,616,859</b>

**TOWN OF TEMPLETON**  
**Templeton, Massachusetts**  
**Fiscal 2022**

**STATEMENT OF BUDGET VS ACTUAL**

<u>DEPARTMENT</u>	General Fund Original Budget	General Fund Transfers	General Fund Free Cash Additions	General Fund Final Budget	General Fund Expenses	General Fund Excess/Deficit
Selectman	295,750	(29,442)	20,000	286,308	280,721.26	5,586.74
Advisory Committee	52,700	(25,375)		27,325	318.49	27,006.51
Town Accountant	178,850	2,500		181,350	180,042.85	1,307.15
Assessor	104,000	681		104,681	100,024.53	4,656.47
Treasurer/Collector	152,950			152,950	135,115.63	17,834.37
Information Technology	110,000			110,000	92,588.22	17,411.78
Town Clerk	115,500	1,013		116,513	102,844.27	13,668.73
Police/Dispatch	1,432,350	8,395		1,440,745	1,419,768.29	20,976.71
Fire/Ambulance	987,500	3,390		990,890	882,409.18	108,480.82
Emergency Management	1,750			1,750	1,742.22	7.78
Development Services	192,000	3,200		195,200	184,579.84	10,620.16
Highway	702,500	27,715	28,000	758,215	758,206.40	8.60
Building & Grounds	341,100	4,960	13,900	359,960	357,213.60	2,746.40
Snow & Ice	147,501	20,082	150,000	317,583	317,582.57	-
Veterans Benefits	108,363	8,165		116,528	110,703.93	5,824.07
Senior Services	93,900	2,163		96,063	92,080.05	3,982.95
Library	83,500	2,475		85,975	85,316.93	658.07
Recreation & Culture	7,550	160		7,710	7,564.94	145.06
Debt	2,221,131			2,221,131	2,175,616.20	45,514.80
Insurance & Benefits	2,574,600	(30,082)		2,544,518	2,439,920.02	104,598.41
School Assessments	7,782,618			7,782,618	7,751,158.99	31,459.01
<b>Total</b>	<b>17,686,113</b>	<b>-</b>	<b>211,900</b>	<b>17,898,013</b>	<b>17,475,518.41</b>	<b>422,494.59</b>

**TOWN OF TEMPLETON**  
Templeton, Massachusetts  
Fiscal 2022

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP**

	General Fund	Special Revenue	Capital Projects	Sewer/Cable Enterprise	Light & Water Enterprise	Agency & Trust	Long Term Obligations	Combined Total
<b>ASSETS:</b>								
Receivables:								
Cash	2,808,842	6,362,611	73,183	1,029,558	1,365,907	2,780,173		14,420,274
Property Taxes(Comm Presv)	250,777	3,774						254,551
Abatements and Exemptions	(647,931)							(647,931)
Excise Taxes	163,514							163,514
User Charges				119,356				119,356
Betterments		203,143						203,143
Tax Liens	1,169,785	47,633		25,362	31,507			1,274,287
Tax Possessions	35,945							35,945
Due From Ambulance Billing		598,676						598,676
Due From Comm of MA			165,708					165,708
Due From Light - Water - Sewer	237,081							237,081
Prepaid	1,774							1,774
Bonds/BANS Authorized							24,389,778	-
amt to be provided long-term debt							24,389,778	-
	<b>4,019,787</b>	<b>7,215,837</b>	<b>238,891</b>	<b>1,174,276</b>	<b>1,397,414</b>	<b>2,780,173</b>	<b>24,389,778</b>	<b>41,216,156</b>
	<b>4,019,787</b>	<b>7,215,837</b>	<b>238,891</b>	<b>1,174,276</b>	<b>1,397,414</b>	<b>2,780,173</b>	<b>24,389,778</b>	<b>41,216,156</b>
<b>LIABILITIES &amp; FUND EQUITY</b>								
Liabilities:								
Accrued P/R & Withholdings	152,097	2,651		20,985	56,575	5,792		238,100
Deferred Revenue	967,591	853,225	165,708	144,718	31,508			2,162,750
Tailings	19,876							19,876
Warrants Payable	265,258	75,663		197,469	122,786	8,957		670,133
BAN Payable								-
Long Term Debt							24,389,778	24,389,778
Other Due to General Fund	(2,486)			149,428	87,652			237,080
Other liabilities						44,841		42,355
	<b>1,402,336</b>	<b>931,539</b>	<b>165,708</b>	<b>512,600</b>	<b>298,521</b>	<b>59,590</b>	<b>24,389,778</b>	<b>27,760,072</b>
	<b>1,402,336</b>	<b>931,539</b>	<b>165,708</b>	<b>512,600</b>	<b>298,521</b>	<b>59,590</b>	<b>24,389,778</b>	<b>27,760,072</b>
<b>FUND EQUITY</b>								
Reserved for Encumbrances	22,812			1,100				23,912
Reserved for Continuing Appro	460,938			28,506				489,444
Reserved for Expenditures	215,000	1,435,858		345,224				1,996,082
Reserved for COVID 19								-
Reserved for OPEB						465,827		465,827
Reserved for Debt Service								-
Reserved for Stabilization						1,548,501		1,548,501
Reversed Fund Balance						482,993		482,993
Unreserved	1,918,701	4,848,440	73,183	286,846	1,098,893	223,262		8,449,325
	<b>2,617,451</b>	<b>6,284,298</b>	<b>73,183</b>	<b>661,676</b>	<b>1,098,893</b>	<b>2,720,583</b>	<b>-</b>	<b>12,973,091</b>
	<b>2,617,451</b>	<b>6,284,298</b>	<b>73,183</b>	<b>661,676</b>	<b>1,098,893</b>	<b>2,720,583</b>	<b>-</b>	<b>12,973,091</b>
<b>Total liabilities and Fund Equity</b>	<b>4,019,787</b>	<b>7,215,837</b>	<b>238,891</b>	<b>1,174,276</b>	<b>1,397,414</b>	<b>2,780,173</b>	<b>24,389,778</b>	<b>41,216,156</b>
	<b>4,019,787</b>	<b>7,215,837</b>	<b>238,891</b>	<b>1,174,276</b>	<b>1,397,414</b>	<b>2,780,173</b>	<b>24,389,778</b>	<b>41,216,156</b>

<b>Last</b>	<b>First</b>	<b>Department</b>	<b>Calendar 2022 Wages</b>
Hall	Derek	7 Police Department	\$ 166,461.90
Smith	Eric	7 Police Department	\$ 129,778.96
Malnati	Nicholas	7 Police Department	\$ 123,109.48
Bennett	Michael	7 Police Department	\$ 117,652.79
Flis	Steven	7 Police Department	\$ 113,161.46
Deschenes III	Robert	7 Police Department	\$ 90,929.81
Donahue	Daniel	7 Police Department	\$ 90,870.45
Lamontagne	Adam	1 Selectman	\$ 89,293.19
Matson	Caleb	7 Police Department	\$ 83,449.43
Aldrich	Jeffrey	17 Sewer Department	\$ 80,921.72
Dickie	David	8 Fire Department	\$ 76,889.32
Pontbriand	Kelli	2 Accountant Office	\$ 74,597.11
Szocik	Robert	10 Highway	\$ 73,878.83
Sordoni III	Lorenzo	8 Fire Department	\$ 71,733.51
Hannula	Karen	7 Police Department	\$ 71,647.41
Hastings	Zachary	7 Police Department	\$ 71,065.10
Francis	Andrew	8 Fire Department	\$ 70,247.43
Gemma	Christopher	8 Fire Department	\$ 67,730.84
Dean Jr	Daniel	8 Fire Department	\$ 66,417.96
Caissie	Timothy	17 Sewer Department	\$ 65,415.76
O'Donnell	Sherrie	7 Police Department	\$ 64,968.08
Danielson	Mark	10 Highway	\$ 64,256.82
Scoville	Ryan	17 Sewer Department	\$ 63,886.53
Davis	Andrew	7 Police Department	\$ 63,307.47
Royer	Luanne	3 Assessor Office	\$ 62,730.88
Richardson	Cheryl	4 Treasurer Collecto	\$ 62,611.68
McAuliffe	Paul	10 Highway	\$ 62,216.30
Baker	Eric	7 Police Department	\$ 61,240.24
Costa	Chester	10 Highway	\$ 60,579.72
Robertson	Charles	17 Sewer Department	\$ 59,961.21
Prime	Jacqueline	14 Library	\$ 59,053.84
Flis	Walter	7 Police Department	\$ 58,343.29
Wiita	Laurie	9 Development Dept	\$ 55,270.52
Harris	Carol	5 Town Clerk Office	\$ 55,255.34
Taylor	Scott	17 Sewer Department	\$ 55,048.09
Baldwin	Nathaniel	8 Fire Department	\$ 54,005.91
Stewart	Timothy	7 Police Department	\$ 51,380.79
Hanks	Richard	9 Development Dept	\$ 51,243.66
Babcock	Jacob	11 Building & Ground	\$ 50,657.02
Kelley	John	10 Highway	\$ 45,949.35
Young	Holly	1 Selectman	\$ 45,886.48
Winters	Michael	10 Highway	\$ 45,631.60
Mustakangas	Mark	10 Highway	\$ 43,797.44



Tyros	Nancy	2 Accountant Office	\$	43,279.67
Wnek	Austin	17 Sewer Department	\$	39,462.15
Osborne	Carol	17 Sewer Department	\$	37,608.35
Lovewell	Marybeth	10 Highway	\$	34,226.46
Sturgis	Jonathan	7 Police Department	\$	33,816.94
Parenteau	Rhonda	9 Development Dept	\$	33,774.66
Kirby	Danielle	4 Treasurer Collecto	\$	33,415.44
Walsh	Brian	10 Highway	\$	32,949.60
Kendall	Scott	10 Highway	\$	29,435.84
Van Cott	Charlene	8 Fire Department	\$	24,840.00
Daniels	Kyle	8 Fire Department	\$	22,232.37
Bennett	Hannah	18 Cable TV	\$	21,385.66
Graves	Justice	3 Assessor Office	\$	20,224.66
Shea	Cynthia	13 Senior Services	\$	19,725.01
Knechtel	Carole	8 Fire Department	\$	19,633.04
Sweeney	Darrell	9 Development Dept	\$	18,342.00
Bowren Jr	George	8 Fire Department	\$	17,877.97
O'Coin	Susan	3 Assessor Office	\$	17,218.58
LeBlanc	Elaine	13 Senior Services	\$	16,099.15
Kasper	Cheryl	5 Town Clerk Office	\$	15,348.60
McDonald	Shawn	7 Police Department	\$	15,172.75
Geyster Jr	Rick	9 Development Dept	\$	15,028.00
DeRoche Case	Jessica	9 Development Dept	\$	14,443.32
Caisse	Scot	11 Building & Ground	\$	14,045.26
Johnson	Karen	14 Library	\$	13,991.87
Smart	David	10 Highway	\$	13,679.38
Kelly	Patrick	8 Fire Department	\$	13,645.48
Paine Jr	Richard	8 Fire Department	\$	13,503.88
Giblin	Jarrett	11 Building & Ground	\$	12,756.63
Pelletier	Sheila	12 Veterans	\$	12,647.50
Denoncourt	Robert	11 Building & Ground	\$	12,646.91
Duplessis	Drew	7 Police Department	\$	12,429.46
Erali	Linda	13 Senior Services	\$	10,197.26
Walter	Lorin	7 Police Department	\$	8,764.19
Nankivell	Denise	13 Senior Services	\$	8,171.25
Bankowski	Lou Ann	14 Library	\$	8,155.76
Melanson	Rene	13 Senior Services	\$	7,902.26
Welch	Noah	7 Police Department	\$	7,869.04
Chartier	Stephen	13 Senior Services	\$	7,646.51
Paicos	Adam	7 Police Department	\$	7,276.25
LeBlanc	John	8 Fire Department	\$	6,843.88
Casey	Logan	18 Cable TV	\$	6,605.97
Levasseur	Patricia	8 Fire Department	\$	6,215.75
Swan	Taryne	7 Police Department	\$	6,107.48

Scott	Kaitlyn	18 Cable TV	\$	5,443.90
Schwartz	Paul	7 Police Department	\$	5,261.16
Maxfield	Cassey	8 Fire Department	\$	5,242.89
Bresnahan	Tabitha	18 Cable TV	\$	5,201.25
Nault	Katelyn	8 Fire Department	\$	4,884.02
Hicks	Rebecca	8 Fire Department	\$	4,675.00
Theriault	Kaitlyn	15 Recreation	\$	4,564.00
Laitinen	Peter	8 Fire Department	\$	4,471.00
Whitaker	David	7 Police Department	\$	4,142.75
Batchelder	Timothy	12 Veterans	\$	3,857.10
Astuccio	Anthony	11 Building & Ground	\$	3,648.00
Halkola	James	7 Police Department	\$	3,582.32
Lewis	Ronald	13 Senior Services	\$	3,413.13
Laprade	David	8 Fire Department	\$	3,340.50
Dimucci	Joseph	8 Fire Department	\$	3,262.26
Mauch	Colton	8 Fire Department	\$	3,237.50
Hurd	Thomas	17 Sewer Department	\$	3,000.00
Jeleniewski	Thomas	17 Sewer Department	\$	3,000.00
Moschetti	Mark	17 Sewer Department	\$	3,000.00
Toth	Timothy	1 Selectman	\$	2,977.50
Ladeau	Michael	7 Police Department	\$	2,515.00
Currie	Michael	1 Selectman	\$	2,375.00
Griffis	Theresa	1 Selectman	\$	2,375.00
Richard	Julie	1 Selectman	\$	2,375.00
Stewart	Albert	8 Fire Department	\$	2,143.86
Nicholson	James	8 Fire Department	\$	2,020.43
Bennett	Jeffrey	1 Selectman	\$	1,875.00
Webster	Kathleen	6 Poll Workers	\$	1,650.83
Fandreyer	Gerhard	9 Development Dept	\$	1,570.00
Marion	Hunter	15 Recreation	\$	1,500.00
Fletcher	Jonathan	13 Senior Services	\$	1,391.25
Courtemanche	Ryan	8 Fire Department	\$	1,312.50
Winslow	Gail	6 Poll Workers	\$	1,288.63
Hannula	Gary	8 Fire Department	\$	1,167.45
Perron	Nick	8 Fire Department	\$	1,111.44
LeVangie	Judith	6 Poll Workers	\$	1,098.01
Nunez	Brianna	15 Recreation	\$	1,000.00
Stellato	Patrick	8 Fire Department	\$	964.00
Clark	Russell	13 Senior Services	\$	828.75
Seamons	Andrew	8 Fire Department	\$	775.00
Walker	Daniel	18 Cable TV	\$	765.00
Nolette	Kayla	15 Recreation	\$	750.00
O'Brien	Ida	6 Poll Workers	\$	716.75
Michel	Ursula	6 Poll Workers	\$	716.07

Couillard	George	6 Poll Workers	\$	671.00
Koziol	Deborah	6 Poll Workers	\$	644.32
Vautour	Alphonse	6 Poll Workers	\$	558.13
Gallant	Linda	6 Poll Workers	\$	548.63
Colwell	Bryan	8 Fire Department	\$	536.00
Brassard	Drew	8 Fire Department	\$	525.00
Arsenault	Beth	20 Senior Tax Workof	\$	500.00
Arsenault	Joseph	20 Senior Tax Workof	\$	500.00
Austin	Mary	20 Senior Tax Workof	\$	500.00
Conroy	Karen	20 Senior Tax Workof	\$	500.00
Hayek	Holly	20 Senior Tax Workof	\$	500.00
Jankowski	Lila	20 Senior Tax Workof	\$	500.00
Lucas	Barbara	20 Senior Tax Workof	\$	500.00
McCullin	Lindsey	15 Recreation	\$	500.00
Moran	James	20 Senior Tax Workof	\$	500.00
Pervier	Wendy	20 Senior Tax Workof	\$	500.00
Rolle	Xavier	15 Recreation	\$	500.00
Sargent	Christine	13 Senior Services	\$	500.00
Strahan	Virginia	20 Senior Tax Workof	\$	500.00
Walker	Evelyne	20 Senior Tax Workof	\$	500.00
Wilder	Virginia	20 Senior Tax Workof	\$	500.00
Woodbury	Barbara	6 Poll Workers	\$	499.45
Yablonski	Kim	6 Poll Workers	\$	489.50
Bartus	John	7 Police Department	\$	470.00
Saunders	Shelley	6 Poll Workers	\$	434.63
Iannacone	Amanda	15 Recreation	\$	395.00
Imbriglio	Carmine	15 Recreation	\$	375.00
Anderson	Susan	6 Poll Workers	\$	373.63
Murray	Irene	20 Senior Tax Workof	\$	313.50
LeVangie	Robert	6 Poll Workers	\$	309.94
Woodbury	George	6 Poll Workers	\$	299.25
Trifilo	Rae-Ann	6 Poll Workers	\$	278.31
Goodwin II	Robert	6 Poll Workers	\$	270.75
Nally	Jaclyn	1 Selectman	\$	268.00
Hall	Melanie	6 Poll Workers	\$	256.51
Kauffman III	Raymond	15 Recreation	\$	250.00
Smith	Nicholas	15 Recreation	\$	250.00
Gallant	Dorothy	6 Poll Workers	\$	245.82
Ryan	Kathleen	6 Poll Workers	\$	221.13
Jalbert	Gloria	6 Poll Workers	\$	220.88
LeBlanc	Christine	6 Poll Workers	\$	206.50
Richards	Jessica	8 Fire Department	\$	201.00
Sutton	Alex	15 Recreation	\$	200.00
Gautreau	Karen	6 Poll Workers	\$	175.00

Tallman	Sheila	6 Poll Workers	\$	175.00
Martin	Christopher	11 Building & Ground	\$	121.50
Dupuis	Landen	15 Recreation	\$	100.00
Kauffman	Maxim	15 Recreation	\$	100.00
Richards	Brayden	15 Recreation	\$	100.00
Gallant	Edmond	6 Poll Workers	\$	92.63
Bergeron	Jessica	6 Poll Workers	\$	89.06
Lefebvre	Janice	6 Poll Workers	\$	85.50
Denis	Joseph	15 Recreation	\$	75.00
LeBlanc	Ava	15 Recreation	\$	75.00
Pender	Colleen	6 Poll Workers	\$	64.13

**TOWN OF TEMPLETON, MASSACHUSETTS**

Report on Examination of the Basic Financial Statements and  
Additional Information

Year Ended June 30, 2022



# TOWN OF TEMPLETON, MASSACHUSETTS

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**ROSELLI, CLARK & ASSOCIATES**  
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## INDEPENDENT AUDITOR'S REPORT

Honorable Select Board  
Town of Templeton, Massachusetts

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Templeton, Massachusetts, the "Town", as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents, (except for the Templeton Municipal Light Department, "the Light Department, Electric Light Department, or TMLD", which is as of December 31, 2021). We did not audit the financial statements of the Light Department which represents 51.0% and 69.7% of the assets and operating revenues of the Town's business-type activities; or the Water Department which represented 20.7% and 16.2% of the assets and revenues of the Town's business-type activities. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for this discretely presented component unit, is based solely on the report of the other auditors.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Town as of June 30, 2022, (except for the Templeton Municipal Light Department, "the Light Department, Electric Light Department, or TMLD", which is as of December 31, 2021) and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the schedules listed under the required supplementary information section in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for



consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Roselli Clark & Associates*

Roselli, Clark and Associates  
Certified Public Accountants  
Woburn, Massachusetts 01801  
April 6, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As the management of the Town of Templeton, Massachusetts (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2022 (December 31, 2021 for the Light Department). We encourage readers to consider the information presented here in conjunction with their review of the basic financial statements, notes to the basic financial statements and required supplementary information found in this report.

### **Financial Highlights**

- The assets and deferred outflows of financial resources for the Town exceeded its liabilities and deferred inflows of financial resources at the close of the most recent fiscal year by approximately \$54.1 million (*total net position*). This was an increase of over \$2.8 million over the prior year. This consisted of an increase to governmental activities by over \$2.0 million and business-type activities by nearly \$0.8 million.
- At the close of the current fiscal year, the Town's governmental funds balance sheet reported a combined ending fund balance of over \$9.2 million, which is approximately \$1.9 million higher than the prior year. The Town reported fund balance increases in its general fund, community preservation major fund, school capital projects major fund, and nonmajor funds of approximately \$0.2 million, approximately \$0.3 million, over \$0.9 million and approximately \$0.5 million, respectively.
- Of the ending fund balance in the Town's governmental funds, the Town reports unassigned fund balance at year-end of approximately \$3.5 million in the general fund, nearly \$2.7 million and nearly \$2.1 million respectively as restricted in the community preservation and aggregate nonmajor funds. The remaining balances of less over \$1 million in aggregate are designated as assigned, committed or is in nonspendable form.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was 20.7% of the total general fund expenditures and the total general fund balance was 24.9% of the total general fund expenditures.
- The Town's total long-term debt in its governmental activities and business-type activities decreased by over \$1.3 million in 2022 due to regular maturities, offset by over \$0.2 million of new debt.

### **Overview of the Financial Statements**

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

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

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

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

Both government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, highways and streets, regionalized education, health and human services, culture and recreation, fringe benefits and debt service. The business-type activities of the Town include sewer, cable, water and electric light enterprise funds.

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

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

- Nonspendable—amounts that cannot be spent because they are either (a) not in spendable form (i.e. inventory or prepaid items) or (b) legally or contractually required to be maintained intact.
- Restricted—amounts constrained by external parties, constitutional provision, or enabling legislation.
- Committed—amounts constrained by a government using its highest level of decision-making authority.
- Assigned—amounts a government intends to use for a particular purpose.
- Unassigned—amounts that are not constrained at all will be reported in the general fund or in other major funds if negative.

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

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

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

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

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

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

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

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

## Government-Wide Financial Analysis

The following table present the condensed comparative statements of net position:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	June 30,		June 30,		June 30,	
	2022	2021	2022	2021	2022	2021
<b><u>Assets</u></b>						
Current and other assets	\$ 13,264,835	\$ 12,039,126	\$ 6,908,162	\$ 7,683,684	\$ 20,172,997	\$ 19,722,810
Capital assets, net	58,270,938	58,801,957	29,215,025	28,148,668	87,485,963	86,950,625
Total Assets	71,535,773	70,841,083	36,123,187	35,832,352	107,658,960	106,673,435
<b><u>Deferred Outflows of Resources</u></b>						
Related to net pension liability	724,083	595,224	521,819	468,635	1,245,902	1,063,859
Related to net other postemployment benefits liability	1,089,707	771,356	790,858	464,474	1,880,565	1,235,830
Total Deferred Outflows of Resources	1,813,790	1,366,580	1,312,677	933,109	3,126,467	2,299,689
<b><u>Liabilities</u></b>						
Long-term liabilities	34,836,310	35,583,965	12,307,832	13,054,650	47,144,142	48,638,615
Other liabilities	2,079,317	2,752,052	1,996,555	1,553,636	4,075,872	4,305,688
Total Liabilities	36,915,627	38,336,017	14,304,387	14,608,286	51,220,014	52,944,303
<b><u>Deferred Inflows of Resources</u></b>						
Related to net pension liability	1,435,038	785,791	533,478	372,648	1,968,516	1,158,439
Related to net other postemployment benefits liability	1,747,959	1,883,773	759,373	803,904	2,507,332	2,687,677
Electric light department	-	-	1,003,012	925,867	1,003,012	925,867
Total Deferred Inflows of Resources	3,182,997	2,669,564	2,295,863	2,102,419	5,478,860	4,771,983
<b><u>Net Position</u></b>						
Net investment in capital assets	37,581,394	36,317,638	23,801,106	21,745,882	61,382,500	58,063,520
Restricted	5,059,566	4,275,338	1,073,232	1,091,120	6,132,798	5,366,458
Unrestricted	(9,390,021)	(9,390,894)	(4,038,724)	(2,782,246)	(13,428,745)	(12,173,140)
Total Net Position	\$ 33,250,939	\$ 31,202,082	\$ 20,835,614	\$ 20,054,756	\$ 54,086,553	\$ 51,256,838

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The assets and deferred outflows of the Town exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by nearly \$54.1 million (total net position).

By far the largest portion (approximately \$61.4 million) of the Town's overall net position reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's total net position (over \$6.1 million) represents resources that are subject to external restrictions on how they may be used.

The remaining category represents *unrestricted net position*, which is currently in a deficit position of over \$13.4 million. This is primarily a result of the recognition of net other postemployment benefit and net pension liabilities. The Town expects the annual provision for this liability will continue to decrease unrestricted net position for the foreseeable future.

The following table presents the condensed comparative statement of activities in net position:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	June 30,		June 30,		June 30,	
	2022	2021	2022	2021	2022	2021
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 1,522,567	\$ 1,412,201	\$ 11,072,214	\$ 9,842,593	\$ 12,594,781	\$ 11,254,794
Operating grants and contributions	732,320	555,147	117,433	138,997	849,753	694,144
Capital grants and contributions	1,653,998	1,506,196	40,976	48,748	1,694,974	1,554,944
General revenues:						
Property taxes	12,969,547	12,520,528	-	-	12,969,547	12,520,528
Intergovernmental	1,628,829	1,564,074	-	-	1,628,829	1,564,074
Other	1,355,962	1,449,596	(24,263)	31,663	1,331,699	1,481,259
<b>Total revenues</b>	<b>19,863,223</b>	<b>19,007,742</b>	<b>11,206,360</b>	<b>10,062,001</b>	<b>31,069,583</b>	<b>29,069,743</b>
<b>Expenses</b>						
General government	1,345,693	2,015,082	-	-	1,345,693	2,015,082
Public safety	3,956,660	3,482,149	-	-	3,956,660	3,482,149
Education	8,811,697	8,063,563	-	-	8,811,697	8,063,563
Public works	2,253,575	1,864,600	-	-	2,253,575	1,864,600
Health and human services	364,106	369,522	-	-	364,106	369,522
Culture and recreation	285,268	194,043	-	-	285,268	194,043
Debt service	643,446	934,307	-	-	643,446	934,307
Sewer services	-	-	1,594,653	1,643,026	1,594,653	1,643,026
Cable services	-	-	136,952	123,515	136,952	123,515
Water services	-	-	1,377,715	1,252,777	1,377,715	1,252,777
Electric Light services	-	-	7,470,103	6,755,124	7,470,103	6,755,124
<b>Total expenses</b>	<b>17,660,445</b>	<b>16,923,266</b>	<b>10,579,423</b>	<b>9,774,442</b>	<b>28,239,868</b>	<b>26,697,708</b>
Excess (deficiency) in net position before transfers	2,202,778	2,084,476	626,937	287,559	2,829,715	2,372,035
<b>Transfers</b>	<b>(153,921)</b>	<b>(149,975)</b>	<b>153,921</b>	<b>149,975</b>	<b>-</b>	<b>-</b>
Change in net position	2,048,857	1,934,501	780,858	437,534	2,829,715	2,372,035
Net position, beginning of year	31,202,082	29,267,581	20,054,756	19,617,222	51,256,838	48,884,803
Net position, end of year	<b>\$ 33,250,939</b>	<b>\$ 31,202,082</b>	<b>\$ 20,835,614</b>	<b>\$ 20,054,756</b>	<b>\$ 54,086,553</b>	<b>\$ 51,256,838</b>

**Governmental Activities** – Total revenues in fiscal year 2022 in the Town’s governmental activities increased over \$0.8 million from fiscal year 2021. The increase is primarily due to an increase in property tax revenues of over \$0.4 million.

The Town’s largest revenue source is property taxes which represented 66.3% of total revenues. The current amount represented a dollar increase of over \$0.4 million. This increase was expected as the Town is allowed to assess property taxes at 2 ½% of the prior year amount. In addition, amounts assessed greater than this that are attributed to debt exclusion and new growth are also legally permissible.

Other revenue amounts were minor in amount or did not vary greatly from the prior year.

Major expenses were for education which continues to be an area that the Town devotes significant resources. Education is provided through a regional joint venture with the neighboring Town of Phillipston. Education expenses total approximately 49.9% of total annual expenses in the current year. In terms of gross dollars, education expenses were over \$0.7 million higher than the prior year, which is consistent with cost-of-living increases.

All other functional expense categories were either minor in amount or their fluctuations were not significant.

**Business-Type Activities** – User charges for sewer, cable, water and electric light services represent virtually all the reported fiscal year 2022 revenues in the Town’s business-type activities. The Town’s electric light and water enterprise funds reported positive results from operations; the Town’s sewer enterprise fund reported a small gain from operations and requires annual debt subsidies from the general fund to balance annual results. The cable enterprise fund was relatively unchanged. Combined net position increased by over \$0.4 million which was about \$1.5 million lower than the prior year increase.

### **Government Funds Financial Analysis**

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

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

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

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

As of the close of the fiscal year, the Town’s unassigned fund balance had reached nearly \$3.5 million (20.7% of expenditures) while total fund balance reached nearly \$4.2 million (nearly 24.9% of expenditures). This represented an increase of a modest \$0.2 million over the prior year as revenues approximated expenditures.

**Community Preservation Fund** - The Community Preservation Fund increased almost \$0.3 million; the Town spent about \$94,000 for eligible projects against receipts of over \$384,000. The Town continues to grow this fund on an annual basis. Fund balance reached almost \$2.7 million and was classified as restricted.

**School Capital Projects Fund** – This account was set up to report the activity related to the Town’s elementary school project. Fund balance increased by over \$0.9 million as the Town received it’s final grant reimbursement and permanent financing as the Town closed out this project.

**Combined Nonmajor Fund** - Revenue and expenditures in the combined nonmajor fund are expected to net over time and any increases or decreases are a product of timing of revenues and expenses. In the current year, revenues exceeded expenditures and transfers by nearly \$0.5 million. Over \$0.3 million in corpus of endowments was reported as nonspendable and the remainder as restricted.

**Proprietary Funds** – The Town’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At the end of the year, net position of the sewer, cable, water and electric funds were over \$5.1 million, over \$0.2 million, approximately \$4.0 million and \$11.5 million respectively. The Town’s electric light and water enterprise funds reported positive results from operations; the Town’s sewer enterprise fund reported a small gain from operations and requires annual debt subsidies from the general fund to balance annual operations. The cable enterprise fund was relatively unchanged. The combined net position increased by approximately \$0.8 million to over \$20.8 million.

***Fiduciary Fund*** – The Town’s fiduciary fund is comprised of the Private Purpose Trust Funds and Other Postemployment Benefit Trust Funds for the Town, Sewer and Light Department.

### **General Fund Budgetary Highlights**

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

### **Capital Asset and Debt Administration**

**Capital Assets** –The Town’s investment in capital assets for its governmental and business-type activities as of June 30, 2022 amounts to nearly \$87.5 million, net of accumulated depreciation. This investment in capital assets includes land, buildings and system improvements, machinery and equipment and reflects an increase of over \$0.5 million. This increase was a result of current year additions exceeding depreciation and additions mainly attributed to the roadway construction. Additional information on the Town capital assets can be found in Note II, Section D of this report.

**Long-Term Debt** – The Town’s total general obligation bond and notes payable debt decreased by over \$1.3 million to approximately \$25.5 million as a result of regular maturities offset by new debt issuances. The Town also holds a proportionate share of debt of other governmental units that provide services within the Town’s boundaries. Debt service from such arrangements is assessed annually to the Town. Additional information on the Town’s debt can be found in Note II, Sections F, G and H of this report.

### **Economic Factors and Next Year’s Budgets and Rates**

- The Town’s property tax base is made up predominantly of residential real estate taxes, which comprise about 92.4% of the Town’s property tax base. In addition, Chapter 580 of the Acts of 1980, more commonly referred to as Proposition 2 ½, limits the Town’s ability to increase taxes in any one year by more than two and one-half percent (2 ½%) of the previous year tax levy.
- The Town’s housing market has been very strong for the past several years. This has been bolstered by mortgage rates at historic lows. Current actions by the Federal Open Market Committee to soften the economy due to inflation have caused mortgage rates to spike during fiscal year 2023. Such trends may have an adverse effect on the housing market, and the Town is monitoring this.
- Inflation is peaking near 40-year historic highs. This may have an adverse impact on the Town. Specifically, wage inflation cannot guarantee that the Town will be able to maintain employees without increasing wages. Energy inflation has caused a spike in energy costs. Price inflation is causing a spike in the price of the delivery and cost of goods and services. The construction building index is nearing historic highs which may cause the estimates of major capital projects to increase, in addition to the financing costs of these projects. The Town continues to monitor this situation.

All of the above items were considered when the Town developed its budget for fiscal year 2023. The budget was adopted in May 2022 and the Town’s tax rate was certified in November 2022.

### **Requests for Information**

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



**TOWN OF TEMPLETON, MASSACHUSETTS**

**STATEMENT OF NET POSITION  
JUNE 30, 2022**

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 5,530,013	\$ 2,410,340	\$ 7,940,353
Investments	5,149,767	1,171,127	6,320,894
Receivables, net:			
Property taxes	254,550	-	254,550
User fees	-	984,978	984,978
Departmental and other	2,070,520	-	2,070,520
Intergovernmental	22,904	56,635	79,539
Apportioned assessments	-	19,271	19,271
Working capital deposit	-	757,488	757,488
Due from other funds	237,081	-	237,081
Inventory	-	223,069	223,069
Other assets	-	1,285,254	1,285,254
Land	935,838	189,178	1,125,016
Construction in-process	131,864	1,468,436	1,600,300
Capital assets, net of accumulated depreciation	57,203,236	27,557,411	84,760,647
<b>Total Assets</b>	<u>71,535,773</u>	<u>36,123,187</u>	<u>107,658,960</u>
<b>Deferred Outflows of Resources</b>			
Related to net pension liability	724,083	521,819	1,245,902
Related to net other postemployment benefits liability	1,089,707	790,858	1,880,565
<b>Deferred Outflows of Resources</b>	<u>1,813,790</u>	<u>1,312,677</u>	<u>3,126,467</u>
<b>Liabilities</b>			
Warrants and accounts payable	349,878	1,608,022	1,957,900
Payroll and related liabilities	160,539	70,954	231,493
Customer and advanced deposits	-	130,663	130,663
Accrued interest	257,780	37,488	295,268
Unearned revenue	1,201,333	-	1,201,333
Other liabilities	109,787	-	109,787
Due to other funds	-	149,428	149,428
Noncurrent liabilities:			
Due within one year	1,003,417	1,017,460	2,020,877
Due in more than one year	33,832,893	11,290,372	45,123,265
<b>Total Liabilities</b>	<u>36,915,627</u>	<u>14,304,387</u>	<u>51,220,014</u>
<b>Deferred Inflows of Resources</b>			
Related to net pension liability	1,435,038	533,478	1,968,516
Related to net other postemployment benefits liability	1,747,959	759,373	2,507,332
Unavailable revenue	-	1,003,012	1,003,012
<b>Deferred Inflows of Resources</b>	<u>3,182,997</u>	<u>2,295,863</u>	<u>5,478,860</u>
<b>Net Position</b>			
Net investment in capital assets	37,581,394	23,801,106	61,382,500
Restricted:			
Nonexpendable permanent funds	340,743	-	340,743
Expendable permanent funds	223,241	-	223,241
Capital projects	80,944	-	80,944
Community preservation	2,659,891	-	2,659,891
Gifts and donations	299,599	-	299,599
Depreciation	-	422,545	422,545
Other purposes	1,455,148	650,687	2,105,835
Unrestricted	(9,390,021)	(4,038,724)	(13,428,745)
<b>Total Net Position</b>	<u>\$ 33,250,939</u>	<u>\$ 20,835,614</u>	<u>\$ 54,086,553</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<u>Primary government:</u>							
<u>Governmental activities:</u>							
General government	\$ 1,345,693	\$ 555,068	\$ 471,518	\$ -	\$ (319,107)	\$ -	\$ (319,107)
Public safety	3,956,660	783,411	24,876	227,797	(2,920,576)	-	(2,920,576)
Education	8,811,697	-	-	695,857	(8,115,840)	-	(8,115,840)
Public works	2,253,575	5,392	44,055	520,569	(1,683,559)	-	(1,683,559)
Health and human services	364,106	178,696	165,164	100	(20,146)	-	(20,146)
Culture and recreation	285,268	-	26,707	209,675	(48,886)	-	(48,886)
Interest expense	643,446	-	-	-	(643,446)	-	(643,446)
Total governmental activities	17,660,445	1,522,567	732,320	1,653,998	(13,751,560)	-	(13,751,560)
<u>Business-Type activities:</u>							
Sewer	1,594,653	1,432,659	-	40,976	\$ (121,018)	\$ -	(121,018)
Cable	136,952	128,367	-	-	(8,585)	-	(8,585)
Water	1,377,715	1,705,759	117,433	-	445,477	-	445,477
Electric Light	7,470,103	7,805,429	-	-	335,326	-	335,326
Total business-type activities	10,579,423	11,072,214	117,433	40,976	651,200	-	651,200
Total Primary Government	\$ 28,239,868	\$ 12,594,781	\$ 849,753	\$ 1,694,974	(13,751,560)	651,200	(13,100,360)
<u>General Revenues:</u>							
Property taxes					12,969,547	-	12,969,547
Motor vehicle and other excise taxes					1,315,124	-	1,315,124
Grants and contributions not restricted to specific programs					1,628,829	-	1,628,829
Penalties and interest on taxes					140,553	-	140,553
Unrestricted investment income					(99,715)	(24,263)	(123,978)
Transfers (net)					(153,921)	153,921	-
Total general revenues					15,800,417	129,658	15,930,075
Change in Net Position					2,048,857	780,858	2,829,715
<u>Net Position:</u>							
Beginning of year					31,202,082	20,054,756	51,256,838
End of year					\$ 33,250,939	\$ 20,835,614	\$ 54,086,553

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2022

	General Fund	Community Preservation	School Capital Projects	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets:</b>						
Cash and cash equivalents	\$ 3,241,126	\$ 18,593	\$ -	\$ 1,201,333	\$ 1,068,961	\$ 5,530,013
Investments	1,107,596	2,661,088	-	-	1,381,083	5,149,767
Receivables, net of allowance for uncollectibles:						
Property taxes	250,777	3,773	-	-	-	254,550
Departmental and other	1,369,244	17,310	-	-	682,192	2,068,746
Intergovernmental	-	-	-	-	22,904	22,904
Due from other funds	237,081	-	-	-	-	237,081
Other	1,774	-	-	-	-	1,774
<b>Total Assets</b>	<u>6,207,598</u>	<u>2,700,764</u>	<u>-</u>	<u>1,201,333</u>	<u>3,155,140</u>	<u>13,264,835</u>
<b>Deferred Outflows of Resources</b>	-	-	-	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 6,207,598</u>	<u>\$ 2,700,764</u>	<u>\$ -</u>	<u>\$ 1,201,333</u>	<u>\$ 3,155,140</u>	<u>\$ 13,264,835</u>
<b>Liabilities:</b>						
Warrants and accounts payable	\$ 265,258	\$ 19,790	\$ -	\$ -	\$ 64,830	\$ 349,878
Accrued payroll and withholdings	152,096	-	-	-	8,443	160,539
Unearned revenue	-	-	-	1,201,333	-	1,201,333
Other liabilities	109,787	-	-	-	-	109,787
<b>Total Liabilities</b>	<u>527,141</u>	<u>19,790</u>	<u>-</u>	<u>1,201,333</u>	<u>73,273</u>	<u>1,821,537</u>
<b>Deferred Inflows of Resources:</b>						
Unavailable revenue - property taxes	139,581	3,773	-	-	30,323	173,677
Unavailable revenue - other	1,369,244	17,310	-	-	651,869	2,038,423
<b>Total Deferred Inflows of Resources</b>	<u>1,508,825</u>	<u>21,083</u>	<u>-</u>	<u>-</u>	<u>682,192</u>	<u>2,212,100</u>
<b>Fund Balances:</b>						
Nonspendable	-	-	-	-	340,743	340,743
Restricted	-	2,659,891	-	-	2,058,932	4,718,823
Committed	675,938	-	-	-	-	675,938
Assigned	22,812	-	-	-	-	22,812
Unassigned:	3,472,882	-	-	-	-	3,472,882
<b>Total Fund Balances</b>	<u>4,171,632</u>	<u>2,659,891</u>	<u>-</u>	<u>-</u>	<u>2,399,675</u>	<u>9,231,198</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 6,207,598</u>	<u>\$ 2,700,764</u>	<u>\$ -</u>	<u>\$ 1,201,333</u>	<u>\$ 3,155,140</u>	<u>\$ 13,264,835</u>

See accompanying notes to basic financial statements.

**TOWN OF TEMPLETON, MASSACHUSETTS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION  
JUNE 30, 2022**

<b>Total Governmental Fund Balances</b>		\$ 9,231,198
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		58,270,938
Other long-term assets are not available to pay for current-period expenditures and are therefore unavailable within the funds.		2,212,100
Deferred outflows and inflows of resources to be recognized in future fiscal years are not available resources and, therefore, are not reported in the funds:		
Deferred outflows related to net pension liability	724,083	
Deferred inflows related to net pension liability	(1,435,038)	
Deferred outflows related to net other postemployment benefits liability	1,089,707	
Deferred inflows related to net other postemployment benefits liability	<u>(1,747,959)</u>	
Net effect of reporting deferred outflows and inflows of resources		(1,369,207)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the government funds:		
Bonds and notes payable	(19,989,202)	
Unamortized bond premiums	(686,653)	
Landfill closure	(155,000)	
Capital lease obligations	(282,891)	
Net pension liability	(7,910,269)	
Net other postemployment benefits liability	(5,381,915)	
Compensated absences	<u>(430,380)</u>	
Net effect of reporting long-term liabilities		<u>(34,836,310)</u>
<b>Net Position of Governmental Activities</b>		<u><u>\$ 33,250,939</u></u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2022

	General Fund	Community Preservation	School Capital Projects	ARPA Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenues:</b>						
Property taxes	\$ 12,879,242	\$ 228,951	\$ -	\$ -	\$ -	\$ 13,108,193
Intergovernmental	1,767,983	209,675	695,857	14,919	1,287,875	3,976,309
Motor vehicle and other excises	1,295,488	-	-	-	-	1,295,488
Licenses and permits	194,605	-	-	-	-	194,605
Penalties and interest on taxes	140,553	-	-	-	-	140,553
Fines and forfeitures	60,525	-	-	-	-	60,525
Investment income (loss)	(16,871)	(56,201)	-	-	(26,643)	(99,715)
Departmental and other revenue	506,231	1,711	-	-	653,159	1,161,101
Contributions and donations	-	-	-	-	17,488	17,488
<b>Total Revenues</b>	<b>16,827,756</b>	<b>384,136</b>	<b>695,857</b>	<b>14,919</b>	<b>1,931,879</b>	<b>19,854,547</b>
<b>Expenditures:</b>						
Current:						
General government	882,586	-	-	14,919	128,681	1,026,186
Public safety	2,711,438	-	-	-	369,033	3,080,471
Education	7,751,200	-	4,539	-	-	7,755,739
Public works	2,050,415	-	-	-	555,394	2,605,809
Health and human services	204,517	-	-	-	98,178	302,695
Culture and recreation	92,937	93,956	-	-	18,069	204,962
Pension and fringe benefits	1,714,293	-	-	-	-	1,714,293
State and county assessments	69,675	-	-	-	-	69,675
Debt service:						
Principal	573,476	-	-	-	-	573,476
Interest	710,746	-	-	-	-	710,746
<b>Total Expenditures</b>	<b>16,761,283</b>	<b>93,956</b>	<b>4,539</b>	<b>14,919</b>	<b>1,169,355</b>	<b>18,044,052</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>66,473</b>	<b>290,180</b>	<b>691,318</b>	<b>-</b>	<b>762,524</b>	<b>1,810,495</b>
<b>Other Financing Sources (Uses):</b>						
Proceeds from bonds and notes	-	-	225,000	-	-	225,000
Transfers in	318,476	-	-	-	50,000	368,476
Transfers out	(203,921)	-	-	-	(318,476)	(522,397)
<b>Total Other Financing Sources (Uses)</b>	<b>114,555</b>	<b>-</b>	<b>225,000</b>	<b>-</b>	<b>(268,476)</b>	<b>71,079</b>
<b>Net Change in Fund Balances</b>	<b>181,028</b>	<b>290,180</b>	<b>916,318</b>	<b>-</b>	<b>494,048</b>	<b>1,881,574</b>
Fund balances - Beginning of year	3,990,604	2,369,711	(916,318)	-	1,905,627	7,349,624
Fund Balances - End of year	<u>\$ 4,171,632</u>	<u>\$ 2,659,891</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,399,675</u>	<u>\$ 9,231,198</u>

See accompanying notes to basic financial statements.

**TOWN OF TEMPLETON, MASSACHUSETTS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

**Net Change in Fund Balances - Total Governmental Fund Balances** \$ 1,881,574

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and depreciated/amortized over their estimated useful lives. This amount represents the net amount of the depreciation/amortization expense in excess of capital outlay. The amounts are represented here as reconciling items:

Capital outlays	1,388,096	
Depreciation expense	(1,919,115)	
Net effect of reporting capital assets		(531,019)

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

Proceeds from bonds and notes	(225,000)	
Amortization of bond premiums	59,106	
Repayments of capital lease obligations	134,716	
Repayments of bonds and notes	573,476	
Net effect of reporting long-term debt		542,298

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

8,676

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

Pension benefits	8,259	
Other postemployment benefits	169,798	
Interest expense payable	8,194	
Compensated absences	(59,923)	
Landfill closure	21,000	
Net effect of reporting long-term liabilities		147,328

**Change in Net Position of Governmental Activities** \$ 2,048,857

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2022

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2021)	
<b>Assets:</b>					
Current assets:					
Cash and cash equivalents	\$ 339,983	\$ 255,381	\$ 404,014	\$ 1,410,962	\$ 2,410,340
Investments	1,171,127	-	-	-	1,171,127
Working capital deposit	-	-	-	757,488	757,488
User charges and other receivables, net	501,578	-	228,670	254,730	984,978
Apportioned assessments	19,271	-	-	-	19,271
Prepaid expenses	-	-	8,140	28,031	36,171
Materials and supplies	-	-	48,455	174,614	223,069
Other assets	-	-	2,867	85,807	88,674
Total current assets	<u>2,031,959</u>	<u>255,381</u>	<u>692,146</u>	<u>2,711,632</u>	<u>5,691,118</u>
Noncurrent assets:					
Intergovernmental receivables	56,635	-	-	-	56,635
Other assets	-	-	-	1,160,409	1,160,409
Land	-	-	-	189,178	189,178
Construction in-process	284,401	-	-	1,184,035	1,468,436
Capital assets, net of accumulated depreciation	7,600,147	-	6,786,792	13,170,472	27,557,411
Total noncurrent assets	<u>7,941,183</u>	<u>-</u>	<u>6,786,792</u>	<u>15,704,094</u>	<u>30,432,069</u>
<b>Total Assets</b>	<u>9,973,142</u>	<u>255,381</u>	<u>7,478,938</u>	<u>18,415,726</u>	<u>36,123,187</u>
<b>Deferred Outflows of Resources:</b>					
Related to net pension liability	79,744	-	69,363	372,712	521,819
Related to net other postemployment benefits liability	161,428	-	221,877	407,553	790,858
<b>Total Deferred Outflows of Resources</b>	<u>241,172</u>	<u>-</u>	<u>291,240</u>	<u>780,265</u>	<u>1,312,677</u>
<b>Liabilities:</b>					
Current liabilities:					
Warrants and accounts payable	\$ 188,137	\$ 9,332	\$ 21,742	\$ 1,388,811	\$ 1,608,022
Payroll and related liabilities	19,239	1,746	31,454	18,515	70,954
Due to other funds	149,428	-	-	-	149,428
Customer and advanced deposits	-	-	-	130,663	130,663
Accrued interest	37,488	-	-	-	37,488
Compensated absences	12,812	-	-	-	12,812
Bonds and notes payable	424,121	-	363,297	217,230	1,004,648
Total current liabilities	<u>831,225</u>	<u>11,078</u>	<u>416,493</u>	<u>1,755,219</u>	<u>3,014,015</u>
Noncurrent liabilities:					
Compensated absences	26,013	-	35,072	30,364	91,449
Bonds and notes payable	2,320,648	-	1,292,509	852,745	4,465,902
Net pension liability	871,167	-	757,756	2,555,637	4,184,560
Net other postemployment benefits liability	584,762	-	793,466	1,170,233	2,548,461
Total noncurrent liabilities	<u>3,802,590</u>	<u>-</u>	<u>2,878,803</u>	<u>4,608,979</u>	<u>11,290,372</u>
<b>Total Liabilities</b>	<u>4,633,815</u>	<u>11,078</u>	<u>3,295,296</u>	<u>6,364,198</u>	<u>14,304,387</u>
<b>Deferred Inflows of Resources:</b>					
Related to net pension liability	158,042	-	137,468	237,968	533,478
Related to net other postemployment benefits liability	313,858	-	344,196	101,319	759,373
Unavailable revenues	-	-	-	1,003,012	1,003,012
<b>Total Deferred Inflows of Resources</b>	<u>471,900</u>	<u>-</u>	<u>481,664</u>	<u>1,342,299</u>	<u>2,295,863</u>
<b>Net Position:</b>					
Net investment in capital assets	5,196,414	-	5,130,986	13,473,706	23,801,106
Restricted for debt service	650,687	-	-	-	650,687
Restricted for depreciation	-	-	-	422,545	422,545
Unrestricted	(738,502)	244,303	(1,137,768)	(2,406,757)	(4,038,724)
<b>Total Net Position</b>	<u>\$ 5,108,599</u>	<u>\$ 244,303</u>	<u>\$ 3,993,218</u>	<u>\$ 11,489,494</u>	<u>\$ 20,835,614</u>

See accompanying notes to basic financial statements.

**TOWN OF TEMPLETON, MASSACHUSETTS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**YEAR ENDED JUNE 30, 2022**

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2021)	
<b>Operating Revenues:</b>					
Charges for services	\$ 1,432,659	\$ -	\$ 1,705,759	\$ 7,715,524	\$ 10,853,942
Other	-	128,367	87,400	-	215,767
<b>Total Operating Revenues</b>	<u>1,432,659</u>	<u>128,367</u>	<u>1,793,159</u>	<u>7,715,524</u>	<u>11,069,709</u>
<b>Operating Expenses:</b>					
Personnel	437,443	99,199	-	-	536,642
Operations	715,605	37,753	1,071,098	6,744,363	8,568,819
Depreciation	358,922	-	240,224	690,656	1,289,802
<b>Total Operating Expenses</b>	<u>1,511,970</u>	<u>136,952</u>	<u>1,311,322</u>	<u>7,435,019</u>	<u>10,395,263</u>
<b>Total Operating Income (Loss)</b>	<u>(79,311)</u>	<u>(8,585)</u>	<u>481,837</u>	<u>280,505</u>	<u>674,446</u>
<b>Nonoperating Revenues (Expenses):</b>					
Investment income	(18,075)	-	468	(6,656)	(24,263)
Interest expense	(82,683)	-	(66,393)	(35,084)	(184,160)
Other	-	-	30,033	89,905	119,938
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(100,758)</u>	<u>-</u>	<u>(35,892)</u>	<u>48,165</u>	<u>(88,485)</u>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<u>(180,069)</u>	<u>(8,585)</u>	<u>445,945</u>	<u>328,670</u>	<u>585,961</u>
<b>Capital Contributions:</b>					
Intergovernmental	40,976	-	-	-	40,976
<b>Total Capital Contributions</b>	<u>40,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,976</u>
<b>Transfers:</b>					
Transfers in	153,921	-	-	-	153,921
<b>Transfers, net</b>	<u>153,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,921</u>
<b>Change in Net Position</b>	<u>14,828</u>	<u>(8,585)</u>	<u>445,945</u>	<u>328,670</u>	<u>780,858</u>
<b>Total Net Position - Beginning of Year</b>	<u>5,093,771</u>	<u>252,888</u>	<u>3,547,273</u>	<u>11,160,824</u>	<u>20,054,756</u>
<b>Total Net Position- Ending</b>	<u>\$ 5,108,599</u>	<u>\$ 244,303</u>	<u>\$ 3,993,218</u>	<u>\$ 11,489,494</u>	<u>\$ 20,835,614</u>

See accompanying notes to basic financial statements.



