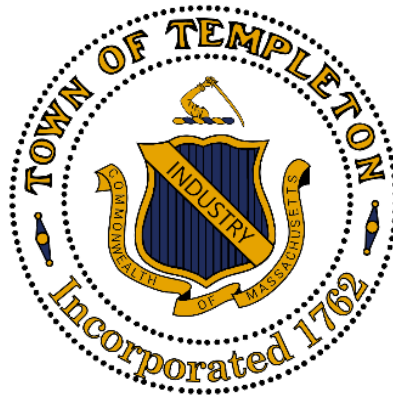




# TOWN OF TEMPLETON ANNUAL REPORT FISCAL YEAR 2018





## **Cover Photos of Templeton's Police Department Courtesy of their Facebook Page.**

**Our Police Department does so much more than Protect & Serve the residents of the Town. They do a lot for the community - holding events for residents, such as *Shop with a Cop*; assisting with local fundraisers; working very closely with our Fire Department; and visiting with Town residents, as Officer Malnati is doing in the cover picture-buying lemonade from a local child's stand.**

**Annual Report 2018 was Created and Edited  
by Holly Young, Assistant to the Town Administrator**



**TOWN OF TEMPLETON**  
*Incorporated 1762*

**Population as of January 2018 – 7,562**  
**Registered Voters as of January 2018 – 5,171**

**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**

**Jennie L. Caissie, Oxford, MA**

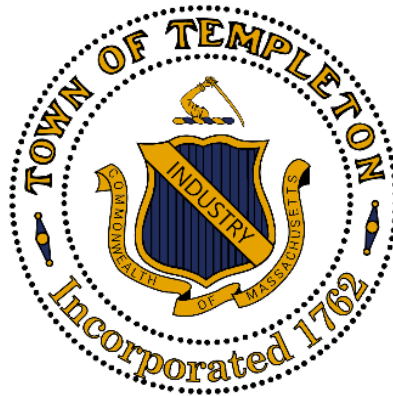
**Representative 2<sup>nd</sup> Franklin District**

**Susannah Whipps, Athol, MA**

**Town Counsel**

**Brooks and DeRensis, P.C. (through February 2018)**

**Miyares and Harrington, LLP (March – June, 2018)**



**ANNUAL REPORTS**

**OF THE**

**COMMITTEES AND DEPARTMENTS**

**OF THE**

**TOWN OF TEMPLETON**

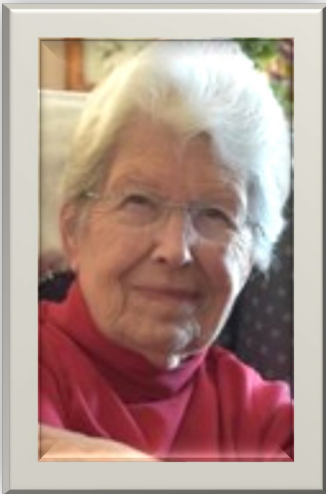
**IN THE COMMONWEALTH OF MASSACHUSETTS**

**FOR THE FISCAL YEAR 2018**

**JULY 1, 2017 – JUNE 30, 2018**

## DEDICATION

The Annual Report for Fiscal Year 2018 is dedicated to three devoted members of the Templeton community.



### PRISCILLA LECLERC

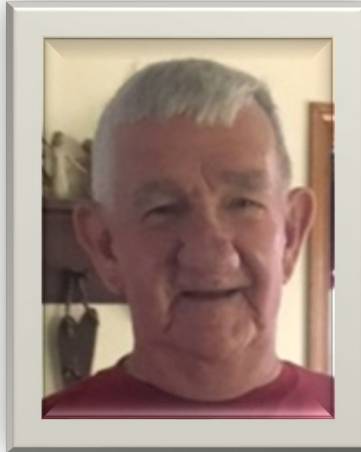
NOVEMBER 3, 1929 – FEBRUARY 7, 2018

---

An integral part of Templeton's community for almost 60 years, Priscilla raised her children and grandchildren here; attended Holy Cross Church; and after retiring became actively involved in her community, especially Templeton's senior center. She was devoted to community service, becoming the founding member of the Senior Center Building Oversight Committee & remaining an integral part of the committee for over ten years working diligently with other team members to finally see the reality of the new Senior Center open in 2015. She was an active member on the Board of Directors of the Council on Aging and held many offices, including President through June of 2017, earning the respect and admiration of a grateful community as a generous, thoughtful, calm and understanding volunteer that was always willing to help and was known as the heart of the community and key to the Senior Center. Priscilla was presented with a Proclamation for Hometown Hero by the Board of Selectmen on July 10, 2017 for her efforts and involvement in the Templeton community. She is dearly missed by the Senior Center community, Town residents, friends and family.