TOWN OF TEMPLETON, MASSACHUSETTS

PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2022

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2021)	
<b>Cash Flows from Operating Activities</b>					
Receipts from users	\$ 1,259,759	\$ -	\$ 1,762,681	\$ 8,151,462	\$ 11,173,902
Receipts from other operating revenues	-	128,367	-	-	128,367
Payments to employees and vendors	(939,216)	(138,683)	(1,170,423)	(6,376,129)	(8,624,451)
Net Cash Provided by Operating Activities	<u>320,543</u>	<u>(10,316)</u>	<u>592,258</u>	<u>1,775,333</u>	<u>2,677,818</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Apportioned assessments	19,105	-	-	-	19,105
Intergovernmental	44,485	-	-	-	44,485
Other	-	-	28,987	89,903	118,890
Payments to other funds	120,634	-	-	-	120,634
Transfers in	153,921	-	-	-	153,921
Net Cash Provided by Noncapital Financing Activities	<u>338,145</u>	<u>-</u>	<u>28,987</u>	<u>89,903</u>	<u>457,035</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Acquisition and construction of capital assets	(237,704)	-	(226,237)	(1,892,219)	(2,356,160)
Principal payments on bonds and notes	(414,298)	-	(363,297)	(214,779)	(992,374)
Interest payments on bonds and notes	(91,890)	-	(66,393)	(35,082)	(193,365)
Net Cash Provided by Capital and Related Financing Activities	<u>(743,892)</u>	<u>-</u>	<u>(655,927)</u>	<u>(2,142,080)</u>	<u>(3,541,899)</u>
<b>Cash Flows from Investing Activities</b>					
Investment income	(18,075)	-	468	(6,656)	(24,263)
Investment of operating cash	(364,555)	-	-	-	(364,555)
Net Cash Provided by Investing Activities	<u>(382,630)</u>	<u>-</u>	<u>468</u>	<u>(6,656)</u>	<u>(388,818)</u>
<b>Net Increase in Cash and Cash Equivalents</b>	<u>(467,834)</u>	<u>(10,316)</u>	<u>(34,214)</u>	<u>(283,500)</u>	<u>(795,864)</u>
<b>Cash and Cash Equivalents</b>					
Beginning of the year	<u>807,817</u>	<u>265,697</u>	<u>438,228</u>	<u>1,694,462</u>	<u>3,206,204</u>
End of the year	<u>\$ 339,983</u>	<u>\$ 255,381</u>	<u>\$ 404,014</u>	<u>\$ 1,410,962</u>	<u>\$ 2,410,340</u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:</b>					
Operating Income (loss)	\$ (79,311)	\$ (8,585)	\$ 481,837	\$ 280,505	\$ 674,446
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	358,922	-	240,224	690,656	1,289,802
Changes in assets and liabilities:					
Receivables	(41,887)	-	(30,478)	215,160	142,795
Other assets	-	-	-	201,380	201,380
Prepaid expenses and materials	-	-	(9,677)	(7,967)	(17,644)
Deferred outflow of resources	(131,013)	-	(197,115)	(51,440)	(379,568)
Accounts payable, accrued expenses and other liabilities	105,695	(1,731)	137,637	331,562	573,163
Deferred inflow of resources	108,137	-	(30,170)	115,477	193,444
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 320,543</u>	<u>\$ (10,316)</u>	<u>\$ 592,258</u>	<u>\$ 1,775,333</u>	<u>\$ 2,677,818</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2022

	Town Other Postemployment Benefits Trust Fund	Sewer Other Postemployment Benefits Trust Fund	Water Other Postemployment Benefits Trust Fund	(Light Department) December 31, 2021 Postemployment Benefits Trust Fund	Private Purpose Trust Funds
<b>Assets:</b>					
Cash and cash equivalents	\$ 1,192	\$ 78,247	\$ 559	\$ -	\$ -
Investments	256,787	-	129,043	613,160	142,270
<b>Total Assets</b>	<u>257,979</u>	<u>78,247</u>	<u>129,602</u>	<u>613,160</u>	<u>142,270</u>
				-	
<b>Liabilities:</b>					
Warrants and accounts payable	-	-	-	-	-
Planning board deposits	-	-	-	-	-
Agency liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position:</b>					
Restricted for other postemployment benefits	257,979	78,247	129,602	613,160	-
Held in trust for private purposes	-	-	-	-	142,270
<b>Total Net Position</b>	<u>\$ 257,979</u>	<u>\$ 78,247</u>	<u>\$ 129,602</u>	<u>\$ 613,160</u>	<u>\$ 142,270</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2022

	Town Other Postemployment Benefits Trust Fund	Sewer Other Postemployment Benefits Trust Fund	Water Other Postemployment Benefits Trust Fund	(Light Department) December 31, 2021 Postemployment Benefits Trust Fund	Private Purpose Trust Funds
<b>Additions:</b>					
Contributions:					
Employer contributions	\$ 271,981	\$ 43,154	\$ 44,228	\$ 89,389	\$ -
Total Contributions	271,981	43,154	44,228	89,389	-
Investment income:					
Interest and dividends	(39,486)	(11,735)	(21,276)	69,243	(3,338)
Net investment earnings	(39,486)	(11,735)	(21,276)	69,243	(3,338)
<b>Total Additions</b>	<b>232,495</b>	<b>31,419</b>	<b>22,952</b>	<b>158,632</b>	<b>(3,338)</b>
<b>Deductions:</b>					
Benefits and refunds to plan members:					
Benefits paid	216,981	18,154	19,228	47,750	-
Health and human services	-	-	-	-	3,580
<b>Total Deductions</b>	<b>216,981</b>	<b>18,154</b>	<b>19,228</b>	<b>47,750</b>	<b>3,580</b>
Change in Net Position	15,514	13,265	3,724	110,882	(6,918)
<b>Net Position - Beginning of Year</b>	<b>242,465</b>	<b>64,982</b>	<b>125,878</b>	<b>502,278</b>	<b>149,188</b>
<b>Net Position - End of Year</b>	<b>\$ 257,979</b>	<b>\$ 78,247</b>	<b>\$ 129,602</b>	<b>\$ 613,160</b>	<b>\$ 142,270</b>

See accompanying notes to basic financial statements.

# TOWN OF TEMPLETON, MASSACHUSETTS

## NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2022

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### **I. Summary of Significant Accounting Policies**

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

#### **A. Reporting Entity**

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

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

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

The Town is a member community of the Narragansett Regional School District, which provides educational services to two communities. This joint venture assesses each community its share of operational and debt service costs based on student population and other factors. In fiscal year 2022, the Town’s share of operating and debt service expenses was \$7,143,838. Complete audited financial statements can be obtained directly from the District’s administrative office located at the Superintendent and District Offices, 462 Baldwinville Road, Baldwinville, MA 01436.

In addition, the Town is a member community of the Montachusett Regional Vocational Technical School. This joint venture assesses each of the eighteen-member communities its share of the operational and debt service costs based on student population and other factors. In fiscal year 2022, the Town’s share of operating and debt service expenses was \$638,780. Complete audited financial statements can be obtained directly from the District’s administrative office located at 1050 Westminster Street, Fitchburg, MA 01420.

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

## B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from legally separate component units if any for which the primary government is financially accountable.

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

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

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

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

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

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

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when

susceptible to accrual (i.e. measurable and available). Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

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

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

The government reports the following major Governmental Funds:

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

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

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

*ARPA Grant Fund* – is used to account for grant activities related to the Coronavirus State and Local Fiscal Recovery Funds program authorized by the American Rescue Plan Act (ARPA).

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

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

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

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

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

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

The Town reports the following major proprietary funds:

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

*Cable Enterprise Fund* – is used to account for the operation of the Town's cable operations.

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

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

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

The Town reports the following fiduciary funds:

*Town Other Postemployment Benefits Trust Fund* – is used to account for funds accumulated by the Town to assist it in its future payments of other postemployment benefits for retirees such as health and life insurance.

*Sewer Other Postemployment Benefits Trust Fund* – is used to account for funds accumulated by the Sewer Department to assist it in its future payments of other postemployment benefits for retirees such as health and life insurance.

*Water Other Postemployment Benefits Trust Fund* – is used to account for funds accumulated by the Water Department to assist it in its future payments of other postemployment benefits for retirees such as health and life insurance.

*Light Other Postemployment Benefits Trust Fund* – is used to account for funds accumulated by the Light Department to assist it in its future payments of other postemployment benefits for retirees such as health and life insurance.

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

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

Deposits and Investments – The Town’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are recorded at fair value in accordance with GAAP.

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

The Town has two types of items that are reported on the government-wide statement of net position. These relate to outflows from changes in the net pension and net other postemployment benefits liability. The deferred pensions will be recognized in pension expense in future years as more fully described in Note III, subsection A. The deferred other postemployment benefits will be recognized in employee benefits expense in future years as more fully described in Note III, subsection B.

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

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

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

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

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

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

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

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

*Depreciation* represents assets that have been restricted by Massachusetts Department of Public Utility regulations for certain capital additions.

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

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

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

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

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

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

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

*Unassigned* represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a *negative* unassigned fund balance amount.

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

The Town has not established financial policies with respect to maintaining minimum fund balance amounts.

*Stabilization Fund* – The Town maintains a general stabilization fund which may be used for any municipal purpose upon a two-thirds vote of Town Meeting. The balance of the fund totals \$1,442,985 at June 30, 2022 and is reported as unassigned fund balance in the general fund.

*Encumbrances* – The Town's encumbrance policy regarding the general fund is to (1) classify encumbrances that arise from the issuance of purchases made or to be made resulting from normal purchasing activity approved by the Town Accountant as assigned, and (2) classify encumbrances that result from an action of the Town Meeting as committed. Encumbrances of funds already restricted or committed are included within the classification of those fund balances and not reported separately. The Town reports \$22,812 of encumbrances from normal purchasing activity in the general fund as assigned and \$675,938 of encumbrances from Town Meeting votes in the General Fund as committed. There are no encumbrances reported in any other fund.

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

	General	Community Preservation	Nonmajor Governmental Funds	Total
Nonspendable:				
Nonexpendable trust funds	\$ -	\$ -	\$ 340,743	\$ 340,743
Restricted:				
General government	-	-	218,566	218,566
Public safety	-	-	786,119	786,119
Public works	-	-	182,207	182,207
Health and human services	-	-	401,277	401,277
Culture and recreation	-	2,659,891	470,763	3,130,654
Committed:				
General government	130,998	-	-	130,998
Public safety	81,959	-	-	81,959
Education	14,765	-	-	14,765
Public works	218,635	-	-	218,635
Health and human services	19,581	-	-	19,581
Culture and recreation	10,000	-	-	10,000
Capital purposes	200,000	-	-	200,000
Assigned:				
General government	7,861	-	-	7,861
Public safety	13,739	-	-	13,739
Public works	1,212	-	-	1,212
Unassigned:				
Unrestricted	3,472,882	-	-	3,472,882
	<u>\$ 4,171,632</u>	<u>\$ 2,659,891</u>	<u>\$ 2,399,675</u>	<u>\$ 9,231,198</u>

**E. Excess of Expenditures Over Appropriations and Deficits**

The Town incurred no appropriation or material individual fund deficits at year end.

**F. Use of Estimates**

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

**II. Detailed Notes to All Funds**

**A. Deposits and Investments**

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "cash and cash equivalents". The deposits and investments of trust funds are held separately from those of other funds. State laws and regulations require the Town to invest funds only in pre-approved investment instruments which include but are not necessarily limited to bank deposits, money markets, certificates of deposit, U.S. obligations, repurchase agreements, and State Treasurer's investment pool (the "Pool"). In addition, the statutes impose various limitations on the amount and length of investments and deposits. Repurchase agreements cannot be for a period of over ninety days, and the underlying security must be a United States obligation. During the fiscal year, the Town did not enter into any repurchase agreements.

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

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

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

The following table presents the Town's investments carried at fair value on a recurring basis in the statement of net position at June 30, 2022:

<u>Investments by Fair Value Level</u>	<u>6/30/2022</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Debt securities:				
Corporate fixed income securities	\$ 2,474,642	\$ -	\$ 2,474,642	\$ -
Certificates of deposit	244,960	244,960	-	-
U.S. government obligations	<u>2,367,003</u>	<u>1,753,553</u>	<u>613,450</u>	-
Total debt securities	<u>5,086,605</u>	<u>1,998,513</u>	<u>3,088,092</u>	-
Equity securities	812,849	812,849	-	-
Mutual funds	820,497	820,497	-	-
Total investments at Fair Value	<u>6,719,951</u>	<u>\$ 3,631,859</u>	<u>\$ 3,088,092</u>	<u>\$ -</u>
<b>Investments at amortized cost</b>				
Money market mutual funds	<u>92,391</u>			
Total Town Investments	<u>\$ 6,812,342</u>			

Debt and equity classified in Level 1 are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 are valued based on matrix pricing based on the securities' relationship to benchmark quoted prices.

The Town had the following investments with maturities at June 30, 2022:

Investment Type	Fair Value	Maturities in Years		
		Less than 1 year	1 - 5 years	More than 5 years
Debt securities:				
Corporate fixed income securities	\$ 2,474,642	\$ -	\$ 2,201,575	\$ 273,067
Certificates of deposit	244,960	244,960	-	-
U.S. government obligations	2,367,003	1,011,284	1,239,140	116,579
Total investments with maturities	<u>\$ 5,086,605</u>	<u>\$ 1,256,244</u>	<u>\$ 3,440,715</u>	<u>\$ 389,646</u>

The following table presents the Light Department's investments carried at fair value on a recurring basis in the statement of net position at December 31, 2021:

Investments by Fair Value Level	12/31/2021	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Description:				
Investments measured at the net asset value (NAV):				
External investment pool	\$ 613,160	\$ 613,160	\$ -	\$ -
Total investments at Fair Value	<u>\$ 613,160</u>	<u>\$ 613,160</u>	<u>\$ -</u>	<u>\$ -</u>

The Light Department categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 Fair Value Measurement and Application (GASB 72). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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

At year-end, the carrying amount of all the Town's deposits (excluding the Water and Light Department) was \$6,204,816 and bank balance was \$5,155,372. The full bank balance was covered by either federal depository insurance or by the depositors' insurance fund.

As of June 30, 2022, the Water Department had a bank balance of \$429,541 that was subject to custodial credit risk.

At December 31, 2021 the Light Department did not have a bank balance subject to custodial credit risk.

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

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

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

Concentration of Credit Risk – The Town does not place a limit on the amount that may be invested in any one issuer.

Credit Risk – The Town has not adopted a formal policy related to credit risk. The Town’s investments had the following ratings at year end:

<u>S&amp;P's Rating</u>	<u>U.S. Government Obligations</u>	<u>Corporate Fixed Income</u>	<u>Certificates of Deposit</u>	<u>Total</u>
AA+	\$ 2,367,003	\$ -	\$ -	\$ 2,367,003
A+	-	849,678	-	849,678
A	-	291,878	-	291,878
BBB+	-	433,169	-	433,169
BBB	-	899,917	-	899,917
Not rated	-	-	244,960	244,960
Total	<u>\$ 2,367,003</u>	<u>\$ 2,474,642</u>	<u>\$ 244,960</u>	<u>\$ 5,086,605</u>

## B. Receivables

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

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Real estate and personal property taxes	\$ 254,550	\$ -	\$ 254,550
Tax liens	1,253,363	-	1,253,363
Motor vehicle and other excise taxes	163,514	-	163,514
Departmental and other	598,675	(149,949)	448,726
Title V loan receivables	203,143	-	203,143
Intergovernmental	22,904	-	22,904
Total	<u>\$ 2,496,149</u>	<u>\$ (149,949)</u>	<u>\$ 2,346,200</u>

Receivables as of year-end for the Town's proprietary funds (the TMLD's activity is for the year ended December 31, 2021) are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Sewer user charges	\$ 501,578	\$ -	\$ 501,578
Sewer betterment fees	19,271	-	19,271
Water user charges	228,670	-	228,670
TMLD user charges	266,634	(72,000)	194,634
TMLD other receivable	60,096	-	60,096
Intergovernmental	56,635	-	56,635
Total	<u>\$ 1,132,884</u>	<u>\$ (72,000)</u>	<u>\$ 1,060,884</u>

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

	General Fund	Other Governmental Funds	Total
Receivable type:			
Real estate and personal property taxes	\$ 139,581	\$ 3,773	\$ 143,354
Tax liens	1,205,730	47,633	1,253,363
Motor vehicle and other excise taxes	163,514	-	163,514
Departmental and other	-	651,869	651,869
Total	<u>\$ 1,508,825</u>	<u>\$ 703,275</u>	<u>\$ 2,212,100</u>



*Massachusetts Clean Water Trust* – The Town has entered into numerous loan agreements with the Massachusetts Clean Water Trust (MCWT). It is expected that the Town will be subsidized by MCWT on a periodic basis for principal in the amount of \$56,635 and interest in the amount of \$44,240 until the maturity of these agreements. GAAP requires the recognition of gross debt relative to these agreements; therefore, a receivable totaling \$56,635 has been reported in the Sewer Enterprise Fund.

**C. Interfund Receivables, Payables and Transfers**

The composition of interfund transfers for the year ended June 30, 2022 is as follows:

Transfers Out	Transfers In			Total	
	General Fund	Nonmajor Governmental Funds	Sewer Enterprise		
General Fund	\$ -	\$ 50,000	\$ 153,921	\$ 203,921	(1)
Nonmajor Governmental Funds	318,476	-	-	318,476	(2)
Total	<u>\$ 318,476</u>	<u>\$ 50,000</u>	<u>\$ 153,921</u>	<u>\$ 522,397</u>	

- (1) Transfer to nonmajor demolition revolving fund and sewer enterprise for debt service.
- (2) Transfer to general fund from Title V and Ambulance receipts to supplement operating budget.

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

## D. Capital Assets

Capital asset activity for the year ended June 30, 2022 (the TMLD's activity is for the year ended December 31, 2021) is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<i><u>Governmental Activities:</u></i>				
Capital assets not being depreciated/amortized:				
Land	\$ 935,838	\$ -	\$ -	\$ 935,838
Construction in process	-	131,864	-	131,864
Total capital assets not being depreciated/amortized	935,838	131,864	-	1,067,702
Capital assets being depreciated/amortized:				
Buildings and improvements	49,979,725	35,838	-	50,015,563
Infrastructure	13,602,408	520,569	-	14,122,977
Vehicles	823,254	116,633	-	939,887
Machinery and equipment	4,616,170	583,192	-	5,199,362
Total capital assets being depreciated/amortized	69,021,557	1,256,232	-	70,277,789
Less accumulated depreciation/amortization for:				
Buildings and improvements	(3,656,120)	(1,197,648)	-	(4,853,768)
Infrastructure	(4,159,352)	(345,864)	-	(4,505,216)
Vehicles	(199,460)	(117,842)	-	(317,302)
Machinery and equipment	(3,140,506)	(257,761)	-	(3,398,267)
Total accumulated depreciation/amortization	(11,155,438)	(1,919,115)	-	(13,074,553)
Total capital assets being depreciated/amortized, net	57,866,119	(662,883)	-	57,203,236
Total governmental activities capital assets, net	\$ 58,801,957	\$ (531,019)	\$ -	\$ 58,270,938
<i><u>Business-Type Activities:</u></i>				
Capital assets not being depreciated/amortized:				
Land	\$ 189,178	\$ -	\$ -	\$ 189,178
Construction in process	214,082	1,254,354	-	1,468,436
Total capital assets not being depreciated/amortized	403,260	1,254,354	-	1,657,614
Capital assets being depreciated/amortized:				
Electric plant	23,007,584	879,593	(47,187)	23,839,990
Buildings and improvements	19,651	-	-	19,651
Infrastructure	30,787,319	142,927	(156,715)	30,773,531
Vehicles	42,528	-	-	42,528
Machinery and equipment	1,429,859	85,366	-	1,515,225
Total capital assets being depreciated/amortized	55,286,941	1,107,886	(203,902)	56,190,925
Less accumulated depreciation/amortization for:				
Electric plant	(10,022,024)	(690,656)	43,162	(10,669,518)
Buildings and improvements	(8,352)	(982)	-	(9,334)
Infrastructure	(16,193,290)	(524,714)	156,715	(16,561,289)
Vehicles	(12,759)	(8,506)	-	(21,265)
Machinery and equipment	(1,305,108)	(67,000)	-	(1,372,108)
Total accumulated depreciation/amortization	(27,541,533)	(1,291,858)	199,877	(28,633,514)
Total capital assets being depreciated/amortized, net	27,745,408	(183,972)	(4,025)	27,557,411
Total business-type activities capital assets, net	\$ 28,148,668	\$ 1,070,382	\$ (4,025)	\$ 29,215,025

	Beginning Balance	Increases	Decreases	Ending Balance
<i><u>Business-Type Activities: Sewer</u></i>				
Capital assets not being depreciated/amortized:				
Construction in process	\$ 46,697	\$ 237,704	\$ -	\$ 284,401
Total capital assets not being depreciated/amortized	<u>46,697</u>	<u>237,704</u>	<u>-</u>	<u>284,401</u>
Capital assets being depreciated/amortized:				
Buildings and improvements	19,651	-	-	19,651
Infrastructure	21,199,515	-	-	21,199,515
Machinery and equipment	784,973	-	-	784,973
Vehicles	42,528	-	-	42,528
Total capital assets being depreciated/amortized	<u>22,046,667</u>	<u>-</u>	<u>-</u>	<u>22,046,667</u>
Less accumulated depreciation/amortization for:				
Buildings and improvements	(8,352)	(982)	-	(9,334)
Infrastructure	(13,417,079)	(333,303)	-	(13,750,382)
Machinery and equipment	(649,408)	(16,131)	-	(665,539)
Vehicles	(12,759)	(8,506)	-	(21,265)
Total accumulated depreciation/amortization	<u>(14,087,598)</u>	<u>(358,922)</u>	<u>-</u>	<u>(14,446,520)</u>
Total capital assets being depreciated/amortized, net	<u>7,959,069</u>	<u>(358,922)</u>	<u>-</u>	<u>7,600,147</u>
Total Sewer capital assets, net	<u>\$ 8,005,766</u>	<u>\$ (121,218)</u>	<u>\$ -</u>	<u>\$ 7,884,548</u>
<i><u>Business-Type Activities: TMLD</u></i>				
Capital assets not being depreciated/amortized:				
Land	\$ 189,178	\$ -	\$ -	\$ 189,178
Construction in-process	167,385	1,016,650	-	1,184,035
Total capital assets not being depreciated/amortized	<u>356,563</u>	<u>1,016,650</u>	<u>-</u>	<u>1,373,213</u>
Capital assets being depreciated/amortized:				
Production plant	4,023,430	-	-	4,023,430
Distribution plant	14,682,224	772,342	2,816	15,457,382
General plant	4,301,930	107,251	(50,003)	4,359,178
Total capital assets being depreciated/amortized	<u>23,007,584</u>	<u>879,593</u>	<u>(47,187)</u>	<u>23,839,990</u>
Less accumulated depreciation/amortization for:				
Production plant	(1,248,175)	(120,702)	(14,283)	(1,383,160)
Distribution plant	(6,448,381)	(440,896)	7,442	(6,881,835)
General plant	(2,325,468)	(129,058)	50,003	(2,404,523)
Total accumulated depreciation/amortization	<u>(10,022,024)</u>	<u>(690,656)</u>	<u>43,162</u>	<u>(10,669,518)</u>
Total capital assets being depreciated/amortized, net	<u>12,985,560</u>	<u>188,937</u>	<u>(4,025)</u>	<u>13,170,472</u>
Total TMLD capital assets, net	<u>\$ 13,342,123</u>	<u>\$ 1,205,587</u>	<u>\$ (4,025)</u>	<u>\$ 14,543,685</u>

<u>Business-type Activities: Water</u>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated/amortized:				
Infrastructure	\$ 9,587,804	\$ 142,927	\$ (156,715)	\$ 9,574,016
Machinery and equipment	644,886	85,366	-	730,252
Total capital assets being depreciated/amortized	<u>10,232,690</u>	<u>228,293</u>	<u>(156,715)</u>	<u>10,304,268</u>
Less accumulated depreciation/amortization for:				
Infrastructure	(2,776,211)	(191,411)	156,715	(2,810,907)
Machinery and equipment	<u>(655,700)</u>	<u>(50,869)</u>	<u>-</u>	<u>(706,569)</u>
Total accumulated depreciation/amortization	<u>(3,431,911)</u>	<u>(242,280)</u>	<u>156,715</u>	<u>(3,517,476)</u>
Total capital assets being depreciated/amortized, net	<u>6,800,779</u>	<u>(13,987)</u>	<u>-</u>	<u>6,786,792</u>
Total Water capital assets, net	<u>\$ 6,800,779</u>	<u>\$ (13,987)</u>	<u>\$ -</u>	<u>\$ 6,786,792</u>

Depreciation/amortization expense was charged to functions/programs as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities:</u>	
General government	\$ 13,968	Sewer	\$ 358,922
Public safety	270,488	Water	242,280
Education	1,055,958	TMLD	<u>690,656</u>
Public works	545,821		<u>\$ 1,291,858</u>
Health and human services	27,520		
Culture and recreation	<u>5,360</u>		
	<u>\$ 1,919,115</u>		

## E. Purchased Power Working Capital

The TMLD is a member and participant of the Massachusetts Municipal Wholesale Electric Company (“MMWEC”). The purchased power working capital is an amount held by MMWEC as an escrow. The purchased power working capital fund is replenished as needed from the TMLD’s monthly invoice payments. The income earned from the purchased power working capital fund applicable to the TMLD’s deposit is applied as a credit to MMWEC’s power sales billings. The balance in the fund as of December 31, 2021 is \$757,488.

## F. Temporary Debt

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

Current Operating Costs – Prior to collection of revenues, expenditures may be financed through the issuance of revenue (“RANS”) or tax anticipation notes (“TANS”).

Capital Projects and Other Approved Costs – Projects may be temporarily funded through the issuance of bond anticipation notes (“BANS”) or grant anticipation notes (“GANS”). In certain cases, prior to the issuance of these temporary notes, the governing body must take the necessary legal steps to authorize the issuance of the general obligation bonds. Temporary notes may not exceed the aggregate amount of bonds authorized or the grant award amount.

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

The Town’s temporary borrowing activity for fiscal year 2022 was as follows:

Type	Interest Rate	Maturity Date	Beginning Balance	Additions	Retirements	Ending Balance
<i>Governmental Activities:</i>						
BAN	1.00%	matured	\$ 1,675,000	\$ -	\$ (1,675,000)	\$ -
Total Governmental Notes			<u>\$ 1,675,000</u>	<u>\$ -</u>	<u>\$ (1,675,000)</u>	<u>\$ -</u>

**G. Long-term Obligations**

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

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

*Authorized and Unissued Debt* - At June 30, 2022, the Town had authorized and unissued debt for the following:

Project	Amount
<i>Governmental:</i>	
School building renovations	\$ 3,562,883
Landfill closure	489,609
Septic	195,000
Total Authorized and Unissued	<u>\$ 4,247,492</u>

The following reflects the current year activity (the TMLD's activity is for the year ended December 31, 2021) in the long-term liability accounts:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b><u>Governmental Activities:</u></b>					
Bond and note indebtedness	\$ 20,030,000	\$ -	\$ (535,000)	\$ 19,495,000	\$ 570,000
Unamortized bond premiums	745,759	-	(59,106)	686,653	56,630
Notes from direct borrowings and placements	307,678	225,000	(38,476)	494,202	113,476
Lease liabilities	417,607	-	(134,716)	282,891	139,149
Compensated absences	370,457	152,537	(92,614)	430,380	107,595
Landfill closure	176,000	-	(21,000)	155,000	21,000
Net pension liability	8,438,916	1,601,080	(2,129,727)	7,910,269	-
Net other postemployment benefits liability	5,097,548	2,304,307	(2,019,940)	5,381,915	-
<b>Total Governmental Activities</b>	<b>\$ 35,583,965</b>	<b>\$ 4,282,924</b>	<b>\$ (5,030,579)</b>	<b>\$ 34,836,310</b>	<b>\$ 1,007,850</b>
<b><u>Business-Type Activities - Sewer:</u></b>					
Bond and note indebtedness	\$ 60,000	\$ -	\$ (30,000)	\$ 30,000	\$ 30,000
Notes from direct borrowings and placements	3,099,067	-	(384,298)	2,714,769	394,121
Compensated absences	38,381	13,238	(12,794)	38,825	12,812
Net pension liability	929,388	176,329	(234,550)	871,167	-
Net other postemployment benefits liability	578,008	394,044	(387,290)	584,762	-
<b>Total Sewer</b>	<b>4,704,844</b>	<b>583,611</b>	<b>(1,048,932)</b>	<b>4,239,523</b>	<b>436,933</b>
<b><u>Business-Type Activities - Water:</u></b>					
Bond and note indebtedness	1,070,000	-	(305,000)	765,000	305,000
Notes from direct borrowings and placements	949,103	-	(58,297)	890,806	58,297
Compensated absences	35,072	-	-	35,072	-
Net pension liability	757,231	525	-	757,756	-
Net other postemployment benefits liability	650,808	142,658	-	793,466	-
<b>Total Water</b>	<b>3,462,214</b>	<b>143,183</b>	<b>(363,297)</b>	<b>3,242,100</b>	<b>363,297</b>
<b><u>Business-Type Activities - TMLD:</u></b>					
Notes from direct borrowings and placements	1,284,754	-	(214,779)	1,069,975	217,230
Compensated absences	19,719	10,645	-	30,364	-
Net pension liability	2,521,963	33,674	-	2,555,637	-
Net other postemployment benefits liability	1,061,156	109,077	-	1,170,233	-
<b>Total TMLD</b>	<b>4,887,592</b>	<b>153,396</b>	<b>(214,779)</b>	<b>4,826,209</b>	<b>217,230</b>
<b>Total Business-Type Activities</b>	<b>\$ 13,054,650</b>	<b>\$ 880,190</b>	<b>\$ (1,627,008)</b>	<b>\$ 12,307,832</b>	<b>\$ 1,017,460</b>
<b>Total Long-term Obligations</b>	<b>\$ 48,638,615</b>	<b>\$ 5,163,114</b>	<b>\$ (6,657,587)</b>	<b>\$ 47,144,142</b>	<b>\$ 2,025,310</b>

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

The following is a summary of outstanding long-term obligations as of June 30, 2022 (the TMLD's activity is for the year ended December 31, 2021):

Description of Issue	Interest Rates	Beginning Balance	Additions	Maturities and Deductions	Ending Balance
<i>Governmental Activities:</i>					
General obligation bonds	2.0 - 5.0%	\$ 20,030,000	\$ -	\$ (535,000)	\$ 19,495,000
MCWT notes payable	0 - 5.125%	307,678	225,000	(38,476)	494,202
<b>Total Governmental Activities</b>		<b>\$ 20,337,678</b>	<b>\$ 225,000</b>	<b>\$ (573,476)</b>	<b>\$ 19,989,202</b>
<i>Business-Type Activities - Sewer:</i>					
General obligation bonds	2.6 - 4.0%	\$ 60,000	\$ -	\$ (30,000)	\$ 30,000
USDA Rural Utilities Loan	2.25%	1,679,605	-	(45,395)	1,634,210
MCWT notes payable	0 - 5.75%	1,419,462	-	(338,903)	1,080,559
Total Sewer Activities		3,159,067	-	(414,298)	2,744,769
<i>Business-Type Activities - Water:</i>					
General obligation bonds	2.6 - 4.75 %	1,070,000	-	(305,000)	765,000
USDA Rural Utilities Loan	2.25%	949,103	-	(58,297)	890,806
Total Water Activities		2,019,103	-	(363,297)	1,655,806
<i>Business-Type Activities - TMLD</i>					
Battery storage - direct borrowing	3.20%	755,754	-	(82,529)	673,225
Clean Renewable Energy Bond	2%	529,000	-	(132,250)	396,750
Total TMLD Activities		1,284,754	-	(214,779)	1,069,975
<b>Total Business-Type Activities</b>		<b>\$ 6,462,924</b>	<b>\$ -</b>	<b>\$ (992,374)</b>	<b>\$ 5,470,550</b>

MCWT Loan Subsidies – As previously noted in Note I. B., the Town has entered into loan agreements with the MCWT. It is expected that the Town will be subsidized by MCWT on a periodic basis for principal in the amount of \$56,635 and interest in the amount of \$44,240 until the maturity of these agreements.

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

<i>Governmental Activities</i>							
Year Ending June 30,	Principal			Interest			Total
	General Obligation	Direct Borrowings	Total Principal	General Obligation	Direct Borrowings	Total Interest	
2023	\$ 570,000	\$ 113,476	\$ 683,476	\$ 667,292	\$ 5,627	\$ 672,919	\$ 1,356,395
2024	590,000	113,476	703,476	638,793	3,641	642,434	1,345,910
2025	620,000	105,250	725,250	616,944	1,717	618,661	1,343,911
2026	640,000	30,250	670,250	593,745	-	593,745	1,263,995
2027	675,000	30,250	705,250	561,742	-	561,742	1,266,992
2028-2032	3,845,000	91,250	3,936,250	2,317,021	-	2,317,021	6,253,271
2033-2037	4,520,000	10,250	4,530,250	1,649,845	-	1,649,845	6,180,095
2038-2042	5,230,000	-	5,230,000	930,913	-	930,913	6,160,913
2043-2045	2,805,000	-	2,805,000	147,438	-	147,438	2,952,438
Total	<u>\$ 19,495,000</u>	<u>\$ 494,202</u>	<u>\$ 19,989,202</u>	<u>\$ 8,123,733</u>	<u>\$ 10,985</u>	<u>\$ 8,134,718</u>	<u>\$ 28,123,920</u>

<i>Business-Type Activities - Sewer</i>							
2023	\$ 30,000	\$ 394,141	\$ 424,141	\$ 1,200	\$ 70,888	\$ 72,088	\$ 496,229
2024	-	408,856	408,856	-	51,301	51,301	460,157
2025	-	413,767	413,767	-	34,727	34,727	448,494
2026	-	45,395	45,395	-	33,706	33,706	79,101
2027	-	45,395	45,395	-	32,684	32,684	78,079
2028-2032	-	226,975	226,975	-	148,100	148,100	375,075
2033-2037	-	226,975	226,975	-	122,565	122,565	349,540
2038-2042	-	226,975	226,975	-	97,031	97,031	324,006
2043-2047	-	226,975	226,975	-	71,496	71,496	298,471
2048-2052	-	226,975	226,975	-	45,961	45,961	272,936
2053-2057	-	226,975	226,975	-	20,427	20,427	247,402
2058	-	45,385	45,385	-	1,021	1,021	46,406
	<u>\$ 30,000</u>	<u>\$ 2,714,789</u>	<u>\$ 2,744,789</u>	<u>\$ 1,200</u>	<u>\$ 729,907</u>	<u>\$ 731,107</u>	<u>\$ 3,475,896</u>

<i>Business-Type Activities - Water</i>							
2023	\$ 305,000	\$ 58,297	\$ 363,297	\$ 28,300	\$ 24,575	\$ 52,875	\$ 416,172
2024	115,000	58,297	173,297	16,100	23,066	39,166	212,463
2025	115,000	58,297	173,297	11,500	21,557	33,057	206,354
2026	115,000	58,297	173,297	6,900	20,049	26,949	200,246
2027	115,000	58,297	173,297	2,300	18,540	20,840	194,137
2028-2032	-	291,485	291,485	-	70,167	70,167	361,652
2033-2037	-	241,485	241,485	-	32,349	32,349	273,834
2038 -2040	-	66,351	66,351	-	13,806	13,806	80,157
	<u>\$ 765,000</u>	<u>\$ 890,806</u>	<u>\$ 1,655,806</u>	<u>\$ 65,100</u>	<u>\$ 224,109</u>	<u>\$ 289,209</u>	<u>\$ 1,945,015</u>

<i>Business-Type Activities - TMLD</i>							
Year Ending December 31,	Principal			Interest			Total
	General Obligation	Direct Borrowings	Total Principal	General Obligation	Direct Borrowings	Total Interest	
2022	\$ -	\$ 217,230	\$ 217,230	\$ -	\$ 28,352	\$ 28,352	\$ 245,582
2023	-	219,986	219,986	-	22,907	22,907	242,893
2024	-	222,832	222,832	-	17,373	17,373	240,205
2025	-	93,519	93,519	-	11,746	11,746	105,265
2026	-	96,552	96,552	-	8,713	8,713	105,265
2027-2029	-	219,856	219,856	-	8,001	8,001	227,857
	<u>\$ -</u>	<u>\$ 1,069,975</u>	<u>\$ 1,069,975</u>	<u>\$ -</u>	<u>\$ 97,092</u>	<u>\$ 97,092</u>	<u>\$ 1,167,067</u>



## H. Lease Liabilities

The Town is party to noncancellable leases for the purchase of a street sweeper and fire truck. For financial reporting purposes, these leases have been capitalized. Lease payment requirements as of June 30, 2022, were as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 139,149	\$ 9,351	\$ 148,500
2024	143,742	4,758	148,500
	<u>\$ 282,891</u>	<u>\$ 14,109</u>	<u>\$ 297,000</u>

The historical cost, accumulated amortization and net carrying value of assets under lease as of June 30, 2022, were as follows:

Description	Amount
Police cruiser	\$ 31,980
DPW F550	86,361
Fire engine	503,139
Ambulance	<u>324,827</u>
Total cost	946,307
Less accumulated amortization	<u>(322,872)</u>
Total	<u>\$ 623,435</u>

## III. Other Information

### A. Retirement System

*Plan Description* – The Town contributes to the Worcester County Retirement System (the “System”), a cost-sharing multiple-employer defined benefit pension plan. The System was established under Chapter 32 of Massachusetts General Laws. The System is administered by the Worcester Regional Retirement Board (the “Board”). Stand-alone financial statements for the year ended December 31, 2021 were issued and are available by submitting a request to the Retirement System at 23 Midstate Drive, Suite 106, Auburn, Massachusetts 01501.

*Membership* – Membership in the System as of December 31, 2021 was as follows:

Retirees and beneficiaries currently receiving benefits	4,112
Active plan members	7,121
Inactive plan members	<u>2,714</u>
Total	<u>13,947</u>
Number of employers	99

Benefit Terms – Membership in the System is mandatory for all full-time employees and non-seasonal, part-time employees who, in general, regularly work more than twenty hours per week. Members of the Retirement System do not participate in the federal Social Security retirement system.

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

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

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

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

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

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

The System may be amended or terminated in whole or in part at any time by the Massachusetts Legislature, provided that no such modification, amendment or termination shall be made that would deprive a current member of superannuation pension rights or benefits provided under applicable laws of Massachusetts, if such member has paid the stipulated contributions specified in sections or provisions of such laws. There were no significant changes to the System's benefit terms in fiscal year 2020. There were no material changes made in this update to the actuarial assumptions (see below).

Contributions Requirements – The Retirement Board has elected provisions of Chapter 32, Section 22D (as amended) of Massachusetts General Laws, which require that a funding schedule be established to fully fund the pension plan by June 30, 2040. Under provisions of this law,

participating employers are assessed their share of the total retirement cost based on the entry age, normal actuarial cost method.

The Town (including the TMLD) contributed \$964,560 to the Retirement System in fiscal year 2022, which equaled the actuarially determined contribution requirement for the fiscal year. However, this does not equal the amount recorded because the Light Department uses a year earlier measurement period. Contributions as a percentage of covered payroll was approximately 25.0% in fiscal year 2022.

Net Pension Liability – At June 30, 2021, the Town proportionate share of the net pension liability was \$10,983,225 however this does not equal the amount recorded because the Light Department uses a year earlier measurement period. The net pension liability was measured as of January 1, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. These figures were updated by the independent actuary to December 31, 2021. There were no material changes to the System's benefit terms since the actuarial valuation.

The Town's proportion of the net pension liability is based on a projection of the Town's long-term share of contributions to the System relative to the projected contributions of all employers. The Town and TMLD's proportion were approximately 1.30% and 1.32% respectfully at December 31, 2021 and 2020.

Fiduciary Net Position – The elements of the System's basic financial statements (that is, all information about the System's assets, deferred outflows of resources, liabilities, deferred inflows of resources and fiduciary net position) can be found in the System's full financial statements as of and for the year ended December 31, 2021, which can be obtained by contacting the Board.

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

Pension Expense – The Town recognized \$953,095 in pension expense in the statement of activities in fiscal year 2022. This does not agree to the amount calculated by the actuary because the Light Department uses a year earlier measurement date.

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions in its governmental activities and sewer enterprise fund from the following sources:

	<u>Town</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 183,663
Net differences between projected and actual earnings on pension plan investments	-	1,238,917
Changes of assumptions	755,095	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	48,732	170,501
Total	<u>\$ 803,828</u>	<u>\$ 1,593,080</u>

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

<u>Year ended June 30,</u>	
2023	\$ (202,629)
2024	(313,281)
2025	(188,470)
2026	(135,592)
2027	50,719
Total	<u>\$ (789,253)</u>

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2022, the Water Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Water</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 15,848
Net differences between projected and actual earnings on pension plan investments	-	106,907
Changes of assumptions	65,158	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	4,205	14,713
Total	<u>\$ 69,363</u>	<u>\$ 137,468</u>

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

<u>Year ended June 30,</u>		
2023	\$	(17,485)
2024		(27,033)
2025		(16,263)
2026		(11,700)
2027		4,376
Total	\$	<u>(68,105)</u>

Deferred Outflows of Resources and Deferred Inflows of Resources – At December 31, 2021, the Light Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Light</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,477	\$ 66,328
Net differences between projected and actual earnings on pension plan investments	-	132,040
Changes of assumptions	158,211	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	18,570	39,600
Contributions made subsequent to measurement date	192,454	-
Total	<u>\$ 372,712</u>	<u>\$ 237,968</u>

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

<u>Year ended December 31</u>		
2022	\$	(1,776)
2023		(11,862)
2024		(42,498)
2025		(8,064)
2026		6,490
Total	\$	<u>(57,710)</u>

Actuarial Valuation – The measurement of the System’s total pension liability is developed by an independent actuary. The latest actuarial valuation was performed as of January 1, 2020. The significant actuarial assumptions used in this actuarial valuation included:

Asset valuation method	5-year smoothed market value
Investment rate of return / discount rate	7.25%, net of pension plan investment expense, including
Projected salary increases	Group 1: 4.25 - 6.00%, based on service Group 4: 4.75 - 7.00%, based on service
Inflation rate	2.4%
Mortality rates:	
Healthy retiree	RP-2014 Blue Collar Mortality Table with full generational mortality improvement using Scale MP-2020.
Disabled retiree	mortality improvement using Scale MP-2020. Set forward one year.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the System’s target allocation as of December 31, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	38%	4.22%
Fixed income	23%	0.70%
Private equity	15%	7.70%
Real Estate	10%	3.60%
Timber/Natural Resources	4%	4.20%
Hedge Funds	10%	3.00%

Discount Rate – The discount rate used to measure the Town’s and Light Department’s pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed plan member contributions were made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially-determined contribution rates and the member rate.

Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis – The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as the proportionate share of the net pension

liability using a discount rate that is one percentage point lower, or one percentage point higher than the current rate:

	Current Discount	1% Decrease	Current	1% Increase
Net pension liability	7.25%	\$ 13,854,514	\$ 10,983,225	\$ 8,557,053

The net pension liability in the sensitivity analysis does not agree to the aggregate net pension liabilities recorded in the financial statements due to the Light Department recording its liability based on a measurement date that was a year earlier.

## B. Other Postemployment Benefits

The Town administers a single-employer defined benefit healthcare plan (the “OPEB Plan”). The OPEB Plan provides health, dental and life insurance benefits (other postemployment benefits) to current and future retirees, their dependents and beneficiaries in accordance with Section 20 of Massachusetts General Law Chapter 32B.

Specific benefit provisions and contribution rates are established by collective bargaining agreements, state law and Town ordinance. All benefits are provided through the Town’s premium-based insurance program, currently Blue Cross Blue Shield of New England. The OPEB Plan does not issue a stand-alone financial report and is presented as a fiduciary fund in the Town’s financial statements. OPEB Plan disclosures can be found in this footnote disclosure.

Employees Covered by Benefit Terms – The following employees were covered by the benefit terms as of June 30, 2022 (December 31, 2021 for the Light Department):

	Inactive Employees	Active Employees	Total
Town	32	36	68
Sewer	2	6	8
Water	2	6	8
Light	10	10	20
Total	<u>46</u>	<u>58</u>	<u>104</u>

Contributions – The contribution requirements of OPEB Plan members and the Town are established and may be amended by the Town. Retirees contributed 31% of the set premium for medical, dental and life insurance during fiscal 2022 and contribution rates increase by 1% at every renewal rate until reaching 35% in 2026. The remainder of the cost is funded from taxation and user rates from the enterprise funds effected.

The Town currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis plus additional contributions in varying amounts annually. The costs of administering the OPEB Plan are paid by the Town.

For the year ended June 30, 2022, the average contribution rates of covered-employee payroll were 12.0%. The Light Department December 31, 2021 amounts are blended into this rate.

Net OPEB Liability – The Town’s net OPEB liability was measured as of July 1, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the Town at June 30, 2022 (December 31, 2021 for TMLD) were as follows:

	Component				Total
	Town	Sewer	Water	Light	
Total OPEB Liability	\$ 5,639,894	\$ 663,009	\$ 923,068	\$ 1,783,393	\$ 9,009,364
Plan fiduciary net position	257,979	78,247	129,602	613,160	1,078,988
Net OPEB liability	\$ 5,381,915	\$ 584,762	\$ 793,466	\$ 1,170,233	\$ 7,930,376
	4.6%	11.8%	14.0%	34.4%	12.0%

The total OPEB liability in the most recent actuarial valuation was determined using the following key actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Investment rate of return	5.32%, net of OPEB plan investment expense Town, 5.32% for sewer, 5.32% for water and 5.28% for light including inflation.
Municipal bond rate	4.09% as of June 30, 2022
Single Equivalent Discount Rate	4.81% Town; 5.01% sewer; 5.01% water and 5.25% light net of OPEB plan investment expense including inflation. Using a blend of the Municipal Bond Index Rate for unfunded periods and the Investment Rate of Return.
Inflation	2.50% annually
Health Care Trend Rate	8.00%
Salary Increases	3.00% annually
Pre-Retirement Mortality	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females
Post-Retirement Mortality	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females
Disabled Mortality	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

Key assumption changes effective Fiscal Year ending June 30, 2022

Single Equivalent Discount Rate Town Discount rate increased from 4.5% to 4.81%



The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected Rate of Return
Domestic Equity - Large Cap	24.25%	4.42%
Domestic Equity - Small/Mid Cap	12.25%	4.81%
International Equity - Developed Market	10.00%	4.91%
International Equity - Emerging Market	6.25%	5.58%
Domestic Fixed Income	31.50%	1.00%
International Fixed Income	7.00%	1.04%
Alternatives	3.00%	5.98%
Real Estate	0.00%	6.25%
Cash	5.75%	0.00%
	100.00%	
Real rate of return		3.07%
Inflation assumption		2.50%
Total nominal rate of return		5.57%
Investment expense		-0.25%
Net investment return		5.32%

Sensitivity Analyses – The following presents the Town’s net OPEB liability as well as what the Town’s net OPEB liability would be if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current discount rate as well as if the healthcare cost trend rates are 1% lower or higher than the current healthcare cost trend rates:

Net OPEB Liability	Discount Rate			
	Current Rate	1% lower	Current	1% greater
Town	4.81%	\$ 6,286,693	\$ 5,381,915	\$ 4,657,815
Sewer	5.01%	693,238	584,762	497,841
Water	4.09%	944,255	793,466	672,415
Light	5.25%	1,525,862	1,170,233	897,397
Total		\$ 9,450,048	\$ 7,930,376	\$ 6,725,468

Net OPEB Liability	Health Care Rate			
	Current Rate	1% lower	Current	1% greater
Town	8.00%	\$ 4,584,408	\$ 5,381,915	\$ 6,393,584
Sewer	8.00%	486,360	584,762	709,000
Water	8.00%	657,977	793,466	963,349
Light	8.00%	918,679	1,170,233	1,485,698
Total		\$ 6,647,424	\$ 7,930,376	\$ 9,551,631

Changes in the Net OPEB Liability – The following table summarizes the changes in the net OPEB liability for the year ended June 30, 2022 (except that the Light department is as of December 31, 2021):

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021	\$ 8,323,122	\$ 935,602	\$ 7,387,520
Changes for the year:			
Service cost	236,901	-	236,901
Interest	412,709	-	412,709
Change in assumptions	1,254,569	-	1,254,569
Difference between expected and actual	(915,834)	-	(915,834)
Employer contributions	-	448,752	(448,752)
Benefit payments withdrawn from trust	-	(302,113)	302,113
Net investment income	-	(3,254)	3,254
Benefit payments	(302,113)	-	(302,113)
Net changes	686,232	143,385	542,847
Balances at June 30, 2022	<u>\$ 9,009,354</u>	<u>\$ 1,078,987</u>	<u>\$ 7,930,367</u>

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the year ended June 30, 2022 (December 31, 2021 for the Light Department) OPEB expense was \$348,102 and deferred inflows and outflows are reflected as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 1,827,551	\$ 931,316
Differences between expected and actual experience	-	1,513,559
Differences between projected and actual earnings on investments	53,014	62,457
	<u>\$ 1,880,565</u>	<u>\$ 2,507,332</u>

Deferred inflows and outflows are amortized to expense as follows:

Year Ended June 30,	
2023	\$ (406,985)
2024	(577,314)
2025	208,443
2026	133,621
2027	15,468
	<u>\$ (626,767)</u>

Investment Custody – In accordance with Massachusetts General Laws, the Town Treasurer is the custodian of the OPEB Plan and since the Town has not designated a Board of Trustees, the Town Treasurer is also the Trustee and as such is responsible for the general supervision of the management, investment and reinvestment of the OPEB Plan assets. OPEB Plan assets may be invested and reinvested by the custodian consistent with the prudent investor rule established in Chapter 203C and may, with the approval of the State Retiree Benefits Trust Fund Board of Trustees, be invested in the State Retiree Benefits Trust Fund established in Section 24 of Chapter 32A. OPEB Plan assets must be segregated from other funds and not be subject to the claims of any general creditor of the Town.

Investment Policy – The OPEB Plan does not have a formal investment policy at this time. The OPEB Plan invests its funds in permissible investments as stipulated by the Commonwealth.

Investment Rate of Return – For the year ended June 30, 2022 (December 31, 2021 for TMLD) the annual money-weighted rate of return on investments, net of investment expense, was a loss of (14.89)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

### **C. Risk Financing**

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

### **D. Commitments and Contingencies**

General – During its day-to-day operations, the Town is party to certain legal claims, which are subject to many uncertainties, and the outcome of individual litigation matters in these situations cannot be reasonably estimated. Although the amount of liability, if any, in these situations at June 30, 2022, cannot be determined, management believes that the resulting liability, if any, should not materially affect the basic financial statements of the Town at June 30, 2022.

Appellate Tax Board – Generally the Town has pending cases filed with the Massachusetts Appellate Tax Board of the Commonwealth of Massachusetts (“ATB”). At June 30, 2022, there were zero pending cases in ATB.

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

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

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

political subdivision of the Commonwealth, created as a means to develop a bulk power supply for its Members and other utilities. MMWEC is authorized to construct, own or purchase ownership interests in, and to issue revenue bonds to finance, electric facilities (“Projects”). MMWEC has acquired ownership interests in electric facilities operated by other entities and also owns and operates its own electric facilities.

MMWEC operates the Stony Brook Intermediate Project and Stony Brook Peaking Project, both fossil-fueled power plants. MMWEC has the Nuclear Mix One project, Nuclear Project Three, Nuclear Project Four, Nuclear Project Five and Project Six, which comprise an 11.6% ownership interest in the Seabrook Station nuclear generating unit operated by NextEra Energy Seabrook, LLC and a 4.8% ownership interest in the Millstone Unit 3 nuclear unit operated by Dominion Nuclear Connecticut, Inc. The operating license for Seabrook Station extends to March 15, 2050. The operating license for Millstone Unit 3 extends to November 25, 2045.

On July 19, 2019, MMWEC sold its 3.7% interest in W.F. Wyman Unit No. 4 plant, which is owned and operated by its majority owner, FPL Energy Wyman IV, LLC.

MMWEC sells all of the capability (Project Capability) of each of its Projects to its Members and other utilities (Project Participants) under Power Sales Agreements (PSAs). The Department has entered into PSAs with MMWEC. Under the PSAs, the Department is required to make certain payments to MMWEC solely from Department revenues. Among other things, PSAs require each Project Participant to pay its pro rata share of MMWEC’s costs related to the Project. In addition, should a Project Participant fail to make any payment when due, other Project Participants may be required to increase (step-up) their payments and correspondingly their Participant’s share of Project Capability. Project Participants have covenanted to fix, revise, and collect rates at least sufficient to meet their obligations under the PSAs. Under the PSAs each Participant is unconditionally obligated to make all payments due to MMWEC, whether or not the Project(s) is completed or operating, and notwithstanding the suspension or interruption of the output of the Project(s).

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

At December 31, 2021, MMWEC has no debt service obligations outstanding relating to the Projects. MMWEC is involved in various legal actions, the outcome of which, in the opinion of MMWEC management, will not have a material effect on the financial position of MMWEC.

The total capital expenditures and annual capacity, fuel and transmission costs (which include debt service and decommissioning expenses discussed above) associated with the Department’s Project Capability of the Projects in which it participates was \$24,890,909 for the year ended December 31, 2021.

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

The Cooperative is organized under Chapters 157 and 164: Section 47C of the State of Massachusetts Statutes and constitutes a municipal lighting plant cooperative. The Cooperative was formed by Massachusetts Municipal Wholesale Electric Company (MMWEC) and 14

Municipal Light Departments (Members) for the purpose of financing, owning, constructing and operating wind generation facilities located on Brodie Mountain in the towns of Hancock and Lanesborough, Massachusetts (Berkshire Wind Facility).

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

The Berkshire Wind Facility is comprised of two Phases. Phase 1 is comprised of ten 1.5-megawatt wind turbines which have been commercially operating since 2011, and Phase 2 is comprised of two 2.3-megawatt wind turbines which began commercial operations in November 2019.

MMWEC sells all of the capability of the Berkshire Wind Facility (Capability) to the Members of the Cooperative (Members) under Power Purchase Agreements (PPAs). Among other things, the PPAs require each Cooperative Member to pay its *pro rata* share of the costs related to the Berkshire Wind Facility and its pro rata share of the Operation and Maintenance (O&M) costs of the Berkshire Wind Facility. In addition, should a Cooperative Member fail to make any payment when due, other Cooperative Members may be required to increase (step-up) their payments and correspondingly their share of the Capability to an additional amount. Additionally, each Participant is unconditionally obligated to make all payments due to the Berkshire Wind Cooperative Corporation, whether or not the Berkshire Wind Facility is completed or operating, and notwithstanding the suspension or interruption of the output of the Berkshire Wind Facility.

The total capital expenditures, debt service and operation and maintenance (O&M) costs associated with the Plant's pro rata share of the Phases in which it participates for the year ended December 31, 2021 are listed in the table below:

Phase	Percentage Share	Total Capital Expenditures	Debt Service Billed	Operations & Maintenance Billed
Berkshire Phase 1	5.484%	\$ 3,031,511	\$ 265,412	\$ 94,695

The estimated aggregate amount of the required payments for future years for the TMLD's pro rata share of the Phases in which it participates is shown below:

<u>For Years Ending December 31,</u>	
2022	\$ 265,371
2023	265,398
2024	265,741
2025	265,343
2026	265,590
2027 - 2030	<u>1,061,853</u>
Total	<u>\$ 2,389,296</u>

## **E. Landfill Closure and Post-Closure Care Costs**

The Town's landfill is closed and a final cover has been installed in accordance with Federal and State laws and regulations. Those laws and regulations also require the Town to perform certain maintenance and monitoring functions ("post-closure care") at the site for 30 years after the landfill cover is installed. In accordance with generally accepted accounting principles, the estimated remaining cost of monitoring; \$155,000 has been recorded as a governmental activity's liability; actual costs may be higher due to inflation, changes in technology, or changes in regulations.

## **IV. Implementation of New GASB Pronouncements**

### Current Year Implementations

In June 2017, the GASB issued GASB Statement No. 87, Leases. This Statement redefined the manner in which long-term leases are accounted and reported. As amended, the provisions of this Statement became effective in fiscal year 2022. The adoption of this standard did not have a material impact on the Town's financial statements.

In June 2018, the GASB issued GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period. This statement established accounting requirements for interest costs incurred before the end of a construction period. As amended, the provisions of this Statement became effective in fiscal year 2022. The adoption of this standard did not have a material impact on the Town's financial statements.

In June 2020, the GASB issued GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32. The objective of this Statement was to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. The provisions of this Statement became effective in fiscal year 2022. The adoption of this standard did not have a material impact on the Town's financial statements.

### Future Implementations –

In May 2019, the GASB issued GASB Statement No. 91, Conduit Debt Obligations. The objective of this Statement is to standardize the reporting of conduit debt obligations by issuers by clarifying the existing definition of conduit debt obligation, among other matters. As amended, the provisions of this Statement are effective for financial reporting periods beginning after December 15, 2021 (fiscal year 2023). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In March 2020, the GASB issued GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The objective of this Statement is to

improve financial reporting by addressing issued related to public-private and public-public partnership arrangements. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2022 (fiscal year 2023). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The objective of this Statement is to address accounting for subscription-based information technology arrangements to government end users based on the standards established in Statement No. 87, as amended. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2022 (fiscal year 2023). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In June 2022, the GASB issued GASB Statement No. 100, Accounting Changes and Error Corrections – An Amendment of GASB Statement No 62. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for decision making or assessing accountability. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2023 (fiscal year 2024). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In June 2022, the GASB issued GASB Statement No. 101, Compensate Absences. The objective of this Statement is to update the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The provisions of this Statement are effective for financial reporting periods beginning after December 15, 2023 (fiscal year 2025). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

**TOWN OF TEMPLETON, MASSACHUSETTS**

**REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS  
YEAR ENDED JUNE 30, 2022**

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

	Year Ended June 30,							
	2022	2021	2020	2019	2018	2017		
Town's proportion of the net pension liability (asset)	1.30%	1.32%	1.31%	1.32%	1.32%	1.37%	1.36%	1.73%
Town's proportionate share of the net pension liability (asset)	\$ 10,983,225	\$ 11,717,239	\$ 11,664,176	\$ 12,012,202	\$ 10,758,199	\$ 11,442,390	\$ 9,665,159	\$ 10,271,629
Town's covered payroll	\$ 3,861,532	\$ 3,922,523	\$ 3,579,056	\$ 3,594,982	\$ 3,379,162	\$ 3,418,702	\$ 3,497,074	\$ 3,362,571
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	284.4%	298.7%	325.9%	334.1%	318.4%	334.7%	276.4%	305.5%
Plan fiduciary net position as a percentage of the total pension liability	56.20%	50.30%	47.36%	43.05%	46.40%	42.00%	44.52%	47.94%

**SCHEDULE OF THE TOWN CONTRIBUTIONS TO PENSION PLAN**

	Year Ended June 30,							
	2022	2021	2020	2019	2018	2017		
Actuarially determined contribution	\$ 964,560	\$ 887,221	\$ 797,870	\$ 737,540	\$ 667,573	\$ 663,582	\$ 612,557	\$ 682,149
Contributions in relation to the actuarially determined contribution	964,560	887,221	797,870	737,540	667,573	663,582	612,557	682,149
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 3,861,532	\$ 3,922,523	\$ 3,579,056	\$ 3,594,982	\$ 3,379,162	\$ 3,418,702	\$ 3,497,074	\$ 3,362,571
Contributions as a percentage of covered payroll	25.0%	22.6%	22.3%	20.5%	19.8%	19.4%	17.5%	20.3%

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

See accompanying independent auditor's report.



TOWN OF TEMPLETON, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED  
YEAR ENDED JUNE 30, 2022

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

	June 30			
	2022	2021	2020	2018
Total OPEB liability:				
Service cost	\$ 236,901	\$ 204,753	\$ 182,837	\$ 341,167
Interest	412,709	387,869	481,117	483,837
Differences between expected and actual experience	(915,834)	(33,566)	(1,703,270)	(3,396)
Changes of assumptions	1,254,569	765,344	(1,873,514)	867,112
Benefit payments	(302,113)	(298,068)	(290,687)	(258,191)
Net change in total OPEB liability	686,232	1,026,332	(3,203,517)	1,430,529
Total OPEB liability - beginning of year	8,323,122	7,296,790	10,500,307	9,069,778
Total OPEB liability - end of year (a)	<u>\$ 9,009,354</u>	<u>\$ 8,323,122</u>	<u>\$ 7,296,790</u>	<u>\$ 10,500,307</u>
Plan fiduciary net position:				
Contributions - employer	\$ 448,752	\$ 438,836	\$ 377,326	\$ 397,872
Net investment income	(3,254)	132,429	63,498	(1,534)
Benefit payments	(302,113)	(298,058)	(290,687)	(258,191)
Net change in Plan fiduciary net position	143,385	273,207	150,137	138,147
Plan fiduciary net position - beginning of year	935,602	662,395	512,258	374,111
Plan fiduciary net position - end of year (b)	<u>\$ 1,078,987</u>	<u>\$ 935,602</u>	<u>\$ 662,395</u>	<u>\$ 512,258</u>
Net OPEB liability - end of year (a) - (b)	<u>\$ 7,930,367</u>	<u>\$ 7,387,520</u>	<u>\$ 6,634,395</u>	<u>\$ 9,988,049</u>
Plan fiduciary net position as a percentage of the total OPEB liability	11.98%	11.24%	9.08%	4.88%
Covered-employee payroll	\$ 3,742,362	\$ 3,574,967	\$ 3,453,446	\$ 3,257,410
Net OPEB liability as a percentage of covered-employee payroll	211.91%	206.65%	192.11%	306.63%
				282.13%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years in which information is available.

See independent auditors' report.

TOWN OF TEMPLETON, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED  
YEAR ENDED JUNE 30, 2022

SCHEDULE OF CONTRIBUTIONS

	June 30			
	2022	2021	2020	2018
Actuarially-determined contribution	\$ 577,643	\$ 540,395	\$ 604,776	\$ 846,863
Contributions in relation to the actuarially-determined contribution	(448,752)	(438,836)	(377,326)	(545,832)
Contribution deficiency (excess)	\$ 128,891	\$ 101,559	\$ 227,450	\$ 301,031
Covered-employee payroll	\$ 3,742,362	\$ 3,574,967	\$ 3,453,446	\$ 3,082,121
Contribution as a percentage of covered-employee payroll	12.0%	12.3%	10.9%	17.7%

Valuation Date	July 1, 2021
Actuarial Cost Method	Individual Entry Age Normal
Amortization Period	30 years
Asset Valuation Method	Market Value of Assets as of Reporting Date
Investment rate of return	5.32%
Municipal Bond Rate	4.09%
Single Equivalent Discount Rate	4.81%
Inflation	2.50%
Healthcare cost trend rates	8.00%

SCHEDULE OF INVESTMENT RETURNS  
LAST 10 FISCAL YEARS

	June 30		
	2022	2021	2020
Annual money-weighted rate of return, net of investment expense	-14.89%	24.21%	2.72%
		7.39%	0.00%

Note: These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years in which information is available.

See independent auditors' report.

TOWN OF TEMPLETON, MASSACHUSETTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Budgetary Amounts	Encumbrances	Actual Budgetary Adjusted	Variance Positive (Negative)
	Original Budget	Final Budget				
<b>Revenues:</b>						
Real estate and personal property	\$ 12,506,414	\$ 12,506,414	\$ 12,780,739		\$ 12,780,739	\$ 274,325
Intergovernmental	1,763,608	1,763,608	1,767,983		1,767,983	4,375
Motor vehicle and other excises	1,067,000	1,067,000	1,295,488		1,295,488	228,488
Licenses and permits	125,000	125,000	194,605		194,605	69,605
Departmental and other revenue	400,000	400,000	506,231		506,231	106,231
Penalties and interest	40,000	40,000	140,553		140,553	100,553
Fines and forfeitures	30,000	30,000	60,525		60,525	30,525
Investment income	15,000	15,000	9,503		9,503	(5,497)
Total Revenues	15,947,022	15,947,022	16,755,627	-	16,755,627	808,605
<b>Expenditures:</b>						
General government	1,206,046	1,175,423	953,732	138,859	1,092,591	82,832
Public safety	2,964,376	2,954,361	2,711,438	95,698	2,807,136	147,225
Education	7,797,384	7,797,384	7,751,200	14,765	7,765,965	31,419
Public works	2,065,278	2,288,458	2,059,127	219,847	2,278,974	9,484
Health and human services	223,577	233,905	204,517	19,581	224,098	9,807
Culture and recreation	101,101	103,736	92,937	10,000	102,937	799
Fringe and pension benefits	2,609,600	2,599,518	2,494,920	-	2,494,920	104,598
State and county tax assessments	68,355	68,355	69,675	-	69,675	(1,320)
Debt service	2,221,131	2,221,131	2,175,616	-	2,175,616	45,515
Total Expenditures	19,256,848	19,442,271	18,513,162	498,750	19,011,912	430,359
<b>Other Financing Sources (Uses):</b>						
Transfers in	1,955,196	1,955,196	2,046,434		2,046,434	91,238
Transfers out	(370,000)	(562,077)	(612,500)		(612,500)	50,423
Total Other Financing Sources (Uses)	1,585,196	1,393,119	1,433,934		1,433,934	141,661
(DEFICIENCY) EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES/USE OF PRIOR YEAR BUDGETARY FUND BALANCE	(1,724,630)	(2,102,130)	(323,601)		(822,351)	1,380,625
<b>Other Budgetary Items:</b>						
Prior year encumbrances	435,583	435,583				
Free cash	1,289,047	1,666,547				
Total Other Budgetary Items	1,724,630	2,102,130				
<b>Net Budget</b>	\$ -	\$ -	\$ -		\$ -	\$ -

See accompanying independent auditors' report.  
See notes to the required supplementary information of this schedule.

# TOWN OF TEMPLETON, MASSACHUSETTS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2022

### I. Budgetary Basis of Accounting

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

*Budgetary-to-GAAP Reconciliation* – The Town’s general fund is prepared on a basis of accounting other than GAAP to conform to the Uniform Municipal Accounting System basis of accounting as prescribed by the Massachusetts Department of Revenue. A reconciliation of the budgetary-basis to GAAP-basis results for the General Fund for the fiscal year ended June 30, 2022, is as follows:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues on a budgetary basis			\$ 16,755,627
Change in recording tax revenues	\$ 98,503	\$ -	98,503
Stabilization interest	-	(26,374)	(26,374)
Revenues on a GAAP basis	<u>\$ 98,503</u>	<u>\$ (26,374)</u>	<u>\$ 16,827,756</u>
Expenditures on a budgetary basis			\$ 18,513,162
Reclass of enterprise indirect costs to expenditures	<u>\$ (1,751,879)</u>	<u>\$ -</u>	<u>(1,751,879)</u>
Expenditures on a GAAP basis	<u>\$ (1,751,879)</u>	<u>\$ -</u>	<u>\$ 16,761,283</u>
Other financing sources (uses) on a budgetary basis			\$ 1,494,357
Reclass of enterprise indirect costs to expenditures	\$ (1,751,879)	\$ -	(1,751,879)
Stabilization transfers	-	372,077	372,077
Other financing sources (uses) on a GAAP basis	<u>\$ (1,751,879)</u>	<u>\$ 372,077</u>	<u>\$ 114,555</u>

*Appropriation Deficits* – During fiscal year 2022, there were no appropriation deficits.

# TOWN CLERK

July 1, 2021-June 30, 2022

## VITAL STATISTICS

Births:	Males	44
	Females	45
Marriages:	Male Residents	23
	Male Non-Residents	3
	Female Residents	25
	Female Non-Residents	3
Deaths:	Males	55
	Females	58

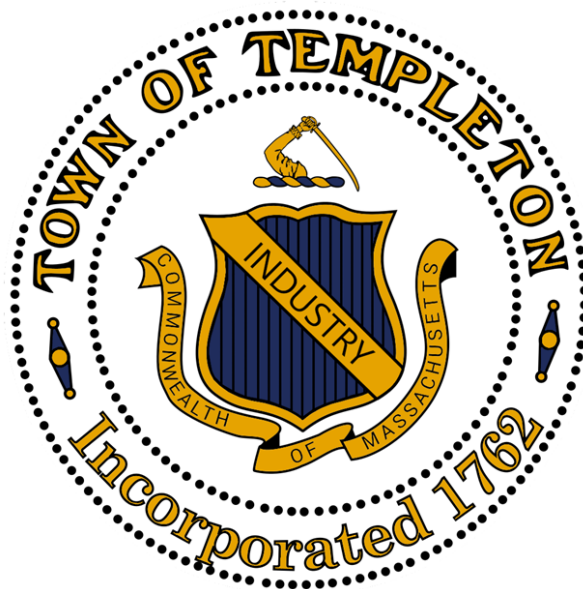
**DUE TO THE RIGHT TO PRIVACY ACT, WE WILL NO LONGER BE  
ALLOWED TO PRINT THE NAMES, DATES, AND ADDRESSES OF OUR  
BIRTHS, MARRIAGES, OR DEATHS.**

Respectfully submitted,  
Carol A. Harris  
Town Clerk of Templeton

# TOWN OF TEMPLETON

## FALL TOWN MEETING WARRANT

November 3, 2021



**Narragansett Regional Middle School  
460 Baldwinville Road, Baldwinville**

**TOWN OF TEMPLETON**  
**WARRANT FOR FALL TOWN MEETING**  
**November 3, 2021**

**WORCESTER, ss.**

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

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

**Wednesday, November 3, 2021, at 6:00 p.m.**

Then and there to act on the following articles:

**ARTICLE 1: FISCAL YEAR 2022 OPERATING BUDGET AMENDMENT(s)**

To see if the Town will vote to appropriate the sum of Forty One Thousand Nine Hundred Dollars and No Cents (\$41,900.00) for supplemental appropriations to the Fiscal Year 2022 Operating Budget as follows:

<b>Department</b>	<b>Amount</b>	<b>Reason</b>
Building & Grounds	\$13,900	Increase in heating costs and software subscription costs
Highway	\$16,000	Increased costs for road line painting
Highway	\$7,500	Unforeseen Baker Lane extension of street improvement
Highway	\$4,500	Unforeseen drainage failure on Royalston Road

And to meet said appropriation by a transfer of said sum from certified free cash,  
Or take any other action related thereto.

**Submitted by the Select Board**  
**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Forty One Thousand Nine Hundred Dollars and No Cents (**\$41,900.00**) for supplemental appropriations to the Fiscal Year 2021 Operating Budget as follows:

<b>Department</b>	<b>Amount</b>	<b>Reason</b>
Building & Grounds	\$13,900	Increase in heating costs and software subscription costs
Highway	\$16,000	Increased costs for road line painting
Highway	\$7,500	Unforeseen Baker Lane extension of street improvement
Highway	\$4,500	Unforeseen drainage failure on Royalston Road

And to meet said appropriation by a transfer of said sum from certified free cash.

**Passed Unanimously/November 3<sup>rd</sup> @ 6:12pm**

**ARTICLE 2: AMEND THE FY22 CAPITAL BUDGET**

To see if the Town will vote to amend the FY22 capital budget accepted as Article 17 at the 2021 Annual Town Meeting by striking “SUV” and inserting in its place “truck.”

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to amend the FY22 capital budget accepted as Article 17 at the 2021 Annual Town Meeting by striking “SUV” and inserting in its place “truck.”

**Passed Unanimously/November 3<sup>rd</sup> @ 6:15pm**

**ARTICLE 3: AMENDING THE BYLAWS RE: ADVISORY COMMITTEE**

To see if the Town will vote to amend Chapter 22, Section 6 of the General Bylaws as follows:

**§ 22-6 Review of warrant articles by Advisory Committee.**

All articles in any warrant for a Town Meeting shall be referred to the Advisory Committee for its consideration. The Board, after drawing any such warrant, shall transmit immediately a copy thereof to the Chairman of said Committee. A public hearing shall be held, upon all such articles, unless a public hearing by some other tribunal is required by law, and a notice of such hearing shall be given by inserting in the local newspaper and by posting on the Town website. Said Committee shall, after due consideration of the subject matter of such articles, report thereon to the Town Meeting, in writing, such recommendations as it deems best for the interests of the Town and its citizens. ~~Copies of the report of the Advisory Committee shall be made available to the voters at least two days before Town Meetings and at all Town Meetings.~~

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to amend Chapter 22, Section 6 of the General Bylaws as follows:



**§ 22-6 Review of warrant articles by Advisory Committee.**

All articles in any warrant for a Town Meeting shall be referred to the Advisory Committee for its consideration. The Board, after drawing any such warrant, shall transmit immediately a copy thereof to the Chairman of said Committee. A public hearing shall be held, upon all such articles, unless a public hearing by some other tribunal is required by law, and a notice of such hearing shall be given by inserting in the local newspaper and by posting on the Town website. Said Committee shall, after due consideration of the subject matter of such articles, report thereon to the Town Meeting, in writing, such recommendations as it deems best for the interests of the Town and its citizens. ~~Copies of the report of the Advisory Committee shall be made available to the voters at least two days before Town Meetings and at all Town Meetings.~~

**Passed Unanimously/November 3<sup>rd</sup> @ 6:17pm**

**The Moderator stepped down from Article 4.**

**Justice Graves was elected as temporary moderator for the duration of Article 4 by Town Meeting.**

**ARTICLE 4: AMENDING THE BYLAWS RE: ADVISORY COMMITTEE**

To see if the Town will vote to amend Chapter 9 of the General Bylaws as follows:

§ 9-3 Vacancies.

If a member resigns for any reason, or if any member is absent from five consecutive meetings of the Advisory Committee, except in case of illness, the position shall be deemed to be vacant and shall be filled as herein provided. ~~The Advisory Committee Chairman shall notify the Moderator to determine if there are any interested town registered voters to fill the vacancy. The Moderator shall be given 30 days to fill the vacant position by appointing a person to complete the unexpired term. In the event the Moderator is unable to fill the vacancy,~~ The Advisory Committee shall fill said vacancy by vote, an attested copy of which shall be sent by the Advisory Committee Secretary to the Town Clerk. The term of office of any person chosen by the Advisory Committee to fill a vacancy shall expire at the final adjournment of the next succeeding Annual Town Meeting. The Moderator, at that time, shall appoint a successor to complete the unexpired term. ***If the Advisory Committee cannot conduct business due to lack of seated members for quorum, the Moderator may appoint to the Advisory Committee any registered voter(s) showing interest until a quorum has been seated.***

§ 9-4 Review of proposed warrant articles.

The second paragraph shall be changed to read, "The Advisory Committee shall report thereon to the community at least ~~5~~ ***two (2)*** days before the date set for the Annual Town Meeting and at least ~~four~~ ***two (2)*** days before the date set for a Special Town Meeting with such explanations and suggestions as it may deem most useful to the community."

Or take any other action related thereto.

**Submitted by the Advisory Committee**

**Majority Vote Required**

**A motion was duly made and seconded to divide Article 4 as follow:**

- **Revisions to Section 9.3 of the Bylaws will be considered a Article 4A.**
- **Revisions to Section 9.4 of the Bylaws will be considered as Article 4B.**

Passed/November 3<sup>rd</sup> @ 6:25pm

A motion was duly made and seconded to move Article 4.

Passed/November 3<sup>rd</sup> @ 6:46pm

**On Article 4A - Revisions to Section 9.3 of the Bylaws**

§ 9-3 Vacancies.

If a member resigns for any reason, or if any member is absent from five consecutive meetings of the Advisory Committee, except in case of illness, the position shall be deemed to be vacant and shall be filled as herein provided. ~~The Advisory Committee Chairman shall notify the Moderator to determine if there are any interested town registered voters to fill the vacancy. The Moderator shall be given 30 days to fill the vacant position by appointing a person to complete the unexpired term. In the event the Moderator is unable to fill the vacancy,~~ The Advisory Committee shall fill said vacancy by vote, an attested copy of which shall be sent by the Advisory Committee Secretary to the Town Clerk. The term of office of any person chosen by the Advisory Committee to fill a vacancy shall expire at the final adjournment of the next succeeding Annual Town Meeting. The Moderator, at that time, shall appoint a successor to complete the unexpired term. *If the Advisory Committee cannot conduct business due to lack of seated members for quorum, the Moderator may appoint to the Advisory Committee any registered voter(s) showing interest until a quorum has been seated.*

Defeated/November 3<sup>rd</sup> @ 6:49 by hand count (Y-8, N-37)

**On Article 4 B - Revisions to Section 9.4 of the Bylaws**

§ 9-4 Review of proposed warrant articles.

The second paragraph shall be changed to read, "The Advisory Committee shall report thereon to the community at least ~~5~~ **two (2)** days before the date set for the Annual Town Meeting and at least ~~four~~ **two (2)** days before the date set for a Special Town Meeting with such explanations and suggestions as it may deem most useful to the community."

Passed/November 3<sup>rd</sup> @ 6:57pm

**ARTICLE 5: AUTHORIZE SPECIAL LEGISLATION RE: PARKS AND RECREATION COMMISSION**

To see if the Town will vote to authorize the Select Board to petition the Massachusetts General Court for special legislation, as set forth below, to establish an appointed Parks and Recreation Commission.

**AN ACT CREATING A PARKS AND RECREATION COMMISSION IN THE TOWN OF TEMPLETON**

Be it enacted as follows:

SECTION 1. Notwithstanding the provisions of section two of chapter forty-five of the General Laws, there is hereby established in said town a Parks and Recreation Commission which shall consist of seven members, each of whom shall be appointed by the Select Board for a term of one year. The initial members of said Commission shall be members of the Recreation Commission in existence immediately prior to the effective

date of this act and they shall continue to serve the remaining portion of their term. Said Commission shall be a policy-making board responsible for overseeing the management and maintenance of Town owned parks, fields and related facilities, and for providing year-round high quality indoor and outdoor recreation activities for children and adults with varying interests and physical abilities. It shall deliver diverse culturally, socially, mentally and physically based programs. It shall establish suitable policies and guidelines relating to the programs it shall offer, and the use, maintenance, and improvement of the facilities under its oversight. The Commission shall have all the powers and duties granted by the various provisions of the General Laws relative to park commissions and recreation commissions, except insofar as the same may be inconsistent with the provisions of this Act.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to authorize the Select Board to petition the Massachusetts General Court for special legislation, as set forth below, to establish an appointed Parks and Recreation Commission.

### **AN ACT CREATING A PARKS AND RECREATION COMMISSION IN THE TOWN OF TEMPLETON**

Be it enacted as follows:

SECTION 1. Notwithstanding the provisions of section two of chapter forty-five of the General Laws, there is hereby established in said town a Parks and Recreation Commission which shall consist of seven members, each of whom shall be appointed by the Select Board for a term of one year. The initial members of said Commission shall be members of the Recreation Commission in existence immediately prior to the effective date of this act and they shall continue to serve the remaining portion of their term. Said Commission shall be a policy-making board responsible for overseeing the management and maintenance of Town owned parks, fields and related facilities, and for providing year-round high quality indoor and outdoor recreation activities for children and adults with varying interests and physical abilities. It shall deliver diverse culturally, socially, mentally and physically based programs. It shall establish suitable policies and guidelines relating to the programs it shall offer, and the use, maintenance, and improvement of the facilities under its oversight. The Commission shall have all the powers and duties granted by the various provisions of the General Laws relative to park commissions and recreation commissions, except insofar as the same may be inconsistent with the provisions of this Act.

**Passed Unanimously/November 3<sup>rd</sup> @ 7:02pm**

#### **ARTICLE 6: PARKS AND RECREATION COMMISSION**

If Article 5 is accepted, to see if the Town will vote, subject to the acceptance of the Special Act by the General Court, to amend Article IV of the General Bylaws as follows:

##### ARTICLE IV *Parks and* Recreation Commission

§ 9-16 Membership; appointment; terms; vacancies

The ~~Board of Selectmen~~**Select Board** (Board) shall appoint a **Parks and Recreation Commission** consisting of seven members: ~~three members to be appointed from Precinct A, three members to be appointed from Precinct B, and one member to be appointed at-large.~~ The term for each member shall be one year. Any seat that becomes vacant during the one-year term shall be filled by the appointing authority for the remainder of the unexpired term.

**§ 9-17 Powers and duties**

*The Commission shall have all the powers and duties granted by the various provisions of the General Laws relative to park commissions and recreation commissions, except insofar as the same may be inconsistent with the provisions of the special legislation establishing said Commission.*

**§ 9-18 Purpose**

*Said Commission shall be a policy-making board responsible for overseeing the management and maintenance of Town owned parks, fields and related facilities, and for providing year-round high quality indoor and outdoor recreation activities for children and adults with varying interests and physical abilities. It shall deliver diverse culturally, socially, mentally and physically based programs. It shall establish suitable policies and guidelines relating to the programs it shall offer, and the use, maintenance, and improvement of the facilities under its oversight.*

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to the acceptance of the Special Act by the General Court, to amend Article IV of the General Bylaws as follows:

ARTICLE IV **Parks and Recreation Commission**

§ 9-16 Membership; appointment; terms; vacancies

The ~~Board of Selectmen~~**Select Board** (Board) shall appoint a **Parks and Recreation Commission** consisting of seven members: ~~three members to be appointed from Precinct A, three members to be appointed from Precinct B, and one member to be appointed at-large.~~ The term for each member shall be one year. Any seat that becomes vacant during the one-year term shall be filled by the appointing authority for the remainder of the unexpired term.

**§ 9-17 Powers and duties**

*The Commission shall have all the powers and duties granted by the various provisions of the General Laws relative to park commissions and recreation commissions, except insofar as the same may be inconsistent with the provisions of the special legislation establishing said Commission.*

**§ 9-18 Purpose**

*Said Commission shall be a policy-making board responsible for overseeing the management and maintenance of Town owned parks, fields and related facilities, and for providing year-round high quality indoor and outdoor recreation activities for children and adults with varying interests and physical abilities. It shall deliver diverse culturally, socially, mentally and physically based programs. It shall establish suitable policies and guidelines relating to the programs it shall offer, and the use, maintenance, and improvement of the facilities under its oversight.*

Passed Unanimously/November 3<sup>rd</sup> @ 7:05pm

## **ARTICLE 7: AUTHORIZE SPECIAL LEGISLATION RE: REVOLVING FUND FOR PROBLEM PROPERTIES**

To see if the Town will vote to authorize the Select Board to petition the Massachusetts General Court for special legislation, as set forth below, to establish a fund for the demolition of blighted properties.

### **AN ACT ESTABLISHING A SPECIAL FUND FOR RECAPTURED FUNDS FROM DEMOLITION LIENS OR RELATED GRANTS IN THE TOWN OF TEMPLETON.**

Be it enacted as follows:

SECTION 1. (a) Notwithstanding section 53 of chapter 44 of the General Laws or any other general or special law to the contrary, the town of Templeton may establish a special fund for the deposit of any proceeds to the town of Templeton from funds recaptured through demolition liens and state or federal grants or local appropriations for such purpose after December 31, 2021. Interest earned on the fund shall be treated as general fund revenue of the town. Any balance remaining at the end of a fiscal year shall carry over to the next fiscal year and thereafter if not then expended for the purposes set forth in this act.

(b) Proceeds from the fund shall be used at the discretion of the Select Board without further appropriation, to secure, clear, make safe or demolish, together with any associated costs, residential or mixed-use properties considered unsafe, dangerous or unfit for human habitation under applicable building or health codes.

Expenditures shall not be made and liabilities shall not be incurred in excess of the balance of the fund.

The town administrator shall annually report to the Select Board on the total amount of receipts and expenditures for the fund for the prior fiscal year and for the current fiscal year through December 31 or such later date as the Select Board may, by vote, determine, together with such other information as the Select Board may, by vote, require.

SECTION 2. This act shall take effect upon its passage.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to authorize the Select Board to petition the Massachusetts General Court for special legislation, as set forth below, to establish a fund for the demolition of blighted properties.

**AN ACT ESTABLISHING A SPECIAL FUND FOR RECAPTURED FUNDS FROM DEMOLITION LIENS OR RELATED GRANTS IN THE TOWN OF TEMPLETON.**

Be it enacted as follows:

SECTION 1. (a) Notwithstanding section 53 of chapter 44 of the General Laws or any other general or special law to the contrary, the town of Templeton may establish a special fund for the deposit of any proceeds to the town of Templeton from funds recaptured through demolition liens and state or federal grants or local appropriations for such purpose after December 31, 2021. Interest earned on the fund shall be treated as general fund revenue of the town. Any balance remaining at the end of a fiscal year shall carry over to the next fiscal year and thereafter if not then expended for the purposes set forth in this act.

(b) Proceeds from the fund shall be used at the discretion of the Select Board without further appropriation, to secure, clear, make safe or demolish, together with any associated costs, residential or mixed-use properties considered unsafe, dangerous or unfit for human habitation under applicable building or health codes.

Expenditures shall not be made and liabilities shall not be incurred in excess of the balance of the fund.

The town administrator shall annually report to the Select Board on the total amount of receipts and expenditures for the fund for the prior fiscal year and for the current fiscal year through December 31 or such later date as the Select Board may, by vote, determine, together with such other information as the Select Board may, by vote, require.

SECTION 2. This act shall take effect upon its passage.

**Passed Unanimously/November 3<sup>rd</sup> @ 7:14pm**

**ARTICLE 8: DEPOSIT TO DEMOLITION REVOLVING FUND**

To see if the Town will vote, subject to the acceptance of the General Court of the special act establishing the fund, to appropriate the sum of Fifty Thousand Dollars and No Cents (\$50,000.00) to make a deposit into the Demolition Revolving Fund for the purpose of addressing problem properties which may require demolition.

And to meet said appropriation by a transfer of said sum from certified free cash.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to the acceptance of the General Court of the special act establishing the fund, to appropriate the sum of Fifty Thousand Dollars and No Cents (**\$50,000.00**) to make a deposit into the Demolition Revolving Fund for the purpose of addressing problem properties which may require demolition.

And to meet said appropriation by a transfer of said sum from certified free cash.

**Passed Unanimously/November 3<sup>rd</sup> @ 7:16pm**

**ARTICLE 9: DISSOLVE SENIOR CENTER OVERSIGHT COMMITTEE**

To see if the Town will vote to dissolve the Senior Center Oversight Committee.  
Or take any other action related thereto.

**Submitted by the Select Board**  
**Majority Vote Required**

On a motion duly made and seconded the Town voted to dissolve the Senior Center Oversight Committee.

**Passed Unanimously/November 3<sup>rd</sup> @ 7:18pm**

**ARTICLE 10: DISSOLVE TES BUILDING COMMITTEE**

To see if the Town will vote to dissolve the Templeton Elementary School Building Committee upon satisfactory completion of the Massachusetts School Building Authority closeout process.  
Or take any other action related thereto.

**Submitted by the Select Board**  
**Majority Vote Required**

On a motion duly made and seconded the Town voted to dissolve the Templeton Elementary School Building Committee upon satisfactory completion of the Massachusetts School Building Authority closeout process.

**Passed Unanimously/November 3<sup>rd</sup> @ 7:19pm**

**ARTICLE 11: SPECIAL ARTICLES RE: GENERAL FUND**

To see if the Town will vote to appropriate the sum of Forty Nine Thousand Four Hundred and Forty Seven Dollars and No Cents (\$49,447.00) for various special articles as generally described below:

<b>Department</b>	<b>Amount</b>
Treas/Coll – Tax Title Work	\$17,500
Emergency Management / CERT	\$24,447
Baldwinville School Caretaking	\$7,500

And to meet said appropriation by a transfer of said sum from certified free cash.  
Or take any other action related thereto.

**Submitted by the Select Board**  
**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Forty Nine Thousand Four Hundred and Forty Seven Dollars and No Cents (**\$49,447.00**) for various special articles as generally described below:

<b>Department</b>	<b>Amount</b>
Treas/Coll – Tax Title Work	\$17,500

Emergency Management / CERT	\$24,447
Baldwinville School Caretaking	\$7,500

And to meet said appropriation by a transfer of said sum from certified free cash.

**Passed Unanimously/November 3<sup>rd</sup> @ 7:23pm**

**ARTICLE 12: CAPITAL BUDGET RE: GENERAL FUND**

To see if the Town will vote to appropriate the sum of One Hundred and Ninety Six Thousand Dollars and No Cents (\$196,000) for various capital activities as generally described below:

<b>Department</b>	<b>Amount</b>
Highway – Purchase a 2021 CAT Loader	\$183,500
Conservation – Additional Appropriation	
River’s Edge Conservation Area Project	\$12,500

And to meet said appropriation by a transfer of said sum from certified free cash.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of One Hundred and Ninety Six Thousand Dollars and No Cents (**\$196,000**) for various capital activities as generally described below:

<b>Department</b>	<b>Amount</b>
Highway – Purchase a 2021 CAT Loader	\$183,500
Conservation – Additional Appropriation	
River’s Edge Conservation Area Project	\$12,500

And to meet said appropriation by a transfer of said sum from certified free cash.

**Passed/November 3<sup>rd</sup> @ 7:25pm**

**ARTICLE 13: APPOINTMENT OF TREE WARDEN**

To see if the Town will vote, pursuant to M.G.L. c. 41, § 106, to make the position of tree warden an appointed position, with such appointment to be made by the Select Board for a term of three years.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**



On a motion duly made and seconded the Town voted to pursuant to M.G.L. c. 41, § 106, to make the position of tree warden an appointed position, with such appointment to be made by the Select Board for a term of three years.

**Passed Unanimously/November 3<sup>rd</sup> @ 7:27pm**

**ARTICLE 14: DEPOSITS TO GENERAL FUND STABILIZATION & OPEB ACCOUNTS**

To see if the Town will vote to appropriate the sum of Three Hundred Fifty Five Thousand and No Cents (\$355,000.00) to make deposits into its Operations (OPEX) and Capital (CAPEX) stabilization accounts and the OPEB reserve account as follows:

OPEX	\$250,000
CAPEX	\$70,000
OPEB	\$35,000

And to meet said appropriation by a transfer of said sum from certified free cash.  
Or take any other action related thereto.

**Submitted by the Select Board**  
**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Three Hundred Fifty Five Thousand and No Cents (**\$355,000.00**) to make deposits into its Operations (OPEX) and Capital (CAPEX) stabilization accounts and the OPEB reserve account as follows:

OPEX	\$250,000
CAPEX	\$70,000
OPEB	\$35,000

And to meet said appropriation by a transfer of said sum from certified free cash.

**Passed Unanimously/November 3<sup>rd</sup> @ 7:34pm**

**ARTICLE 15: RESCISSION OF AUTHORIZED BUT UNISSUED DEBT**

To see if the Town will vote to rescind authorized but un-issued debt pursuant to the following town meeting approval(s):

<u>Purpose</u>	<u>Meeting Date</u>	<u>Warrant Article</u>	<u>Amount Rescinded</u>
FEMA Emergency- Storm Drain Repair	May 12, 2009	3	\$391,369

Or take any other action related thereto.

**Submitted by the Select Board**  
**Majority Vote Required**

On a motion duly made and seconded the Town voted to rescind authorized but un-issued debt pursuant to the following town meeting approval(s):

<u>Purpose</u>	<u>Meeting Date</u>	<u>Warrant Article</u>	<u>Amount Rescinded</u>
FEMA Emergency-	May 12, 2009	3	\$391,369

Storm Drain Repair  
**Passed Unanimously/November 3<sup>rd</sup> @ 7:36pm**

**A motion was duly made and seconded to dissolve the Fall Town Meeting.**  
**Passed Unanimously/November 3<sup>rd</sup> @ 7:37pm**

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

Given under our hands this 13<sup>th</sup> day of October, 2021.

SELECT BOARD

\_\_\_\_\_  
Michael Currie, Chairman

\_\_\_\_\_  
Timothy Toth, Vice Chairman

\_\_\_\_\_  
Terry Griffis, Clerk

\_\_\_\_\_  
Julie Richard, Member

\_\_\_\_\_  
Jeff Bennett, Member

True Copy: ATTEST

\_\_\_\_\_  
Signature of Constable – Town of Templeton

\_\_\_\_\_  
Printed Name of Constable Signing Above

OFFICER'S RETURN  
WORCESTER, SS

October 14, 2021

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

\_\_\_\_\_  
Signature of Constable – Town of Templeton

\_\_\_\_\_  
Printed Name of Constable Signing Above

A True Copy, ATTEST:

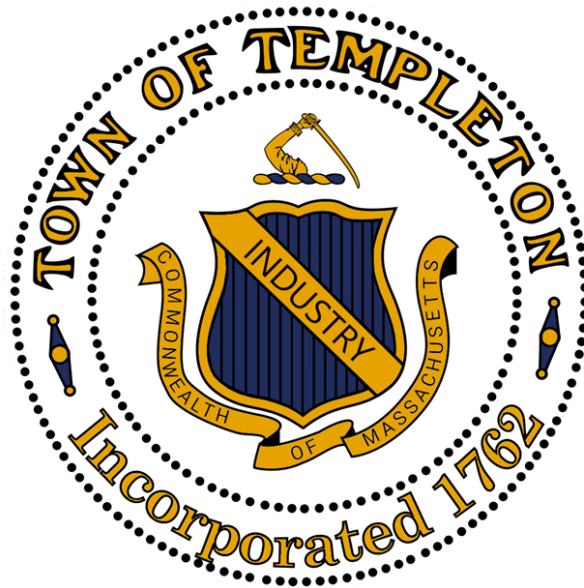
Carol A. Harris  
Town Clerk of Templeton

Meeting Attendance 11-3-2021  
Voters Total 54

# TOWN OF TEMPLETON

## ANNUAL TOWN MEETING WARRANT

MAY 11, 2022



**Narragansett Regional Middle School  
460 Baldwinville Road, Baldwinville**

# TOWN OF TEMPLETON

## WARRANT FOR ANNUAL TOWN MEETING

MAY 11, 2022

WORCESTER, ss.

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

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

Wednesday, May 11, 2022 at 6:00 p.m.

Then and there to act on the following articles:

### ARTICLE 1: FISCAL YEAR 2022 OPERATING BUDGET AMENDMENT(s)

To see if the Town will vote to appropriate the sum of One Hundred Seventy Thousand Dollars and No Cents (\$170,000.00) for supplemental appropriations to the Fiscal Year 2022 Operating Budget as follows:

Department	Amount	Reason
Select Board	\$20,000	Unanticipated Litigation
Snow & Ice	\$150,000	FY '22 Deficit

And to meet said appropriation by a transfer of said sum from certified free cash,  
Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to appropriate the sum of One Hundred Seventy Thousand Dollars and No Cents (**\$170,000.00**) for supplemental appropriations to the Fiscal Year 2022 Operating Budget as follows:

Department	Amount	Reason
Select Board	\$20,000	
Snow & Ice	\$150,000	

And to meet said appropriation by a transfer of said sum from certified free cash.

**Passed/May 11<sup>th</sup> @ 6:15pm**

**ARTICLE 2: CONSENT AGENDA**

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

**A. REPORTS OF TOWN OFFICERS**

Accept the reports of the Town Officers as printed in the 2021 Town Report:

**B. REPORTS OF TOWN COMMITTEES**

Allow any Town Committee to present its report.

**C. SET ANNUAL SPENDING LIMITS OF REVOLVING FUNDS**

Set the annual spending limits of the Town's previously created revolving funds as follows:

Burial & Improvement Fund	\$10,000
Recycling Fund	\$10,000
Plumbing & Gas Inspector Fund	\$20,000
Electrical Inspector Fund	\$25,000
Community Services Fund	\$45,000

**D. ACCEPT TRANSPORTATION NETWORK COMMUNITY FEE ASSESSMENT**

Appropriate such sum of money as may be received by the Town from the Massachusetts Transportation Network Community Fee Assessment to an account entitled MART Dial A Ride.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to approve a consent agenda consisting of the following non-controversial actions. Such items may be voted as a block, or singly, or in any combination but, however voted, will be treated for accounting and legislative purposes as if each item were voted as a separate article.

**A. REPORTS OF TOWN OFFICERS**

Accept the reports of the Town Officers as printed in the 2021 Town Report:

**B. REPORTS OF TOWN COMMITTEES**

Allow any Town Committee to present its report.

**C. SET ANNUAL SPENDING LIMITS OF REVOLVING FUNDS**

Set the annual spending limits of the Town's previously created revolving funds as follows:

Burial & Improvement Fund	\$10,000
Recycling Fund	\$10,000
Plumbing & Gas Inspector Fund	\$20,000

Electrical Inspector Fund	\$25,000
Community Services Fund	\$45,000

**D. ACCEPT TRANSPORTATION NETWORK COMMUNITY FEE ASSESSMENT**

Appropriate such sum of money as may be received by the Town from the Massachusetts Transportation Network Community Fee Assessment to an account entitled MART Dial A Ride.

**Passed/May 11<sup>th</sup> @ 6:21pm**

**ARTICLE 3: AMENDING THE BYLAWS RE: ADVISORY COMMITTEE**

To see if the Town will vote to amend Chapter 9 of the General Bylaws as follows:

§ 9-1 Membership; eligibility

There shall be an Advisory Committee consisting of ~~seven~~**five** registered voters of the Town. ~~No elective or appointive Town officer or Town employee shall be eligible to serve on said Committee.~~**None of whom shall be an elected Town officer, an appointed official receiving a salary or a Town employee.** Committee members shall be entitled to serve upon any other committee for which membership is specifically provided for in these bylaws. In addition, ~~committee~~ members may serve on temporary ad hoc committees convened for a single purpose, such as screening of applications for employment or appointment and examination of policy when such bodies will be dissolved upon completion of their work.

§ 9-2 Appointment; terms; officers; compensation

**Upon the effective date of this revised article of the town bylaws, the terms of all existing members of the Advisory Committee shall terminate at the next town meeting, the Moderator shall then appoint five members to serve until the conclusion of the next annual town meeting.** The Moderator of the **Annual** Town Meeting ~~when this bylaw is adopted~~ shall, within 30 days after **said meeting** ~~such bylaw becomes effective~~, appoint ~~two~~**one** members of said Committee for terms of one year, two members for terms of two years, and ~~three~~**two** members for terms of three years. After the term of these initial appointments, the Moderator shall within 30 days after the adjournment of every Annual Town Meeting, appoint for a term of three years the number of persons as may be necessary, to provide a committee of ~~seven~~**five** members. The terms of office of said members shall commence immediately upon being sworn in by the Town Clerk and shall expire at the close of final adjournment of the Annual Town Meeting at which their successors are appointed. The Advisory Committee shall choose its own officers and its members shall serve without pay, and it shall cause to be kept a true record of its proceedings.

§ 9-3 Vacancies

If a member resigns for any reason, or if any member is absent from five consecutive meetings of the Advisory Committee, except in case of illness, the position shall be deemed to be vacant and shall be filled as herein provided. The Advisory Committee Chairman shall notify the Moderator to determine if there are any interested Town registered voters to fill the vacancy. The Moderator shall be given 30 days to fill the vacant position by appointing a person to complete the unexpired term. In the event the Moderator is unable to fill the vacancy, the Advisory Committee shall fill said vacancy by vote, an attested copy of which shall be sent by the Advisory Committee Secretary to the Town Clerk. The term of office of any person chosen by the Advisory Committee to fill a vacancy shall expire at the final adjournment of the next succeeding Annual Town Meeting. The Moderator, at that time, shall appoint a successor to complete the unexpired term. **Town Administrator, who will first check to determine if there are any interest forms of Town registered voters on file to fill the vacancy. If none, Town Administrator will ensure the vacancy is posted to Town web site. The Select Board shall thereupon fill such vacancy of the committee and this appointment shall expire at the final adjournment of the next succeeding Annual Town Meeting. The Select Board shall instruct the Town Administrator to notify the Town Clerk and the Advisory Committee of any such appointment. The Moderator, at the next annual Town Meeting, shall appoint a successor to complete the unexpired term.**

#### § 9-4 Review of Warrant Articles

A. ~~The final Town Warrant shall be provided to the Advisory Committee by the Board of Selectman on April 10 or not less than 35 days before the date set for the Annual Town Meeting, whichever shall occur later, and not less than 14 days before the date set for any Special Town Meeting.~~

B. ~~It shall be the duty of the Committee to consider the various warrant articles including citizen petitions. Said Committee reserves the right to not provide comment on citizen petitions. The Advisory Committee shall report thereon to the community at least five days before the date set for the Annual Town Meeting and at least four days before the date set for a Special Town Meeting with such explanations and suggestions as it may deem most useful to the community. The Advisory Committee shall review the annual Town budget and the general conduct of the Town affairs. The Committee shall consider, in open public meeting, the detailed expenditures proposed for each Town agency and may confer with representatives of any Town agency in connection with its review and consideration.~~ **All articles of any warrant for a Town Meeting shall be referred to the Advisory Committee for its consideration. The Select Board, after drawing any such warrant, shall transmit immediately a copy to each member of said Committee. The Advisory Committee shall give opportunity to town boards, departments, officers and residents to be heard at an information gathering referred to as pre-town meeting. Notice of such meeting shall be posted on the Town website. Said Committee shall, after due consideration of the subject matter of such articles,**



**report thereon to the Town Meeting, in writing, such recommendations as it deems best for the interests of the Town and its citizens. Copies of the report of the Advisory Committee shall be made available to the voters at least two days before all Town Meetings.**

#### § 9-5 Access to information

~~In the discharge of its duty, the Advisory Committee shall be provided free access to all books of record and accounts, bills and vouchers on which money has been or may be paid from the Town treasury within four business days of any request. The Advisory Committee may require the Town Administrator, Select Board or any other Town agency to furnish it with such additional public information as it may deem necessary to assist it in its review of the warrant and the proposed Town budget. Officers, boards, and committees of the Town shall, upon request, furnish said Committee with facts, figures, and any other information pertaining to their several activities. Each member of the Advisory Committee shall be provided the proposed budget book for each fiscal year, all quarterly reports, financial and otherwise, monthly expenditure reports of the Town Accountant as well as the report of the Town Administrator as often as it is presented, so as to enable said committee to have the information to make recommendations to any Town Meeting. Whenever a request for a change in spending limit of a revolving fund is sought, end of year transfer or request of transfer from Town reserve fund, the committee will receive all pertinent information for those requests.~~

#### § 9-6 Annual Report Meetings

~~It shall be the duty of the Advisory Committee to make an annual report of its membership with date appointed and term, expenditures, Town emergency reserves, end of year transfers, and any other pertinent business to be contained in the Annual Town Report. The secretary of the Advisory Committee shall provide a copy of the complete report upon request. The Advisory Committee shall meet jointly with the Select Board whenever there is a request to consider adjusting spending limits on any Revolving fund, any end of year financial transfer or any request of transfer from the Town reserve fund.~~

#### § 9-6.1 Committee liaisons.

~~The Committee may appoint members as liaisons to boards and standing committees to attend meetings of the various entities of the Town and School District and delegate to them such powers as it deems expedient.~~

#### § 9-7 Annual Report

**It shall be the duty of the Advisory Committee to make an annual report of its membership with date appointed and term, expenditures, Town emergency reserves, end of year transfers, and any other pertinent business to be contained in the Annual Town Report. The secretary of the Advisory Committee shall provide a copy of the complete report upon request.**

**§ 9-8 Committee Liaisons**

**The Committee may appoint members as liaisons to boards and standing committees to attend meetings of the various entities of the Town and School District and delegate to them such powers as it deems expedient.**

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

**A motion was duly made and seconded to waive the reading of Article 3.**

**Passed/May 11<sup>th</sup> @ 6:21pm**

On a motion duly made and seconded the town voted to amend Chapter 9 of the General Bylaws as follows:

§ 9-1 Membership; eligibility

There shall be an Advisory Committee consisting of **five** registered voters of the Town. **None of whom shall be an elected Town officer, an appointed official receiving a salary or a Town employee.** Committee members shall be entitled to serve upon any other committee for which membership is specifically provided for in these bylaws. In addition, members may serve on temporary ad hoc committees convened for a single purpose, such as screening of applications for employment or appointment and examination of policy when such bodies will be dissolved upon completion of their work.

§ 9-2 Appointment; terms; officers; compensation

**Upon the effective date of this revised article of the town bylaws, the terms of all existing members of the Advisory Committee shall terminate at the next town meeting, the Moderator shall then appoint five members to serve until the conclusion of the next annual town meeting.** The Moderator of the **Annual** Town Meeting shall, within 30 days after **said meeting**, appoint **one** member of said Committee for terms of one year, two members for terms of two years, and **two** members for terms of three years. After the term of these initial appointments, the Moderator shall within 30 days after the adjournment of every Annual Town Meeting, appoint for a term of three years the number of persons as may be necessary, to provide a committee of **five** members. The terms of office of said members shall commence immediately upon being sworn in by the Town Clerk and shall expire at the close of final adjournment of the Annual Town Meeting at which their successors are appointed. The Advisory Committee

shall choose its own officers and its members shall serve without pay, and it shall cause to be kept a true record of its proceedings.

#### § 9-3 Vacancies

If a member resigns or is absent from five consecutive meetings of the Advisory Committee, except in case of illness, the position shall be deemed to be vacant and shall be filled as herein provided. The Advisory Committee shall notify the **Town Administrator, who will first check to determine if there are any interest forms of Town registered voters on file to fill the vacancy. If none, Town Administrator will ensure the vacancy is posted to Town web site. The Select Board shall thereupon fill such vacancy of the committee and this appointment shall expire at the final adjournment of the next succeeding Annual Town Meeting. The Select Board shall instruct the Town Administrator to notify the Town Clerk and the Advisory Committee of any such appointment. The Moderator, at the next annual Town Meeting, shall appoint a successor to complete the unexpired term.**

#### § 9-4 Review of Warrant Articles

**All articles of any warrant for a Town Meeting shall be referred to the Advisory Committee for its consideration. The Select Board, after drawing any such warrant, shall transmit immediately a copy to each member of said Committee. The Advisory Committee shall give opportunity to town boards, departments, officers and residents to be heard at an information gathering referred to as pre-town meeting. Notice of such meeting shall be posted on the Town website. Said Committee shall, after due consideration of the subject matter of such articles, report thereon to the Town Meeting, in writing, such recommendations as it deems best for the interests of the Town and its citizens. Copies of the report of the Advisory Committee shall be made available to the voters at least two days before all Town Meetings.**

#### § 9-5 Access to information

**Each member of the Advisory Committee shall be provided the proposed budget book for each fiscal year, all quarterly reports, financial and otherwise, monthly expenditure reports of the Town Accountant as well as the report of the Town Administrator as often as it is presented, so as to enable said committee to have the information to make recommendations to any Town Meeting. Whenever a request for a change in spending limit of a revolving fund is sought, end of year transfer or request of transfer from Town reserve fund, the committee will receive all pertinent information for those requests.**

#### § 9-6 Meetings

**The Advisory Committee shall meet jointly with the Select Board whenever there is a request to consider adjusting spending limits on any Revolving fund, any end of year financial transfer or any request of transfer from the Town reserve fund.**

**§ 9-7 Annual Report**

**It shall be the duty of the Advisory Committee to make an annual report of its membership with date appointed and term, expenditures, Town emergency reserves, end of year transfers, and any other pertinent business to be contained in the Annual Town Report. The secretary of the Advisory Committee shall provide a copy of the complete report upon request.**

**§ 9-8 Committee Liaisons**

**The Committee may appoint members as liaisons to boards and standing committees to attend meetings of the various entities of the Town and School District and delegate to them such powers as it deems expedient.**

**Passed/May 11<sup>th</sup> @ 6:23pm**

**ARTICLE 4: DELETE BYLAW Ch. 22-6**

Chapter 22-6 of the Bylaws shall be deleted, and the remaining section shall be renumbered in sequential order.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted that Chapter 22-6 of the Bylaws shall be deleted and the remaining section shall be renumbered in sequential order.

**Passed/May 11<sup>th</sup> @ 6:25pm**

**ARTICLE 5: AMENDING THE BYLAWS RE: CAPITAL IMPROVEMENTS COMMITTEE**

To see if the Town will vote to amend § 9-7 of the Bylaws as follows:

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

- (1) One from the Select Board (~~Board~~);
- (2) One from the Advisory Committee;
- (3) Two from the community at large to be appointed by the Select Board; and
- (4) The Town Treasurer/Collector.

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

- C. The Committee shall choose its own officers; provided, however, that an ex-officio member may not serve as an officer of the Committee.
- D. The members of the Committee shall be appointed ~~at the first business meeting of each body~~ **prior to September 15<sup>th</sup>** and serve until the Annual Town Meeting of the following year is dissolved. **The Chair of the Committee shall, after presenting the report to the Select Board, approve the minutes of the proceedings.** Should a vacancy occur in any of the above seats, the appointment to fill such vacancy shall be for the balance of the term.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to amend § 9-7 of the Bylaws as follows:

- A. There is hereby authorized a Capital Improvements Committee, to be composed of five members, as follows:
  - (1) One from the Select Board
  - (2) One from the Advisory Committee
  - (3) Two from the community at large to be appointed by the Select Board; and
  - (4) The Town Treasurer/Collector.
- B. The Town Administrator, or designee, shall serve as a non-voting ex-officio member; provided, however, that this person shall be designated by the Chairman as a voting member whenever the Committee lacks a quorum because of a recusal of a member or to provide a sufficient number of members to establish a quorum and conduct business.
- C. The Committee shall choose its own officers; provided, however, that an ex-officio member may not serve as an officer of the Committee.
- D. The members of the Committee shall be appointed **prior to September 15<sup>th</sup>** and serve until the Annual Town Meeting of the following year is dissolved. **The Chair of the Committee shall, after presenting the report to the Select Board, approve the minutes of the proceedings.** Should a vacancy occur in any of the above seats, the appointment to fill such vacancy shall be for the balance of the term.

**Passed/May 11<sup>th</sup> @ 6:30pm**

**ARTICLE 6: SALE OF PARCEL OF TOWN LAND**

To see if the Town will vote to authorize the Select Board to dispose of certain property, as follows:

19 Central Street; Land containing 6,534<sup>+/-</sup> s.f. [Board of Assessor’s Maps, Parcel 1-4.1-275. Worcester County Registry of Deeds Bk. 4368 Pg. 288.]

And further to authorize the Select Board to execute, deliver, and grant such deeds, with instruments and agreements as it deems reasonable, appropriate and in the best interests of the Town to effectuate the transfer of title and the purposes of this article;  
Or take any other action related thereto.

**Submitted by the Select Board**  
**Majority Vote Required**

On a motion duly made and seconded the town voted to authorize the Select Board to dispose of certain property, as follows:

19 Central Street; Land containing 6,534<sup>+/-</sup> s.f. [Board of Assessor’s Maps, Parcel 1-4.1-275. Worcester County Registry of Deeds Bk. 4368 Pg. 288.]

And further to authorize the Select Board to execute, deliver, and grant such deeds, with instruments and agreements as it deems reasonable, appropriate and in the best interests of the Town to effectuate the transfer of title and the purposes of this article.

**Passed Unanimously/May 11<sup>th</sup> @ 6:36pm**

**ARTICLE 7: FUNDING OF COMMUNITY PRESERVATION ACCOUNT(S)**

To see if the Town will vote to appropriate the sum of Four Hundred Fifty Thousand Dollars and No Cents (\$450,000.00) to the several accounts of the Community Preservation Committee, as recommended by the Community Preservation Committee, as follows:

	Amount	% of Total
Administrative Account	\$22,500	5%
Historic Resources Reserve	\$45,000	10%
Community Housing Reserve	\$45,000	10%
Open Space & Recreation Reserve	\$45,000	10%
General Reserve	<u>\$292,500</u>	65%
Total	\$450,000	100%

And to meet said appropriation by a transfer from the Community Preservation annual revenues, which include the amount to be collected as a surcharge on real property, and the November 2022 state match for CPC permissible expenses.

Or take any other action related thereto.

**Submitted by the Select Board on behalf of the Community Preservation Committee**  
**Majority Vote Required**

On a motion duly made and seconded the town voted to appropriate the sum of Four Hundred Fifty Thousand Dollars and No Cents (**\$450,000.00**) to the several accounts of the Community Preservation Committee, as recommended by the Community Preservation Committee, as follows:

	Amount	% of Total
Administrative Account	\$22,500	5%
Historic Resources Reserve	\$45,000	10%
Community Housing Reserve	\$45,000	10%
Open Space & Recreation Reserve	\$45,000	10%
General Reserve	<u>\$292,500</u>	65%
Total	\$450,000	100%

And to meet said appropriation by a transfer from the Community Preservation annual revenues, which include the amount to be collected as a surcharge on real property, and the November 2022 state match for CPC permissible expenses.

**Passed/May 11<sup>th</sup> @ 6:38pm**

**ARTICLE 8: COMMUNITY PRESERVATION ACT STUDY APPROPRIATION**

To see if the Town will vote to appropriate the sum of Nine Thousand Dollars and No Cents (\$9,000.00) for various activities and special articles as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Select Board	\$9,000	Study <sup>1</sup>	\$9,000 Undesignated

<sup>1</sup> Study will include an architect for specifications, estimates, and plan for the Emergency Management building. The building used to be a Fire Station which is considered a historic structure.

Or take any other action related thereto.

**Submitted by the Select Board on behalf of the Community Preservation Committee  
Majority Vote Required**

On a motion duly made and seconded the town voted to appropriate the sum of Nine Thousand Dollars and No Cents (**\$9,000.00**) for various activities and special articles as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Select Board	\$9,000	Study <sup>1</sup>	\$9,000 Undesignated

<sup>1</sup> Study will include an architect for specifications, estimates, and plan for the Emergency Management building. The building used to be a Fire Station which is considered a historic structure.

**Passed Unanimously/May 11<sup>th</sup> @ 6:39pm**

**ARTICLE 9: TEMPLETON SCHOLARSHIP FUND**

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars and No Cents (\$4,000.00) to the Templeton Scholarship Fund to be expended by the Templeton

Scholarship Committee for the purpose of awarding scholarships to eligible applicants from the Town of Templeton.

Or take any other action related thereto.

**Submitted by the Select Board for the Templeton Scholarship Committee**

**Majority Vote Required**

On a motion duly made and seconded the town voted to raise and appropriate the sum of Four Thousand Dollars and No Cents (**\$4,000.00**) to the Templeton Scholarship Fund to be expended by the Templeton Scholarship Committee for the purpose of awarding scholarships to eligible applicants from the Town of Templeton.

**Passed Unanimously/May 11<sup>th</sup> @ 6:40pm**

#### **ARTICLE 10: PROPERTY VALUATION ACCOUNT**

To see if the Town will vote to raise and appropriate, transfer from available funds, or otherwise provide the sum of Twenty Thousand Dollars and No Cents (\$20,000.00) from the FY23 tax levy and other general revenues of the Town to be spent by the Board of Assessors for Full Valuation, Interim Statistical Updates, Cyclical Inspections and the Purchase of Supportive Upgrades.

Or take any other action related thereto.

**Submitted by the Select Board for the Board of Assessors**

**Majority Vote Required**

On a motion duly made and seconded the town voted to raise and appropriate, transfer from available funds, or otherwise provide the sum of Twenty Thousand Dollars and No Cents (**\$20,000.00**) from the FY23 tax levy and other general revenues of the Town to be spent by the Board of Assessors for Full Valuation, Interim Statistical Updates, Cyclical Inspections, and the Purchase of Supportive Upgrades.

**Passed/May 11<sup>th</sup> @ 6:50pm**

#### **ARTICLE 11: FY 2023 SEWER DEPARTMENT OPERATING BUDGET**

To see if the Town will vote to appropriate the sum of One Million Three Hundred Sixty Nine Thousand Seven Hundred Fifty Dollars and No Cents (\$1,369,750.00) to operate the Sewer Department for Fiscal Year 2023 and to meet said appropriation by a transfer of Fourteen Thousand Dollars and No Cents (\$14,000.00) from the certified retained earnings of the Sewer Fund and the balance from the receipts and revenues to be collected on behalf of the Sewer Department for said fiscal year.

Or take any other action related thereto.

**Submitted by the Select Board for the Sewer Commission**

**Majority Vote Required**

On a motion duly made and seconded the town voted to appropriate the sum of One Million Three Hundred Sixty Nine Thousand Seven Hundred Fifty Dollars and No Cents (**\$1,369,750.00**) to operate the Sewer Department for Fiscal Year 2023 and to meet said appropriation by a transfer of Fourteen Thousand Dollars and No Cents (**\$14,000.00**) from the



certified retained earnings of the Sewer Fund and the balance from the receipts and revenues to be collected on behalf of the Sewer Department for said fiscal year.

**Passed Unanimously/May 11<sup>th</sup> @ 6:52pm**

**ARTICLE 12: SEWER CAPITAL PROJECT – FY 2023**

To see if the Town will vote to appropriate the sum of Two Hundred Ten Thousand Dollars and No Cents (\$210,000.00) toward a program of capital purchases, improvements, and special articles as generally illustrated below:

Tractor / bucket, flail mower & finish mower	\$45,000
Crotty Ave. pump station design	\$130,000
Additional for Transformer	\$15,000
Additional for Recirc Water System	\$20,000

and to meet said appropriation by a transfer of said sum from the certified retained earnings of the Sewer Fund.

Or take any other action related thereto.

**Submitted by the Select Board for the Sewer Commission**

**Majority Vote Required**

On a motion duly made and seconded the town voted to appropriate the sum of Two Hundred Ten Thousand Dollars and No Cents (**\$210,000.00**) toward a program of capital purchases, improvements, and special articles as generally illustrated below:

Tractor / bucket, flail mower & finish mower	\$45,000
Crotty Ave. pump station design	\$130,000
Additional for Transformer	\$15,000
Additional for Recirc Water System	\$20,000

and to meet said appropriation by a transfer of said sum from the certified retained earnings of the Sewer Fund.

**Passed Unanimously/May 11<sup>th</sup> @ 6:53pm**

**ARTICLE 13: FY 2023 CABLE DEPARTMENT OPERATING BUDGET**

To see if the Town will vote to appropriate the sum of Two Hundred Seventy Two Thousand Dollars and No Cents (\$272,000.00) to operate the Cable Department for Fiscal Year 2023 and to meet said appropriation by a transfer of One Hundred Forty Seven Thousand Dollars and No

Cents (\$147,000.00) from the certified retained earnings of the Cable Fund and the balance from the receipts and revenues to be collected on behalf of the Cable Department for said fiscal year. Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to appropriate the sum of Two Hundred Seventy-Two Thousand Dollars and No Cents (**\$272,000.00**) to operate the Cable Department for Fiscal Year 2023 and to meet said appropriation by a transfer of One Hundred Forty-Seven Thousand Dollars and No Cents (**\$147,000.00**) from the certified retained earnings of the Cable Fund and the balance from the receipts and revenues to be collected on behalf of the Cable Department for said fiscal year.

**Passed Unanimously/May 11<sup>th</sup> @ 6:54pm**

**ARTICLE 14: SET THE SALARIES OF ELECTED TOWN OFFICIALS (OPEX)**

To see if the Town will vote, in accord with MGL Ch. 41 § 108, to fix or maintain the salaries of certain elected officials for Fiscal Year 2023 as follows:

Town Clerk	\$	66,000	Yearly
Select Board (Each)	\$	500	Yearly

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

**An amended motion was duly made and seconded to change line**

**Select Board (Each) to \$ 3,750 Yearly**

**Defeated/May 11<sup>th</sup> @ 6:58pm**

A motion duly made and seconded that the town vote, in accord with MGL Ch. 41 § 108, to fix or maintain the salaries of certain elected officials for Fiscal Year 2023 as follows:

Town Clerk	\$	66,000	Yearly
Select Board (Each)	\$	500	Yearly

**Was passed/May 11<sup>th</sup> @ 6:59pm**

**A motion was duly made and seconded to reconsider Article 14.**

**Passed by hand count (Y-46, N-26)/May 11<sup>th</sup> @ 7:31**

**A motion was duly made and seconded to amend Article 14.**

**Passed/May 11th @ 7:38**

**On an amended motion that was duly made and seconded the Town voted, in accord with MGL Ch. 41 § 108, to fix or maintain the salaries of certain elected officials for Fiscal Year 2023 as follows:**

Town Clerk	\$	66,000	Yearly
Select Board (Each)	\$	3,750	Yearly

**Passed/May 11th @ 7:39**

**ARTICLE 15: SET THE SALARIES OF ELECTED TOWN OFFICIALS (ENTERPRISE)**

To see if the Town will vote, in accord with MGL Ch. 41 § 108, to fix or maintain the salaries of certain elected officials for Fiscal Year 2023 as follows:

Water Commissioner (Each)	\$	2,550	Yearly
Sewer Commissioner (Each)	\$	3,000	Yearly

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted in accord with MGL Ch. 41 § 108, to fix or maintain the salaries of certain elected officials for Fiscal Year 2023 as follows:

Water Commissioner (Each)	\$	2,550	Yearly
Sewer Commissioner (Each)	\$	3,000	Yearly

**Passed Unanimously/May 11<sup>th</sup> @ 7:02pm**

**ARTICLE 16: SET THE SALARIES OF ELECTED TOWN OFFICIALS (LIGHT)**

To see if the Town will vote, in accord with MGL Ch. 41 § 108, to fix or maintain the salaries of certain elected officials for Fiscal Year 2023 as follows:

Light Commissioner (Each)	\$	2,550	Yearly <sup>1</sup>
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<sup>1</sup> Paid for by the Light Department.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted, in accord with MGL Ch. 41 § 108, to fix or maintain the salaries of certain elected officials for Fiscal Year 2023 as follows:

Light Commissioner (Each)	\$	2,550	Yearly <sup>1</sup>
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<sup>1</sup> Paid for by the Light Department.

**Passed Unanimously/May 11<sup>th</sup> @ 7:03pm**

**ARTICLE 17: FUNDING FOR AMBULANCE DEPARTMENT OPERATIONS**

To see if the Town will vote to transfer Two Hundred Ninety Thousand Two Hundred Fifty Dollars and No Cents (\$290,250.00) from the Fire Department/Ambulance – Receipts Reserved for Appropriation, to be spent by the Fire Chief to pay for the operation of the ambulance service within the Fire Department during FY 2023, with any unexpended monies in the ambulance budget being returned to the Receipts Reserved for Appropriation Account and with any unexpended balances in the Receipts Reserved for Appropriation account being carried forward to the subsequent fiscal year.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to transfer Two Hundred Ninety Thousand Two Hundred Fifty Dollars and No Cents (**\$290,250.00**) from the Fire Department/Ambulance – Receipts Reserved for Appropriation, to be spent by the Fire Chief to pay for the operation of the ambulance service within the Fire Department during FY 2023, with any unexpended monies in the ambulance budget being returned to the Receipts Reserved for Appropriation Account and with any unexpended balances in the Receipts Reserved for Appropriation account being carried forward to the subsequent fiscal year.

**Passed/May 11<sup>th</sup> @ 7:04pm**

**ARTICLE 18: FY 2023 GENERAL FUND OPERATING (OPEX) BUDGET**

To see if the Town will vote to raise and appropriate the sum of Nine Million Nine Hundred Forty Five Thousand Three Hundred Ninety Five Dollars and No Cents (\$9,945,395.00) for the operations of General Government for Fiscal Year 2023.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

A motion duly made and seconded the town voted to raise and appropriate the sum of Nine Million Nine Hundred Forty Five Thousand Three Hundred Ninety Five Dollars and No Cents (\$9,945,395.00) for the operations of General Government for Fiscal Year 2023.

<b>Dept Code</b>	<b>Name</b>	<b>FY 23 Budget</b>
120	Select Board (1)	\$ 309,250
130	Advisory Committee (2)	\$ 41,855
135	Town Accountant	\$ 191,900
141	Assessor	\$ 111,000
147	Treasurer/Collector	\$ 149,850
155	IT & Communications	\$ 100,000
161	Town Clerk	\$ 119,250

200	Police & Dispatch	\$	1,442,950
220	Fire	\$	905,350
230	Emergency Management	\$	1,750
250	Development Services	\$	196,250
400	Highway	\$	701,500
410	Building & Grounds	\$	363,980
420	Snow & Ice (2)	\$	148,503
500	Veterans Service	\$	108,214
600	Senior Services	\$	96,063
610	Library	\$	86,835
620	Recreation & Culture	\$	5,521
700	Debt Service	\$	2,228,235
900	Insurance & Benefits	\$	<u>2,637,139</u>
		\$	<b>9,945,395</b>

(1) Contains Reserve Transferrable by Select Board for Merit & Equity Raises for Non-Union Personnel/CBAs

(2) Contains MGL Ch. 40 §6 Reserve Transferrable by Advisory Committee for "...emergency or unforeseen expenditures..."

**Was passed Unanimously/May 11<sup>th</sup> @ 7:15pm**

**A motion was duly made and seconded to reconsider Article 18.  
Passed/May 11<sup>th</sup> @ 8:00pm**

**A motion was duly made and seconded to amend Article 18.  
Passed Unanimously/May 11th @ 8:08pm**

**On an amended motion that was duly made and seconded the town voted to raise and appropriate the sum of Nine Million Nine Hundred Forty-Five Thousand Three Hundred Ninety Five Dollars and No Cents (\$9,945,395.00) for the operations of General Government for Fiscal Year 2023.**

<b>Dept Code</b>	<b>Name</b>	<b>FY 23 Budget</b>
120	Select Board (1)	\$ <b>325,500</b>
130	Advisory Committee (2)	\$ 41,855
135	Town Accountant	\$ 191,900
141	Assessor	\$ 111,000
147	Treasurer/Collector	\$ 149,850

155	IT & Communications	\$	100,000
161	Town Clerk	\$	119,250
200	Police & Dispatch	\$	1,442,950
220	Fire	\$	905,350
230	Emergency Management	\$	1,750
250	Development Services	\$	196,250
400	Highway	\$	701,500
410	Building & Grounds	\$	363,980
420	Snow & Ice (2)	\$	148,503
500	Veterans Service	\$	108,214
600	Senior Services	\$	96,063
610	Library	\$	86,835
620	Recreation & Culture	\$	5,521
700	Debt Service	\$	2,228,235
900	Insurance & Benefits	\$	<u>2,637,139</u>
		\$	<b>9,961,645</b>

(1) Contains Reserve Transferrable by Select Board for Merit & Equity Raises for Non-Union Personnel/CBAs

(2) Contains MGL Ch. 40 §6 Reserve Transferrable by Advisory Committee for "...emergency or unforeseen expenditures..."

**Passed Unanimously/May 11<sup>th</sup> @ 8:11pm**

**ARTICLE 19: INFRASTRUCTURE STABILIZATION FUND**

To see if the Town will vote, pursuant to MGL Ch. 40 § 5B, to establish an Infrastructure Stabilization Fund for the purpose of constructing, maintaining and repairing roads, bridges and sidewalks, and further, to raise and appropriate, borrow or transfer from available funds a sum of money for the Infrastructure Stabilization Fund, or take any other action related thereto.

Or take any other action related thereto.

**Submitted by the Select Board**

**Two-Thirds Vote Required**

On a motion duly made and seconded the town voted to pursuant to MGL Ch. 40 § 5B, to establish an Infrastructure Stabilization Fund for the purpose of constructing, maintaining and repairing roads, bridges and sidewalks, and further, to raise and appropriate, borrow or transfer from available funds a sum of money for the Infrastructure Stabilization Fund, or take any other action related thereto.

**Passed Unanimously/May 11<sup>th</sup> @ 7:17pm**

**ARTICLE 20: DEPOSITS TO GENERAL FUND STABILIZATION & OPEB ACCOUNTS**

To see if the Town will vote to appropriate the sum of Two Hundred Seven Thousand Five Hundred Dollars and No Cents (\$207,500.00) to make deposits into its Operations (OPEX) and Capital (CAPEX) stabilization accounts and the OPEB reserve account as follows:

OPEX	\$145,000
CAPEX	\$42,500
OPEB	\$20,000

And to meet said appropriation by a transfer of said sum from certified free cash.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to appropriate the sum of Two Hundred Seven Thousand Five Hundred Dollars and No Cents (**\$207,500.00**) to make deposits into its Operations (OPEX) and Capital (CAPEX) stabilization accounts and the OPEB reserve account as follows:

OPEX	\$145,000
CAPEX	\$42,500
OPEB	\$20,000

And to meet said appropriation by a transfer of said sum from certified free cash.

**Passed Unanimously/May 11<sup>th</sup> @ 7:18pm**

**ARTICLE 21: ADDITIONAL DEPOSIT TO CAPEX**

To see if the Town will vote to deposit the sum of Four Thousand Five Hundred Seventy-Seven Dollars and Eight Cents (\$4,577.08) to the Capital (CAPEX) Stabilization Fund (these funds were left over after the purchase of a trackless multi-purpose vehicle).

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to deposit the sum of Four Thousand Five Hundred Seventy-Seven Dollars and Eight Cents (**\$4,577.08**) to the Capital (CAPEX) Stabilization Fund (these funds were left over after the purchase of a trackless multi-purpose vehicle).

**Passed Unanimously/May 11<sup>th</sup> @ 7:19pm**

**ARTICLE 22: AMEND THE FY21 CAPITAL BUDGET**

To see if the Town will vote to amend the FY21 capital budget accepted as Article 21 at the 2020 Annual Town Meeting by striking “Royalston Rd. Title Work” and inserting in its place “Royalston Rd. Title/Appraisal Work.”

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to amend the FY21 capital budget accepted as Article 21 at the 2020 Annual Town Meeting by striking “Royalston Rd. Title Work” and inserting in its place “Royalston Rd. Title/Appraisal Work.”

**Passed Unanimously/May 11<sup>th</sup> @ 7:20pm**

**ARTICLE 23: AMEND THE FY22 CAPITAL BUDGET**

To see if the Town will vote to amend Article 17 of the 2021 Annual Town Meeting (“FY2022 CAPITAL BUDGET – ROLLING STOCK & IMPROVEMENTS”) as follows:

by striking: “Dev. Services - Shared Vehicle. - \$25,000

by amending: “~~Ford Ranger XLT 4WD~~ **Light Duty Pickup** (H1 Replacement) ~~-\$34,500~~ **\$44,500**

**by adding: DPW-B&G – Improvements to Gilman Waite Building - \$15,000**

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to amend Article 17 of the 2021 Annual Town Meeting (“FY2022 CAPITAL BUDGET – ROLLING STOCK & IMPROVEMENTS”) as follows:

by striking: “Dev. Services - Shared Vehicle. - \$25,000

by amending: **Light Duty Pickup** (H1 Replacement) **\$44,500**

**by adding: DPW-B&G – Improvements to Gilman Waite Building - \$15,000**

**Passed/May 11<sup>th</sup> @ 7:24pm**

**ARTICLE 24: FY 2023 CAPITAL BUDGET – ROLLING STOCK & IMPROVEMENTS**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars and No Cents (\$50,000.00) toward a capital purchase and improvement as generally illustrated below:

<b>Police</b>	Police Vehicle	\$50,000
	<b>Total</b>	<b>\$50,000</b>

and to meet said appropriation by a transfer of Fifty Thousand Dollars and No Cents (\$50,000.00) from certified free cash.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**



On a motion duly made and seconded the town voted to raise and appropriate the sum of Fifty Thousand Dollars and No Cents (**\$50,000.00**) toward a capital purchase and improvement as generally illustrated below:

<b>Police</b>	Police Vehicle	\$50,000
	<b>Total</b>	<b>\$50,000</b>

and to meet said appropriation by a transfer of Fifty Thousand Dollars and No Cents (**\$50,000.00**) from certified free cash.

**Passed/May 11<sup>th</sup> @ 7:51**

**ARTICLE 25: FY 2023 SPECIAL ARTICLES**

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars and No Cents (\$10,000.00) toward a program of special articles as generally illustrated below:

<b>DPW – Highway</b>	Street Sign Replacement	\$7,500
<b>Select Board / Planning</b>	Start Laurel View Road Engineering/Title Examination	\$2,500
	<b>Total</b>	<b>\$10,000</b>

and to meet said appropriation by a transfer of Ten Thousand Dollars and No Cents (\$10,000.00) from certified free cash.

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to raise and appropriate the sum of Ten Thousand Dollars and No Cents (**\$10,000.00**) toward a program of special articles as generally illustrated below:

<b>DPW – Highway</b>	Street Sign Replacement	\$7,500
<b>Select Board / Planning</b>	Start Laurel View Road Engineering/Title Examination	\$2,500
	<b>Total</b>	<b>\$10,000</b>

and to meet said appropriation by a transfer of Ten Thousand Dollars and No Cents (\$10,000.00) from certified free cash.

**Passed/May 11<sup>th</sup> @ 7:58pm**

**ARTICLE 26: SENIOR COMMUNITY CENTER ROOF REPLACEMENT**

To see if the Town will vote to raise and appropriate the sum of One Hundred Forty Thousand Dollars and No Cents (\$140,000.00) or any lower sum, to be expended under the direction of the

Building and Grounds Department, with Select Board approval, to replace the Senior Community Center Roof, and to meet said appropriation by a transfer from the Capital (CAPEX) Stabilization Fund the sum of One Hundred Forty Thousand Dollars and No Cents (\$140,000.00).

Or take any other action related thereto.

**Submitted by the Select Board**

**Two-Thirds Vote Required**

On a motion duly made and seconded the town voted to raise and appropriate the sum of One Hundred Forty Thousand Dollars and No Cents (**\$140,000.00**) or any lower sum, to be expended under the direction of the Building and Grounds Department, with Select Board approval, to replace the Senior Community Center Roof, and to meet said appropriation by a transfer from the Capital (CAPEX) Stabilization Fund the sum of One Hundred Forty Thousand Dollars and No Cents (\$140,000.00).

**Passed Unanimously/May 11<sup>th</sup> @ 8:19pm**

#### **ARTICLE 27: WATER PLANT DEBT AUTHORIZATION**

To see if the Town of Templeton will vote to appropriate the sum of two million two hundred thousand dollars (\$2,200,000) for the purposes of financing the design and construction of (1) a replacement road culvert on Old Royalston Road in Baldwinville, MA 01436 leading to the Water Plant's "Maple Street Well #2" for five hundred thousand dollars (\$500,000), (2) a replacement water main as part of a total bridge reconstruction on Main Street in Otter River, MA 01436 for five hundred thousand dollars (\$500,000), and (3) a replacement water main on Maple Street in Baldwinville, MA 01436 which will include School Street in Baldwinville, MA 01436 for one million two hundred thousand dollars (\$1,200,000), including, without limitation, all costs thereof as defined in Section 1 of Chapter 29C of the General Laws; that to meet this appropriation, the Town Treasurer, with the approval of the Board of Selectmen, is authorized to borrow two million two hundred thousand dollars (\$2,200,000) and issue bonds or notes thereof under Chapter 44 or Chapter 29 of the General Laws as most recently amended; that such bonds or notes are expected to be paid from the Water Plant Enterprise Fund Revenues (water receipts), but nevertheless shall be general obligations of the Town of Templeton and that any Federal or State grants awarded prior to issuance of bonds will be used to reduce the amount by the Town of Templeton;

Or to take any action in relation thereto.

**Submitted by the Select Board for the Water Department**

**Two-Thirds Vote Required**

On a motion duly made and seconded the town voted to appropriate the sum of two million two hundred thousand dollars (**\$2,200,000**) for the purposes of financing the design and construction of (1) a replacement road culvert on Old Royalston Road in Baldwinville, MA 01436 leading to the Water Plant's "Maple Street Well #2" for five hundred thousand dollars (**\$500,000**), (2) a replacement water main as part of a total bridge reconstruction on Main Street in Otter River, MA 01436 for five hundred thousand dollars (**\$500,000**), and (3) a replacement water main on Maple Street in Baldwinville, MA 01436 which will include School Street in Baldwinville, MA 01436 for one million two hundred thousand dollars (**\$1,200,000**), including, without limitation,

all costs thereof as defined in Section 1 of Chapter 29C of the General Laws; that to meet this appropriation, the Town Treasurer, with the approval of the Board of Selectmen, is authorized to borrow two million two hundred thousand dollars (\$2,200,000) and issue bonds or notes thereof under Chapter 44 or Chapter 29 of the General Laws as most recently amended; that such bonds or notes are expected to be paid from the Water Plant Enterprise Fund Revenues (water receipts), but nevertheless shall be general obligations of the Town of Templeton and that any Federal or State grants awarded prior to issuance of bonds will be used to reduce the amount by the Town of Templeton.

**Passed Unanimously/May 11<sup>th</sup> @ 8:21pm**

**ARTICLE 28: MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL**

To see if the Town will vote to raise and appropriate the sum of Six Hundred Three Thousand Five Hundred Thirty Five Dollars and No Cents (\$603,535.00) as the amount assessed upon the Town for the Fiscal Year 2023 assessment by the Montachusett Regional Vocational Technical School District for the purposes of educating and transporting the Town's enrolled students and capital and debt expenses provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town, for Fiscal Year 2023.

Or take any other action related thereto.

**Submitted by the Select Board for the Montachusett Regional Vocational Technical School District**

**Majority Vote Required**

On a motion duly made and seconded the town voted to raise and appropriate the sum of Six Hundred Three Thousand Five Hundred Thirty Five Dollars and No Cents (**\$603,535.00**) as the amount assessed upon the Town for the Fiscal Year 2023 assessment by the Montachusett Regional Vocational Technical School District for the purposes of educating and transporting the Town's enrolled students and capital and debt expenses provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town, for Fiscal Year 2023.

**Passed/May 11<sup>th</sup> @ 8:27pm**

**ARTICLE 29: NARRAGANSETT REGIONAL SCHOOL DISTRICT**

To see if the Town will vote to raise and appropriate the sum of Seven Million Three Hundred Twenty Two Thousand Four Hundred Thirty Three Dollars and No Cents (\$7,322,433.00) as the amount assessed upon the Town for the Fiscal Year 2023 assessment by the Narragansett Regional School District for the purposes of educating and transporting the Town's enrolled students provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town, for Fiscal Year 2023.

Or take any other action related thereto.

**Submitted by the Select Board for the Narragansett Regional School District**

**Majority Vote Required**

On a motion duly made and seconded the town voted to raise and appropriate the sum of Seven Million Three Hundred Twenty Two Thousand Four Hundred Thirty Three Dollars and No Cents (**\$7,322,433.00**) as the amount assessed upon the Town for the Fiscal Year 2023 assessment by the Narragansett Regional School District for the purposes of educating and transporting the Town's enrolled students provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town, for Fiscal Year 2023.

**Passed Unanimously/May 11<sup>th</sup> @ 8:31pm**

**ARTICLE 30: RESCISSION OF AUTHORIZED BUT UNISSUED DEBT**

To see if the Town will vote to rescind authorized but un-issued debt pursuant to the following Town Meeting approval(s):

<u>Purpose</u>	<u>Meeting Date</u>	<u>Warrant Article</u>	<u>Amount Rescinded</u>
Sewer Phase IV-8	October 27, 1988	13	\$79,000
Sewer	May 15, 2001	25	\$600,000
Wastewater Treatment CW-04-06	November 19, 2003	6	\$469,853

Or take any other action related thereto.

**Submitted by the Select Board**

**Majority Vote Required**

On a motion duly made and seconded the town voted to rescind authorized but un-issued debt pursuant to the following Town Meeting approval(s):

<u>Purpose</u>	<u>Meeting Date</u>	<u>Warrant Article</u>	<u>Amount Rescinded</u>
Sewer Phase IV-8	October 27, 1988	13	\$79,000
Sewer	May 15, 2001	25	\$600,000
Wastewater Treatment CW-04-06	November 19, 2003	6	\$469,853

**Passed Unanimously/May 11<sup>th</sup> @ 8:32pm**

**ARTICLE 31: CITIZENS PETITION: CHANGE TAX EXEMPTION AGE**

To see if the Town of Templeton will vote to accept a change of age requirement to be less restrictive as elderly persons age in M.G.L. Chapter 59 Section 5 clause's 41C, 17D and all its law clauses within as to elderly persons age by striking out the age 70 years replacing such with age 65 years allowing said eligibility to Elderly persons within Chapter 59 Section 5, includes all its clauses under the Acts 1989 in Chapter 73.

**A citizens petition submitted by Steven Drury and 12 others.**

**A motion was duly made and seconded to move the article.**

**Passed/May 11<sup>th</sup> @ 8:46pm**

A motion was duly made and seconded to see if the town would vote to accept a change of age requirement to be less restrictive as elderly persons age in M.G.L. Chapter 59 Section 5 clause's 41C, 17D and all its law clauses within as to elderly persons age by striking out the age 70 years replacing such with age 65 years allowing said eligibility to Elderly persons within Chapter 59 Section 5, includes all its clauses under the Acts 1989 in Chapter 73.

**Defeated/May 11<sup>th</sup> @ 8:47pm**

**A motion was duly made and seconded to dissolve the Annual Town Meeting.**

**Passed/May 11<sup>th</sup> @ 8:47pm**

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

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Given under our hands this 6<sup>th</sup> day of April, 2022.

SELECT BOARD

\_\_\_\_\_  
Michael Currie, Chair

\_\_\_\_\_  
Tim Toth, Vice Chair

\_\_\_\_\_  
Terry Griffis, Clerk

\_\_\_\_\_  
Julie Richard, Member

\_\_\_\_\_  
Jeff Bennett, Member

**OFFICER'S RETURN**

WORCESTER, SS

April 21, 2022

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

\_\_\_\_\_  
Signature of Constable – Town of Templeton

Randy Brown  
Printed Name of Constable Signing Above

A True Copy, ATTEST:

\_\_\_\_\_  
Carol A. Harris  
Town Clerk of Templeton

Meeting Attendance 05-11-2022  
Voters Total 114

**TOWN OF TEMPLETON  
WARRANT FOR ANNUAL TOWN ELECTION  
May 16, 2022  
COMMONWEALTH OF MASSACHUSETTS**

**WORCESTER, ss.**

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

**GREETINGS:**

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

**Narragansett Regional Middle School  
460 Baldwinville Road  
Baldwinville, MA**

On **Monday, the 16<sup>th</sup> day of May, 2022**, from 11:00 A.M. to 7:00 P.M. for the following purpose:

To cast their votes in the Town Election for the candidates for the following offices:

Two Members Board of Selectmen.....	3 years
One Member Board of Assessors.....	3 years
One Member Board of Health.....	3 years
One Member Cemetery Commission.....	1 yr. unexp.
One Member Cemetery Commission.....	3 years
One Member Community Preservation Committee.....	3 years
One Member Light and Water Commission.....	3 years
One Moderator.....	1 year
One Members Planning Board.....	4 yr. unexp.
One Member Sewer Commission.....	2 yr. unexp.
One Member Sewer Commission.....	3 years
One Members Narragansett Regional School District Committee -- Templeton .....	1yr. unexp.
One Members Narragansett Regional School District Committee -- Templeton .....	2 yr. unexp.
One Members Narragansett Regional School District Committee -- Templeton .....	3 years
One Members Narragansett Regional School District Committee -- Phillipston .....	2 yr. unexp.

One Member Narragansett Regional  
School District Committee – Phillipston ..... 3 years

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

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

Given under our hands this 6<sup>th</sup> day of April in the year AD 2022.

BOARD OF SELECTMEN

\_\_\_\_\_  
Michael Currie, Chairman

\_\_\_\_\_  
Jeff Bennett, Vice Chairman

\_\_\_\_\_  
Julie Richard, Clerk

\_\_\_\_\_  
Terry Griffis, Member

\_\_\_\_\_  
Timothy Toth, Member

A True Copy ATTEST

\_\_\_\_\_  
Signature of Constable of Templeton

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Constable Signing Above

	<b>Precinct A</b>	<b>Precinct B</b>	<b>Precinct C</b>			
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<b>Select Board (Vote for 2)</b>						
<b>Theresa Griffis</b>	61	65	58	184		
<b>Michael Currie</b>	14	8	12	34		
<b>Steve Drury</b>	1	5	2	8		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	15	17	11	43		
<b>Blanks</b>	59	69	57	185		
	150	164	140	<b>454</b>		
<b>Board of Assessors</b>						
<b>Justice Graves</b>	52	63	59	174		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	3	5	1	9		
<b>Blanks</b>	20	14	10	44		
	75	82	70	<b>227</b>		
<b>Board of Health</b>						
<b>Elizabeth Crocker</b>	62	67	64	193		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	1	1	0	2		
<b>Blanks</b>	12	14	6	32		
	75	82	70	<b>227</b>		
<b>Cemetery Commission 1 Yr. Unexp.</b>						
<b>Tim Welton</b>	0	2	0	2		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	14	13	11	38		
<b>Blanks</b>	61	67	59	187		
	75	82	70	<b>227</b>		
<b>Cemetery Commission</b>						
<b>Michael Capps</b>	63	69	61	193		
	0	0	0	0		
	0	0	0	0		

<b>Write Ins</b>	2	1	0	3		
<b>Blanks</b>	10	12	9	31		
	75	82	70	<b>227</b>		
<b>Community Preservation Committee</b>						
<b>Jo-Anne Burdin</b>	64	67	59	190		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	1	0	0	1		
<b>Blanks</b>	10	15	11	36		
	75	82	70	<b>227</b>		
<b>Light &amp; Water Commission</b>						
<b>Gregg Edwards</b>	66	68	63	197		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	0	1	0	1		
<b>Blanks</b>	9	13	7	29		
	75	82	70	<b>227</b>		
<b>Moderator</b>						
<b>John Graves</b>	61	65	62	188		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	1	3	0	4		
<b>Blanks</b>	13	14	8	35		
	75	82	70	<b>227</b>		
<b>Planning Board 4 Yr. Unexp.</b>						
<b>Bruce Marien</b>	58	64	58	180		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	1	1	0	2		
<b>Blanks</b>	16	17	12	45		
	75	82	70	<b>227</b>		
<b>Sewer Commission 2 Yr. Unexp.</b>						
<b>Thomas Jeleniewski</b>	58	65	63	186		
	0	0	0	0		

	0	0	0	0		
<b>Write Ins</b>	2	0	0	2		
<b>Blanks</b>	15	17	7	39		
	75	82	70	<b>227</b>		
<b>Sewer Commission</b>						
<b>Thomas Hurd</b>	61	67	62	190		
	0	0	0	0		
	0	0	0	0		
<b>Write Ins</b>	0	0	0	0		
<b>Blanks</b>	14	15	8	37		
	75	82	70	<b>227</b>		
<b>NRSD-Templeton 1 Yr. Unexp.</b>					<b>Phillipston</b>	
<b>Catherine McClure</b>	41	65	54	160	77	237
<b>Shauna White</b>	4	0	1	5	4	9
<b>Shawn Case</b>	2	0	1	3		3
<b>Write Ins</b>	8	5	3	16		16
<b>Blanks</b>	20	12	11	43	32	75
	75	82	70	<b>227</b>	<b>113</b>	<b>340</b>
<b>NRSD-Templeton 2 Yr. Unexp.</b>						
<b>Holly Helmer</b>	41	62	52	155	73	228
<b>Shaua White</b>	4	0	1	5	8	13
<b>Shawn Case</b>	2	0	2	4		4
<b>Write Ins</b>	6	2	1	9		9
<b>Blanks</b>	22	18	14	54	32	86
	75	82	70	<b>227</b>	<b>113</b>	<b>340</b>
<b>NRSD-Templeton</b>						
<b>Heather Niemczura</b>	48	60	55	163	79	242
<b>Shawn Case</b>	9	3	0	12	7	19
	0	0	0	0		0
<b>Write Ins</b>	3	3	0	6		6
<b>Blanks</b>	15	16	15	46	27	73
	75	82	70	<b>227</b>	<b>113</b>	<b>340</b>
<b>NRSD-Phillipston 2 Yr. Unexp.</b>						
<b>Jeffrey Marques</b>	15	8	3	26	16	42

<b>Stephanie Richarson</b>	4	4	2	10	7	17
	0	0	0	0		0
<b>Write Ins</b>	7	5	9	21	1	22
<b>Blanks</b>	49	65	56	170	89	259
	75	82	70	<b>227</b>	<b>113</b>	<b>340</b>
<b>NRSD-Phillipston</b>						
<b>Jeffrey Marques</b>	44	40	33	117	56	173
<b>Stephanie Richardson</b>	24	32	28	84	50	134
	0	0	0	0		0
<b>Write Ins</b>	0	1	0	1		1
<b>Blanks</b>	7	9	9	25	7	32
	75	82	70	<b>227</b>	<b>113</b>	<b>340</b>

## ELECTED TOWN OFFICIALS

Board of Selectman	Michael Currie	2022
	Jeffrey Bennett	2023
	Julie Richard	2024
	Theresa Griffis	2022
	Timothy Toth	2023
Board of Health	Earl Baxter	2024
	Elizabeth Crocker	2022
	Laura Hoag	2023
Board of Assessors	John Brooks	2023
	Bradley Lehtonen	2022
	Fred C. Henshaw	2024
Town Clerk	Carol A. Harris	2024
Light & Water Commissioners	Dana F. Blais	2023
	Gregg Edwards	2022
	Christopher Stewart	2024
Moderator	John Graves	2022
Cemetery Commission	Joseph Celata	2024
Sewer Commission	Mark Moschetti	2023

	Thomas Hurd	2022
Community Preservation Comm.	John Henshaw	2023
	Jo-Ann Burdin	2022
	Carrie Novak	2024
Constables	Randy Brown	2024
	John White	2024
NRSD	Henry J. Mason	2023
	Debra Robichaud	2023
	Lori Mattson	2022
	Justice Graves	2024
	Jennifer Smith	2024
	Margaret Hughes	2023
	Jeffrey Marques	2022
	Bobbie French	2024
Housing Authority	John Columbus	2024
	Louise Chaffee	2026
	Diane Moulton	2025
Planning Board	Kirk Moschetti	2025
	Franklin Moschetti	2023
	Charles Carroll, II	2023
	John Buckley	2026
	Dennis Rich	2024

## APPOINTED TOWN OFFICIALS

Town Accountant	Kelli Pontbriand	
Town Administrator	Adam Lamontagne	2023
Advisory Board	John Caplis	2023
	Mary Ellen Honsa	2022
	Nowell Francis	2025
	Cameron Fortes	2024
	Paul Garney	2024
Agricultural Commission	Timothy Rotti	2023
	Matt LeClerc	2025
	Carrie Novak	2024
	Andre' Chartier	2024
	David Pease	2024
Board of Appeals	John Fletcher	2025
	Rick Moulton	2024
	Alan Drouin	2024
	David Smart	2024
	Dennis O'Brien	2025
	Ronald Davan	2024
	Joseph Risi	2026
Deputy Assessor	Luanne Royer	2022

Boynton Public Library Trustees	Michael Morgan	2022
	John Henshaw	2022
	Lauren Chartier	2022
Building Inspector	Richard Hanks	
Alternate Building Insp.	Paul Blanchard	
Cable TV Committee	Steven Castle	2022
	Hunter Graves	2022
	Pat Gale	2022
Community Preservation	Candace Graves	2022
Capital Improvements Committee	Justice Graves	2022
Conservation Commission	George Andrews	2023
	David M. Symonds	2024
	Amanda Suzzi	2025
	Vinny Smith	2022
	Amanda Rasmusm	2023
Council on Aging	Janice Lefebvre	2025
	Kathleen King	2022
	Joanne Waugh	2024
	Christine Sargent	2023
	Thomas Ehnstrom	2023



	Mary Ehnstrom	2023
Town Council	Miyares & Harrington	2022
Cultural Council	Carol Clark	2023
	Lisa Dembek	2022
	Sally Waite	2022
	Patricia Gale	2023
	Carol Caisse	2022
	Nicole Roberts	2022
	Lynette Denette	2022
	Brendice Denette	2022
	Virginia Strahan	2022
	Erin Hardy	2023
	Ann Lyons	2024
Economic Development	Glenn Eaton	2023
Committee	Michael Currie	2022
	Steve Castle	2023
Electrical Inspector	Darrell Sweeney	
Asst. Electrical Inspector	Gerhard Fandryer	

Fire Chief	David Dickie	2023
Acting Forest Fire Warden	David Dickie	2023
Gas/Plumbing Inspector	Richard P. Geyster, Jr.	
Asst. Gas/Plumbing Inspector	Robert O'Brien	
Alternate	Ed Tonet	
Board of Health Director	Laurie Witta	
Director of Public Works	Bob Szocik	
Historical Commission	John L. Brooks	2023
	Michael Dickson	2023
	George Couillard	2023
	Steve Skorko	2024
	Howard Sans	2022

Local Licensing Agent	Chief Michael Bennett	
Asst. Liquor Licensing Agent	Sgt. Steven Flis Sgt. Derek Hall	
MART Advisory Board	Adam Lamontagne	2022
Mont. Reg. Voc. School Comm Rep	John Columbus	2022
	Theresa Griffis	2022
	James Gilbert	2023
MRPC	Jeff Bennett	2022
Mun. Coord. Right to Know Law	David Dickie	2023
Municipal Hearings Officer	Adam Lamontagne	2022
Official Boundary Marker	Fred Henshaw	2022
Open Space Committee	Dennis Rich	2022
	Carrie Novak	2022
	John Henshaw	2022
	Michael Currie	2022
Parking Clerk	Carol Harris	2024

Recreation Committee	Derek Sutton	2022
	Erin Davis	2022
	Nick Smith	2022
	David Manzello	2022
	Candace Graves	2022
	Joy Taintor	2022
	Jessica Sutton	2022
	Chris Lottig	2022
Scholarship Committee	Elizabeth Toth	2024
	John Henshaw	2024
	Sheila Taylor	2023
	Catrina Boumil	2023
	Tom Cook	2024
	Chris Casavant	2022
Senior Center Oversight Comm.	Michael Currie	2022
	Julie Richard	2022
Templeton Developmental	Michael Currie	2022
Center Reuse Committee	Julie Richard	2022
Treasurer/Collector	Cheryl Richardson	
Tree Warden	Bob Szocik	2024

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

	Michael Currie	2022
	Jeffrey Bennett	2022
	Julie Richard	2022
	Theresa Griffis	2022
	Timothy Toth	2022
Veterans Graves Officer	Sheila Pelletier	2022
Community Veteran's Oversight Board	Michael Euvrard	2022
	Brock Dunham	2022
	Nicolas Van Landeghem	2022
Director of Veteran's Services	Sheila Pelletier	2022
Board of Registrars	Karen Gautreau	2024
	Sheila Tallman	2022
Election Constables	George Couillard	2022
	Robert LeVangie	2022
	Robert Goodwin	2022
	Alphonse Vautour	2022
Poll Workers	Karen Hannula	2022
	Judith Levangie	2022

Deborah Koziol	2022
Susan Anderson	2022
Rae-Ann Trifilo	2022
Shelley Saunders	2022
Barbara Woodbury	2022
Jessica Bergeron	2022
Kathy Webster	2022
Ida O'Brien	2022
Gail Winslow	2022
George Woodbury	2022
Kim Yablonski	2022
Laurie Snoonian	2022
Cheryl Decateret	2022
Carol Clark	2022
Kathy Matson	2022
Melanie Hall	2022
Susan Cwartkowski	2022
Ann Cwartkowski	2022
Linda Gallant	2022
Kathleen Ryan	2022
Ursula Michel	2022

# TREASURER/COLLECTOR

## TREASURER/COLLECTOR

<u>FISCAL 2022</u>	<u>COLLECTED</u>	<u>INTEREST</u>	<u>TOTAL</u>
Real Estate	\$ 12,259,046.00	\$ 16,453.00	\$ 12,275,499.00
Sewer Liens	\$ 68,484.00	\$ -	\$ 68,484.00
Electric Liens	\$ 446.00	\$ -	\$ 446.00
Water Liens	\$ -	\$ -	\$ -
Trash Liens	\$ -	\$ -	\$ -
Sewer Betterment	\$ 15,875.00	\$ 794.00	\$ 16,669.00
CPA	\$ 223,392.00	\$ 248.00	\$ 223,640.00
Supplemental CPA	\$ 467.00	\$ 2.00	\$ 469.00
Supplemental Tax	\$ 20,857.00	\$ 109.00	\$ 20,966.00
Title V	\$ 14,155.00	\$ 6,868.00	\$ 21,023.00
Personal Property	\$ 153,518.00	\$ 131.00	\$ 153,649.00
Motor Vehicle Excise	\$ 1,195,215.00	\$ 3,580.00	\$ 1,198,795.00
Sewer	\$ 923,379.00	\$ 5,759.00	\$ 929,138.00
Tax Title	\$ 237,977.00	\$ 94,247.00	\$ 332,224.00
	\$ 15,112,811.00	\$ 128,191.00	\$ 15,241,002.00

# SECTION 2

## COMMUNITY SERVICES



Photo by Jessica Case



## BOYNTON PUBLIC LIBRARY

The library was open to the public throughout all of FY 22. Throughout this year, the library has continued to serve the community by providing reading and audio-visual materials, internet access and reference services. We resumed our Summer Reading Program, with many fun incentives and 4 in-person programs. Our membership in the CWMars network continues to streamline our work, in addition to expanding both our ability to provide requested materials to our patrons as well as sharing our collection with library patrons from distant towns & cities. The Farmers' Market resumed, beginning in May.

### Circulation:

Adult & YA 11,045 Children's 9,225

State Aid to Public Libraries received: \$14,985

Expenses paid out of appropriated funds: Salaries: \$69,840.97, Books & AV materials: \$12,025

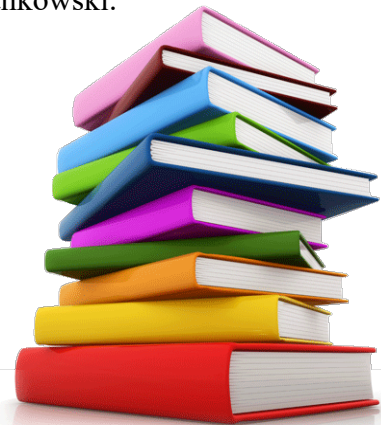
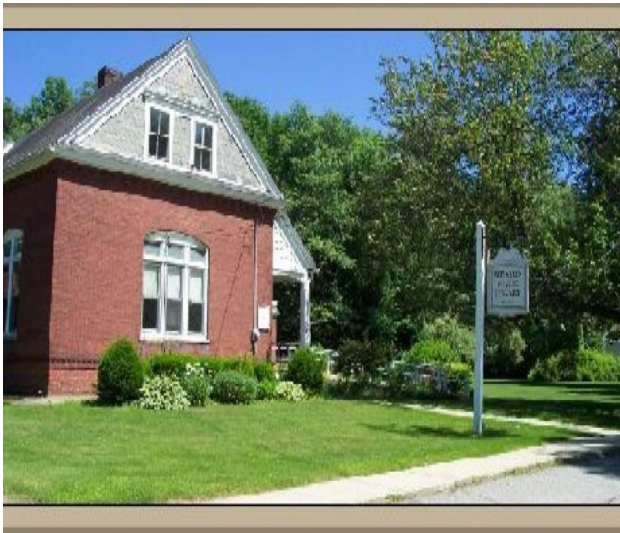
Network Membership: \$3,596 School Library Journal Subscription \$ 20, PO Box \$125.

Expenses paid out of non-appropriated funds: Books & AV materials: \$2,025, Office supplies: \$ 255

Thank you to our wonderful staff, Karen Johnson and LouAnn Bankowski.

Respectfully submitted,

Jacqueline P. Prime, Library Director



STORY  
TIME!

## CABLE COMMITTEE & TCTV

Templeton's Cable TV Department produces and maintains Templeton Community Television (TCTV) on Templeton Cable Channel 8, as well as a TCTV YouTube channel ([YouTube.com/TCTVweb](https://www.youtube.com/TCTVweb)), and the TCTV Facebook page ([facebook.com/TempletonTV](https://facebook.com/TempletonTV)). In addition, TCTV manages and operates the new Montachusett.TV ([www.Montachusett.TV](http://www.Montachusett.TV)) regional web site highlighting arts, culture and events in North Central Mass. The Cable TV department is part of the Community Services group of town services.

TCTV produces media for non-profit Public, Education, and Government (PEG) programming. TCTV provides government transparency by recording and broadcasting numerous town government meetings each week. In addition, TCTV produces shows on local festivals, concerts, programs for senior citizens, school events, *Story Time at the Library*, and more. TCTV's Facebook page provides an objective informational and cultural resource for Templeton-area residents, businesses and friends. Just an important, TCTV provides those interested in media-related careers real-world experience and training.

All programming and content decisions for Cable Channel 8, TCTV's YouTube Channel and Facebook page, as well as Montachusett.TV and its Facebook page and social media, are made solely by TCTV personnel, to ensure fairness and to protect the Town government and its officials from media-related liabilities and conflicts of interest.

TCTV broadcasts from a small space in a Light Department garage and has a small closet off the conference room at Town Hall to store equipment for recording meetings and events. TCTV continues to support the Scout Hall Rehabilitation Project to provide a public community space, in partnership with other groups, and as a space where TCTV personnel and volunteers will work and greet the public. Scout Hall will provide TCTV with a *public* space to satisfy its public PEG programming commitment, and allow staff to meet with clients and others seeking community media services. TCTV initiated the Scout Hall rehabilitation project as a community center and its home base, along with the Scouts and Lions Club, and looks forward to working with responsible town officials on its completion.

### **Funding and Budget**

TCTV and the Cable Department are funded primarily by franchise fees that cable TV operator Comcast charges cable TV subscribers in Templeton. Templeton receives 4.25 percent of the cable carrier's cable TV revenues in Templeton (not including Internet and VoIP phone service) through June 2027. The Town is legally bound by the license contract and state mandates to use that funding only for the maintenance and operation of the town's cable TV station (TCTV) and other related cable TV and community media matters.

Cable TV Department funding is maintained in an Enterprise fund, with an annual budget approved each year at the Annual Town Meeting. Unused monies at the end of each fiscal year go back into "Retained Earnings," which the Cable Department uses as its capital fund for needed equipment upgrades. Annual revenues fund operational expenses only. Capital costs, including equipment and technologies, are drawn from savings accrued in retained earnings.

FY22's total Cable budget was \$232,061, including \$92,706 in planned capital expenditures from retained earnings. TCTV expended a total of \$146,508. Savings went into the department's Retained Earnings used for future capital expenditures. FY22 operating costs included \$107,954.45 for Personnel, \$795.00 for employee support, \$6,581.69 for purchase of services, \$1,079.32 for supplies, and \$30,097.36 in capital for equipment.

## **FY22 Accomplishments**

TCTV recorded and broadcast 110+ government and civic meetings in FY22, in addition to producing numerous community productions. Slide shows of local events and short videos that run between programs are frequently updated to provide up-to-date local information and programming variety.

TCTV started live-streaming meetings at the start of the COVID emergency in March 2020, and has since eclipsed well over 300 meeting streams with a 99%+ success rate. TCTV's YouTube Channel ([YouTube.com/TCTVweb](https://www.youtube.com/TCTVweb)) and Facebook page ([Facebook.com/TempletonTV](https://www.facebook.com/TempletonTV)) have grown to add several hundred subscribers and followers, and receiving thousands of views each month.

In FY22 TCTV cablecasted and live-streamed meetings from Town Hall in a hybrid format, including online participants. We switched to all-Zoom for live recorded meetings in January and February of 2022 due to COVID Omicron concerns. Hybrid meetings resumed in March 2022.

TCTV also added sponsors and video production clients to build additional revenue streams. The Cable Dept. worked with inConcert Web Solutions in Gardner to develop the Montachusett.TV website, which also may provide supplemental funding for TCTV. In FY22 Montachusett.TV was being readied for public launch in early FY23. The website project was awarded a \$5,000 matching regional pilot grant from the Mass. Office of Business Development toward the development for a digital platform for area business.

## **Public Meetings Recorded by TCTV**

TCTV regularly cablecasts and live-streams numerous public and civic meetings including but not limited to:

- Town Meetings (Annual, Fall and Special)
- Select Board (except Annual Retreat)
- Advisory Committee
- Board of Health
- Planning Board
- Zoning Board of Appeals (ZBA)
- Conservation Commission
- Community Preservation Committee (CPC)
- Capital Improvements Committee
- Economic Development & Industrial Corporation (EDIC)
- Open Space Committee (for Open Space Plan)
- Public Informational Meetings (for special projects, businesses, etc.)



In addition to these regularly recorded meetings, TCTV reserves the right to record/live-stream and cablecast any public meeting it alone deems of significant public interest.

## Cable TV Advisory Committee

The Cable TV Advisory Committee has not been active due to a lack of interest in volunteer positions.

When active, the Cable TV Advisory Committee functions as an advisory and adjudicating body for TCTV and its media properties, as well as the Town of Templeton's Cable TV Department. The Cable TV Advisory Committee also enforces the cable TV license agreement with the cable TV operator. In lieu of a committee, the Cable department has been serving in the latter function.

Respectfully Submitted by:  
Steven Castle, TCTV Manager/Director

Jan. 30, 2022

**Stone Bridge Walk  
Done January 2023**



# COMMUNITY PRESERVATION COMMITTEE

## Templeton Community Preservation Committee Annual Report (July 1, 2021 – June 30, 2022)

Chair:	John Henshaw	At Large
Vice-Chair:	Carrie Novak	At Large
Clerk:	Dennis Rich	Planning Board
Members:	Jo-Ann Burdin	At Large
	Candace Graves	Recreation Committee
	George Andrews	Conservation Commission
	Justice Graves	Board of Assessors
	Mike Dickson	Historical Commission
	Vacant	Templeton Housing Authority

The Templeton Community Preservation Committee (CPC) met regularly during fiscal year 2022. The state match awarded to Templeton in November 2021 was \$ 209,675 representing a 100% match of the town CPA billing. The Town continued membership in the Community Preservation Coalition. Progress was made on ongoing projects and reported to the state CPA database of projects. The CPC approved articles for Templeton Town Meetings that were placed on the warrants and acted upon are listed below. The Annual Needs Analysis Meeting was held in December 2021.

At the Templeton Annual Town Meeting held on May 11, 2022, voters approved Article 7 for the appropriation of \$450,000 from CPA tax receipts and state match distribution to the CPA fund accounts as follows:

<u>Account</u>	<u>Amount</u>	<u>% of Total</u>
Administrative Account	\$ 22,500	5%
Historic Resources Reserve	\$ 45,000	10%
Community Housing Reserve	\$ 45,000	10%
Open Space & Recreation Reserve	\$ 45,000	10%
<u>General Reserve</u>	<u>\$292,500</u>	<u>65%</u>
Total	\$450,000	100%

Templeton voters also approved Article 8 for the expenditure of \$9,000 from the Unbudgeted CPA Reserve Fund to fund a study to rehabilitate the Baldwinville Fire Station for use as the Templeton Emergency Management Building. The study will include an architect for specifications, estimates, and plan for the building which is identified as part of the Baldwinville Historic District.

## HISTORICAL COMMISSION

The Historical commission held five meetings in 2022. Typically, we meet bi-monthly or as needed.

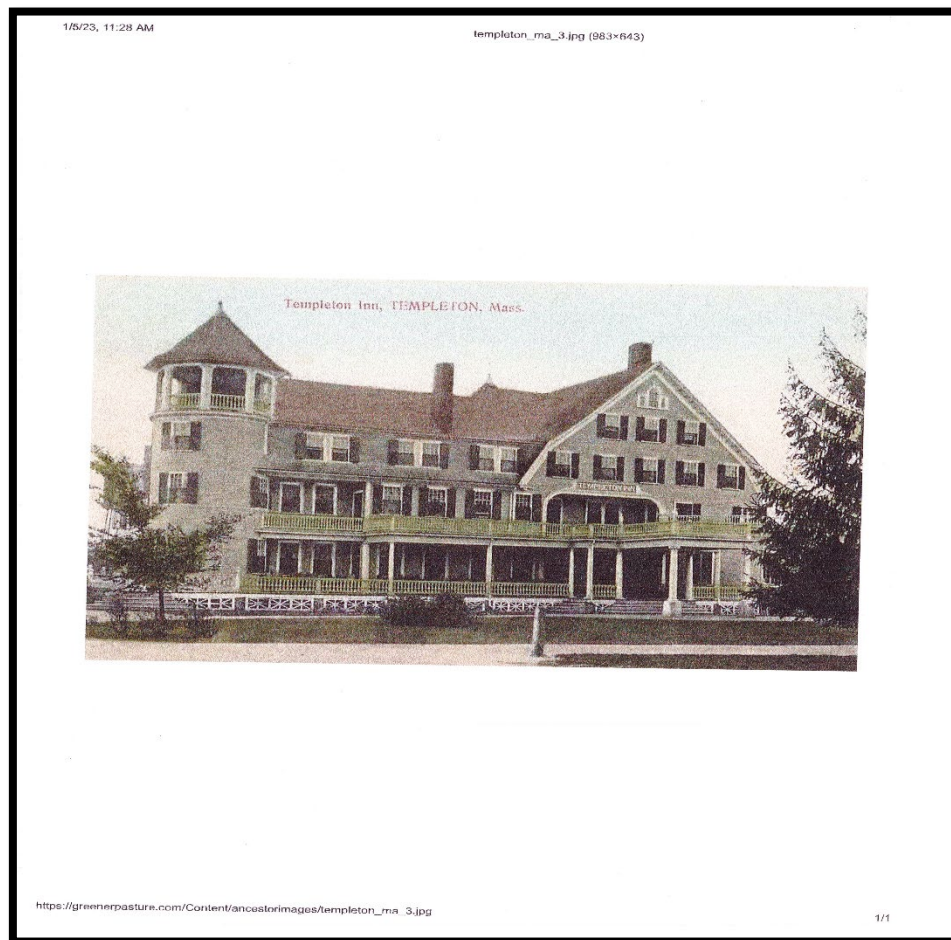
At our November 2021 meeting we voted in three new members: Steve Skorko, George Couillard and Howard Sands. In January 2022 we elected Steve Skorko as Chair and Mike Dickson as Scribe.

The gist of our mission is to be able to see our town grow and prosper without losing our rich heritage and identity.

Amongst items for discussion or approval were; election of officers, approval for exterior repairs to First Church in order for them to pursue grant monies, creation of a mission statement, review of a Historic District survey, approval for the Baldwinville School redevelopment project for continuation of grant monies, and the Historic Commission's 2023 budget for hosting speakers promoting awareness for the conservation of art, architecture and history of our town.

Respectfully submitted,

John Brooks, George Couillard, Mike Dickson and Steve Skorko.



# HOUSING AUTHORITY

The Templeton Housing Authority has been in operation for Fifty-One (52) years managing fifty-two (52) units of affordable elderly/handicapped public housing at Phoenix Court, 99 Bridge St. Baldwinville and eight (8) units of state family public housing at Tucker Building, 733 Baldwinville Rd. Baldwinville. The Templeton Housing Authority was established at a town meeting in 1976. The Commonwealth of MA issued the charter for the Authority in 1976. It is a separate corporation from the Town of Templeton.

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

## **2021/2022 Board Members:**

John Columbus, Chairperson	Louise Chaffee, Vice-Chairperson
Diane Moulton, Treasurer	Carol Caisse, Secretary/Resident Rep
Governors Appointee, Vacant	

Regular meetings are generally held on the second Friday of each month at 11:00 AM in the Community Building at Phoenix Court. All meetings are posted at least 48 hours in advance on the town web site.

State-aided public housing eligibility requirements are applicants must be a resident of the United States and meet qualifications regarding income guidelines, age, and disability, set by the Department of Housing and Community Development. Rents are based on 27-32% of gross adjusted income.

The Templeton Housing Authority is funded solely by tenant's rents and by subsidy received from the Commonwealth of MA to cover daily operations, renovations, and payroll. The Authority pays the Town of Templeton in lieu of property taxes, and water & sewage fees at customary rates. Capital Planning Grants from the Commonwealth of MA are used to fund major repairs and modernization of our property. The Authority employs under a management agreement with the Winchendon Housing Authority Mr. David P. Connor, as Executive Director, (1) full time Maintenance Director, and a part time administrative assistant.

The Templeton Housing Authority was awarded a 3-year grant from the Department of Housing & Community Development to fund a Resident Services Coordinator. Making Opportunity Count, Inc. (MOC) formerly Montachusett Opportunity Council, will provide the professional resources to operate this program. The main objective of this program is to enhance the quality of life for our residents through advocacy and resources.

COVID-19 has continued to create many challenges for us over the past two years. We are

coming out of this pandemic with better communication for residents and continue to monitor COVID for everyone's safety.

Modernization and Capital Planning Projects completed at Phoenix Court during the fiscal year included replacement of exterior lighting, upgraded/warranty (ASHP) Air Source Heat Pump heating/cooling in 12 units. At the Tucker Building we replaced exterior doors and front entry stairway, new exterior parking lot lighting and have installed new Fire Alarm System. We are now working to design and install a new Sprinkler System and second means of egress at Tucker Building.

The Templeton Council of Aging provides transportation from Phoenix Court to appointments and errands in the surrounding area. An (RSC) Resident Services Coordinator from Making Opportunity Count is at Phoenix Court twice a week (Monday 10:00-2:30 and Wednesday 8:30 to 12:30) to help with a wide variety of senior and family resident issues.

Respectfully submitted by David P. Connor, Executive Director, THA

## RECREATION

The Recreation Commission is composed of seven (7) Commissioners who are appointed by the Town's Select Board from the public at-large living within the Town. The Commissioners are charged with executing and providing varied recreational activities and events for all residents of the Town. The Commissioners serve uncompensated for on-year terms according to statute and Town by-law. The Commission is supported by the Community Services Department.

The Recreation Commission in Fiscal Year 2022 saw the re-appointment of both Jessica Sutton and Joy Taintor to serve another term. New appointees Candace Graves, Derek Sutton and David Manzello joined as well. Past members Chris Lottig and Erin Davis were appointed to return to the Commission. The Commission reorganized in July of 2021. Jessica Sutton was elected Chair. Chris Lottig was elected Vice-Chair. Derek Sutton was elected Treasurer. Joy Taintor was re-elected Secretary. Three annual programs were offered in full again this fiscal year: Soccer, Basketball and Softball. All were funded through a combination of taxpayer dollars and registration fees. Susan Greene was hired as the Soccer Coordinator for the fall, and through her work the program was launched in full force. The Soccer program ended up serving over 100 children. Soccer games were held regularly on the weekends at Gilman-Waite field, from August 2021 through October 2021. The Commissioners thank Susie for her support and effort in establishing the program in its current model, and for assisting a new group of volunteer coaches.

Xavier Rolle was hired as the Basketball Coordinator for the winter. The Basketball program supported over 170 children, with practices and games taking place in the Narragansett Middle School Gym from December 2021 to March 2022. Lindsey McCullen was hired as the Softball Coordinator for the spring, where the program returned in full force with 8 full teams from April 2022 to June 2022 at Gilman-Waite field. Skills and drills took place during a clinic in March 2022. This softball season saw Templeton host the North Central Softball All Star Games on June 19, 202 at Gilman-Waite field.

In coordination with the Town Administrator's office and with support of the Select Board, the



voters were asked if they wanted to change the Commission to a Parks & Recreation Commission to have the responsibilities of Chapter 45 of the General Laws. A petition to seek approval of Special Legislation by the Massachusetts General Court passed unanimously by Town Meeting vote and is in process and known as ‘Bill S.2574: We thank State Senator Anne Gobi and State Representatives Susannah Whipps, Joanne Comerford and Jonathan Zlotnik for their continued support of this piece of legislation.

The Commission finished the year by voting and supporting a budget for FY 23 to change their model from funding their activities through taxpayer dollars to being fee based, and also to have the Town’s Swimming Program return after a two-year hiatus by including it in the next General Budget. That budget was submitted and presented before the Town Administrator and Select Board and was passed by Town Meeting vote. The process for hiring and training a new director of the Swimming Program began in late May and throughout June, with assistance from former Swimming Director Theresa “Terry” Griffis. The Commissioners thank Terry for her support of the swimming program and ongoing volunteer efforts throughout the Town.

The Commission would like to acknowledge that Fiscal year 2022 also sadly saw the resignation of Joy Taintor in March of 2022. Joy Taintor had served on the Commission for several decades, and was also the Town’s first Swimming Director, having originally started the program. To the Commission’s knowledge, she was the longest serving Recreation Commissioner and served as the Secretary for most-if not all- of her tenure. The Commissioners would like to thank Joy for her decades of public service to the Town and Community at-large.

Respectfully Submitted,

Recreation Commissioners

Candace Graves, Chair  
Jessica Sutton, Vice-Chair  
Derek Sutton, Treasurer  
Hunter Graves, Secretary  
Andrea Figuorea Torres. Member



## SENIOR SERVICES

The Center was open to the public during FY22. The Center provided a variety of valuable services to Templeton's senior population throughout the year. In addition to an ever-changing variety of monthly programs, the center offered weekly transportation through our partnership with MART, providing seniors with rides for medical appointments and personal shopping. The monthly newsletter is mailed out to senior residents and is informative and friendly. The Center is so fortunate to have many dedicated volunteers, whose efforts keep everything running smoothly. Among these volunteers is our SHINE volunteer, Gail Noel, who assists seniors in navigating Medicare and insurance needs. Gail was honored as Templeton's Citizen of the Year at the 2022 Annual Town Meeting. The staff regularly assisted residents with applications for fuel assistance and SNAP. The Council on Aging Board met every other month, working on a 'code of conduct' and 'evacuation route signage' among many other projects that support the Center and staff. Additional shrubs and trees were planted to complete the Center's landscaping. Many thanks to our staff Cindy Shea, Elaine LeBlanc and Linda Erali for their dedication to the important work of the Senior Center.

### Senior Center Hours

Monday-Thursday 10am-3:30pm

### Expenses paid out of appropriated funds:

Salaries: \$77,216.

Employee Support: \$828.

Purchase of Services: \$4,038

Supplies: \$9,599.

Volunteer Appreciation: \$397.



Respectfully submitted,

Jacqueline P. Prime

Director of Community Services

## VETERANS SERVICES

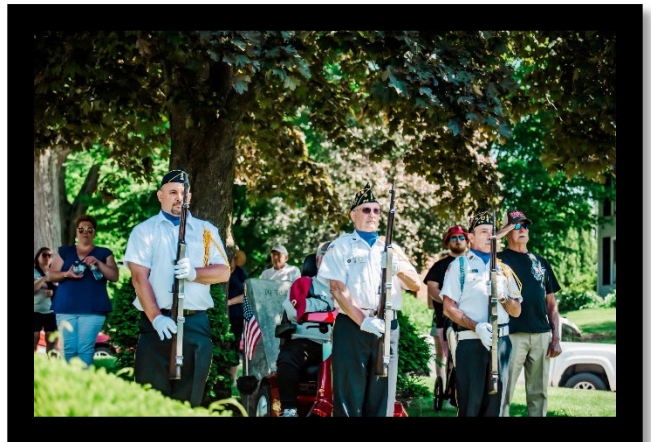
Veteran Services continues to work in discovering and developing programs to provide services to veterans within our community. This past year, the focus was on helping veterans with their VA claims and Chapter 115 benefits.

The Veteran's Office has changed its hours to better serve our veterans and their schedules. Veterans and their families can be seen by appointment or walk in on Mondays and Tuesdays. The office can be reached by calling (978) 894-2785 ext. 2785, by cell (978) 894-6971, or emailing [pnoel@templetonma.gov](mailto:pnoel@templetonma.gov).

Salary:		
Allocated		\$23,579.00
Spent		<u>\$23,204.19</u>
Difference		\$ 374.81

Employee Support:		
Allocated		\$2,000.00
Spent		<u>\$ 000.00</u>
Difference		\$2,000.00

Ch 115 Funding		
Allocated		\$98,000.00
Spent		<u>\$95,050.14</u>
Difference		\$ 2,949.26



State Reimbursement is currently 75% of Ch115 funding.

VA Benefits were provided to 207 residents with a total compensation of \$371,218.34 in 2022 to our community.

This office continues to manage the State Chapter 115 program for eligible veterans within the community who require financial or burial assistance. VA claims for Compensation and Pension (C&P), Dependent and Indemnity Compensation (DIC), and VA Pension are also being processed through this office. All services are free to veterans, their spouse and eligible dependents. The need for this assistance continues to increase in this area as the veteran population is aging and younger veterans are making this area their home. Along with Chapter 115 and VA assistance, veterans have been coming into the office for assistance with education, home and car repairs, ramps, counseling and other questions and programs available.

This recent calendar year has been challenging as the town has largely been without a VSO for nearly half the year. As I head forth as the town of Templeton's VSO I will continue to support the 800 plus veterans in our community by providing them and their families with the services that this office is responsible for and fostering goodwill in the community.

My goal is to ensure that veteran's and their families can trust that I shall provide the best care and assistance that I am able to in their time of need.

Respectfully,

Peter Noel  
 Director of Veteran Services



# SECTION 3

## DEVELOPMENT

### SERVICES



## BOARD OF HEALTH

The Templeton Board of Health (TBOH) consists of three members who are residents of the Town of Templeton; these are elected positions, and each serve a three year term. The TBOH meets on the fourth Monday of the month at 7:00 p.m. Staff is comprised of one full time Board of Health Agent (who is also the Development Services Director who oversees Planning, ConCom, ZBA, AgCom, Building and BOH) and a part time Administrative Asst.

COVID-19 continued to be a challenge to the Board of Health and the Town; from new variants to changes in quarantining and isolation; the Town continues to follow the recommendations of the CDC and State. Data continues to be shared in the town's weekly report. Through the NRSD and the Senior Center vaccine clinics have been offered free of charge for anyone interested in being vaccinated. Through the state, the Board of Health has been able to acquire test kits and continues to offer them free of charge to all residents.

Food establishments are inspected throughout the year, including the schools. The BOH also oversees permitting for food establishments, septic haulers and installers, tobacco, and nicotine sales, well installation, and rubbish haulers. The BOH Agent provides services by witnessing percolation testing and inspectional services.

Reportable diseases are surveilled as mandated by MassDPH Division of Epidemiology through the utilization of a Public Health Nurse through Montachusett Public Health Network (MPHN). These services include disease surveillance, direct observation therapy, information gathering and the filing of reports through the Mass Virtual Epidemiologic Network (MAVEN). The MPHN nurses have been utilized for contact tracing throughout the COVID-19 pandemic, as well as advising daycare facilities and individuals with COVID-19 related questions and issues. Templeton continues to offer 24/7 collection of prescription drugs and sharps through kiosks located at the Fire Department vestibule on 2 School Street, Baldwinville.

TBOH continues to be an active member of the Leominster Tobacco Control Alliance, this affiliation has proven to be increasingly valuable with the changes to state regulations, including "vaping", flavored nicotine and tobacco bans, the 21-age restriction and new legislation dissemination. Surprise inspections for regulation compliance occur multiple times per year at each establishment that sells tobacco and nicotine; LTCA investigates any related complaints and are the authority issuing fines for violations, all fines collected are remitted to the town of Templeton.

TBOH promotes health, safety, and wellbeing of the town by enforcing local, state, and federal regulations and when necessary, promulgates new regulations as need dictates. Members express their appreciation to all town boards, commissions and staff for their assistance and cooperation throughout year.

Respectfully submitted,

E. Jane Crocker, Chair, Earl Baxter, Vice Chair  
Laura Hoag, Clerk

# BUILDING DEPARTMENT

**New Permit Fee Schedules approved by the Select Board will go into effect January 1, 2023**

For more information, please check [www.TempletonMA.gov](http://www.TempletonMA.gov) or call 978-894-2770

<b>Building Fee Schedule</b>	
Fees for all RESIDENTIAL building projects are \$10 per \$1000 of reasonable construction cost, with a minimum of \$50.	
Fees for all COMMERCIAL building projects are \$12 per \$1000 of reasonable construction cost, with a minimum of \$100.	
The following Exceptions will remain the same:	
Re-inspections.....	\$100
Replacement Permit Card.....	\$50
Written Zoning Determination.....	\$50
Business Use Permit.....	\$25
Safety Inspections.....	\$75 - \$100
Commercial/Industry plan review.....	\$500
<b>Electrical Fee Schedule</b>	
Fees for RESIDENTIAL and COMMERCIAL electrical projects will be \$100 per inspection, based on normal, expected required number of inspections, with a minimum of \$100.	
Repeat inspections will be an additional \$100, each time.	
<b>Plumbing and Gas Fee Schedule</b>	
Fees for RESIDENTIAL and COMMERCIAL plumbing and gas projects will be \$100 per inspection, based on normal, expected required number of inspections, with a minimum of \$100.	
Repeat inspections will be an additional \$100, each time.	
<b>PERFORMING WORK WITHOUT AN APPROVED PERMIT WILL RESULT IN DOUBLE THE NORMAL FEE.</b>	
All permits will expire 1 year from date of issue, unless an extension is requested, prior.	
Effective January 1, 2023	

The Development Services office continued to be busy throughout FY '22 with new construction, much like FY '21.

In total, there were two hundred sixty-three (264) building permits issued, including twenty-one (21) for new single-family homes; fees totaling \$77,136 were collected on an estimated value of construction of \$11,095,988; this is a slight decrease from last year. One hundred fifty-two certificates of completion/occupancy permits were issued.

There were one hundred sixty-three (163) electrical permits processed and issued; fees totaling \$18,898 were collected.

There were one hundred fifty-seven (157) plumbing and gas permits processed and issued; fees totaling \$17,700 were collected.

The overall drop in permit counts from FY '21 may be attributable to the increased cost of goods associated with construction, but was still significantly more than pre-pandemic years. With homes and land still selling at record rates, this office has been responding to many inquiries regarding former and potential use of available properties and clarifications of related Templeton Bylaws/State regulations. We continue to encourage inquiries with this office prior to work being done to be properly permitted.

All inspectors are working in a part time capacity and provided excellent service. The Development Services office space was updated to include a service area in the office for customers and the file room was updated to include an area for plan/map storage.

All permit applications are available online at [www.templetonma.gov](http://www.templetonma.gov) and in the Development Service office. It is imperative that proper permits be obtained for any construction, alteration, demolition, above ground/in ground pool, roof, solar, or solid fuel burning appliance (wood/pellet stove) project. Wiring, plumbing and gas permits must be obtained by a Massachusetts licensed professional prior to the completion of the project. Any questions pertaining to permitting can be directed to Rhonda Parenteau, Administrative Assistant, at [rparenteau@templetonma.gov](mailto:rparenteau@templetonma.gov) or by calling at 978-894-2770.

Office hours are Monday 7:30 a.m. – 6:30 p.m., Tuesday through Thursday 7:30 a.m. – 4:30 p.m. and closed Fridays.

All inspectors schedule their own appointments, please contact them at:

Richard Hanks, Building Commissioner/Zoning Enforcement Officer	978-939-3411
Darrell Sweeney, Wiring Inspector	978-939-5440
Rick Geyster, Plumbing/Gas Inspector	978-895-3924

## CONSERVATION COMMISSION

The Conservation Commission is a five-member group that has been operating with less than a full board (three members) since the departure of Amanda Rasmuson. This group is challenged with enforcing the Wetland’s Protection Act as issued by MassDEP. The Commission’s goal is to protect the Town of Templeton’s open space and wetland areas through monitoring, conservation, and agricultural preservation restrictions, while encouraging growth of the town within those regulations. The Templeton Conservation Commission is a member of the Massachusetts Association of Conservation Commissions (MACC).

Throughout FY ’22, the commission completed sixty-eight site walks, from those the commission heard eleven (11) Notice of Intent (NOI) requests, seven (7) Requests for Determination of Applicability, and nine (9) Certificates of Compliance (COC) were issued. Members worked with the City of Gardner for changes to the Gardner Municipal Airport and with the State for improvements to Route 2; an order of conditions was issued for the NOI that carried over from FY 21 for the proposed 55+ on Baldwinville Road. River’s Edge conservation area was completed and dedicated to the residents; the proposed affordable housing project at 12-16 School Street was reviewed and is moving forward after receiving an order of conditions. Multiple forestry cutting plans were reviewed and monitored.

Two enforcement orders were issued; 11 Patriots Road was corrected with MassDEP direction, and 138 Farnsworth was lifted after review of the project. Pan-Am completed its annual pesticide spraying of the railroad tracks.

George Andrews was nominated and accepted the CPC representative seat.

As part of the Development Services office, any Conservation Commission questions can be directed to Jessica Case, Administrative Assistant, at [jcase@templetonma.gov](mailto:jcase@templetonma.gov) or by phone at 978-894-2767. Office hours are Monday 7:30 a.m. – 6:30 p.m. Tuesday through Thursday 7:30 a.m. – 4:30 p.m., closed Friday.

Current members: George Andrews, Chair                      Dave Symonds, Vice Chair  
Amanda Suzzi, Member

If you wish to volunteer for a board or commission, please go to [www.templetonma.gov](http://www.templetonma.gov) and fill out an interest form!

## **PLANNING BOARD**

The Planning Board is comprised of seven volunteers who work with the Conservation, Zoning, and Building Departments to ensure the enforcement and proper planning in conjunction with the Town of Templeton Bylaws.

Members heard nine requests for the division of land and change of property lines for building lots through the Approval Not Required (ANR) process; site plan reviews (including stormwater plans) were reviewed and approved for the installation of Tesla charging stations at Cumberland Farms and for the construction of a new office building for W J Graves on Depot Road.

Members heard a request from residents of Laurel View to waive the requirements of road acceptance and approved the request.

In FY '21 members began the review of the proposed Deer Ridge 55+ on Baldwinville Road and approved and issued a permit. Special permits were issued to CO&S Garage for the move up to the salvage yard location and to 403 Baldwinville for the operation of manufacturing and sales of firearms. Members also heard requests for consideration to change the zoning at 0 Royalston and King Phillip/Freight Shed Roads.

Charles Carroll II was nominated and accepted the seat representing the Planning Board with the Montachusett Joint Transportation Commission and Dennis Rich was nominated and accepted the seat with the Community Planning Commission.

As part of Development Services, office hours are Monday 7:30 a.m. – 6:30 p.m., Tuesday through Thursday 7:30 a.m. – 4:30 p.m. and closed on Fridays. All administrative functions are performed by Jessica Case, who can be reached at 978-894-2767.

Current members:

Kirk Moschetti, Chair  
Charles Carroll, II, Vice Chair  
Bruce Marien, Clerk  
Dennis Rich  
Michael Caruso  
Franklin Moschetti  
John P. Buck



# ZONING BOARD OF APPEALS

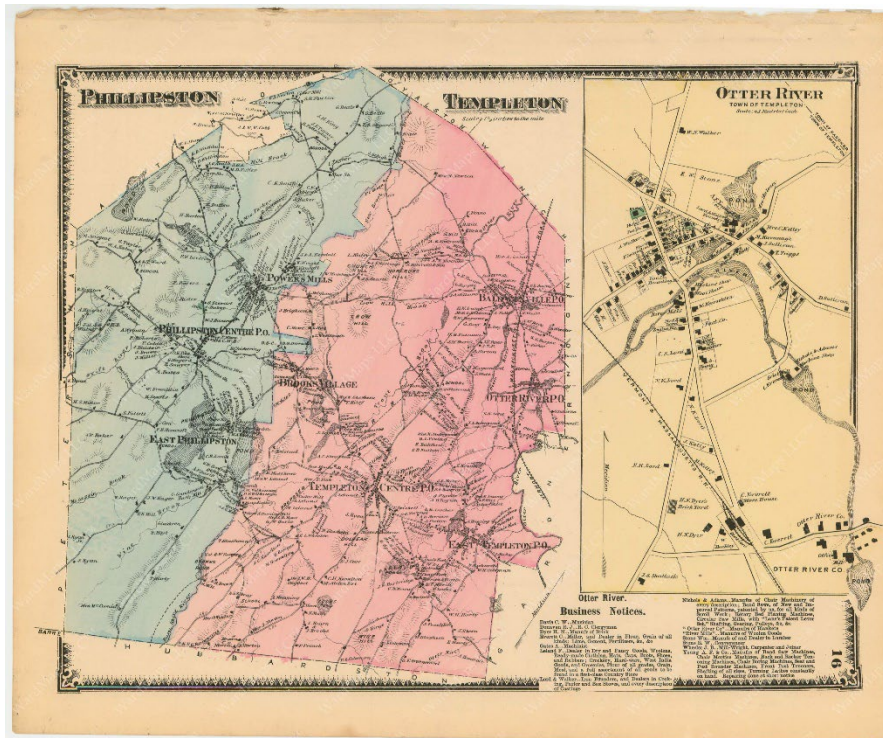
The Zoning Board of Appeals (ZBA) is a seven member group of volunteers charged with the review of variance or special permit requests from negative determinations issued by the Zoning Enforcement Officer. While the ZBA encourages economic growth, upholding the intent of the Town of Templeton Zoning Bylaws is the goal. The ZBA hears requests as they are applied for and makes thoughtful decisions based on the hardship of the petitioner, while protecting the intent of the Town of Templeton.

In FY '22, the ZBA heard two petitions; 44 Shady Lane for a request to reduce front setback to allow for the construction of a garage and 195 Brooks Road for a special permit for a substantial extension of existing use in a rural agricultural zone.

As part of Development Services, office hours are Monday 7:30 a.m. – 6:30 p.m., Tuesday Through Thursday 7:30 a.m. – 4:30 p.m. and closed on Fridays. All administrative functions are performed by Jessica Case, who can be reached at 978-894-2767.

Current members:

- |                        |                         |                     |
|------------------------|-------------------------|---------------------|
| John Fletcher, Chair   | Joseph Risi, Vice Chair | David Smart, Member |
| Rick Moulton, Member   | Alan Drouin, Member     | Ron Davan, Member   |
| Dennis O'Brien, Member |                         |                     |



# SECTION 4



# PUBLIC SAFETY



## ANIMAL INSPECTOR



### Calls for Service FY 2022

Animal Complaints:	38
Animal Inspector:	54
Dog Officer:	68
Dog Bite:	12
Barking Dog:	8
Cat Bite:	1
Animal Bite:	1
Cruelty/Abuse:	4
Stray Cat:	16
Animal Injury/Hit by MV:	16
Wildlife Concern:	65
Stray/Loose Dog:	104
Total Calls for Service:	387

This year Animal Control was able to procure 2022 Ford F150 to serve the residents of the town's we serve. Special thanks to Templeton Highway for fitting the box and fixing the electrical so that it is fully functional, and Patriots Designs for donating the time for the decals.

Animal Control has been working hard over the past year to work diligently to serve the residents of the towns we serve to provide the best services and building the team to successfully do so. We have also been working on the shelter to ensure that any animal that we do take in so that they can be properly cared for while they are secured in our facilities.

As always we will always be willing to take any donations of food and blankets. Those can always be dropped off at the local police department. Should anybody ever want to donate, or have any questions as to what we may need for donations please feel free to contact Animal Control through dispatch.

# EMERGENCY MANAGEMENT

## Templeton Emergency Management Agency (TEMA)

Templeton's Emergency Management Agency is staffed by:

Richard Curtis, Emergency Management Director (EMD) / CERT Program Manager  
Michael Dickson, Deputy EMD/ CERT Director  
Don Morin, Deputy EMD/Ass't CERT Director / Emergency Communications Officer.  
Peter Laitinen, Deputy EMD

### **EMERGENCIES:**

- 1.) The emergency situation at the Depot Pond Dam, (aka Baldwin Water Supply Dam), continued throughout FY22. The EMD submitted an Incident Management Plan for Depot Pond Dam and abutting properties should a dam failure occur.
- 2.) A cooling Center was opened at the Senior Center August 12<sup>th</sup> and 13<sup>th</sup> due to extremely high temperatures. CERT members staffed this operation.

### **TEMA OPERATIONS:**

- 1.) Templeton's Comprehensive Emergency Management Plan (base plan) was updated and submitted by EMDs. The Select Board reviewed this base plan and approved it.
- 2.) MEMA was offering excess PPE supplies to help build up our supply. EMD placed an order and supplies were received by the Fire Department and placed in storage.
- 3.) PurpleAir Sensors were received via a grant. EMD and DPW staff installed these sensors at the following locations: TFD Station #1, DPW, EOC, Town Hall and the Senior Center.
4. EMD gave a presentation on a FEMA webinar concerning CERT and keeping them engaged in the CERT program.

### **GRANT ACTIVITY:**

- 1.) Applied for and received, the 2021 EMPG for \$2900. This funding purchased video conferencing equipment, winches, and associated equipment.
- 2.) Sent in a pre-application for funding to update the Town's Hazard Mitigation Plans.

### **COMMUNITY EMERGENCY RESPONSE TEAM (CERT):**

- 1.) Templeton Cert was asked to do a presentation at a CERT RODEO, held in Leicester, MA. CERT Team Leader Tom Collaro gave the presentation and other members displayed the Re-Hab Truck and CERT Trailer.
- 2.) CERT assisted TPD with the Memorial Day Program at the school and also the Memorial Day Parade.
- 3.) CERT assisted TPD on one of their calls.

**Emergency Management Salary:** EMD(1): \$000.00 DEMDs(3): \$000.00

**Emergency Management Expense Account:** \$1,750.00

Respectfully submitted,  
Richard W. Curtis, EMD



## FIRE DEPARTMENT & EMS

**Fire/EMS Budget Breakdown:**

Personnel:	\$644,000.00
Employee Support:	\$52,500.00
Purchase of Services:	\$100,000.00
Supplies:	\$42,500.00
Other:	\$148,500
<b>Total:</b>	<b>\$987,500.00</b>
<b>Income:</b>	
Ambulance Receipts:	\$404,928.63
Open Burn Permits:	\$2,060.00
Inspections:	\$11,000.00



Animal Rescue	1	Motor Vehicle Accident	60
Assist another Agency	4	Motor Vehicle Fire	3
Authorized Fire	2	No Incident Found	5

Building Fire	15	Technical Rescue	2
Brush Fire	5	Trash Fire	3
Carbon Monoxide Alarm	18	Public Service	11
Chimney Fire	2	Weather Related	1
Citizen Complaint	4	Smoke Investigation	24
Cooking Fire Contained	5	Sprinkler Alarm	3
Mutual Aid Cover Assignment	9	Unauthorized Fire	11
Dispatched Cancelled Before Arrival	24	Water Leak	3
Electrical Arcing	5		
EMS	1000	Total Emergency Calls	1380
Fire Alarm	134		
Fire, Other	1	Inspections	356
Hazmat	7		
Good Intent	12		
Lock Out	6	Combined Total	1736

Respectfully submitted.

David T. Dickie, Fire Chief



## POLICE DEPARTMENT & DISPATCH

The Templeton police Department full-time personnel roster as follows:

Position	Date Hired	Position	Date Hired
Chief Michael Bennett	09/95	Sgt. Derek Hall	03/97
Sgt. Steve Flis	09/02	Det/Cpl. Eric Smith	02/05
Ofc. Daniel Donahue	07/14	Ofc. Nicholas Malnati	08/14
Ofc. Robert Deschenes	11/19	Ofc. Caleb Matson	11/19
Ofc. Zachary Hastings	6/20		

Part-time Officers:

Ofc. Michael Ladeau	12/85	Ofc. Drew Duplessis	02/00
Ofc. Shawn McDonald	01/10	Ofc. James Halkola	08/16
Ofc. Paicos, Adam	07/20	Ofc. Jonathan Strugis	10/20
Ofc. Timothy Stewart	09/21	Ofc. Taryne Swan	09/21
Ofc. Lorin Walter	09/21		

The Templeton Dispatch Center full-time personnel roster as follows:

Disp. Karen Hannula	04/92	Disp. Walter Flis	12/02
Disp. Eric Baker	11/02	Disp. Sherrie O'Donnell	03/01
Disp. Andrew Davis	09/16		

Part-time Dispatchers:

Disp. Timothy Stewart	09/21	Taryne Swan	09/21
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Police Department Budget Breakdown:

Personnel	\$1,317,000.00
Employee Support	\$34,350.00
Purchase of Services	\$71,000.00
Supplies	\$10,000.00
Other	\$0
Total	\$1,432,350.00

Templeton Police Department Analysis from 07/01/21 to 06/30/2022:

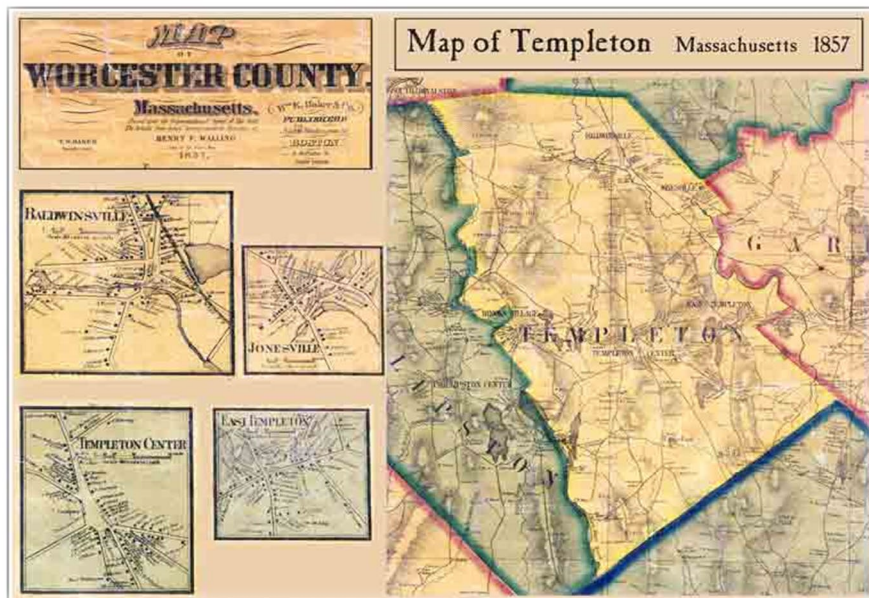
Arrest	59
Incident/Investigations	552
Restraining Orders	45
Parking Tickets	16
MV Citations	432
MV Accidents	105
FID/LTC Issued	228
Police Calls for Service	16,920
Total Calls to Dispatch	23,241





# SECTION 5

# PUBLIC WORKS



DEPARTMENT OF PUBLIC WORKS

**July 1, 2021 – June 30, 2022**  
**Public Works – Building & Grounds Division**

- Several burials and flag duties took place.
- A dumpster was rented to clean up at Scouts Hall.
- Several lots have been sold from the new section at Pine Grove Cemetery.
- Fire Alarms have been tested at all town buildings.
- Building and Grounds was very pleased to receive a new mini excavator that makes it much easier to work when digging graves in tight areas.
- The Fire escape was replaced at the Baldwinville Fire Department.
- The roof at the Senior Center was repaired.
- The Cemetery Department is very excited to have received a grant for new cemetery software that will streamline record keeping and eventually allow burial information to be available online to the public.
- A patio was built, and a Pergola was installed at the Town Hall.
- The Building and Grounds Department assisted with setting up River's Edge Conservation Area.

Monies turned over to the town from Cemetery division:

Interments - \$ 13,450.00

Grave Purchases - \$ 11,290.00

Other - \$ 1,858.50

**July 1, 2021 – June 30, 2022**  
**Public Works – Highway Division**

- This year we were able to get paving done on Hospital Road and Hubbardston Road with Chapter 90 funds.
- Painting was done at Houghton Park to clean up the graffiti.
- Highway crews removed top layer and granite from Stoney Bridge (preserving the granite) and the banks were sloped and rip rap was brought in.
- Several employees attended an MS4 class that was held at Town Hall.
- We have had multiple issues with beavers this year, including the need to make emergency repairs to culverts and pavement on Royalston Road due to their activities.
- The highway crew received training on the new loader that we are grateful to receive. Every upgrade to our equipment allows for more efficient operations, with less breakdowns, etc.
- The DPW Director and Highway Foreman both received new vehicles after a very long wait.
- Highway crews assisted with the setting up of River's Edge Conservation Area.
- There were 12 Driveway Permit Inspections, 8 Road Cut Permit Inspections, 11 Road Cut Escrow Return Inspections, and 4 Trench Permit Inspections.
- Numerous inspections of trees throughout town by the Tree Warden.
- Crews continue to work on phase 3 of the street sign replacement program.

## Snow & Ice Operations

45 Sanding Events  
2,362 tons of salt used  
11 Plowable Events  
9,940 Total Miles Plowed  
43.5 Inches of snow fell

### Monies turned over to the town from Highway division:

Driveway Permits - \$ 900.00  
Road Cut Permits/Escrow - \$ 12,800.00  
Trench Permits - \$100.00  
Sewer Dept. Fuel Reimbursement - \$ 8,871.15  
Ch90 Reimbursements - \$513,051.57  
Other - \$ 3,969.20



# SEWER DEPARTMENT

## Sewer Department FY-22

The Board of Sewer Commissioners members Thomas Hurd, Tom Jeleniewski and Mark Moschetti. Mr. Moschetti was voted to remain as Chairmen of the Board of Sewer Commissioners.

### Wastewater Treatment Plant (WWTP)

- Replace incoming electrical feed and transformer at the WWTP.
- Sand blast and paint dump body on 1-ton dump truck.
- Purchased a new Plant Water System.
- Emptied the equalization tank for yearly maintenance and cleaning.
- Yearly calibration completed on lab equipment and flow meters.
- State mandated Inflow and Infiltration Study completed in FY-22.
- Installed a new Lab program called ALLDATA, it generates reports required per permit.

### Sewer Collection Report

- Sanitary Sewer Overflow Plan was created.
- I & I study by Kleinfelder Eng. was completed.
- Jetted/cleaned sewer lines in multiple locations in the collection system.
- Cleaned wet wells at pumping stations.
- Replaced or repaired 14 sewer manholes frames and covers.
- Cleaned wet wells at sewer pump stations.
- Clear brush from sewer easements.
- Replace the entry way hatch at the Maple Street pump station.
- There were 1,487 residences served by the municipal sewer system.

### Financial

- Revenue earned through sewer user fees and septic haulers in FY-21 was \$1,390,181.74.
- Estimated budget for FY-22 was \$1,304,101.00. Budget was not exceeded for FY-22.

### Personnel

Jeff Aldrich moved from Assistant Chief Operator to Superintendent.

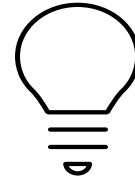
Hired Ryan Scoville for the Assistant Chief position.

# MUNICIPAL LIGHT DEPARTMENT

## 2021 Calendar Year Templeton Municipal Light Plant Report

Herein submitted for inclusion in the Templeton Annual Report for FY23 are the financial and statistical data for the Templeton Municipal Light Plant. During 2021 our customers purchased 65,935,324 kWh of electricity compared to 62,333,143 kWh in 2020, an increase in sales of 3,602,181 kWh or 5.8%. The peak demand in June of 2021 was 12,219 kW, up 461 kW or 3.9% compared to 11,758 kW in August of 2020. During 2021, a net of +32 electric services were connected compared to a net of +25 services connected in 2020.

### Additions and Improvements



The Light Plant started its 115<sup>th</sup> year of service to the Town of Templeton.

The Light Plant began construction on a new outdoor storage facility to be used for cable, transformers, and wire. At the same time, construction began on an extension of the existing operations garage to add an additional (8<sup>th</sup>) garage bay along with added storage capacity for Light Plant distribution inventory. In 2021 the Light Plant spent \$1,198,796 toward these two projects. They are estimated to cost the Light Plant a total of \$1,500,000 and will be completed in 2022.

### Capital Expenses

MMS Software, Integration, Support, Deployment	\$47,800
Distribution Transformers	\$34,287
Inverter for TMLWP Solar Array	\$5,190
Substation Relays & Protection Panel	\$41,757
Substation Transformer #1 Re-Gasketing	\$39,900
2021 Ford F-350 Utility Dump Truck	\$53,892
New Forklift for Operations Garage	\$25,685
15 kV Distribution Recloser	\$20,021

### Power Supply

The Light Plant provides electricity for its customers through both fixed contracts and open market power purchases to diversify the town's power resources and stabilize its purchased power costs. These costs include capacity charges, fuel charges and transmission charges. Several unforeseen and uncontrollable factors cause the wholesale cost of energy to fluctuate year-round. The biggest contributors to these fluctuations are the absolute loads (i.e., cold winter nights, hot summer days), unplanned generation plant shutdowns and deviations in natural gas and oil prices in New England



In 2021 the Light Plant purchased 68,205,156 kWh of wholesale electricity for \$5,249,808, which makes its purchased power cost for that year 7.70¢ per kWh. This figure is up from 6.39¢ per kWh in 2020, which represents an increase of 1.31¢ per kWh or 20.5%. Most power supply costs up in 2021 as compared to 2020 can be attributed to higher market costs for ISO Interchange power and Open Access Transmission Tariff expenses. The two items collectively cost \$745,056 more in 2021 than they did in 2020.

The Light Plant paid Regional Network Service (RNS) charges in 2021 equal to \$10.74 per kW-Mo. This is up from \$9.50 per kW-Mo. in 2020. Templeton Light has joined the battle with other municipal light plants in attempting to fight legislatively these transmission rate increases and the incentives that transmission companies have received over the year, arguing that ISO New England et al are attempting to recover the costs of 25 years of transmission maintenance in 5 years. These costs are unevenly distributed amongst all the transmission companies' ratepayers and weigh heavily on the Light Plant, as no immediate reliability improvements can ever be witnessed.

### Financials

The Light Plant collected a total of \$7,896,779 in electric operating revenues from the sale of retail electricity to our customers in 2021, up from \$7,063,107 collected in 2020. This represents an increase of \$833,672 from this year to last, or 12.1%. The Light Plant's electric customers paid an average rate of 11.69¢ per kWh in 2021.

The Light Plant incurred the following costs from its various wholesale electricity providers in 2021:

<b>Supplier</b>	<b>kWh</b>	<b>Cost</b>	<b>Rate</b>
Local Network Service/National Grid	101,754	(\$52,788)	(\$0.5188)
Local Network Service/Eversource	101,754	\$911	\$0.0090
National Grid (Airport)	63,8440	\$13,642	\$0.2137
MMWEC Intermediate Project	736,512	\$223,786	\$0.3039
MMWEC Peaking Project	45,483	\$95,359	\$2.0966
ISO Interchange	16,748,893	\$1,053,584	\$0.0629
Regional Network Service/ISONE	101,754	\$1,092,767	\$10.74
Millstone	7,204,646	\$289,969	\$0.0402
Seabrook	18,985,239	\$514,198	\$0.0271
Hydro-Quebec Phase 1	376	(\$26,107)	(\$5.79)
Hydro-Quebec Phase 2	727	(\$28,182)	(\$3.23)
Hydro-Quebec	2,190,250	\$84,325	\$0.0385
MMWEC All Requirements Billing	0	\$134,969	n/a
New York Power Authority	3,097,054	\$99,091	\$0.0320
Forward Power Transactions	10,169,400	\$390,211	\$0.0384
Berkshire Wind	1,860,132	\$353,941	\$0.1903
Templeton Wind	1,081,629	\$293,767	\$0.2716
Templeton Solar	4,354,212	\$284,566	\$0.0592
<b>Totals:</b>	<b>68,205,156</b>	<b>\$5,249,808</b>	<b>\$0.0767</b>

Below is a breakdown of the Light Plant's ultimate kWh sales to customers for 2021:

<b>Rate Class</b>	<b>kWh Sold</b>	<b>Cost</b>	<b>Rate</b>
A-1 Residential	28,594,433	\$3,754,433	\$0.1313
C-3 Small Commercial	2,263,197	\$276,898	\$0.1224
C-4 Medium Commercial	2,494,602	\$311,599	\$0.1249
C-1 Large Industrial Part 1	8,192,358	\$971,218	\$0.1186
C-1 Large Industrial Part 2	23,083,200	\$2,250,227	\$0.0975
C-2 Private Area Lighting	630,467	\$71,732	\$0.1138
T-3 Commercial Time-of-Use ON	375,392	\$47,560	\$0.1267
T-4 Commercial Time-of-Use OFF	165,172	\$11,712	\$0.0709
Municipal Lighting	136,503	\$14,579	\$0.1068
<b>Totals:</b>	<b>65,935,324</b>	<b>\$7,709,958</b>	<b>\$0.1169</b>

Approximately 71% of the Light Plant's residential customer base took advantage of the early-pay discount program in 2021, resulting in a savings to them of \$201,720, or approximately \$4.49 per monthly electric bill.

All 100% of the Light Plant's residential customer base received credits equal to \$106,841 in 2021 from the New York Power Authority's Hydroelectric Generation Facilities.

Below is a breakdown of the Light Plant's kWh consumption at its own facilities:

<b>Location:</b>	<b>kWh Consumed:</b>	<b>Cost:</b>
Templeton Light and Water Office	74,625	\$8,672
Templeton Substation (SS)	20,883	\$2,427
Templeton Wind Turbine (SS)	21,800	\$2,533
Food Pantry/Cable TV Commission	7,434	\$864
Light Radio/Repeater Equipment	1,317	\$153
TMLWP Office Solar Array	-7,055	(\$820)
EV Charging	1,435	\$167
Battery Storage Charging	151,555	\$5,970
Battery Storage (SS)	9,920	\$416
Construction Trailer	8,371	\$973
<b>Totals:</b>	<b>290,285</b>	<b>\$21,355</b>

The Light Commission and the General Manager would like to thank all the Light Plant's employees for their continued dedication and hard work in 2021.

Respectfully Submitted,

Dana Blais	Gregg Edwards	Chris Stewart	John M. Driscoll
Board Chairman	Board Member	Board Clerk	General Manager

TEMPLETON MUNICIPAL LIGHT PLANT  
(AN ENTERPRISE FUND OF THE TOWN OF TEMPLETON, MASSACHUSETTS)

Combining Schedules of Net Position  
December 31, 2021 and 2020  
(Unaudited)

	2021				2020			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Total	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Total
<b>Assets</b>								
<b>Current:</b>								
Unrestricted cash and short-term investments	\$ 497,159	\$ 360,519	\$ -	\$ 857,678	\$ 295,046	\$ 197,545	\$ -	\$ 492,591
Receivables, net of allowance for uncollectable	243,026	32,818	(21,114)	254,730	439,817	51,187	(25,000)	466,004
Prepaid expenses	28,031	-	-	28,031	27,426	-	-	27,426
Inventory	174,614	-	-	174,614	159,255	-	-	159,255
MMWEC working capital	757,488	-	-	757,488	1,251,699	-	-	1,251,699
Due from MMWEC	85,807	-	-	85,807	93,802	-	-	93,802
<b>Total current assets</b>	<b>1,786,125</b>	<b>393,337</b>	<b>(21,114)</b>	<b>2,158,348</b>	<b>2,267,045</b>	<b>248,732</b>	<b>(25,000)</b>	<b>2,490,777</b>
<b>Noncurrent:</b>								
Restricted cash and investments	553,282	-	-	553,282	1,201,871	-	-	1,201,871
Advances to Wind Energy Cooperative	641,625	-	(641,625)	-	641,625	-	(641,625)	-
Massachusetts Reserve Trust	1,160,409	-	-	1,160,409	867,578	-	-	867,578
<b>Capital Assets:</b>								
Nondepreciable capital assets	1,373,212	-	-	1,373,212	356,563	-	-	356,563
Other capital assets, net of accumulated depreciation	<u>10,638,041</u>	<u>2,532,432</u>	<u>-</u>	<u>13,170,473</u>	<u>10,338,228</u>	<u>2,647,332</u>	<u>-</u>	<u>12,985,560</u>
<b>Total noncurrent assets</b>	<b>14,366,569</b>	<b>2,532,432</b>	<b>(641,625)</b>	<b>16,257,376</b>	<b>13,405,865</b>	<b>2,647,332</b>	<b>(641,625)</b>	<b>15,411,572</b>
<b>Total Assets</b>	<b>16,152,694</b>	<b>2,925,769</b>	<b>(662,739)</b>	<b>18,415,724</b>	<b>15,672,910</b>	<b>2,896,064</b>	<b>(666,625)</b>	<b>17,902,349</b>
<b>Deferred Outflows of Resources</b>								
Related to pensions	372,712	-	-	372,712	349,673	-	-	349,673
Related to OPEB	407,553	-	-	407,553	379,152	-	-	379,152
<b>Total Deferred Outflows of Resources</b>	<b>780,265</b>	<b>-</b>	<b>-</b>	<b>780,265</b>	<b>728,825</b>	<b>-</b>	<b>-</b>	<b>728,825</b>
<b>Liabilities</b>								
<b>Current:</b>								
Accounts payable	1,093,429	316,496	(21,114)	1,388,811	1,046,180	171,883	(25,000)	1,193,063
Accrued liabilities	18,493	22	-	18,515	13,482	30	-	13,512
Customer deposits	130,663	-	-	130,663	149,363	-	-	149,363
<b>Current portion of long-term liabilities:</b>								
Loans payable	84,980	132,250	-	217,230	82,310	132,250	-	214,560
<b>Total current liabilities</b>	<b>1,327,565</b>	<b>448,768</b>	<b>(21,114)</b>	<b>1,755,219</b>	<b>1,291,335</b>	<b>304,163</b>	<b>(25,000)</b>	<b>1,570,498</b>
<b>Noncurrent:</b>								
Loans payable, net of current portion	588,245	264,500	-	852,745	673,444	396,750	-	1,070,194
Net pension liability	2,555,637	-	-	2,555,637	2,521,963	-	-	2,521,963
Net OPEB liability	1,170,293	-	-	1,170,293	1,061,156	-	-	1,061,156
Compensated absences	30,364	-	-	30,364	19,719	-	-	19,719
Advances to Wind Energy Cooperative	-	641,625	(641,625)	-	-	641,625	(641,625)	-
<b>Total noncurrent liabilities</b>	<b>4,344,479</b>	<b>906,125</b>	<b>(641,625)</b>	<b>4,608,979</b>	<b>4,276,282</b>	<b>1,038,375</b>	<b>(641,625)</b>	<b>4,673,032</b>
<b>Total Liabilities</b>	<b>5,672,044</b>	<b>1,354,893</b>	<b>(662,739)</b>	<b>6,364,198</b>	<b>5,567,617</b>	<b>1,342,538</b>	<b>(666,625)</b>	<b>6,249,530</b>
<b>Deferred Inflows of Resources</b>								
Related to pensions	237,968	-	-	237,968	215,598	-	-	215,598
Related to OPEB	101,319	-	-	101,319	85,357	-	-	85,357
Contribution in aid of construction	1,009,012	-	-	1,009,012	925,867	-	-	925,867
Other	<u>(1,570,876)</u>	<u>1,570,876</u>	<u>-</u>	<u>-</u>	<u>(1,553,526)</u>	<u>1,553,526</u>	<u>-</u>	<u>-</u>
<b>Total Deferred Inflows of Resources</b>	<b>(228,577)</b>	<b>1,570,876</b>	<b>-</b>	<b>1,342,299</b>	<b>(326,704)</b>	<b>1,553,526</b>	<b>-</b>	<b>1,226,822</b>
<b>Net Position</b>								
Net investment in capital assets	11,338,030	2,135,676	-	13,473,706	9,939,037	2,118,326	-	12,057,363
Restricted for depreciation fund	422,545	-	-	422,545	1,052,744	-	-	1,052,744
Unrestricted	<u>(271,083)</u>	<u>(2,135,676)</u>	<u>-</u>	<u>(2,406,759)</u>	<u>169,041</u>	<u>(2,118,326)</u>	<u>-</u>	<u>(1,949,285)</u>
<b>Total Net Position</b>	<b>\$ 11,489,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,489,492</b>	<b>\$ 11,160,822</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,160,822</b>

See Independent Auditor's Report.



**TEMPLETON MUNICIPAL LIGHT PLANT**  
**(AN ENTERPRISE FUND OF THE TOWN OF TEMPLETON, MASSACHUSETTS)**

Combining Schedules of Revenues, Expenses, and Changes in Net Position  
For the Years Ended December, 2021 and 2020  
(Unaudited)

	2021				2020			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Total	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Total
<b>Operating Revenues</b>								
Electric sales, net of discounts of \$201,769 and \$198,379, respectively	\$ 7,715,524	\$ 239,478	\$ (239,478)	\$ 7,715,524	\$ 6,882,779	\$ 229,822	\$ (229,822)	\$ 6,882,779
<b>Total Operating Revenues</b>	<b>7,715,524</b>	<b>239,478</b>	<b>(239,478)</b>	<b>7,715,524</b>	<b>6,882,779</b>	<b>229,822</b>	<b>(229,822)</b>	<b>6,882,779</b>
<b>Operating Expenses</b>								
Cost of purchased electricity	4,796,273	-	(239,478)	4,556,795	4,051,634	-	(229,822)	3,821,812
Operating	1,731,730	96,508	-	1,828,238	1,751,430	84,134	-	1,835,564
Maintenance	359,330	-	-	359,330	413,878	-	-	413,878
Depreciation	575,756	114,900	-	690,656	557,930	114,900	-	672,830
<b>Total Operating Expenses</b>	<b>7,463,089</b>	<b>211,408</b>	<b>(239,478)</b>	<b>7,435,019</b>	<b>6,774,872</b>	<b>199,034</b>	<b>(229,822)</b>	<b>6,744,084</b>
<b>Operating Income</b>	<b>252,435</b>	<b>28,070</b>	<b>-</b>	<b>280,505</b>	<b>107,907</b>	<b>30,788</b>	<b>-</b>	<b>138,695</b>
<b>Nonoperating Revenues (Expenses)</b>								
Investment income (loss)	(6,656)	-	-	(6,656)	22,199	-	-	22,199
Interest expense	(24,364)	(10,720)	-	(35,084)	(26,237)	(13,438)	-	(39,675)
Change in amounts payable in the future	17,350	(17,350)	-	-	17,350	(17,350)	-	-
Other	179,351	-	-	179,351	95,954	-	-	95,954
<b>Total Nonoperating Revenues (Expenses), net</b>	<b>165,681</b>	<b>(28,070)</b>	<b>-</b>	<b>137,611</b>	<b>109,266</b>	<b>(30,788)</b>	<b>-</b>	<b>78,478</b>
<b>Income Before Payment in Lieu of Taxes</b>	<b>418,116</b>	<b>-</b>	<b>-</b>	<b>418,116</b>	<b>217,173</b>	<b>-</b>	<b>-</b>	<b>217,173</b>
<b>Payment in lieu of taxes - Transfer to Town</b>	<b>(89,446)</b>	<b>-</b>	<b>-</b>	<b>(89,446)</b>	<b>(152,667)</b>	<b>-</b>	<b>-</b>	<b>(152,667)</b>
<b>Change in Net Position</b>	<b>328,670</b>	<b>-</b>	<b>-</b>	<b>328,670</b>	<b>64,506</b>	<b>-</b>	<b>-</b>	<b>64,506</b>
<b>Net position - beginning of year</b>	<b>11,160,822</b>	<b>-</b>	<b>-</b>	<b>11,160,822</b>	<b>11,096,316</b>	<b>-</b>	<b>-</b>	<b>11,096,316</b>
<b>Net position - end of year</b>	<b>\$ 11,489,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,489,492</b>	<b>\$ 11,160,822</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,160,822</b>

See Independent Auditor's Report.

TEMPLETON MUNICIPAL LIGHT PLANT  
(AN ENTERPRISE FUND OF THE TOWN OF TEMPLETON, MASSACHUSETTS)

Combining Schedules of Cash Flows  
For the Years Ended December 31, 2021 and 2020  
(Unaudited)

	2021				2020			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Total	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Total
<b>Cash Flows From Operating Activities</b>								
Receipts from customers and users	\$ 7,893,615	\$ 257,847	\$ -	\$ 8,151,462	\$ 6,804,929	\$ 183,248	\$ -	\$ 6,988,177
Payments to vendors and employees	(6,441,576)	65,447	-	(6,376,129)	(6,504,938)	97,700	-	(6,407,238)
<b>Net Cash Provided By Operating Activities</b>	<b>1,452,039</b>	<b>323,294</b>	<b>-</b>	<b>1,775,333</b>	<b>299,991</b>	<b>280,948</b>	<b>-</b>	<b>580,939</b>
<b>Cash Flows From Noncapital Financing Activities</b>								
Payment in lieu of taxes	(89,446)	-	-	(89,446)	(152,667)	-	-	(152,667)
Other	179,349	-	-	179,349	67,320	-	-	67,320
<b>Net Cash Provided By (Used For) Noncapital Financing Activities</b>	<b>89,903</b>	<b>-</b>	<b>-</b>	<b>89,903</b>	<b>(85,347)</b>	<b>-</b>	<b>-</b>	<b>(85,347)</b>
<b>Cash Flows From Capital and Related Financing Activities</b>								
Change in amounts payable in the future	17,350	(17,350)	-	-	17,350	(17,350)	-	-
Acquisition and construction of capital assets	(1,892,219)	-	-	(1,892,219)	(784,426)	-	-	(784,426)
Principal payments on loans	(82,529)	(132,250)	-	(214,779)	(79,725)	(132,250)	-	(211,975)
Interest expense	(24,364)	(10,720)	-	(35,084)	(26,237)	(13,438)	-	(39,675)
<b>Net Cash (Used For) Capital and Related Financing Activities</b>	<b>(1,981,762)</b>	<b>(160,320)</b>	<b>-</b>	<b>(2,142,082)</b>	<b>(873,038)</b>	<b>(163,038)</b>	<b>-</b>	<b>(1,036,076)</b>
<b>Cash Flows From Investing Activities</b>								
Investment income (loss)	(6,656)	-	-	(6,656)	22,199	-	-	22,199
<b>Net Cash Provided By (Used For) Investing Activities</b>	<b>(6,656)</b>	<b>-</b>	<b>-</b>	<b>(6,656)</b>	<b>22,199</b>	<b>-</b>	<b>-</b>	<b>22,199</b>
<b>Net Change In Cash and Short-Term Investments</b>	<b>(446,476)</b>	<b>162,974</b>	<b>-</b>	<b>(283,502)</b>	<b>(636,195)</b>	<b>117,910</b>	<b>-</b>	<b>(518,285)</b>
<b>Total Cash and Short-Term Investments, Beginning of Year</b>	<b>1,496,917</b>	<b>197,545</b>	<b>-</b>	<b>1,694,462</b>	<b>2,133,112</b>	<b>79,635</b>	<b>-</b>	<b>2,212,747</b>
<b>Total Cash and Short-Term Investments, End of Year</b>	<b>\$ 1,050,441</b>	<b>\$ 360,519</b>	<b>\$ -</b>	<b>\$ 1,410,960</b>	<b>\$ 1,496,917</b>	<b>\$ 197,545</b>	<b>\$ -</b>	<b>\$ 1,694,462</b>
<b>Reconciliation of Operating Income to Net Cash Operating Income</b>	<b>\$ 252,435</b>	<b>\$ 28,070</b>	<b>\$ -</b>	<b>\$ 280,505</b>	<b>\$ 107,907</b>	<b>\$ 80,788</b>	<b>\$ -</b>	<b>\$ 188,695</b>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>								
Depreciation expense	575,756	114,900	-	690,656	557,930	114,900	-	672,830
<b>Changes in assets and liabilities:</b>								
Accounts receivable	196,791	18,369	-	215,160	(101,124)	(46,574)	-	(147,698)
Prepaid expenses	(604)	-	-	(604)	27,757	-	-	27,757
Inventory	(15,358)	-	-	(15,358)	(35,497)	-	-	(35,497)
Due from MMWEC	7,995	-	-	7,995	4,970	-	-	4,970
Massachusetts Reserve Trust	(292,831)	-	-	(292,831)	(213,692)	-	-	(213,692)
MMWEC working capital	494,211	-	-	494,211	(90,000)	-	-	(90,000)
Deferred outflows - related to pension	(23,039)	-	-	(23,039)	269,488	-	-	269,488
Deferred outflows - related to OPEB	(28,401)	-	-	(28,401)	(227,181)	-	-	(227,181)
Accounts payable	47,250	144,613	-	191,863	(137,808)	164,491	-	26,683
Accrued liabilities	5,011	(8)	-	5,003	9,461	(7)	-	9,454
Net pension liability	33,674	-	-	33,674	(111,800)	-	-	(111,800)
Net OPEB liability	109,077	-	-	109,077	201,939	-	-	201,939
Other liabilities	(8,055)	-	-	(8,055)	23,274	-	-	23,274
Deferred inflows - related to pensions	22,370	-	-	22,370	(7,677)	-	-	(7,677)
Deferred inflows - related to OPEB	15,962	-	-	15,962	46,946	-	-	46,946
Deferred inflows - other	(17,350)	17,350	-	-	(17,350)	17,350	-	-
Deferred inflows - contributions in aid of construction	77,145	-	-	77,145	(7,552)	-	-	(7,552)
<b>Net Cash Provided By Operating Activities</b>	<b>\$ 1,452,039</b>	<b>\$ 323,294</b>	<b>\$ -</b>	<b>\$ 1,775,333</b>	<b>\$ 299,991</b>	<b>\$ 280,948</b>	<b>\$ -</b>	<b>\$ 580,939</b>

See Independent Auditor's Report.

TEMPLETON MUNICIPAL LIGHT PLANT  
(AN ENTERPRISE FUND OF THE TOWN OF TEMPLETON, MASSACHUSETTS)

Combining Schedule of Utility Plant in Service  
For the Year Ended December 31, 2021  
(Unaudited)

	Templeton Municipal Light Plant				Wind Energy Cooperative Corporation				Total						
	Beginning Balance 1/1/21	Increases	Decreases	2021 Adjustments	Ending Balance 12/31/21	Beginning Balance 1/1/21	Increases	Decreases	Ending Balance 12/31/21	Beginning Balance 1/1/21	Increases	Decreases	2021 Adjustments	Ending Balance 12/31/21	
Capital assets being depreciated:															
Production plant	\$ 189,560	\$ -	\$ (7,442)	\$ -	\$ 182,118	\$ 3,890,068	\$ -	\$ -	\$ -	\$ 3,890,068	\$ 4,023,428	\$ -	\$ -	\$ -	\$ 4,023,428
Distribution plant	14,682,224	775,342	(7,442)	10,258	15,457,982	-	-	-	-	-	14,682,224	775,342	(7,442)	10,258	15,457,982
General plant	4,301,690	1,07,251	(50,003)	-	4,359,178	-	-	-	-	-	4,301,690	1,07,251	(50,003)	-	4,359,178
Total capital assets being depreciated	19,173,474	879,593	(57,445)	10,258	20,009,920	3,890,068	-	-	-	3,890,068	23,007,582	879,593	(57,445)	10,258	23,899,988
Less accumulated depreciation for:															
Production plant	(65,437)	(5,302)	-	(14,283)	(85,022)	(1,182,736)	(114,800)	-	(1,297,536)	(1,248,173)	(120,702)	-	(14,283)	(1,383,158)	
Distribution plant	(6,448,361)	(440,896)	7,442	-	(6,881,835)	-	-	-	-	(6,448,361)	(440,896)	7,442	-	(6,881,835)	
General plant	(2,325,458)	(129,088)	(50,003)	-	(2,404,549)	-	-	-	-	(2,325,458)	(129,088)	(50,003)	-	(2,404,549)	
Total accumulated depreciation	(8,839,256)	(575,286)	(57,445)	(14,283)	(9,371,880)	(1,182,736)	(114,800)	-	(1,297,536)	(1,002,022)	(690,656)	57,445	(14,283)	(1,669,516)	
Total capital assets being depreciated, net	10,334,218	304,307	-	(4,025)	10,638,040	2,697,332	(114,800)	-	2,582,532	12,895,560	188,937	-	(4,025)	13,079,472	
Capital assets not being depreciated															
Land	189,178	-	-	-	189,178	-	-	-	-	189,178	-	-	-	-	189,178
Construction in progress	167,385	1,016,650	-	-	1,184,035	-	-	-	-	167,385	1,016,650	-	-	1,184,035	
Total capital assets not being depreciated	356,563	1,016,650	-	-	1,373,213	-	-	-	-	356,563	1,016,650	-	-	1,373,213	
Utility plant capital assets, net	\$ 10,690,781	\$ 1,370,487	\$ -	\$ (4,025)	\$ 12,011,253	\$ 2,697,332	\$ (114,800)	\$ -	\$ 2,582,532	\$ 13,342,123	\$ 1,205,587	\$ -	\$ (4,025)	\$ 14,549,685	

See Independent Auditor's Report.

**TEMPLETON MUNICIPAL LIGHT PLANT**  
**(AN ENTERPRISE FUND OF THE TOWN OF TEMPLETON, MASSACHUSETTS)**

Schedules of Electric Operations and Maintenance Expenses  
For the Years Ended December 31, 2021 and 2020  
(Unaudited)

	<u>2021</u>	<u>2020</u>
Power Supply Expenses:		
Purchased power	\$ 4,653,303	\$ 3,905,946
Other expenses	<u>126,342</u>	<u>170,226</u>
Total Power Supply Expenses	4,779,645	4,076,172
Distribution Expenses:		
Operation, supervision and engineering	136,616	121,550
Operation labor	109,922	88,034
Operation supplies and expenses	5,761	6,112
Overhead line expenses	94,856	45,114
Underground line expense	18,080	18,648
Street light and signal system expense	17,465	20,779
Meter expenses	6,628	5,990
Customer installation expense	1,300	101
Miscellaneous distribution expenses	150,786	159,106
Maintenance of station equipment	15,517	32,580
Maintenance of overhead lines	278,884	328,017
Maintenance of underground lines	2,968	-
Maintenance of line transformers	9,902	1,948
Maintenance of street lights and signal systems	<u>11,775</u>	<u>5,376</u>
Total Distribution Expenses	860,460	833,355
Customer Account Expenses:		
Meter reading	3,471	4,000
Accounting and collection expense	<u>118,393</u>	<u>118,356</u>
Total Customer Account Expenses	121,864	122,356
Administration and General Expenses:		
Administration and general salaries	184,707	184,069
Office supplies and expenses	53,522	52,695
Outside services employed	102,919	49,070
Property insurance	3,026	24,684
Injuries and damages	106,915	74,546
Employee pensions and benefits	638,564	726,206
Miscellaneous general expense	41,920	30,776
Transportation expense	(189,463)	(148,634)
Maintenance of general plant	<u>40,284</u>	<u>45,959</u>
Total Administration and General Expenses	982,394	1,039,371
Total Operating and Maintenance Expenses	<u>\$ 6,744,363</u>	<u>\$ 6,071,254</u>

See Independent Auditor's Report.

**TEMPLETON MUNICIPAL LIGHT PLANT**  
**(AN ENTERPRISE FUND OF THE TOWN OF TEMPLETON, MASSACHUSETTS)**

Schedules of Sales of Electricity  
For the Years Ended December 31, 2021 and 2020  
(Unaudited)

	Net Revenues		Kilowatt Hours Sold		Increase (Decrease)	Net Revenues Per Kilowatt Hour Sold
	2021	2020	2021	2020		
<b>Sales of Electricity</b>						
Private Customers:						
Residential Sales	\$ 3,754,238	\$ 3,484,512	\$ 269,726	28,594,483	70,974	\$ 0.13129
Commercial and Industrial Sales						
Industrial	2,669,273	2,249,314	419,959	26,400,978	2,587,524	0.10111
Commercial	536,098	475,656	60,442	4,295,077	189,363	0.12482
Private Area Lighting	71,730	71,233	497	630,467	-	0.11377
Public Authority	119,626	67,927	51,699	1,006,186	396,410	0.11889
Total Private Customers	7,150,965	6,348,642	802,323	60,927,141	3,244,271	0.11737
Municipal Customers						
Industrial	486,830	454,381	32,449	4,337,880	418,040	0.11223
Commercial	62,893	63,339	(446)	593,800	(60,130)	0.11782
Street Lighting	14,836	15,432	(596)	136,503	-	0.10869
Total Municipal Customers	564,559	533,152	31,407	5,068,183	357,910	0.11273
Other Electric Revenues		985	(985)	-	-	-
Total Sales of Electricity	\$ 7,715,524	\$ 6,882,779	\$ 832,745	65,935,324	3,602,181	\$ 0.11702
				62,333,143		\$ 0.11042

See Independent Auditor's Report.

# MUNICIPAL WATER DEPARTMENT

## **FY2022 Templeton Municipal Water Plant Report**

Herein submitted for inclusion in the Templeton Annual Report for FY2022 are the financial and statistical data for the Templeton Municipal Water Plant.

The Templeton Municipal Water Plant is an enterprise fund formed as a result of the Special Acts of 2000 duly passed by the State House of Representatives, the State Senate, the Governor and the Templeton voters. This new legislation put the financial management and operational oversight of the town's water department directly under the control of the Templeton Municipal Light Plant, its Commission and its Manager. The purpose of this was to allow the water department to operate under the same Chapter of Massachusetts General Law, Chapter 164, that the light department does. Further, it allowed the water department to operate solely from revenues from the sale of water to its customers rather than from town funds generated by taxation.

During FY2022 our customers purchased a total of 113,010,780 gallons of water compared to 117,358,140 gallons in FY2021. This decrease in water usage can be attributed to the larger amount of rainfall this fiscal year versus the last.

Templeton Water connected 16 new water services in FY2022 and collected \$1,705,781 in water sales revenue and \$114,798 in miscellaneous revenue.

### **Additions and Improvements**

The Water Plant made improvements to its water distribution stations in FY2022 amounting to \$25,529, with the largest share of funds going to the Maple Street Wells out on Old Royalston Road.

The Water Plant made improvements to its 53 miles of water distribution mains in FY2022 amounting to \$44,865, with the largest share of funds going to road re-surfacing on Patriots Road.

The Water Plant had the inside of the Hospital Road Water Storage Tank inspected for corrosion and/or rust in FY2022 amounting to \$7,980. We also added a mixing system to the bottom of the tank to keep stored water moving at all times in order to minimize contamination.

The Water Plant made a switch in FY2022 to a different outside supplier of propane for the heating of the Sawyer Street Water Treatment Plant, saving about \$3,000 on heating fuel from last fiscal year to this one.

**Capital Expenses**

Finish Pump for Willow Street Well Site	\$34,279
SCADA Improvements at Willow Street Well Site	\$12,880
Water Meters	\$78,393
2021 Ford F-350 Utility Truck w/ Pipe Crane	\$82,494

**Financials**

Below is a breakdown of the Water Plant’s FY2022 water sales summary by water customer class:

<b>Account #</b>	<b>Rate Class</b>	<b>Gallons Sold</b>	<b>Revenue</b>	<b># of Bills</b>
461-01	21 Residential	94,412,040	\$1,477,501	8,506
461-02	22 Agricultural	1,159,090	\$13,479	20
461-03	23 Commercial	12,612,650	\$156,900	413
461-04	24 Municipal	1,949,870	\$24,367	64
461-05	25 Industrial	2,182,220	\$24,902	31
461-07	27 Other	30,070	\$1,569	20
461-08	28 Irrigation	664,840	\$7,064	116
Totals:		113,010,780	\$1,705,781	9,170

The Water Commission and General Manager would like to thank all of the Water Plant’s employees for their continued dedication and hard work in FY16.

Respectfully Submitted,

Dana Blais  
Board Chairman

Gregg Edwards  
Board Member

Christopher Stewart  
Board Secretary

John M. Driscoll  
General Manager



The Statement of Cash Flows provides information about the Plant's cash receipts and cash payments during the accounting period. It also provides information about the Plant's investing and financing activities for the same period. A review of our Statement of Cash Flows indicates that cash receipts from operating activities adequately cover the Plant's operating expenses and debt service costs.

The following is a summary of the Plant's financial data for the year ended June 30, 2022.

#### SUMMARY OF NET POSITION

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Current and other assets	\$ 692,146	\$ 685,160
Capital assets	<u>6,786,792</u>	<u>6,800,779</u>
Total Assets	7,478,938	7,485,939
Deferred Outflows of Resources	291,240	94,125
<b>Liabilities</b>		
Long-term liabilities	3,242,100	3,462,215
Other liabilities	<u>53,196</u>	<u>58,742</u>
Total Liabilities	3,295,296	3,520,957
Deferred Inflows of Resources	<u>481,664</u>	<u>511,834</u>
<b>Net Position</b>		
Net investment in capital assets	5,130,986	4,781,676
Unrestricted	<u>(1,137,768)</u>	<u>(1,234,403)</u>
Total Net Position	<u>\$ 3,993,218</u>	<u>\$ 3,547,273</u>

#### SUMMARY OF CHANGES IN NET POSITION

	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 1,793,159	\$ 1,641,006
Operating expenses	<u>(1,311,322)</u>	<u>(1,171,834)</u>
Operating income	481,837	469,172
Non-operating revenues (expenses), net	<u>(35,892)</u>	<u>(56,398)</u>
Change in net position	445,945	412,774
Beginning net position	<u>3,547,273</u>	<u>3,134,499</u>
Ending net position	<u>\$ 3,993,218</u>	<u>\$ 3,547,273</u>



**TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL WATER PLANT**

Statements of Net Position  
June 30, 2022  
(With Comparative Totals as of June 30, 2021)

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Current:		
Unrestricted cash and short-term investments	\$ 137,649	\$ 324,056
Accounts receivable	228,670	198,192
Prepaid expenses	8,140	8,140
Due from Light Plant	2,867	1,822
Inventory	<u>48,455</u>	<u>38,778</u>
Total current assets	425,781	570,988
Noncurrent:		
Restricted cash and investments	266,365	114,172
Capital assets, net of accumulated depreciation	<u>6,786,792</u>	<u>6,800,779</u>
Total noncurrent assets	<u>7,053,157</u>	<u>6,914,951</u>
Total Assets	7,478,938	7,485,939
<b>Deferred Outflows of Resources</b>		
Related to pensions	69,363	53,410
Related to OPEB	<u>221,877</u>	<u>40,715</u>
Total Deferred Outflows of Resources	291,240	94,125
<b>Liabilities</b>		
Current:		
Accounts payable	21,742	27,288
Accrued liabilities	31,454	31,454
Current portion of long-term liabilities:		
Bonds and loans payable	<u>363,297</u>	<u>363,297</u>
Total current liabilities	416,493	422,039
Noncurrent:		
Bonds and loans payable, net of current portion	1,292,509	1,655,806
Net pension liability	757,756	757,231
Net OPEB liability	793,466	650,808
Compensated absences	<u>35,072</u>	<u>35,073</u>
Total noncurrent liabilities	<u>2,878,803</u>	<u>3,098,918</u>
Total Liabilities	3,295,296	3,520,957
<b>Deferred Inflows of Resources</b>		
Related to pensions	137,468	70,510
Related to OPEB	<u>344,196</u>	<u>441,324</u>
Total Deferred Inflows of Resources	<u>481,664</u>	<u>511,834</u>
<b>Net Position</b>		
Net investment in capital assets	5,130,986	4,781,676
Unrestricted	<u>(1,137,768)</u>	<u>(1,234,403)</u>
Total Net Position	<u>\$ 3,993,218</u>	<u>\$ 3,547,273</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL WATER PLANT**

Statements of Revenues, Expenses, and Changes in Net Position  
For the Year Ended June 30, 2022  
(With Comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
<b>Operating Revenues</b>		
Water sales	\$ 1,705,759	\$ 1,575,549
Entrance fees	62,310	39,008
Other	<u>25,090</u>	<u>26,449</u>
Total Operating Revenues	1,793,159	1,641,006
<b>Operating Expenses</b>		
Salaries and benefits	430,366	310,521
Other operating expenses	640,732	621,089
Depreciation	<u>240,224</u>	<u>240,224</u>
Total Operating Expenses	<u>1,311,322</u>	<u>1,171,834</u>
Operating Income	481,837	469,172
<b>Nonoperating Revenues (Expenses)</b>		
Interest income	468	706
Interest expense	(66,393)	(80,942)
Other	<u>30,033</u>	<u>23,838</u>
Total Nonoperating (Expenses), net	(35,892)	(56,398)
Change in Net Position	445,945	412,774
Net Position at Beginning of Year	<u>3,547,273</u>	<u>3,134,499</u>
Net Position at End of Year	<u>\$ 3,993,218</u>	<u>\$ 3,547,273</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL WATER PLANT**

Statements of Cash Flows  
For the Year Ended June 30, 2022  
(With Comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Receipts from customers and users	\$ 1,762,681	\$ 1,639,439
Payments to employees	(430,366)	(310,521)
Payments to vendors	<u>(740,057)</u>	<u>(739,551)</u>
Net Cash Provided By Operating Activities	592,258	589,367
Cash Flows From Noncapital Financing Activities		
Other	<u>28,987</u>	<u>21,486</u>
Net Cash Provided By Noncapital Financing Activities	28,987	21,486
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(226,237)	(120,600)
Principal payments on bonds and loans	(363,297)	(363,297)
Interest expense	<u>(66,393)</u>	<u>(80,942)</u>
Net Cash (Used For) Capital and Related Financing Activities	(655,927)	(564,839)
Cash Flows From Investing Activities		
Investment income	<u>468</u>	<u>706</u>
Net Cash Provided By Investing Activities	468	706
Net Change in Cash and Short-Term Investments	(34,214)	46,720
Total Cash and Short Term Investments, Beginning of Year	<u>438,228</u>	<u>391,508</u>
Total Cash and Short Term Investments, End of Year	\$ <u>404,014</u>	\$ <u>438,228</u>
Reconciliation of Operating Income to Net Cash		
Operating income	\$ 481,837	\$ 469,171
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	240,224	240,224
Changes in assets, liabilities, and deferred outflows/inflows:		
Accounts receivable	(30,478)	(1,566)
Prepaid expenses	-	(190)
Inventory	(9,677)	2,477
Deferred outflows - related to pensions	(15,953)	(7,681)
Deferred outflows - related to OPEB	(181,162)	(38,849)
Accounts payable	(5,546)	6,399
Accrued liabilities	-	5,758
Net pension liability	525	18,716
Net OPEB liability	142,658	45,401
Other liabilities	-	9,361
Deferred inflows - related to pensions	66,958	7,376
Deferred inflows - related to OPEB	<u>(97,128)</u>	<u>(167,230)</u>
Net Cash Provided By Operating Activities	\$ <u>592,258</u>	\$ <u>589,367</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL WATER PLANT**

Supplementary Information  
Schedules of Water Operations Expenses  
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operation Expenses		
Chemical and water testing	\$ 63,609	\$ 42,810
Electricity	60,411	51,824
Insurance	20,211	34,697
Materials and supplies	17,271	22,561
Miscellaneous	24,923	28,440
Office expense	28,573	29,629
Outside services	70,179	91,074
Salaries and benefits	430,366	310,521
Transportation	<u>13,888</u>	<u>10,008</u>
Total Operation Expenses	<u>\$ 729,431</u>	<u>\$ 621,564</u>

See Independent Auditors' Report.

# SECTION 6

## SCHOOLS



**MONTACHUSETT REGIONAL VOCATIONAL  
TECHNICAL SCHOOL**



**MONTACHUSETT REGIONAL VOCATIONAL  
TECHNICAL SCHOOL DISTRICT**



**2022  
ANNUAL  
REPORT**

1050 Westminster Street  
Fitchburg, MA 01420

[www.montytech.net](http://www.montytech.net)



# Letter *from* Leadership



The 2021-2022 school year was my eighth year serving as School Principal at Monty Tech, and I am honored that it concluded with my appointment to a new role – that of Superintendent-Director. Having been part of this remarkable educational community, developing a deep understanding of initiatives – both large and small – that are an integral part of our educational programs, and working with and learning from our outstanding faculty, staff and administrative team, has allowed for a successful transition into this new position. I could not be more grateful for the encouraging and kind remarks I continue to receive from students and parents, faculty and staff, and the regional business community, whose support means so much to the Monty Tech family.

With the effects of the pandemic still being felt, students and staff were encouraged to maintain health and safety standards learned in the previous year, but to also return to a new “normal.” Daily in-person instruction, off-campus construction projects, and Skills competitions returned. While the pandemic certainly brought questions, fears, and insecurities to the surface for many, it also provided instructional staff with opportunities to collaborate and develop new skills in infusing technology into daily lessons. Monty Tech instructors worked tirelessly, with a new appreciation for instructional technology, to embed some of “what worked” into their daily, class instruction. Collecting assignments via Google Classrooms, conducting quick learning assessments via apps like Quizizz or Kahoot, and assigning group learning projects using Google Slides and Docs, teachers resulted in a heightened level of student engagement.

The regional workforce also seemed to find its footing in FY22, welcoming approximately 200 students into local shops and businesses to work and learn alongside industry professionals, through the school’s long-standing co-op program. Another remarkable example of school-to-business collaboration was demonstrated when eight businesses submitted letters of support to Commonwealth Corporation on the school’s behalf. Attesting to their belief in Monty Tech training programs, agreeing to interview program completers, and even highlighting Monty Tech graduates currently on staff, these letters were instrumental in the acquisition of a \$600,000 grant award, which would provide no-cost training for young adults throughout our area. Monty Tech understands the value of a vocation, and through the Career Technical Initiative, we have been able to extend training opportunities beyond the school day, helping a wide range of adults train for those high wage, high skills jobs that remained unfilled when the pandemic subsided.

As the value of a vocational education becomes more evident, we have seen applications to attend Monty Tech on the rise. While we understand that frustration that can come with not being admitted to a school of your choosing, we are challenging ourselves to work with local school leaders to establish practices and programs that will ensure as many students as possible are admitted from each sending community, and that all students who are interested in the school have an opportunity to visit and tour our campus. Undoubtedly, a highlight of the 2021-2022 school year was seeing all eighth grade students from Fitchburg Public Schools join our tour day event. I look forward to further discussions and collaborations with area school leaders, so that we may establish innovative training programs that will serve those who want a vocational experience, but have not yet attended Monty Tech.

I remain humbled and honored to lead such an outstanding organization, and thank you for your continued support.

Respectfully submitted,

A handwritten signature in black ink that reads "Thomas R. Browne". The signature is written in a cursive, flowing style.

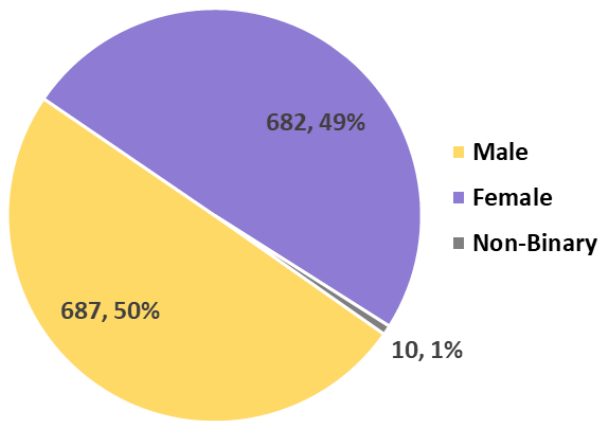
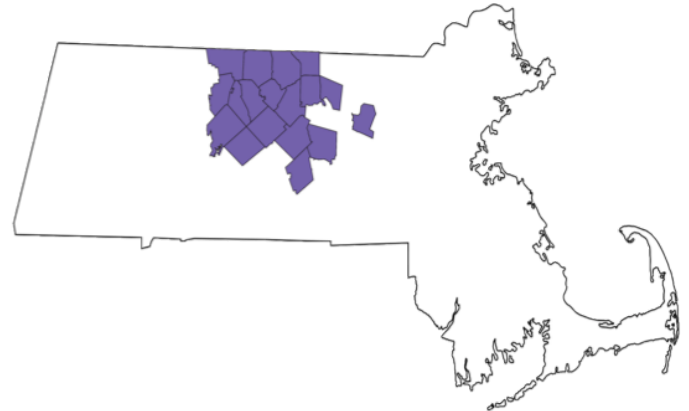
Thomas R. Browne, Superintendent-Director

# Our School Community

Montachusett Regional Vocational Technical School is a four-year career and technical high school serving the member towns of:

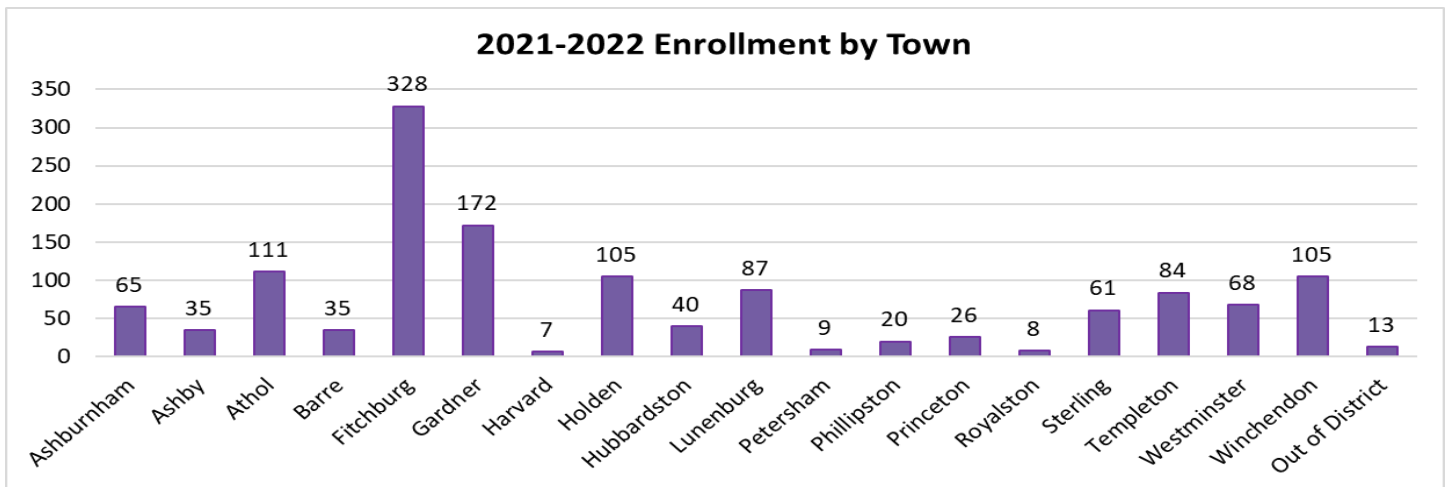
Ashburnham  
 Ashby  
 Athol  
 Barre  
 Fitchburg  
 Gardner  
 Harvard  
 Holden  
 Hubbardston

Lunenburg  
 Petersham  
 Phillipston  
 Princeton  
 Royalston  
 Sterling  
 Templeton  
 Westminster  
 Winchendon



On June 1, 2022, student enrollment at Monty Tech included 1,379 students in grades nine through twelve, representing each of the district’s eighteen sending communities. This total was slightly lower than traditional school years. However, as with most school districts, the impact of COVID did have an adverse effect on overall enrollment. Each class of students is comprised of a relatively equal balance of male vs. female students, and each student attending Monty Tech has elected to do so, prepared to explore an interest in one of the school’s twenty-one rigorous vocational-technical programs. While the school currently offers

only five programs non-traditional for male students, and twelve programs non-traditional for female students, we are proud to have a student population that is well-balanced by gender and a variety of academic interests and achievements.





# Financial Report



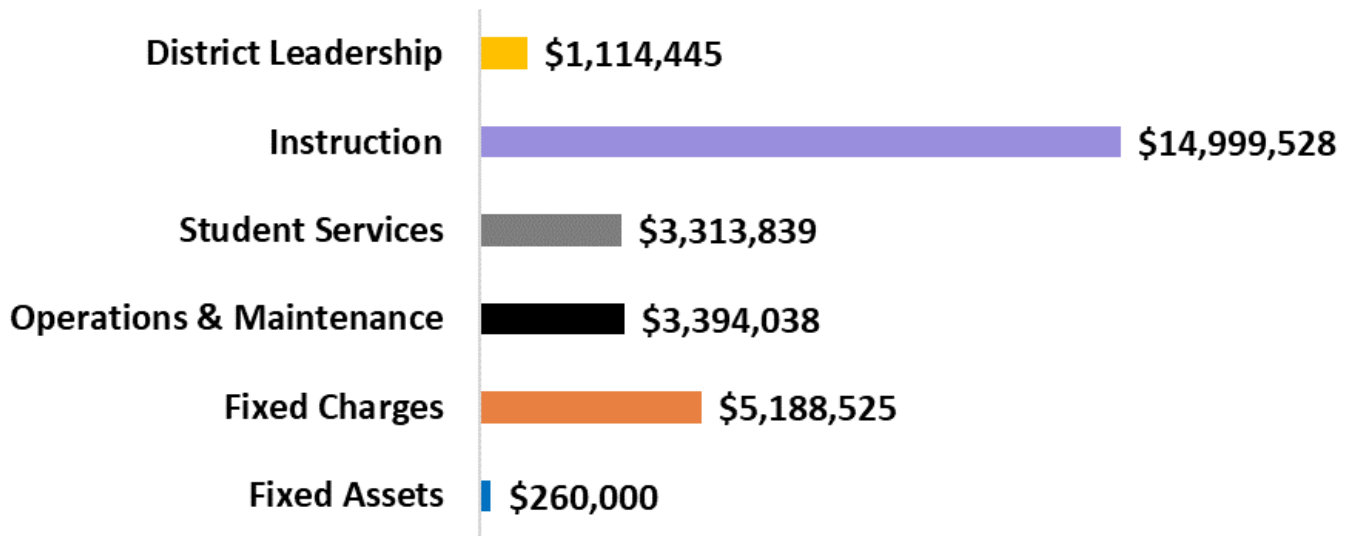
In an effort to develop a cost-effective budget for the fiscal year 2021-2022, a great deal of effort was put forth by the School Committee, administration, and staff. The final fiscal year 2021-2022 Educational Plan totaled \$28,605,425 which represents a 0.73% decrease over the 2020-2021 Educational Plan. The District's FY22 budget only exceeds the minimum spending required by Massachusetts General Law Chapter 70 by \$203,320 or 0.78%.

To supplement the local budget, school officials pursue grant funding to provide valuable educational and social services to the diverse student population. For fiscal year 2022, state and federal grant sources provided the school with \$2,927,860. Programs funded by these grants include: Elementary and Secondary Schools Emergency Relief Funds, Improving Teacher Quality, Special Education Services and Program Improvement, Title I Support, Perkins Occupational Education, Vocational Capital Equipment Initiatives, Life Sciences, Student Support and Academic Enrichment and Marine Corp Junior Reserve Officer Training.

The District is participating in an annual financial audit, conducted by the accounting firm of Melanson, Heath and Co. from Greenfield, Massachusetts. School officials anticipate a good report.

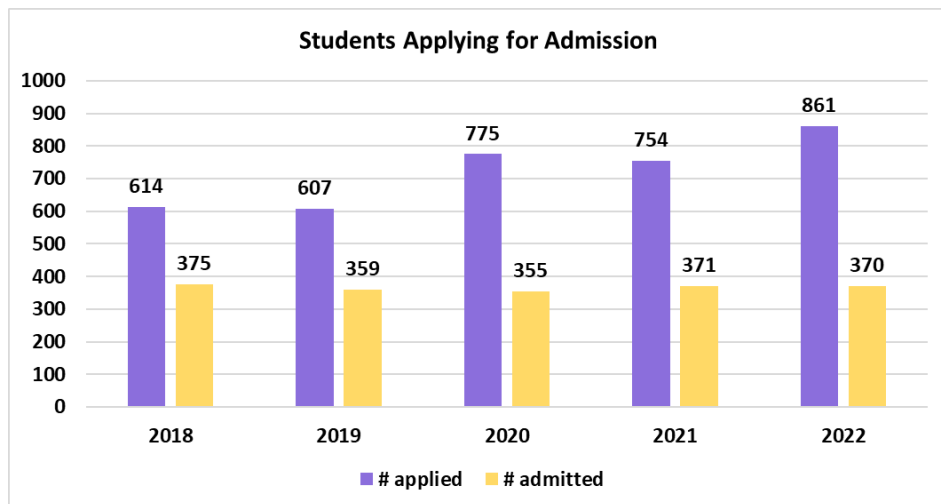
Expenses for the 2021-2022 school year include:

## FY 22 Expenses by Category



# Attending *Monty* Tech

As vocational schools across the Commonwealth grow in popularity, and the value of vocational training becomes more evident, we have seen a steady increase in the number of students applying for admission to Monty Tech.



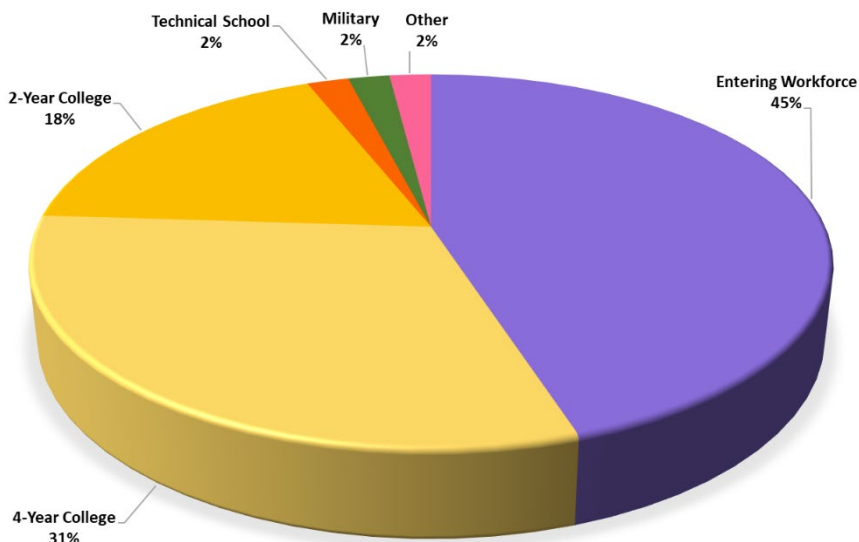
With seats available limited only by our building capacity, and a

deep understanding of the increasing demand, school leaders continue to work with area school and business leaders to develop and expand programs to address this concern. Whether these new programs are offered in the evening through the School of Continuing Education, or even during the traditional school day, our goal is to expand access so that students who hope to enter the workforce may do so with a set of valuable skills and industry-recognized credentials that will make them more employable, and better equipped to grow and learn in the occupation of their choosing.

While Monty Tech continues to ensure that students are job ready immediately after graduation, not all students who graduate from Monty Tech choose to enter the workforce upon completion. In fact, several of the school's vocational training programs prepare students for advanced education and training in high-wage, high-skill careers in engineering, allied health, business, education and computer sciences that demand a bachelor's and even master's degree. As such, it is imperative that the school also prepare those students for college level coursework.



# Academics



Students who attend Monty Tech must successfully complete all of the same academic requirements that students in comprehensive high schools complete, but at Monty Tech, students are only in academic classes every other week. Many students may find adjusting to this week on – week off schedule challenging, but it is this same schedule that provides Monty Tech students with time to explore and learn in a chosen vocational program at a deeper level. Whether running the school’s on-site, full-service restaurant, operating the School Store, building a home for Habitat for Humanity, or performing community services across our sending communities, Monty Tech students are developing technical skills,

while also learning critical time management and study skills. We are confident that whether our graduates choose to pursue college or career pathways, they are prepared for what lies ahead.

During the Spring of 2022, 10th grade students took the Next Generation MCAS examination in English Language Arts, Mathematics, and Biology. In addition, select 9th graders also sat for the Next Generation MCAS Biology exam. Students performed well across all subject areas, with a passing rate of 100% in English Language Arts, 97% in Mathematics, and 97% in Biology.

While Monty Tech is certainly known for its strong vocational training programs, its academic programs continue to evolve to prepare graduates for diverse and challenging college and career pathways, and are widely known to effectively prepare students at all levels to reach their goals. A focus in recent years has been the incorporation of new and updated materials and coursework to expand STEM opportunities for students. In FY22, Monty Tech applied for a Massachusetts Life Science Center grant, developed in collaboration with our post-secondary partners at Fitchburg State University. Using the \$110,000 award, Monty Tech instructors will work collaboratively to align course expectations with FSU’s Anatomy & Physiology class, laying a foundation for a first-ever articulation agreement with FSU.

Instructors look forward to participating in curriculum development activities at the University, and will attend related, immersive professional development programs to build capacity and collect/share valuable expertise from colleagues. Additionally, when the proposed agreement (Dual Enrollment or Articulation) is finalized, students who successfully complete the course will earn 4 college credits, saving them time and as much as \$1,900 as they consider pursuing STEM college pathways.

Monty Tech students also benefitted from the establishment of another new science course in FY22, Microbiology. Instructors developed the new curriculum and travelled to Texas to participate in the National Science Teaching Association Annual Conference, while school officials renovated a science lab to replicate a biomedical facility. All new course materials, equipment and technology was purchased and the addition of a valuable STEM opportunity has been a welcome addition to an already rigorous science program.

In May of 2022, 120 students participated in AP Exams. Those 120 students took 162 AP Exams collectively. An impressive 82 of the 120 students were eligible to receive college credit for qualifying scores of 3+. That is a 68.33% pass rate, which is higher than the global average and a significant increase from the previous school year.

Additionally, to support the expansion of AP course offerings, three instructors completed the training to teach AP Seminar during the summer of 2022. AP Seminar is now offered as a co-taught elective course for juniors. As an extension of AP Seminar, instructors will be trained to teach AP Research during the summer of 2023. Together, AP Seminar and AP Capstone will allow MT students to qualify for the AP Capstone designation upon graduation. Students who earn the AP Capstone designation are highly qualified for college success, and thus, more likely to gain admission into competitive colleges and universities.

	2018	2019	2020	2021	2022
<b>Total AP Students</b>	95	113	106	142	120
<b>Number of Exams</b>	134	148	146	189	162
<b>AP Students with Scores 3+</b>	46	69	75	61	82
<b>% of Total AP Students with Scores 3+</b>	48.42%	61.06%	70.75%	42.96%	68.33%

# Vocational Training



While students and staff at Monty Tech have always known the value of a vocational education, it may have taken a pandemic and the return to in-person learning in 2022 to be reminded of the significance and benefit of hands-on learning.

Students and staff across the twenty-one different vocational-technical education programs gladly returned to the important work of building homes, reconstructing damaged properties, repairing service vehicles, making

walkways more accessible, and performing countless community services. The school restaurant reopened, and cosmetology students once again demonstrated their talents on live clientele. The 2021-2022 school year was a busy one for our vocational educators, as each trade aimed to provide practical, hands-on learning experiences for our students, while helping to improve each of the eighteen member communities.

Advanced Manufacturing: Advanced Manufacturing aligns the revised frameworks with local workforce needs, job titles and qualifications, and assists in a better job placement for qualified students and program graduates. Six Junior students completed the NC3 PMI 6 Certification, and now have 6 stackable credentials in Precision Measuring Instruments. All 16 sophomores passed MACWIC level 1, while all Freshman students successfully completed safety training, earning an OSHA 10-hour general industry certification. Students and instructors completed many projects for the community which includes the New England Mountain Bike Association, and the Town of Barre. Six Seniors and five Juniors earned co-op placements, working and learning in area machine shops. (Total student enrollment: 51)



Auto Body Collision Repair Technology: Monty Tech Auto Body students earned valuable industry credentials in the 2021-2022 School year. Students earned the OSHA 10-hour general industry card, EPA 6H spray certification, I-Car Pro Level One in Refinishing, and I-Car Pro Level One in Non-Structural Repair. Three Seniors and three Juniors earned co-op placements, and were reported to be valuable contributors in local repairs shops in the area. Two Seniors won medals at SkillsUSA, a bronze medal and a gold medal for refinishing, with the gold medal winner advancing to the state competition. Students enjoyed a variety of community service projects, to include repairing and painting a SUV for the Gardner Police Department, and painting a sign bracket for the Town of Petersham Cemetery. (Total student enrollment: 62)

Automotive Technology: Sixteen Automotive Technology students earned their NC3/Snap On 525F Digital Multimeter certification. These industry-recognized credentials will enhance the students' level of competency within the automotive industry for years to come. Four students qualified for the SkillsUSA district competition, where they earned 1st, 2<sup>nd</sup>, 4<sup>th</sup> and 7<sup>th</sup> place distinctions. Eight Seniors & four Junior students earned co-op placements, while those who remained at the campus continued to perform a variety of repairs that included transmission replacements, intake manifolds, brake work, and various other technical repairs, demonstrating technical skills that are required for any service technician in our area. (Total student enrollment: 65)

Business Technology: Throughout the 2021-2022 school year, students in Monty Tech's Business Technology program benefitted from a collaboration with Workers Credit Union and participation in the institution's financial literacy program. The opportunity to participate in these workshops has been met with great enthusiasm from students, who completed nine modules and earned a financial literacy certificate. Instructors continue to work closely with post-secondary colleagues to refine and develop new

articulation agreements. A recently renewed agreement with Mount Wachusett Community College provides qualified students with 21 college credits at no cost to the student. A total of seven students placed at the SkillsUSA district level competitions, earning distinctions in the Computer Office Applications and Customer Service competitions. Additionally, six Seniors and three Juniors earned co-op placements during the 2021-2022 school year, working and learning in a variety of businesses across the region. (Total student enrollment: 52)

Cabinetmaking: Monty Tech Cabinetmaking students are called upon for a number of projects small and large, across the campus and beyond. During the 2021-2022 school year, students completed projects that included: a kitchen remodel for the Summer Street Fitchburg Fire Department, building four red oak bookcases for the children's section of the Phillip's Free Public Library, constructing baseball racks for the Sterling Little League program, and using the program's state-of-the-art CNC machine to cut ten custom signs for the Petersham Cemetery. Students also worked to design, manufacture and assemble 450 gifts for the return to the Superintendent's dinner. Items such as cutting boards, cherry benches, sets of corn hole boards, candle displays and custom lazy Susans were handcrafted by talented students, and sold to raise funds for the student scholarship program. Ten Seniors & eight Juniors earned co-op placements, representing the program so well. Sophomores completed OSHA Construction 10 hour course, while Freshmen completed the OSHA Careersafe 10 hour online course. (Total student enrollment: 63)

CAD/Drafting & Design: In 2021-2022, four Monty Tech CAD/Drafting & Design Senior students and two Juniors earned coveted co-op placements. CAD students at all levels earned a number of valuable industry-recognized certifications including AutoCAD, Inventor, Revit, and Solidworks, while Freshmen students completed the 10 hour OSHA CareerSafe Online course. The shop completed a variety of customer requests, including signs, banners, and posters for school personnel and local non-profit organizations. Two Junior students participated in SkillsUSA, and competed in the area of Laser Engraving. They performed quite well, earning a gold medal for their detailed work. (Total student enrollment: 63)

Cosmetology: The Monty Tech Cosmetology program is a rigorous, state-approved program, that provides students with countless opportunities to refine their cosmetology skills on clientele who understand and appreciate the learning environment. During the 2021-2022, clients were allowed to come back to the Salon. The Senior class completed eighteen trade specific certifications taught by distinguished artists from across the globe through BehindtheChair.com. Program instructors continue to work with post-secondary colleagues, to develop new and maintain existing articulation agreements that will grant qualified students with college credits, should they choose to pursue additional education when they leave Monty Tech. Seventeen of the program's Seniors earned their



cosmetology licenses, and two Seniors enjoyed working in local salons through the school's co-op program, which proved to be extremely beneficial to their training and skill development. (Total student enrollment: 85)



Culinary Arts: Monty Tech Culinary Arts students and instructors operate a full-service restaurant and bakery, serving approximately 100 patrons daily. 2021-2022 proved to be a busy year for Culinary Arts students, who were called upon to bake cookies for the highly anticipated sale of Holiday Cookie Kits. Students baked and packaged more than 2,500 cookies and 600 bags of colored icing to support this fundraising endeavor. All proceeds benefited the Monty Tech student scholarship fund. Instructors continue to instill the importance of community service, working with students to cater a special event for the Ryan Patrick Jones Foundation, held at nearby Westminster Senior Center. The program also donated leftover baked goods to Our Father's House in Fitchburg throughout the school year. While building technical skill proficiency and customer service skills, students also had an opportunity to earn ServSafe Certifications and OSHA 10 hour Culinary certifications. (Total student enrollment: 67)

Dental Assisting: Monty Tech Dental Assisting instructors continue to emphasize the need for students to earn valuable industry-recognized credentials, as a means to demonstrate technical skill and proficiency. As a result, all students work and prepare for Dental Assisting National Board (DANB) certification exams. In 2021-2022, 93% of students passed the DANB Infection Control exam, and 100% passed the DANB Radiology exam. These outstanding pass rates are a true testament to the high quality instruction in the Monty Tech Dental Assisting program, and something the school continues to be so proud of. A total of nine Seniors earned co-op placements, while the remaining Juniors and Seniors earned experience through affiliation/externship opportunities in area dental clinics and offices. All Seniors & Sophomores received the American Red Cross for Basic Life Support CPR/AED certification. Through the Community Health Connections Caring for Kids Program, Monty Tech students qualified to receive free dental cleaning, radiographs, and sealants, and Dental Assisting students were invited to assist in selected procedures. This chairside experience, working with area practitioners, continues to be a highlight for students enrolled in the rigorous program. (Total student enrollment: 57)

Early Childhood Education: Students enrolled in the Monty Tech Early Childhood Education program benefit from an on-site daycare facility that allows them to work with trained professionals and young children throughout the day. Working with and caring for young children requires students to demonstrate caring and compassion, as well as a working knowledge of child development theory and practice. To that end, instructors have designed a curriculum that is infused with opportunities to earn meaningful credentials that include: Department of Early Education & Care Strong Start Training, American Red Cross First Aid and CPR training and certification, and the National Child Development Associate Teacher Certification. Nine Seniors and one Junior earned co-op placements, gaining valuable experience working with young children in local



child care centers, while two additional Seniors and twelve Juniors gained experience at local affiliation sites. (Total student enrollment: 48)

Electrical: Throughout 2021-2022, students and instructors in the Monty Tech Electrical program wired numerous machines, equipment, computers, and lights throughout the school. Twelve Seniors & eight Juniors earned co-op placements, which allowed them to gain important on-the-job skills and additional training in the industry. With guidance from program instructors, students wired the Habitat for Humanity house in Hubbardston, wired an air conditioning system for the Leominster State Police barracks, and also added emergency lighting wall units for the Mason’s Lodge in Barre, MA. A testament to the quality instruction and popularity of the program, the Freshman class filled with 24 first choice students, and all successfully completed the 10-hour OSHA training and certification. (Total student enrollment: 93)



Engineering Technology: The Engineering Technology program at Monty Tech is a rigorous program, infused with a nationally certified curriculum provided by Project Lead the Way, and countless hands-on learning opportunities that provide students with opportunities to demonstrate creativity, make connections with prior learning, and earn college credits. The shop layout has changed to allow for more bench work and hands-on activities, and a designated automation and 3-d printing lab area has been created. Students were recently introduced to the Amatrol software curriculum, which supports all areas of the Massachusetts Chapter 74 Engineering Technology Frameworks. Seven students were employed by area businesses, and all Freshmen completed the OSHA 10-hour general industry training and certification program. (Total student enrollment: 62)



Graphic Communications: Throughout the 2021-2022 school year, students in the Graphic Communications program produced numerous projects for district cities and towns, and a variety of non-profit organizations within the district. Five Seniors and one Junior earned co-op placements, which allowed them to continue their on-the-job training in a real-world work setting. Graphics students consistently perform well at SkillsUSA competitions, and the 2021-2022 school year was no exception. Two students traveled to the National SkillsUSA competition, having won the state gold medal in State Pin Design and Graphics Sublimation. The Printing Industries of New England also recognized Monty Tech talent, awarding more than 40 students with awards and scholarship funds, making post-secondary aspirations a reality for

several of our most talented students. (Total student enrollment: 84)

Health Occupations: The Health Occupations program continues to be one of the more competitive programs at Monty Tech, providing a rigorous education grounded in current medical knowledge and practice, balanced by hands-on learning opportunities in the on-site Sim Lab and through the use of state-of-the-art Anatomage technology. Phlebotomy lessons and hands-on applications were introduced to students in their Senior year of study, only adding to an already impressive array of skills and knowledge. Fifteen Seniors were partnered with area clinics, through the school's co-op program, where they continued to learn and flourish in their chosen field, while back on campus, underclassmen focused on achieving important industry-recognized credentials. Twenty-four students passed their Clinical Medical Assistant exam, and became nationally certified medical assistants. Twenty-two students passed their Nurse Aide Exam, and another thirteen students passed the Home Health Aide certification exam. One talented student earned a gold medal in Basic Health at the SkillsUSA state competition, and qualified to participate in the national competition. (Total student enrollment: 108)



House Carpentry: The Monty Tech House Carpentry program completed a number of projects, large and small during this 2021-2022 school year. Sophomores completed a trail map kiosk for conservation land in Barre, and ten island flower boxes for the Fitchburg East Rotary Club. Juniors and Seniors worked with instructors to complete the annual building project – a single family residence for Habitat for Humanity in Athol, where students completed interior trim and flooring materials, installed the kitchen and bathroom cabinets and exterior porch details. Students and instructors also completed the work for the Hubbardston Habitat for Humanity single family residence that was started but not finished in the previous school year. Local charitable organizations often request donations from the House Carpentry department, and students gladly construct and finish countless Adirondack chairs to support the various fundraising efforts. Three Seniors and one Junior participated in the co-op program, and enjoyed their time working and learning from industry professionals. All Sophomores successfully completed training and received OSHA 10 hour Construction certifications. (Total student enrollment: 59)

HVAC & Property Maintenance: In 2021-2022, Monty Tech HVAC & Property Maintenance students and instructors were called upon to do some work at the Leominster State Police Barracks, where they installed a Variable Refrigerant Flow heat pump, making the facility much more comfortable for officers and staff. Additional requests for support were honored, to include building a new shed at Quabbin Regional High School in Barre, and remodeling a shed located at the Barre Transfer Station. Ten Seniors and one Junior earned co-op placements in area businesses, where they demonstrated the broad spectrum of skills they have acquired in this comprehensive training program. All Seniors received Mega Press Certificates, while all Juniors and Seniors successfully earned the EPA 608 Refrigerant Certification and Hot Works Certification.

All Freshmen completed the OSHA 10 hour General Industry certification, while Sophomore students also completed the OSHA 10 hour Construction certification. These industry-recognized credentials are a testimony to the students' skills and understanding of safety practices, and may aid in their employment efforts upon graduation. (Total student enrollment: 57)

Information Technology: The Information Technology program continues to offer students opportunities to earn a wide range of industry-recognized certifications that affirm the technical skill proficiency needed for entry-level careers in networking and information technology. In 2021-2022, all Freshmen completed the OSHA 10-hour General Industry training. Sophomore students passed the Test-out PC Pro Certificate exam, the Cisco IT Essential course for computer repair and maintenance, and the Introduction to Networking course. All Juniors completed the CIW Web Curriculum, and Seniors completed the Cisco Python Programming curriculum. Four seniors qualified for the AP Computer Science Principles exam; three sat for the examination, and one earned a score of 3, earning college credits for his performance. Juniors in the program participated and did quite well in the Cyberpatriot and CyberStart America cybersecurity competitions. One team achieved 1st place and advanced to the National semifinals. Two Seniors and two Juniors were on co-op placements during the year, applying their technical skills in area businesses. In total, approximately 100 hours of technical support were completed at the program's Help Desk, where students worked on hardware and software troubleshooting on desktops, laptops, printers, and mobile devices. (Total student enrollment: 41)

Masonry: The talents of Monty Tech Masonry students are on display throughout district communities, as numerous projects that were completed during the 2021-2022 school year, including constructing scaffolding at the Habitat for Humanity house in Hubbardston, and constructing a block and brick boundary wall with decorative iron panels at the Fay Club in Fitchburg. Students and instructors worked to improve the school's 50 year old campus, patching and repairing sidewalks and stairs to ensure a safe environment for students, staff and guests. Sophomores received their 10 hour OSHA Construction certification, and Freshmen completed the 10 hour General Industry certification. Four Seniors earned co-op placements, and continued to refine their skills working with industry experts. The school's co-op program is an important example of school-to-business partnerships that help build a stronger workforce in our region, and the Monty Tech Masonry instructors remain grateful for their industry supporters. (Total student enrollment: 47)



Plumbing: During the 2021-2022 school year, Students and instructors completed the single family house building project, working with Habitat for Humanity in Athol. Students and instructors also began rough plumbing for the Habitat for Humanity single family home in Hubbardston. Juniors successfully completed their Hot Works safety training and earned that important credential. Freshmen also completed the 10-hour OSHA General Industry safety training, while Sophomore students completed the 10-hour OSHA Construction safety training and certification. Nine Seniors and three Juniors earned co-op placements, which allowed

them to continue to grow in the trade, working with plumbing professionals in the area. Sophomores and Seniors were trained in Viega PEX/copper press, earning another valuable certification. One Senior earned the Plumbing All Star Award given by the Plumbing, Heating, and Cooling Contractors Association of Massachusetts; he was also awarded a scholarship for his continuing education. Another talented Senior was awarded the Central Mass Plumbing & Gas Inspectors Association Scholarship to assist his continued education, as well. (Total student enrollment: 69)

Veterinary Science: The 2021-2022 school year marked important progress for the school's on-site Veterinary Clinic. The clinic was open 5 days/week, every week for the first time since opening in 2019. There was a 3-4 week waitlist for appointments and a 2-3 month waitlist for surgeries. A number of fourth year Tufts veterinary students completed an elective rotation at the school's clinic, providing additional support and opportunities for our students to engage with young adults pursuing a degree and career in the veterinary sciences. Twenty-two Seniors earned the Certified Veterinary Assistant certification, and all Juniors and Seniors achieved Fear Free Level 1 and Animal CPR Basic Life Support Certification. Seven Seniors and five Juniors were working and learning in area clinics, through the school's co-op program. Three Juniors earned gold medals at the SkillsUSA district competitions, and advanced to the state level to represent the school and program in the Open Job Skills and Extemporaneous Speaking competitions. All Freshmen completed the OSHA 10 hour Healthcare training and certification. At the year's end, students and staff recorded 700 patient visits, and 135 new clients seeking services – a strong testament to the value this clinic has brought to the community. (Total student enrollment: 85)



Welding/Metal Fabrication: The Welding/Metal Fabrication Department completed several individual projects for residents of our Monty Tech Community and has also performed numerous projects around the school. Multiple fire pits were fabricated and donated to various organizations in our community, such as the Monty Tech Foundation, Nashoba Valley Chamber of Commerce, and SkillsUSA, supporting their fundraising efforts. The students designed, fabricated, and welded eight rod iron sign brackets for the Petersham Cemetery Committee and modified seventeen railings to accommodate the retaining wall at the Fay Club in Fitchburg. The finished product is something students and staff remain quite proud of. Six Seniors and five Juniors participated in the school's co-op program, earning entry level jobs in area welding and fabrication shops. Freshmen completed the OSHA 10-hour General Industry certification program, while Juniors completed the Hot Works training and certification, and all students completed the OSHA 10-hour Construction certification. Six Seniors participated

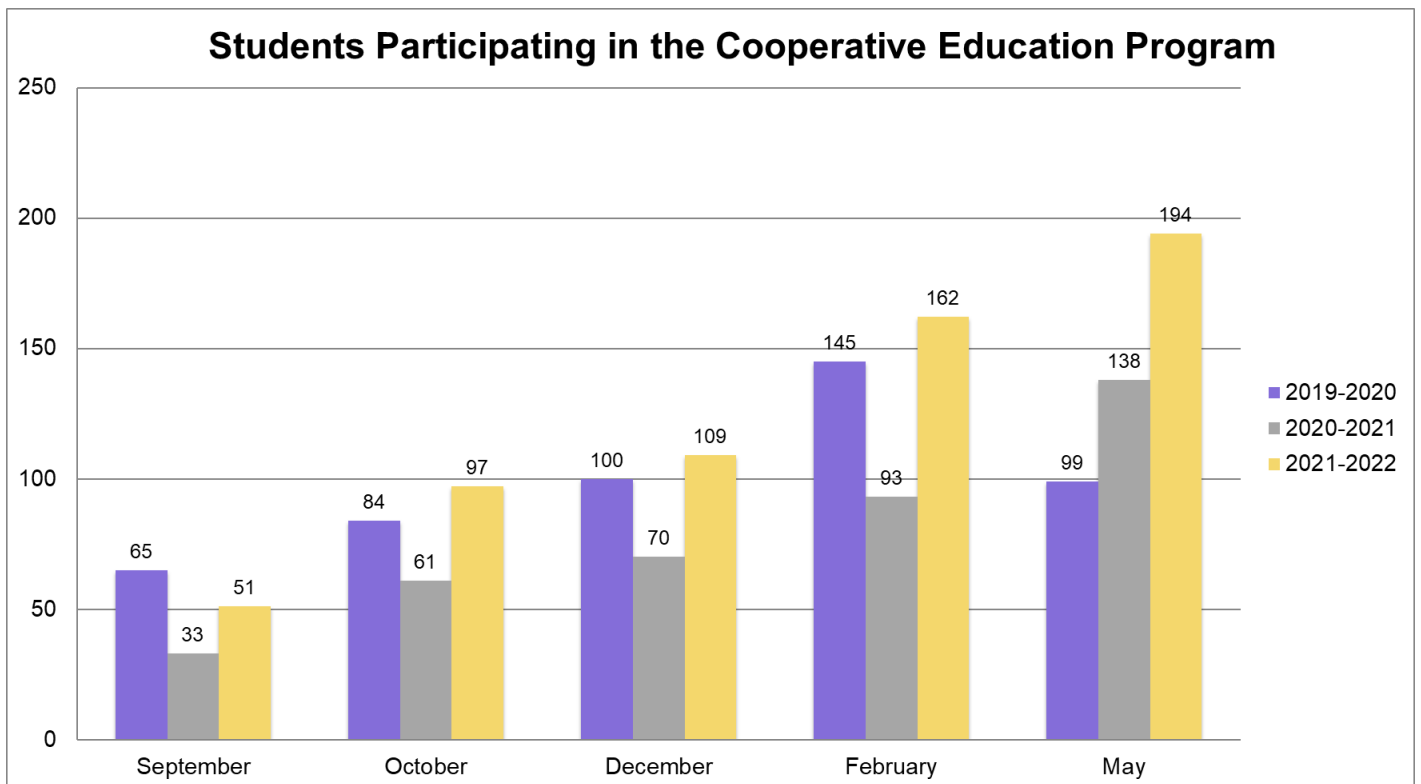


in the Notch Mechanical Constructor Pipe Welding Challenge and performed exceptionally well. Instructors proudly report that Seniors qualified for the AWS D1.1 Structural Welding Code Qualification Test. (Total student enrollment: 59)

# Student *Support* Services

## Cooperative *Education*

The Monty Tech Cooperative Education Program is an extension of the student's technical education that combines classroom instruction with on-the-job-training. The popular Co-op Program provides students with an opportunity to further develop academic, technical and employability skills in an industry-related work environment. All students are eligible to participate in the Co-op Program, provided they satisfy state and school grade, attendance and performance requirements, and all Co-op students have completed the OSHA recognized Career Safe online health and safety course prior to being placed in a work environment..



The Cooperative Education Program is beneficial for both student and employer. For the student, it is a chance to gain on-the-job training that improves both their technical proficiency and employability skills, and making industry connections enhances post-graduate employment opportunities. The Co-op Program also allows students to earn while they learn, which has allowed many students to learn valuable life skills,

financial literacy skills, and gain a deeper understanding of the importance of career advancement and self-advocacy.

Employer benefits include addressing workforce needs in an efficient manner. Co-op students provide a pool of trained talent, ready to assume temporary, part-time or even full-time opportunities, thus reducing employer training costs. Co-op work hours may also be tailored to suit the needs of partnering employers.

In 2021-2022, the school saw a return to the workplace, and significant increases in the number of students placed in this valuable training program. With approximately 100 area employers participating in Cooperative Education, providing valuable experience to almost 200 students by the end of the 2021-2022 school year, school officials remain grateful for their continued support, and look forward to future collaborations.

Given the exciting news that schools could return to 'normal' during the 2021-2022 school year, the Department of Student Support Services focused its efforts on students' social and emotional wellness. Defining a new normal and providing structured supports to students as they acclimated to the demands, pace and rigor of academics, vocational programming and extracurricular activities was a top priority. Staff reflected on student data, strengthened community partnerships, implemented new initiatives and expanded on the level of tiered supports offered to our student population. The department continued its important mission to break the stigma of mental health, knowing that everyone adjusts differently and handles stress in various ways. This unified approach, support, and collaboration helped our student body display resilience, grow individually, and meet success.

At Monty Tech, we understand that everyone will require help at some point; that as individuals we all have strengths and weaknesses, and as a result, we strive to implement thoughtful tiered services that promote a feeling of comfort for students when accessing this support. In addition to the department's current school-based counseling services, Monty Tech and LUK, Inc. collaborated throughout 2021-2022 with the Department of Public Health to provide services to at-risk students and their families. The district also partnered with LUK to create a direct pipeline for telehealth referrals and increased access to counseling supports. Programs such as the HOPE Squad; a peer to peer suicide prevention program, Project AMP; a program to address prevention of substance use among youth ages 13-17, and Students Taking A New Direction (STAND); a program to support students displaying at-risk behaviors have all been implemented.

The Department of Student Support Services has taken the necessary measures to ensure Social Emotional Learning (SEL) is in the forefront of conversations when supporting students as they acclimate to returning to school full time after lengthy periods of time away. Courses and activities designed to promote mindfulness, understanding, and social emotional wellness are part of the many course offerings. Yoga and Meditative Art, Visual Arts, Directed Studies with Social Emotional Learning lessons are all part of the efforts

being implemented to ensure we address the needs of all students and support their individual growth and development in a post pandemic world.

During the 2021-2022 school year, Montachusett Regional Vocational Technical School District provided specialized services to approximately three hundred students – measuring progress of over two hundred students on Individual Education Plans (IEPs) and approximately one hundred students adhering to individualized Section 504 plans. While the Student Support Services Department encompasses special education, the department provides support and is available to all Monty Tech students.

The Student Support Services department includes a full-time nursing staff that continues to respond to COVID concerns, administers medications, performs state-mandated health screening exams, and provides, when necessary, health information to the special education team for a student’s IEP meetings. The department benefits from a full-time school social worker that participates in departmental meetings and assists students who have needs concerning finances, family issues, homelessness, maternity, health issues, proper food and clothing, and military status deployments. The school is also fortunate to have on staff a full-time psychologist, who evaluates all students referred for an initial evaluation or who may require a three-year re-evaluation. In addition, we have a full-time speech language pathologist, available to assist students with disabilities, assess these students and consult with teachers. Finally, our students also have access to the services of a full-time adjustment counselor and part-time school psychologist. All of these individuals are available for scheduled counseling sessions, mental health emergency treatment, medical/mental health re-entry and transition support services, as well as crisis intervention.

The school’s Director of Student Support Services oversees the District’s Special Education Program, which is reviewed annually in May, in accordance with regulatory requirements. The comprehensive review and evaluation are done in collaboration with the Special Education Parent Advisory Council (SEPAC), and the results are used to improve the special education procedures and programs in place at Montachusett Regional Vocational Technical School. The district will be working with the Department of Elementary and Secondary Education (DESE) during the 2022-2023 to review all special education services, timelines, and programs.

## Technology @ Monty Tech

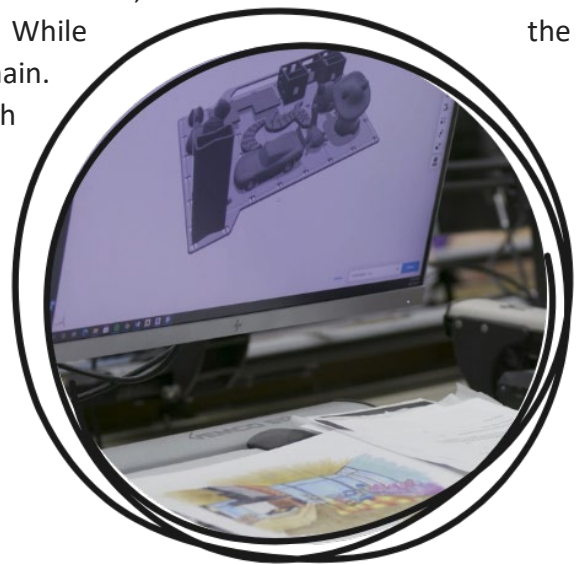
The 2021-2022 school year was a welcome return to normalcy at Monty Tech, relieving the Technology Department of the challenges presented by hybrid and remote instruction and learning that was necessary in previous years. That also meant the department could focus its attention on vetting, selecting and beginning the migration to a new Student Information System. Technology specialists led this complex effort, moving away from Aspen X2 and into Powerschool, which is expected to be a more user-friendly platform, serving students, parents and teachers more efficiently. In addition, the school implemented Performance

Matters, a software program that will track and analyze student outcomes. By targeting student achievement and areas of concerns, teachers will be able to immediately address challenges students are facing and offer remediation.

Across the school, students were provided with updated technology to improve vocational training. The Business Technology program received new computers with updated software for their students' use. Students and instructors in the school's CAD/Drafting Technology program also received robust new computers and associated software, and the school's busy Graphic Communications department received long-awaited, high capacity copiers, so that their older machines could be redistributed for teacher use throughout the campus.

Finally, the school invested in a Dell EMC Virtual server solution. This advanced technology can handle the work of twenty-one physical servers, placing them into four much more efficient nodes. These new nodes can handle up to seventy-five servers, so there is room for expansion as the school's technology needs grow in future years.

Monty Tech students continue to benefit from a 1:1 Chromebook initiative, as the school is in its 6<sup>th</sup> year of providing every student with their own device. While the effects of the pandemic may have declined, lessons learned remain. Instructors who found that communicating with students through Google Classroom or Schoology continue to post lessons, collect assignments, and even offer assessments via this tool. Throughout the 2021-2022 school year, the Technology Department continued to support the additional use of this technology, spending countless hours during the school year upgrading the network and increasing the bandwidth coming into the school to sustain video and audio conferencing, and increased network traffic.





# Service Learning



The Monty Tech Marine Corps Junior Reserve Officer Training Corps (MCJROTC) remains one of the school's most worthwhile and engaging programs available to its students. This outstanding leadership program, based on the foundations of instilling a value of citizenship, service to the United States, personal responsibility, and a sense of accomplishment, provides students with countless opportunities to serve as ambassadors in their communities, through the routine demonstration of student leadership development, volunteerism, perseverance, and dedication.

During the 2021 - 2022 school year, MCJROTC Cadets participated in more than 2000 hours of community service and volunteerism. Cadets assisted the Salvation Army by collecting more than \$25,000 in donations, which provided aid to countless families in need during the holiday season.

The Monty Tech MCJROTC cadets were actively involved in the Royalston Police Fair, providing assistance to local vendors, the police department and community residents with the setup and breakdown of this popular event. This annual event raised more than \$4,500 to support the Police Reform Act.

Our cadets also enjoyed service at the Wachusett Brewery-Rock & Roll 5K in Westminster, MA, where they helped raise funds for the NEADS Organization. NEADS trains service dogs for individuals with mental and physical disabilities, many of whom are veterans. To ensure this program was a success, cadets assisted with parking and traffic control for the runners, and assisted vendors with setup and tear down. Another community event that was a highlight for our students was the Annual Blacksmith Festival in Fitchburg MA. Monty Tech cadets assisted competitors and vendors, and while doing so, learned a great deal about community volunteerism and the craft of blacksmithing as a fine art.



Each year, we ask our school community to consider families who may not have a bountiful, healthy meal to look forward to during the holidays. In 2021, we were humbled by an outpouring of donations, which allowed our cadets to assemble more than 100 Thanksgiving and Christmas baskets to be distributed to deserving families in the Monty Tech Community.

# Evening Programs

While service to others and supporting community events are an essential part of our program, the Monty Tech cadets report a special feeling of pride when assisting with local color guards and participating in community parades. In 2021-2022, these special events were numerous, with as many as nine color guards local civic and veteran ceremonies, which are always a highlight for students and instructors alike.

As our students learn the importance of giving back today, it is also important that they learn our history. To that end, 150 cadets travelled to Boston to walk the freedom trail, visit Faneuil Hall and learn more about our American history. Finally, during the summer of 2022, 60 cadets participated in team building skills, leadership development and physical fitness at Prince William Forest in Triangle, VA. They learned about the history of the Marine Corps as well as American flight history by visiting the Marine Corps Museum, and the Dulles Air and Space Museum. Cadets also travelled to the Marine Corps Base Quantico, where they received a class on Marine Corps and Foreign weapons from the Marine Corps Weapons Training Battalion Staff. It wasn't all work, though. Our outstanding cadets enjoyed the experience of water rafting, zip lining and a celebratory banquet to wrap the memorable week.

The Monty Tech School of Continuing Education had an exciting FY22, receiving more than \$600,000 in training grants. School leaders applied for and received a generous Career Technical Initiative Grant, which provided the funding needed to rollout new training programs, offered to qualified unemployed or underemployed participants at no charge.

New training programs in Welding and HVAC were developed and saw their first cohort enroll. Students completed 250 hours of training, both in person and virtual, and left with industry-recognized credentials that include Hot Work Certification, OSHA 10 Hour Certification, and an American Welding Society (AWS) Endorsement. Upon completion, students were assisted, in partnership with MassHire North Central Career Center, in job placement.

As we continue to monitor workforce needs and skills gaps, the School of Continuing Education works closely with the MassHire North Central Career Center to determine specific training programs that are most in-demand. Our overarching goal to support the North Central Massachusetts workforce readiness pipeline with an increase in career and licensure courses is evident in new programs that are developed, existing programs that are refined and in traditional journeyman/apprenticeship programs that remain a hallmark of our institution.

Many other career-track students were eager to return in-person instruction. The popular Cosmetology program was able to reopen their nighttime salon, providing services to clientele during the evening hours, while electrical and plumbing programs were able to resume, and students were back in the classroom, learning from experienced and licensed professionals.

A large medical professional shortage arose in the workforce, due to the pandemic. As a result, graduates from our evening medical programs continue to be in high demand. Valuable training programs like Certified Phlebotomy Technician, Certified Clinical Medical Assistant, Certified EKG Technician, Certified Nurse Aide and Certified Home Health Aide, are able to help close noted workforce shortages. With state recognized and nationally recognized credentials, Monty Tech students are prepared and ready to join the regional workforce.



Serving more than 1,000 community members annually, the Monty Tech School of Continuing Education strives to provide an accessible and supportive learning environment to an adult population seeking workforce training that will lead to high-wage, high-skill jobs.

The Monty Tech Practical Nursing Program is designed to prepare graduates to practice safely and ethically in a caring manner for patients who are experiencing common variations in health status in diverse health care settings.

On June 23, 2022 a graduating class of 16 students completed the Practical Nursing Program and entered the nursing profession. The class has thus far achieved a pass rate of 95% on the NCLEX-PN exam (National Council Licensure Examination for Practical Nurses). Program graduates are currently employed in the health care profession throughout Massachusetts, working in various health care settings, such as long-term care, sub-acute care, mental health/substance abuse facilities, physicians' offices and correctional medicine.



The Monty Tech Practical Nursing Program continues to strengthen the “LPN to BSN (Bachelor of Science in Nursing) Bridge” relationship with Fitchburg State University (FSU). Former graduates have successfully transferred into seats in the LPN to BSN Bridge program at FSU and will continue their education to a Bachelor’s of Science in Nursing. Many class applicants cited their attraction to Monty Tech as the opportunity to complete a ten-month accelerated program and then bridge to Fitchburg State University. In the seven -year history of the Bridge Program, all of Monty Tech’s Practical Nursing graduates reaching graduation at FSU have passed their NCLEX-RN exam. These former graduates have gone on to work in hospital settings including Heywood Hospital, Beth Israel, and Baystate Medical Center, while

others have pursued advanced degrees as Critical Care Nurse Practitioners, Nurse Educators, and Family Practice Nurse Practitioners.

In 2021-2022, Monty Tech Practical Nursing students were asked to complete patient scenarios in the Sim Labs in Terms 2 and 3. The Faculty Sim team has implemented National League of Nursing (NLN) patient scenarios and authored several others consistent with the National Council of State Board of Nursing Detailed Test Plan. Instructors have also utilized the Sim lab setting to instruct students in developing nursing skills that they may not be experiencing in the clinical setting.

By successfully developing and implementing a vast library of scenarios reflecting International Association for Clinical Simulation and Learning standards, we hope to prepare our students for any experience they may encounter as a newly licensed Practice Nurse. In Maternity Sim Lab Boot Camp, for example, students utilize the simulation models to imitate the birthing process, from obstetric office visits through labor and common postpartum complications. Well newborn care is also taught. Student feedback has been positive regarding these maternity scenarios, stating it better prepares them for an unexpected outcome during a delivery. This expanded content also better prepares students for Nursing Acceleration Challenge Exam success at Fitchburg State University.

Substance abuse and the mental health setting job opportunities have increased with more funding being provided to combat the opiate crisis. In addition to having specialty clinical rotations, students participate in simulation scenarios involving substance abuse and mental health clients, to help to prepare our graduates to work in a substance abuse clinical setting.

The 2022-2023 school year may bring new leadership to Monty Tech, but the vision for improving programs and creative means to accomplish our collective goals will remain intact. In any given year, school districts may make improvements to facilities, upgrade instructional materials, or even implement new and meaningful programs, but at Monty Tech, such evolution is expected. It is imperative that each of our twenty-one vocational training programs stays current, and that our training facilities are safe and reflect current

## Looking Ahead

industry standards. Local budgets do not always allow for such improvements and innovation, and so school officials continue to seek funding streams and collaborative partnerships that allow the school to grow and expand to effectively serve students in grades 9-12 and beyond. A few of the more notable initiatives that we expect to have a positive impact on our school and students in the coming years include:

Farm-to-table instruction and increased access to healthy foods: With a first-ever grant award from the Massachusetts Executive Office of Energy and Environmental Affairs, Monty Tech looks forward to the establishment of an on-site farm, housed in a shipping container. The “Freight Farm” is expected to address negative economic impacts caused by the recent COVID crisis, still felt by our students and their families today. With the capability of growing as many as 1,450 heads of lettuce every three weeks, this on-site farm will allow school officials to expand the school’s already generous meal program, saving the school as much as \$38,000 in produce costs annually. School officials look forward to using this incredible technology to infuse farm-to-table lessons into the Culinary Arts program, establish a Free Pantry at the School for any student in need, and grant free produce to students and families in need.



Grant funding to improve and expand training programs: Monty Tech has applied for and received eight Skills Capital Grants, totaling more than \$2.5M. School officials anticipate a FY23 application may be forthcoming, and as a result, have met to determine which program is in need of a shop renovation, updated equipment, and/or new technology that reflects current industry standards. The school’s Culinary Arts program, which operates a busy, full-service restaurant, preparing students for both “front of the house” and “back of the house” careers may be the next vocational program to benefit from Skills Capital grant funding, should an application be approved. School officials envision improvements to the expansive training kitchen and restaurant area, to accommodate new and updated training equipment and industry trends. In addition, because Monty Tech recently awarded a Round 5 Career Technical Initiative Grant, school officials look forward to expanding the already successful evening training programs to include Electrical, Culinary Arts, Welding, Property Maintenance, and CNC Operator programs in FY23.

New partnerships to increase access to vocational programs: Since 2019, Monty Tech school officials have been in conversations with area school leaders, to determine if there is an interest in developing programs that would expand access to vocational training opportunities for students who may be enrolled in sending school districts, but who are looking for training that will support their post-graduate goals. By modifying the Department of Elementary and Secondary Education’s “After Dark” guidelines, Monty Tech school officials are confident that a unique collaboration could provide just what these students seek. In FY23, school officials expect to resume conversations, outlining plans to bring new training programs to area students. Monty Tech will identify grant opportunities to fund the needed equipment, supplies and materials, while partnering districts will work to develop student schedules and outline a Memorandum of Agreement (MOA) that outline’s their financial commitment to this endeavor. While Monty Tech officials look forward to this work in 2022-2023, the highly anticipated training programs are not expected to open until Fall 2024, giving Monty Tech students and instructors ample time to locate a facility, and renovate it to create a safe, state-of-the-art training facility that replicates those already in operation on our main campus.

# Monty Tech Leadership

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With a responsibility to serve more than 1,400 students in grade 9-12 daily, as many as 1,000 adult learners in our evening programs, and now an additional 80-100 students in grades 11-12 from area high schools, Monty Tech leaders understand that this work cannot be accomplished alone. Partnerships with area school and business leaders, promises to interview and hire our graduates, and opportunities for instructors to participate in meaningful professional development will continue to help us reach our common goal – to effectively train the next generation’s workforce in high-wage, high –skill jobs for a better future.

The district continues to benefit from a talented leadership team whose varied educational backgrounds, professional experiences, and areas of expertise contribute to the success of the school. Working collaboratively, and under the direction of the Superintendent, the team has transformed the school into one of the most sought-after high schools in North Central Massachusetts.

*Thomas R. Browne, Superintendent-Director*

*Dayana Carlson, Principal*

*Tammy Crockett, Business Manager*

*Kim Curry, Co-Operative Education Coordinator*

*Christina Favreau, Director of Academic Programs*

*Michael Gormley, Director of Facilities*

*Donald Kitzmiller, Director of Technology*

*Christine Leamy, Dean of Admissions*

*Samantha McGuane, Data Analysis and Accountability Coordinator*

*Ryan Rege, Director of Vocational Programs*

*Kathryn Schmidt, Assistant Principal*

*Katy Whitaker, Development Coordinator*

*Victoria Zarozinski, Director of Student Support Services*

In addition, the Montachusett Regional Vocational Technical School District Committee is comprised of twenty-two dedicated individuals, whose expertise proves invaluable in advising the district's operations, policies, and procedures. Our students continue to benefit from the broad scope of their experiences and varying perspectives, and we are thankful to the following members of the 2022-2023 School Committee for their outstanding service.

Eric Commodore, Gardner  
*Chair*

John Columbus, Templeton  
*Vice Chair*

Julie Marynok  
*Secretary*

Jeffrey Gallant  
*District Treasurer*

Diane Swenson, Ashburnham  
Peter Capone, Ashby  
Jeffrey Raymond, Athol  
Whitney Marshall, Barre  
Robert Campbell, Fitchburg  
Michael Hurley, Fitchburg  
Dr. Ronald Tourigny, Fitchburg  
Melanie Weeks, Fitchburg  
James S. Boone, Gardner  
Jeanne Bartlett, Harvard

Donna Lafayette, Hubbardston  
Barbara Reynolds, Lunenburg  
Eric Olson, Phillipston  
John P. Mollica, Princeton  
Jessica Schanz, Royalston  
William Brassard, Sterling  
John Columbus, Templeton  
Ross Barber, Westminster  
Tamarah Estes, Winchendon

Respectfully Submitted By:

Thomas R. Browne, Superintendent-Director

January 31, 2023

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**Montachusett Regional Vocational Technical School 1050 Westminster Street  
Fitchburg, MA 01420**

**(978) 345-9200**

[www.montytech.net](http://www.montytech.net)

# NARRAGANSETT REGIONAL SCHOOL DISTRICT

## NARRAGANSETT REGIONAL SCHOOL DISTRICT

462 Baldwinville Road, Baldwinville, MA 01436 978-939-5661

Christopher D. Casavant, Ed.D, SUPERINTENDENT OF SCHOOLS

### NRSD Town Report FY22

**July 1, 2021 - June 30, 2022**

In the 2021-2022 school year, we continued our journey back to what once was - still making our way into the “new normal”. I am happy to report that we did it with great success!

The year looked remarkably similar to school years that we are more familiar with - being able to see the smiling faces of all of our students and staff as we lifted the state mandated Covid protocols in early 2022. It was a year of transition, where we really got “back on track” both academically and socially - and best of all, with no breaks in learning.

I would personally like to thank every single staff member in this District. They were incredible during what may well have been the most difficult school year in District history. It wasn't easy and at times it wasn't pretty, but they helped carry the District through an incredibly stressful and chaotic year, overcoming numerous obstacles, and yet they kept us heading in the right direction. The students that they served are lucky to have had them.

We continued our use of ESSER funds to provide assistance to students who may have experienced learning loss during the extended periods of time that we were not in school due to COVID. One of our main focus areas for these funds was to continue providing the elementary grades k-4 with an additional teacher at every grade level, as we have seen a steady increase of enrolled students as families continue to move into our district.

After years of fundraising from the classes of 2017, 2018 and 2019 and with a very generous donation from the Athol Savings Bank, we were able to bring to fruition our vision of having an electronic marquee sign in the front of our Middle and High School complex.

Our teachers continue to go above and beyond. Project Lead the Way (PLTW) Rookie of the Year Award was given to High School teacher, Mr. Aren Scanlan-Emigh. This award goes to a Massachusetts teacher in their first or second year of PLTW who is recognized by peers and the community for going above and beyond in their commitment to providing quality S



TEM (Science Technology, Engineering, and Mathematics) learning opportunities to their students. In other PLTW related news, the District has procured roughly \$175k in grants over the last few years through Project Lead The Way.

In an effort to solicit some funds to put toward the updating of the HVAC system, we invited Representative Zlotnik, Representative Whipps, Senator Gobi, and Mr. Amadon from the MA Fish & Wildlife Commission for a tour of the wood chip boiler system. They discussed the possibility of creating some habitats in our land, creating educational opportunities for teaching and learning. We are always looking for different ways to receive funding for things needed within the District.

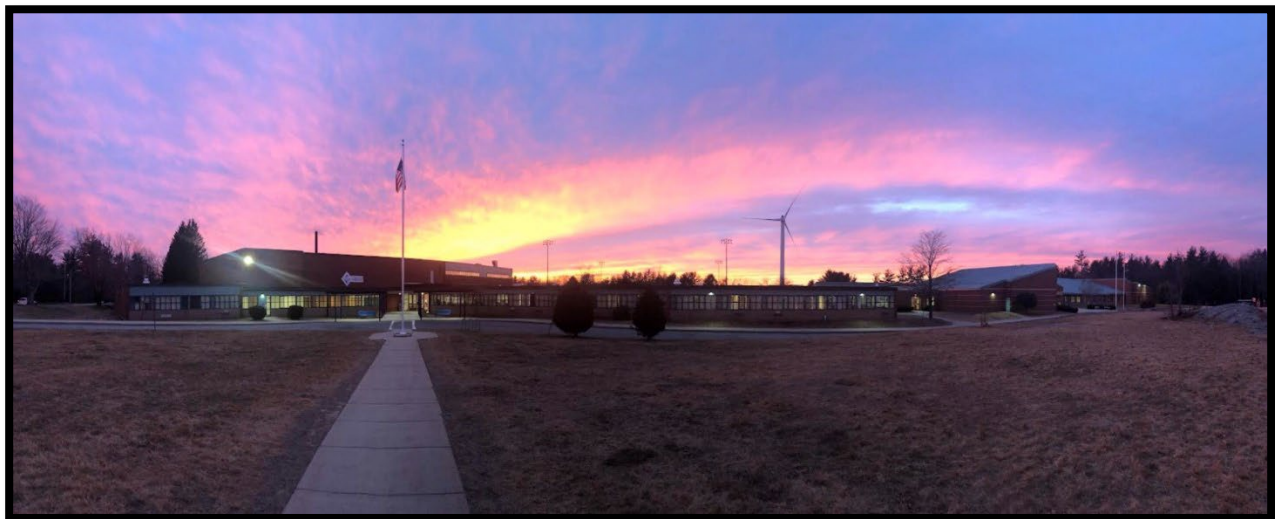
As a District, we look forward to continuing to support all our students with one unified mission - to provide a physically and emotionally safe learning environment that promotes academic success, responsible relationships, and civic engagement.

Respectfully,

Dr. Christopher Casavant

Superintendent of Schools

Narragansett Regional School District



# NARRAGANSETT REGIONAL SCHOOL DISTRICT TEMPLETON ELEMENTARY SCHOOL

## Annual Report 2021

July 1, 2021-June 30, 2022

**Templeton Elementary School**

**17 South Rd. P.O. Box 306**

**Templeton, MA 01468**

Moving back to “normal.”

The summer of 2021 was a busy one. Thanks to Federal and State funding we were able to offer summer services to all students on Individual Education Plans. Many families took advantage of the services and it was a pleasure to have so many students in the building during a time that is usually eerily quiet.

Returning to school in late August, we welcomed back approximately 580 students. In addition to Kindergarteners, we had several students starting in 1st grade who had never had a school experience before and many returned from homeschooling. With everyone masked, the year began and moved on as it had in the years prior to hybrid and remote learning.

Concerns about variants prevented us from having typical lunch seating, but by February, masks were no longer required and students enjoyed meals as small groups at normal lunch tables.

Academically we continued to focus on:

- Progress monitoring of reading and writing and math in the classroom through DIBELS, Fontas and Pinel, STAR, MobyMax and Galileo.
- The teachers moved through their curriculum, while filling learning gaps that were created from the school closure the previous spring.

21-22 was the return of celebrated traditions such as a visit to the Pumpkin Patch through the support of the Lion’s Club. We had our first musical presentation since December of 2019. The 4th grade recorder concert was given in front of a standing room only crowd! The night of the art show and book fair had our hallways packed with families. The Kindergarten ended the year with their final show.

We have so much gratitude for the PTO who funded several field trips this year and also brought in the amazing Crocodile River Dance Program for the students and staff to enjoy.

As we moved into June 2022, one could feel a sense of relief at the possibility that the 22-23 school year would be as close to normal as things had been prior to March 2020.

Sincerely,

Emily Soltysik, Principal & Courtney Bachand, Assistant Principal

# NARRAGANSETT REGIONAL SCHOOL DISTRICT

## NARRAGANSETT MIDDLE SCHOOL

### **Narragansett Middle School**

**460 Baldwinville Road**

**Baldwinville, MA 01436**

### **Annual Report 2022**

**July 1, 2021 - June 30, 2022**

Narragansett Middle School worked through another unprecedented year in 2021-2022 as the pandemic served up continued changes to the school environment! Together with the families of Templeton and Phillipston, our faculty and staff, we are united in our mission to provide students with a safe, supportive learning environment in which they can succeed and achieve personal growth. Most importantly, we continually strive to make decisions in the best interests of our students. We are mission-driven, student-centered, and always seeking to improve.

For school year 2021-2022, students and staff returned full-time, in-person with no remote learning punctuating the school year. Pandemic impacts on our physical classrooms and instructional model that carried over from 2020-2021 were substantially lessened, but the spaced lunchroom returned and remained in place through the end of the school year. Starting school in the Fall of 2021, we saw a continuation of the masking requirement, but was lifted in the winter of 2022. The resumption of a more familiar school environment was appreciated by everyone and we saw a significantly enthusiastic school population.

With the resumption of more “normal” instructional and extracurricular operations, NMS saw athletics and clubs return in full as well. A strong slate of options for students was offered, and we have seen a record-setting number of students come out to participate. Our students have the opportunity to participate in clubs, perform in the resurrected band and chorus, as well as a robust athletics program that includes Cross Country, Football, Soccer, Field Hockey, Cheering, Winter Track, Spring Track, and Basketball. While continued budget constraints had previously prevented us from offering intramurals to students in our fifth and sixth grades, in 2021-2022 we were able to once again provide this vital wellness activity, an important opportunity for physical activity, community building, and fun. This will continue with the offerings and anticipated high rates of student participation in the Fall of 2022.

Narragansett Middle School continues to provide longer math instructional blocks at grades 5, 6, and 7. These longer instructional blocks are critical for students to acquire and use the complex mathematical concepts in our math curriculum. This program is fully aligned to the frameworks adopted by the Massachusetts Department of Elementary and Secondary Education. Teachers have reported—at data supports—that the longer instructional blocks are fundamentally important for our math program to be successful.

In 2021-2022, NMS once again students took the standardized exam MCAS, the updated Massachusetts Comprehensive Assessment System, along with all other public-school students in grades 3 to 10. Whereas in Spring 2021 students took an amended version of the exams with only one session of each subject instead of two, and a group of students who remained at home as remote learners also took the MCAS exam remotely, in 2022 we returned to the full complement of testing sessions with 100% in-person test administration.

The IT Department continued to enhance the NMS 1:1 Chromebook initiative, which had been started during the initial school closure in the spring of 2020, working relentlessly to improve the user experience for students and provide safe, enriching options for teachers to integrate into their instruction. All students have a district-issued Chromebook in their possession for use in and out of school and continue to have more opportunities to explore their studies in a digital realm.

In Spring, 7<sup>th</sup> grade students attended Ecology School where they applied what they've learned during their ecological studies in a hands-on environment which allows science to come alive beyond the classroom. Our committed 7<sup>th</sup> grade team, as well as the supportive parents and guardians of their students, works hard to organize and accompany students on this valuable trip. With the benefit of social media, which allows us to chronicle these adventures in near-real time as they share photos and accounts of their days, it's easy to demonstrate the value of these real-world learning and meaningful experiences for our students and we look forward to Spring of 2023 when they will again journey to Maine and another week of exciting adventures.

As we conclude the year at Narragansett Middle School, we reflect on our many accomplishments given the unprecedented set of challenges in education during the pandemic and pride ourselves on how resilient our school community is. We continue to look forward to our work and to the coming year as we continually strive for excellence. Together with the families of Templeton and Phillipston, our goal remains the same: to provide a safe, supportive, and challenging learning environment in which our students may achieve academic success and personal growth. It is an honor and a privilege to work closely with the NMS school community, including students, families, and town residents as we seek to help all of our students achieve their highest potential!

Respectfully Submitted,

Mary M. LaFreniere  
Principal

Janet Smith  
Assistant Principal

# NARRAGANSETT REGIONAL SCHOOL DISTRICT NARRAGANSETT REGIONAL HIGH SCHOOL

## **Narragansett Regional High School**

464 Baldwinville Road  
Baldwinville, MA 01436

### **Annual Report 2022**

July 1, 2021 - June 30, 2022

We are happy to report growth areas in several aspects of Narragansett Regional High School's scholastic programming and school culture over the course of, and as we transitioned into the "endemic". NRHS has continued to embrace rigorous academic programming rooted in application of learning standards aligned to real-world environments and aimed at preparing students for exploration of 21st century college and career pathways.

#### **Real World Application & Eighth Grade Curricula**

NRHS has taken advantage of the absorption of 8th grade students into the High School setting. As an 8-12 school we have offered *all* students exposure to Science Technology Engineering and Mathematics supplemental through the Project Lead the Way applied STEM curriculum. Additionally, NRHS created the groundwork to pilot a career exploration course, which offers all 8th grade students career exploration and skill development as they prepare for a course of study and possibly college dual enrollment in the high school setting. The implementation of both programs have been made possible by securing significant grant money through the One8 Foundation and through Early College grant awards supported by the Department of Elementary and Secondary Education.

#### **Tiered Supports for All Students: Equity in Learning**

Alongside supporting students' social and emotional well-being, NRHS has been proud to expand meaningful learning opportunities aimed at all students. NRHS has created an academic support course, called academic coaching aimed at supporting students contending with mental health challenges, hospitalization, and/or chronic absenteeism.

Additionally, the school secured a planning grant and Early College Designation to help support students in choosing their college and career trajectories and to support students with disabilities, economically disadvantaged, and first generation college going students. We are proud to report that NRHS has earned this Early College Designation, which places NRHS in the first 50 schools to receive this distinction, and allows NRHS students to take dozens of courses at Fitchburg State University and Mount Wachusett Community College (and up to 24 credits annually) at no cost to the district or our families.

To make rigorous coursework more accessible to all students, NRHS has expanded co-teaching training and courses to support all learners and expanded its Project Lead the Way career pathways to include Engineering, Computer Science, as well as Biomedicine. In all cases, effective implementation of both models is shown to increase student achievement on Massachusetts Comprehensive Assessment System exams (MCAS).

### **School Culture: Sustaining & Expanding ‘Gansett Traditions**

And while the pandemic created challenges for schools across the United States, NRHS was able to offer its full Senior Week festivities, including events for the wider community, graduation, baccalaureate, prom and prom safety presentations, as well as academic awards and excellence celebrations. Despite the challenges, NRHS has also added new traditions, including the community-wide Senior Car parade and revitalized long-dormant traditions like the Senior Class trip. The school has looked to be a leader in reestablishing a sense of community that celebrates time-honored local traditions alongside new traditions created to respond to current students’ ideas and leadership. In sum, ‘21-22 was a great year to be a Narragansett Warrior.

Thank you for this community’s support of Narragansett Regional High School.

Respectfully,

**Colby Young, Principal**

**Michelle Quercio, Assistant Principal**





# NARRAGANSETT REGIONAL SCHOOL DISTRICT SALARIES FY 22

Narragansett Regional School District Salaries FY 22

Employee Last Name	Employee First Name	Employee Gross
AGUIAR	ASHLEY	\$84,249.90
ALDEN	TERRI	\$27,938.36
AMBROGI	MADISON	\$480.00
AMBROZY	LAURA	\$86,090.92
ANCTIL	SHARI	\$45,871.38
ANDERSON	TIMOTHY	\$72.88
ANDERSON	TAMMY	\$30,972.09
APPLEBY	NICHOLE	\$3,560.00
AUBIN	BETH	\$10,399.13
AUKSTIKALNIS	HEIDI	\$80,688.92
BABINEAU	TROY	\$5,613.36
BACHAND	COURTNEY	\$87,499.90
BALCHUINAS	DAWN	\$37,198.38
BARBOZA	LAURA	\$19,052.12
BEARY	JOHN	\$74,513.94
BEAUREGARD	CYNTHIA	\$4,740.00
BELANGER	NINA	\$30,473.50
BELL	SEAMUS	\$46,097.00
BENOIT	DAWNE	\$72,696.10
BERRY	BRIANNA	\$4,117.50
BLAIS	SUSAN	\$21,102.52
BLANCHARD	SHEENA	\$2,835.00
BOISSE	SHYANNE	\$6,630.00
BOND	BRADLEY	\$84,160.00
BOSSELAIT	BETHANY	\$33,289.26
BOUDREAU	SAMANTHA	\$44,057.20
BOUDREAU	KRISTINE	\$75,717.98
BOURQUE	REBECCA	\$30,430.35
BREHIO	JAMES	\$3,187.00
BRETON	JEANNOT	\$47,021.48
BRIGHAM	SUSAN	\$77,773.98
BRODEUR	GABRIELLA	\$48,056.06
BROWN	CYNTHIA	\$76,440.12
BROWN	JANET	\$96,985.00
BUCKMAN	STACEY	\$80,391.10
BURGESS	FELICIA	\$10,988.47
BURKE	RYANNE	\$1,247.50
BUSCANERA	CHRISTOPHER	\$2,762.00
BYRNE	FIONA	\$72,608.90
CABRERA	DEITH	\$2,568.17
CALAMARI	KELLY	\$82,088.92
CALISE	CATHERINE	\$121,355.02
CAOUCETTE	LAUREN	\$81,800.06
CAPPS	TARA	\$53,623.10
CARPENTER	KAYLIN	\$35,756.10
Employee Last Name	Employee First Name	Employee Gross
CARPENTER	BRENDA	\$40,448.93
CARRUTH	KATHRYN	\$80,688.92



Narragansett Regional School District Salaries FY 22

CARTER	MATTHEW	\$9,535.52
CASAVANT	CHRISTOPHER	\$163,181.10
CASTRIOTTA	JANET	\$70,975.16
CAVICCHI	KELLEY	\$54,281.56
CELATA	ABIGAYLE	\$1,806.25
CELATA	KYRA	\$19,547.30
CERON	KLEBER	\$71,185.12
CHAGNON	NATALIA	\$17,037.30
CHAGNON	JENNIFER	\$77,358.90
CHAPMAN	SUANN	\$80,308.94
CHARLAND	OLIVIA	\$7,455.00
CHARPENTIER	BRIANNE	\$2,550.00
CHARRIER	JAMIE	\$76,720.94
CHARTIER	VICTORIA	\$11,000.08
CHASE	MARJORIE	\$91,985.88
CHENOWETH	SYDNEY	\$4,346.75
CHENOWETH	KIMBERLY	\$77,203.94
CLAPP	JODY	\$74,128.94
CLEVELAND	KILEY	\$9,137.00
COLEMAN	MONET	\$1,059.75
COMO	ELIZABETH	\$30,744.94
CONIGLIO	SALVATORE	\$22,076.15
CONNOLLY	JESSICA	\$37,633.58
COPPOLINO	MICHELLE	\$4,530.00
CORMIER	MICHELE	\$29,480.86
CORMIER	KATHERINE	\$68,270.00
CORMIER	MELISSA	\$84,528.92
COSGROVE	MICHELLE	\$9,289.01
COTE	MICHELLE	\$56,267.06
COUTU	WENDY	\$2,125.00
COUTURE	ALAN	\$10,897.23
CROOK	CHARLES	\$14,451.67
CULLEN	BETH	\$80,408.92
CUTTING	JAMES	\$22,747.24
DALE	LINDA	\$2,010.00
DAMON	LISA	\$78,234.34
DAUGHERTY	SCOTT	\$73,129.94
DAVIDSON	EMILY	\$1,768.00
DAVIDSON	DIANE	\$35,762.86
DEACON	TYLER	\$49,168.00
DEGON	REBECCA	\$942.75
DEJOY	KAREN	\$16,358.61
DESPRES	MATT	\$76,693.06
<b>Employee Last Nam</b>	<b>Employee First Nam</b>	<b>Employee Gross</b>
DESPRES	LISA	\$78,633.94
DEXTER	JENNIFER	\$10,821.25
DIAZ	ANNE	\$66.34
DICKSON	DARLENE	\$51,897.32
DILLON	ROSANNE	\$35,252.14

Narragansett Regional School District Salaries FY 22

DODGE	MALANE	\$82,188.86
DOLAN	KELLY	\$73,883.94
DONAHUE	AMANDA	\$49,759.06
DONNELLY	KATHLEEN	\$90,593.68
DONOFRIO	MICHAEL	\$75,181.10
DONOVAN	JASON	\$63,853.96
DOUCETTE	MARY	\$24,581.74
DOWNEY	JENIFFER	\$5,009.16
DOYLE	PATRICK	\$11,318.82
DUFOUR	CHAD	\$80,318.88
DUPLESSIS	AMY	\$84,958.94
DUPUIS	HEATHER	\$16,144.42
DUPUIS	JANET	\$83,921.00
EADY	PERCY	\$50,500.06
EHNSTROM	JULIE	\$1,412.00
EHNSTROM	LILLIAN	\$69,563.90
EIBEN	ERICK	\$80,568.90
EMMA	LEONIE	\$2,152.75
ETHIER	LAURA	\$81,188.90
FANEUF	ELIZABETH	\$23,689.63
FANEUF	JOSEPH	\$69,025.48
FLIS	WESLEY	\$7,224.00
FLIS	MANDY	\$82,038.02
FOISY	DIANE	\$29,889.45
FONSECA	KARIS	\$764.50
FORTIER	ALEX	\$3,400.00
FOWLE	STEPHANIE	\$18,668.63
FRUIT	PAULA	\$37,943.38
FULLER	MAURITA	\$20,300.81
FULTON	KATHARINE	\$104.00
GAGNON	BENJAMIN	\$76,278.92
GALLANT	AMANDA	\$6,360.88
GAUTHIER	BRIDGETT	\$12,301.10
GELINAS	AMY	\$77,683.94
GEYSTER	JILLIAN	\$49,457.02
GEYSTER	ANN-MARIE	\$104,520.06
GILMORE	JESSICA	\$46,177.02
GOGUEN	CHRISTINA	\$16,484.12
GOGUEN	KATHERINE	\$47,817.02
GOSS	MELISSA	\$3,187.00
<b>Employee Last Name</b>	<b>Employee First Name</b>	<b>Employee Gross</b>
GOULD	JODY	\$74,883.90
GRAMOLINI	DANIELLE	\$11,682.13
GRAVLIN	SAMANTHA	\$36,924.03
GREEN	LAURA	\$78,605.08
GREGORY	JULIE	\$88,095.96
GRUETER	EDWARD	\$60,993.10
GUENETTE	KATRINA	\$17,182.25
GUILD	MARTHA	\$54,091.08

Narragansett Regional School District Salaries FY 22

HABEL	ERICA	\$24,594.75
HALL	MELANIE	\$12,825.92
HANKS	CRYSTAL	\$41,186.22
HANNULA	JAMES	\$79,538.00
HARDY	ERIN	\$563.25
HARDY	STEPHEN	\$3,825.00
HASKINS	SAMANTHA	\$5,855.62
HASTINGS	DENISE	\$39,031.56
HAYNES	LITICIA	\$23,767.23
HAZELTON	MEGAN	\$71,823.00
HEMLIN	NICOLE	\$77,230.94
HERK	KAREN	\$76,573.88
HERRICK	ANDREW	\$3,187.00
HOLLOWAY	MATTHEW	\$113,120.02
HORGAN	BRENDAN	\$69,274.04
HUNT	JASON	\$3,187.00
HURLEY	MOLLY	\$48,861.06
HURST	DUNCAN	\$145.48
IACOVELLI	EMILY	\$1,443.87
JASINSKI	KATHLEEN	\$66,167.88
JILLSON	REBECCA	\$76,383.84
JOHNSON	KRISTINE	\$8,663.84
KIEDAISCH	LORI	\$74,883.90
KING	JENNIFER	\$8,651.25
KIRBY	MICHAEL	\$45,644.55
KIRBY	JODI	\$63,013.10
KIRKPATRICK	ALICIA	\$1,700.00
KNUTILA	MARLENA	\$26,912.18
KOWALCZYK	KARA	\$75,456.44
LABONTE	TERRY	\$87,076.00
LACLAIR	MIKAYLA	\$4,676.25
LACLAIR	MAKENZIE	\$8,548.00
LAFRENIERE	MARY	\$109,201.04
LANGAN	DANIELLE	\$70,991.52
LANGUIRAND	RONALD	\$37,942.99
LARSON	DAVID	\$74,408.94
LASHUA	JONATHAN	\$62,907.04
<b>Employee Last Name Employee First Name Employee Gross</b>		
LASHUA	TINA	\$76,573.94
LATKA	SARAH	\$76,783.98
LAWINDY	BESHOY	\$6,520.00
LEAHY	JENNIFER	\$78,500.00
LEBLANC	KRISTY	\$37,545.79
LEBLANC	ALAN	\$47,295.15
LEBLANC	CINDY	\$50,410.81
LECLERC	JESSICA	\$51,706.98
LEHTOMAKI	STEVEN	\$59,388.96
LOREE	MADELINE	\$48,977.02
LOTTIG	EMMA	\$18,589.00

Narragansett Regional School District Salaries FY 22

LUNN	RITCHIE	\$74,883.90
LYNCH	DANIELLE	\$73,883.94
LYONS	ANN	\$45,511.88
MACFEE	GLENNETTE	\$34,674.70
MACHADO	RICHARD	\$17,015.24
MACNEIL	CHEMLAH	\$2,175.25
MAGUY	AMY	\$1,745.25
MALEY	TESS	\$14,056.21
MARCH	LISA	\$319.00
MARGARITA-DIXO	DAYNA	\$74,951.08
MARQUES	PATRICIA	\$19,118.70
MARTIN	REBECCA	\$2,562.75
MARTIN	MERI	\$17,888.50
MARTIN-PALUMBO	MARY	\$21,972.76
MASON	CHELSEA	\$51,365.96
MCALLISTER	TARA	\$14,638.12
MCAULIFFE	KATHLEEN	\$54,409.56
MCBRINE	KATHLEEN	\$10,591.00
MCBRINE	ANNE	\$31,612.29
MCKEAN	WENDY	\$77,783.94
MCLAUGHLIN	JESSICA	\$74,683.94
MCNAMARA	JENNIFER	\$80,688.92
MCNAMARA	BRIAN	\$83,313.90
MEI	MARCUS	\$850.00
MEMBRINO	JODI	\$208.00
MEMBRINO	TABITHA	\$12,524.00
MEUNIER	JAMISYN	\$2,925.00
MICHALOS-SWEET	ANTIOPI	\$6,587.00
MONTALBANO	CHARLES	\$13,174.00
MOORE	ANTHONY	\$23,816.10
MORAN	LINDSAY	\$75,583.94
MORGAN	ADRIAN	\$195.00
MORIARTY	EMILY	\$48,881.49
MORIN	JONATHAN	\$8,944.44
<b>Employee Last Name</b>	<b>Employee First Name</b>	<b>Employee Gross</b>
MOTT	JAKE	\$2,550.00
MOULTON	OLYMPIA	\$260.75
MOULTON	HANNAH	\$12,031.75
MOULTON	RICHARD	\$46,043.92
MOULTON	DENISE	\$80,434.04
MOUSSEAU	KAYDEN	\$618.50
MOUSSEAU	CHERYL	\$49,208.12
MURCELL	RICHARD	\$7,708.48
MURPHY	MELANIE	\$45,205.21
NOGUEIRA	THERESA	\$9,605.33
NOLIN	JENNIFER	\$40,133.84
NUTTER-TRUEHAR	MARY-HELEN	\$33,968.75
O'BRIEN	LIANNE	\$33,665.81
O'CONNELL	JILLIAN	\$60,478.08

Narragansett Regional School District Salaries FY 22

O'CONNOR	PATRICIA	\$31,330.00
O'DEA	ERIN	\$88,323.90
O'MALLEY	GABRIELLE	\$4,250.00
O'REILLY	EMILY	\$3,400.00
OSHMAN	MELISSA	\$59,919.00
OXFORD	DYLAN	\$50,250.00
PACIFIC	KAYLYN	\$48,584.08
PACK	ROBERT	\$75,633.94
PARADIS	SHEILA	\$29,781.24
PARKER	DELANEY	\$187.50
PARKER	KEITH	\$70,000.06
PARKER	LISA	\$87,595.94
PATRIQUIN	DANIEL	\$4,779.00
PELLETT-CHARLAI	KAREN	\$80,143.94
PERRINE	JARED	\$107,099.98
PITRE	STACEY	\$10,814.13
PLUMMER	GRACE	\$5,260.00
PODRAZIK	EDMUND	\$70,073.92
POLCHLOPEK	MARY	\$2,339.00
POLCHLOPEK	MARTHA	\$64,940.58
PORN	JOHN	\$42,514.50
PRITCHARD	PAMELA	\$33,102.08
PROVONSIL	STEPHANIE	\$1,738.75
QUALTERS	LINDA	\$14,787.48
QUINN	THOMAS	\$55,725.98
RAMOS	GABRIEL	\$2,550.00
RAMOS	ERIC	\$3,825.00
RATHBURN	HANNAH	\$1,102.00
REEVES	SUSAN	\$34,217.99
RICHARD	REBECCA	\$56,015.96
RINGER	LISA	\$19,642.80
<b>Employee Last Name</b>	<b>Employee First Name</b>	<b>Employee Gross</b>
RIVARD	DENISE	\$55,106.98
ROBICHAUD	SCOTT	\$3,825.00
RODRIQUENZ	CAMERON	\$51,014.04
ROLLE	XAVIER	\$3,187.00
SALVADORE	THOMAS	\$73,856.10
SCANLAN-EMIGH	AREN	\$79,028.94
SCHLUNDT	GARRETT	\$15,364.00
SEARS	JASON	\$36,174.01
SHATTUCK	TODD	\$3,825.00
SHEPPARD	SAMANTHA	\$12,500.73
SHERWOOD	ALICIA	\$80,535.08
SHETLER	JAMES	\$72.88
SIMPSON	ALEXIS	\$52,154.92
SIMULA	RAYMOND	\$3,825.00
SKORKO	PAMELA	\$18,532.75
SMITH	JESSICA	\$7,796.50
SMITH	CRISTAL	\$58,003.52

Narragansett Regional School District Salaries FY 22

SMITH	JESSICA	\$61,050.94
SMITH	MICHELE	\$75,163.10
SMITH	JANET	\$87,006.98
SOLTYSIK	EMILY	\$107,610.94
SONGER	JANICE	\$35,964.64
SPOONER	JENNIFER	\$35,894.52
STACY	PATRICIA	\$75,959.09
STANCOMBE	KRIS	\$83,305.08
STANLEY-STUHR	LAUREN	\$262.50
STEIGERWALD	MARTHA	\$31,690.03
STEWART	BRITTANY	\$12,443.00
STONE	CHARLES	\$1,669.00
STRATFORD	OLIVIA	\$480.00
SULLIVAN	JOHN	\$7,626.00
SULLIVAN	DIANA	\$75,291.04
SUTTON	JESSICA	\$94.25
TAINTOR	PAMELA	\$44,003.87
THERIAULT	KAITLYN	\$9,048.75
TOMASETTI	CERISSA	\$12,395.38
TOMINSKY	LINDA	\$81,188.90
TORRES	KAYLA	\$36,414.00
TOWER-HUGHES	CHARLES	\$43,150.27
TUCKER	ELENA	\$27,959.10
TWOHEY	H JEAN	\$81,796.00
UGUCCIONI	DEBORAH	\$3,570.00
VALCOURT	JUDITH	\$32,408.24
VARNEY	SUSAN	\$59,999.94
VASQUEZ-SOLIS	SHANNON	\$19,622.95
VINE	KAREN	\$74,903.90
<b>Employee Last Nam</b>	<b>Employee First Nam</b>	<b>Employee Gross</b>
VIRZI	FRANK	\$1,550.50
VOSS	COURTNEY	\$51,279.02
VOYIATZIS	ALEXANDROS	\$47,547.02
WAKEFIELD	MICHAEL	\$624.12
WALLACE	CATHLEEN	\$73,883.94
WARREN-DUFOUR	AMY	\$78,053.16
WATERS	ALLISON	\$58,140.96
WELCH	JUSTINE	\$81,138.94
WETHERBY	DYANA	\$2,025.00
WHEELER	GERALYN	\$64,558.08
WHITE	BRIAN	\$2,595.00
WHITE	JACKLYN	\$50,406.06
WIGHTMAN	AMYBETH	\$195.00
WIGHTMAN	BRANDON	\$85,537.90
WIITA	SUZANNE	\$79,923.92
WILGA	DEBORAH	\$94.25
WILSON	CYNTHIA	\$10,055.00
WISE	CANDY	\$10,813.75
WNUKOWSKI	KAITLYN	\$79,130.02

Narragansett Regional School District Salaries FY 22

WOODWORTH	JESSICA	\$63,831.10
YOUNG	ELIZABETH	\$1,177.50
YOUNG	COLBY	\$114,675.08
ZALNERAITIS	RICHARD	\$5,525.00
ZWICKER	EMILY	\$86,899.98



# NARRAGANSETT REGIONAL SCHOOL DISTRICT EXPENDITURES

Naragansett Regional School District General Fund - Year Ending June 30, 2022

	<b>EXPENDITURES THROUGH 6/30/22</b>
SCHOOL COMMITTEE EXPENSES	\$61,173
SUPERINTENDENT EXPENSES	\$233,799
ASSISTANT SUPERINTENDENT	\$121,355
BUSINESS AND FINANCE	\$258,727
LEGAL SERVICE FOR SCHOOL	\$62,640
DISTRICT-WIDE INFORMATION	<u>\$70,525</u>
<b>1000 DISTRICT LEADERSHIP</b>	<b>\$808,219</b>
SPECIAL ED DIRECTOR & EXPENSES	\$131,372
PRINCIPALS & EXPENSES	\$787,543
TEACHERS, CLASSROOM	\$4,803,189
TEACHERS, SPECIALISTS SN	\$964,628
MEDICAL/THERAPEUTIC SERVICES	\$756,428
SUBSTITUTE TEACHERS	\$230,733
PARAPROFESSIONALS	\$830,626
LIBRARIAN AND MEDIA CENTER	\$70,779
PROFESSIONAL DEVELOPMENT	\$1,144
TEXTBOOKS AND RELATED SOFTWARE	\$198
GENERAL SUPPLIES	\$98,230
INSTRUCTIONAL SUPPLY TECHNOLOGY	\$1,173
GUIDANCE	\$432,098
TESTING AND ASSESSMENT	\$40,723
SCHOOL PSYCHOLOGISTS	<u>\$227,710</u>
<b>2000 INSTRUCTION</b>	<b>\$9,376,574</b>
MEDICAL/HEALTH SERVICES	\$380,118
TRANSPORTATION SERVICES	\$1,492,087
ATHLETICS	\$290,757
OTHER STUDENT ACTIVITIES	\$9,215
BUILDING SECURITY	<u>\$3,546</u>
<b>3000 STUDENT SERVICES</b>	<b>\$2,175,723</b>
CUSTODIAL SERVICES	\$732,373
HEATING OF BUILDINGS	\$177,683
UTILITY SERVICES	\$274,600
MAINTENANCE OF GROUNDS	\$46,294
MAINTENANCE OF BUILDINGS	\$236,071
MAINTENANCE OF EQUIPMENT	\$51,365
TECHNOLOGY AND INFRASTRUCTURE SAI	\$261,143
TECHNOLOGY AND INFRASTRUCTURE EXI	<u>\$101,561</u>
<b>4000 OPERATIONS &amp; MAINTENANCE</b>	<b>\$1,881,090</b>



EMPLOYEE BENEFITS	\$753,314
EMPLOYEE SEPERATION COSTS	\$0
INSURANCE FOR ACTIVE EMPLOYEES	\$1,746,767
INSURANCE RETIREES	\$809,586
RENTAL LEASE	\$129,781
SHORT TERM INTEREST	\$0
FIXED CHARGES	<u>\$2,550</u>
<b>FIXED CHARGES</b>	<b>\$3,441,998</b>
ASSET ACQUISITION & IMPROVEMENTS	<u>\$0</u>
<b>7000 FIXED ASSETS</b>	<b>\$0</b>
LONG TERM DEBT PRINCIPAL	\$185,861
LONG TERM DEBT INTEREST	<u>\$89,352</u>
<b>8000 DEBT RETIREMENT</b>	<b>\$275,213</b>
SCHOOL CHOICE TUITION	\$656,491
CHARTER SCHOOL TUITION	\$187,707
TUITION TO NON-PUBLIC SC	\$503,698
TUITION TO COLLABORATIVE	<u>\$422,239</u>
<b>9000 TUITION</b>	<b><u>\$1,770,135</u></b>
<b>Total GENERAL FUND</b>	<b>\$19,728,952</b>

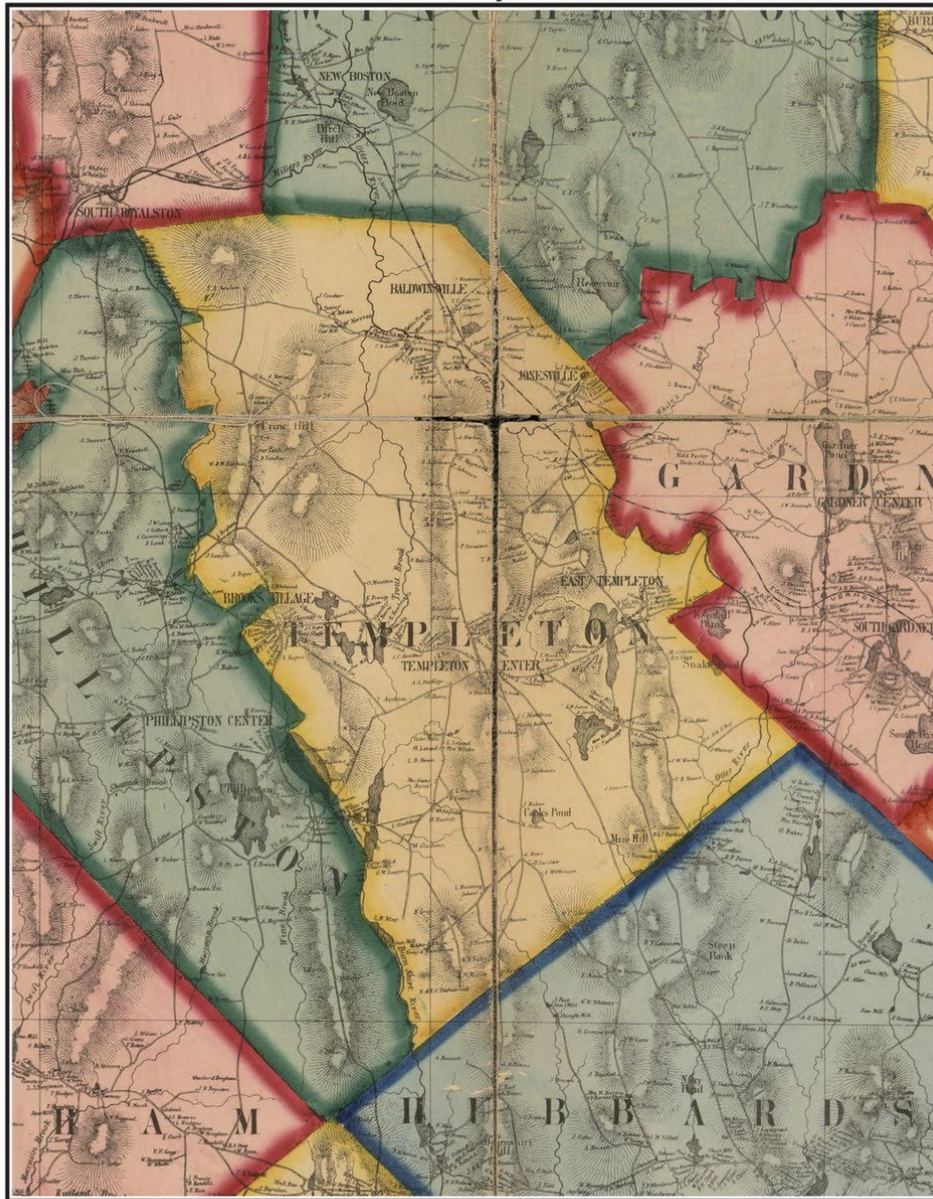


Narragansett Regional School District Grants FY22

<u>Grant</u>	<u>Balance 7/1/21</u>	<u>Grant Award</u>	<u>Salaries</u>	<u>Supplies</u>	<u>Contract Services</u>	<u>Transporta tion</u>	<u>Tuitions</u>	<u>June 30, 2022 Balance</u>
FY 20 Big Yellow School Bus	\$1,000				\$250			\$750
FY 21 Title I	\$10,059		\$10,059					\$0
FY 21 ESSER I	\$11,638		\$7,966				\$3,672	\$0
FY 21 SPED IDEA	\$7,422		\$7,422					\$0
FY 22 SPED EC		\$8,032	\$7,995	\$37				\$0
FY 22 SPED IDEA		\$392,011	\$122,880	\$5,951	\$8,177		\$227,187	\$27,816
FY 22 PLTW		\$59,349		\$48,316				\$11,033
FY22 Title IIA		\$34,376	\$27,501		\$6,875			\$0
FY 22 Title IV		\$11,634		\$5,416	\$540			\$5,678
FY 22 Nursing Workforce		\$100,000	\$87,873	\$12,127				\$0
FY 22 DPH Nursing		\$70,000	\$70,000					\$0
FY 22 Early College		\$41,545	\$33,910	\$7,635				\$0
FY 22 ESSER II		\$551,234	\$396,539	\$4,000				\$150,695
FY 22 ESSER III		\$1,263,273	\$429,121	\$43,167	\$11,347			\$779,638
FY22 Summer School Expansion		\$100,000	\$70,705			\$15,561	\$13,734	\$0
FY 22 Title I		\$192,320	\$152,168		\$1,916			\$38,236
FY22 ARP IDEA		\$78,906	\$46,142		\$12,212			\$20,552
FY 22 ARP Early Childhood		\$7,275	\$7,275					\$0
FY 22 Regionalization		\$30,000		\$100	\$29,900			\$0
FY 22 Summer School Reimbursement		\$63,912	\$54,342			\$9,570		\$0
FY 22 SEL Mental Health		\$32,500	\$32,500					\$0
FY 22 School Nutrition Equipment		\$8,478		\$8,478				\$0

# SECTION 7 TOWN INFORMATION

Town of Templeton 1857



From the Map of Worcester County, 1857 H.F. Walling www.ohd-maps.com

## EMPLOYEE & VOLUNTEER RECOGNITION

The Select Board, and the Town of Templeton would like to thank all of our dedicated employees for all of their hard work year-round. We are lucky to have such hard-working employees that serve our community! In 2022, the Fifth Annual Employee(s) Awards were presented. Award recipients in three categories were announced at the Fall Town Meeting.



*Left to Right above, Elaine LeBlanc-Communications Award, Jeff Aldrich-Pinnacle of Excellence Award, & Nancy Tyros-Efficiency Award. Left to right below, Danielle Kirby-Efficiency Award, Adam Lamontagne-Town Administrator.*





**TOWN OF TEMPLETON  
OFFICE OF THE SELECT BOARD  
160 Patriots Road ~ P.O. Box 620  
EAST TEMPLETON, MASSACHUSETTS 01438  
TEL: (978) 894-2755**

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## **Templeton Honors Employees of the Year**

Select Board Chair Tim Toth and Town Administrator Adam Lamontagne presented the Fiscal Year 2022 Merit Awards to four employees at the Fall Town Meeting. The honorees were chosen from those nominated by the general public and fellow employees as those who have gone above and beyond in the areas, Communications, Efficiency, or Pinnacle of Excellence. The Town usually presents one award in each category, however this year the Town Administrator made the decision to call it a tie in the Efficiency category when two members of the Finance team were nominated and both were so well deserving of the award.

### **FY'2022 Recipients**

The Communications Award, for those showing a commitment to assisting the public and transparency in government & include improving and/or devising new ways to communicate information within the organization and to the public at large, was presented to Ms. Elaine LeBlanc, a 2-year town employee who serves as Templeton's MART "dispatcher" at the Senior Community Center for her commitment to facilitating excellent communication in managing the transportation schedules, and for her ability to create effective working relationship with both staff and visitors of the Senior Community Center. Comments from nominations included, "She is efficient, warm and 100% dedicated to making our Senior Center wonderful."

The Efficiency Award, for those displaying a commitment to ensuring we operate proficiently and efficiently by "stepping up" and "stepping in and/or suggesting ideas that result in ease of processing, and savings of time, material, and storage requirements, was presented to two employees. The first award was presented to Ms. Danielle Kirby, a 1-year employee who serves as the Deputy Treasurer/Collector, for her proficiency in dissecting detailed data, a willingness to "float" by assisting the Accountant's Office, and a desire to further educate herself by attending the Treasurer/Collector's school. Comments from co-workers included, "She is prompt with inter-office requests," and that she has, "excellent people skills and knows how to diffuse a difficult situation." The second award was presented to Ms. Nancy Tyros, an employee of the Town for just under a year who serves as the Assistant Town Accountant, for her quick learning, intra and inter-department communications, and proactivity in solving problems as they arise. Comments from nominations included, "Nancy is pro-active and is transparent in her daily work," and that she is, "very organized and thorough."

The Pinnacle of Excellence Award for those who display a willingness to make extraordinary efforts in the ongoing improvement of the organization, assisting other staff members or departments to complete new or ongoing assignments and often requires the person to "stretch" to learn new computer programs, methodologies or processes, was presented to Mr. Jeffrey Aldrich, an over 20-year town employee who serves as the Sewer Superintendent in the Sewer Department, for his friendly work and cooperation with other departments and for successfully stepping into the role of Sewer Superintendent. Jeffrey has worked for the department during times of greater personal difficulty and has always rose to new challenges and obstacles. Among comments from the nominations were, "Jeff has hung in there over insurmountable odds."

The merit awards were created in 2018 to publicly honor the finest examples of the Town's many exemplary employees the town is proud to have in it's employ. In addition to being named publicly, the employee is honored with a Certificate of Recognition and a one-time award of \$250.

# BOARD & COMMITTEE MEETINGS

NOTE: Meetings were held in person and streamed live on TCTV's YouTube & Local Channel 8.

## ADVISORY COMMITTEE

3<sup>rd</sup> Wednesday at 6:30 p.m.  
160 Patriots Road, East Templeton

## BOARD OF ASSESSORS

2<sup>nd</sup> Tuesday at 2:00 p.m.  
160 Patriots Road, East Templeton

## CONSERVATION COMMISSION

3<sup>rd</sup> Monday at 7:00 p.m.  
160 Patriots Road, East Templeton

## BOARD OF HEALTH

4<sup>th</sup> Monday at 7:00 p.m.  
160 Patriots Road, East Templeton

## PLANNING BOARD

2<sup>nd</sup> & 4<sup>th</sup> Tuesday at 6:30 p.m.  
160 Patriots Road, East Templeton

## SCHOOL COMMITTEE

Generally held 3<sup>rd</sup> Wednesday at  
6:30 pm([Click for meeting website](#))  
High School Kiva/Library  
464 Baldwinville Rd., Baldwinville

## SELECT BOARD

2<sup>nd</sup> & 4<sup>th</sup> Wednesday at 6:30 p.m.  
160 Patriots Road, East Templeton

## SEWER COMMISSION

1<sup>st</sup> Monday at 4:30 p.m.  
Wastewater Treatment Plant

## TEMPLETON LIGHT & WATER COMMISSIONERS

Meetings held as needed at  
Templeton Light & Water  
Bridge Street, Baldwinville  
[See Meetings Calendar](#)

## ZONING BOARD OF APPEALS

Meetings held as needed  
160 Patriots Road, East Templeton

[Posted meetings](#) may be viewed at [www.templetonma.gov](http://www.templetonma.gov) (click on the meeting calendar)

For [agendas, meeting minutes](#) and documents, <http://www.mytowngovernment.org/01468>

# HOURS OF OPERATION

## **TOWN HALL (160 Patriots Road, East Templeton)**

Town Administrator & Select Board,  
Monday – Thursday, 7:30 am – 4:30 pm

Treasurer/Collector, Town Accountant, Town Clerk, Board of Assessors,  
Development Services (Board of Health/Building Department/Planning  
Board/ZBA/ Conservation) Monday, 7:30 am – 6:30 pm & Tuesday-  
Thursday, 7:30 am – 4:30 pm

Building Commissioner holds office hours on Mondays, 5:15 pm – 7:30 pm  
Veteran’s Services office hours Monday & Tuesday 9:00 am – 3:00 pm or by  
appointment.

## **BOYNTON PUBLIC LIBRARY**

Monday	9 am – 6 pm	Thursday	9 am – 7 pm
Tuesday	Closed	Friday	Closed
Wednesday	9 am - 5 pm	Saturday	11:30 am – 2:30 pm

(Closed on Saturdays in the summer)

## **SENIOR COMMUNITY CENTER (Baldwinville)**

Monday through Thursday 10am - 3:30pm  
Friday’s Closed.

## **FIRE DEPARTMENT OFFICE (2 School Street, Baldwinville)**

Monday – Friday 8:30 am to 4:30 pm

## **OFFICE OF PUBLIC WORKS (381 Baldwinville Road)**

Highway Department & Buildings & Grounds  
Monday – Friday, 7 am – 3 pm

## **TEMPLETON MUNICIPAL LIGHT & WATER DEPARTMENT**

Monday – Friday, 7 am – 4 pm

## **SEWER DEPARTMENT (33 Reservoir Street, Baldwinville)**

Monday – Friday, 7 am – 3 pm

## IMPORTANT TELEPHONE NUMBERS & INFORMATION

**FIRE / RESCUE                      EMERGENCY Day or Night                      911**

**POLICE-EMERGENCY                      EMERGENCY Day or Night                      911**

**POLICE – DISPATCH                      NON-EMERGENCY                      978-939-5638**

**FOR INFORMATION ON:**

<b>Assessments</b>	<b>Board of Assessors</b>	<b>978-894-2760</b>
<b>Abatements</b>	<b>Board of Assessors</b>	<b>978-894-2760</b>
<b>Accounts</b>	<b>Town Accountant</b>	<b>978-894-2765</b>
<b>Bills</b>	<b>Treasurer/Collector</b>	<b>978-894-2763</b>
<b>Building Permits</b>	<b>Building Inspector</b>	<b>978-894-2770</b>
<b>Cemetery</b>	<b>Office of Public Works</b>	<b>978-939-8666</b>
<b>Civil Defense</b>	<b>Police/Dispatch</b>	<b>978-939-5638</b>
<b>Dog Complaints</b>	<b>Animal Control Officer</b>	<b>978-939-5638</b>
<b>Dog Licenses</b>	<b>Town Clerk</b>	<b>978-894-2758</b>
<b>Elections</b>	<b>Town Clerk</b>	<b>978-894-2758</b>
<b>Electric Bills/Service</b>	<b>Electric Department</b>	<b>978-939-5323</b>
<b>Electrical Permits</b>	<b>Building Inspector</b>	<b>978-894-2770</b>
<b>Fire/Burn Permits</b>	<b>Fire Chief</b>	<b>978-939-2222</b>
<b>Library</b>	<b>Librarian</b>	<b>978-939-5582</b>
<b>Licenses</b>	<b>Select Board Office</b>	<b>978-894-2762</b>
<b>Light Department</b>	<b>Superintendent</b>	<b>978-939-5323</b>
<b>Marriage License</b>	<b>Town Clerk</b>	<b>978-894-2758</b>
<b>Oil Burner Inspection</b>	<b>Fire Chief</b>	<b>978-939-2222</b>
<b>Percolation Tests</b>	<b>Board of Health</b>	<b>978-894-2770</b>
<b>Planning Board</b>	<b>Planning Board</b>	<b>978-894-2767</b>
<b>Plumbing Inspections</b>	<b>Building Inspector</b>	<b>978-894-2770</b>
<b>Schools</b>	<b>Superintendent of Schools</b>	<b>978-939-5661</b>
<b>Senior Services</b>	<b>Senior Center</b>	<b>978-894-2780</b>
<b>Selectmen</b>	<b>Select Board Office</b>	<b>978-894-2755</b>
<b>Sewer Commission</b>	<b>Chairman</b>	<b>978-939-2563</b>
<b>Streets and Highways</b>	<b>DPW Superintendent</b>	<b>978-939-8666</b>
<b>Taxes and Tax Bills</b>	<b>Treasurer/Collector</b>	<b>978-894-2763</b>
<b>Trees</b>	<b>Tree Warden</b>	<b>978-939-8666</b>
<b>Veteran's Services</b>	<b>Veteran's Agent</b>	<b>978-894-6971</b>
<b>Voter Registration</b>	<b>Town Clerk</b>	<b>978-894-2758</b>
<b>Water Bills/Service</b>	<b>Water Department</b>	<b>978-939-5323</b>