## **DEDICATION**

**The Annual Report for Fiscal Year 2018 is dedicated to three devoted members of the Templeton community.**



**PHILIP P. SMITH**

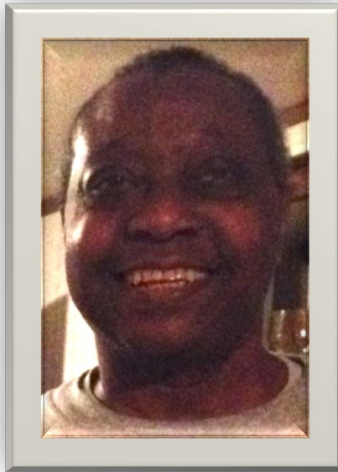
**OCTOBER 14, 1942 – JANUARY 15, 2018**

---

**Phil graduated from Narragansett Regional High School of Baldwinville with the Class of 1961. He was employed in the shipping and receiving department of Garlock Printing and Converting Corporation of Gardner for 17 years, prior to retiring in 2007. He was previously employed by Temple Stuart Furniture Company of Baldwinville for 28 years. Phil dedicated 50 years to this community as an on-call Firefighter with the Town of Templeton Fire Department. He was a member of St. Martin's Church of Otter River and Holy Cross Church of Templeton. He was also a member of the Otter River Sportsman's Club of Templeton. Phil is missed by his Fire Department and the Templeton community.**

## **DEDICATION**

**The Annual Report for Fiscal Year 2018 is dedicated to three devoted members of the Templeton community.**



**THOMAS MARTIN**

**JULY 8, 1945 – APRIL 13, 2018**

---

**A graduate of Rutgers University, Tom had worked as an English teacher and guidance counselor at Narragansett Middle High School until his retirement. Tom was a former selectman for the Town of Templeton, served on many town committees and worked at the former Templeton Developmental Center at one time. Tom proudly served his country as a member of the United States Air Force. He was a member of the American Legion in Baldwinville, PACC of Gardner, Templeton Lions Club and the Massachusetts Teachers Association. Tom also operated his own wine business from his home, Martin Farm Winery. Tom was well loved by his students and community and will be missed.**

## Table of Contents

<b><u>SECTION</u></b>	<b><u>DEPARTMENT/BOARD/COMMITTEE</u></b>	<b><u>PAGE</u></b>
<b>1. <u>ADMINISTRATION &amp; FINANCE</u></b>		10
	Board of Selectmen	11
	Town Counsel	13
	Advisory Committee	14
	Board of Assessors	15
	Town Accountant & Audit	19
	Town Clerk	90
	Vital Statistics	90
	Warrant, Fall Town Meeting, November 14, 2017	91
	Warrant, Annual Town Election, May 7, 2018	105
	Warrant, Annual Town Meeting, May 19, 2018	110
	Elected Town Officials	147
	Appointed Town Officials	148
	Treasurer/Collector	155
<b>2. <u>COMMUNITY SERVICES</u></b>		159
	Boynton Public Library	160
	Cable TV Advisory Committee	160
	Community Preservation Committee	162
	Council on Aging	163
	Cultural Council	165
	Historical Commission	166
	Housing Authority	167
	Recreation Committee	168
	Scholarship Committee	169
	Senior Center Oversight Committee	169
	Veterans Services	172
<b>3. <u>DEVELOPMENT SERVICES</u></b>		174
	Agricultural Committee	175



## Table of Contents

	Board of Health	175
	Building Department	176
	Conservation Commission	178
	Electrical Inspector	177
	Gas/Plumbing Inspector	177
	Planning Board	178
	Zoning Board of Appeals	179
<b>4. <u>PUBLIC SAFETY</u></b>		180
	Animal Inspector	181
	Emergency Management	181
	Fire Department & EMS	182
	Police Department & Dispatch	183
<b>5. <u>PUBLIC WORKS</u></b>		184
	Department of Public Works:	185
	Cemetery & Parks Commission	185
	Highway Department	186
	Sewer Department	188
	Municipal Light Department	190
	Municipal Water Department	200
<b>6. <u>SCHOOLS</u></b>		208
	Montachusset Regional Vocational Technical School	209
	Narragansett Regional School District	225
	Baldwinville & Templeton Center Elementary	227
	Narragansett Middle School	228
	Narragansett High School	230
	Phillipston Memorial School	232
	Narragansett Regionals School District~Financials	236
<b>7. <u>TOWN INFORMATION</u></b>		241
	Employee & Volunteer Recognition	242
	Board & Committee Meetings	244
	Committee Interest Form	245
	Hours of Operation	246
	Important Telephone Numbers	Back Cover

# SECTION 1

## ADMINISTRATION & FINANCE

## **BOARD OF SELECTMEN**

The Board of Selectmen respectfully submits this report of its activities during 2018. At the Annual Town Election on May 7, 2018, Julie Richard was re-elected to serve her second three-year term. Thereafter, the Board elected John Calpis as Chairman for the upcoming fiscal year.

The board approved a Meeting Schedule in May, changing its meetings to Wednesday evenings. The Board meets throughout the year to handle important tasks, including adopting Town Policies, issuing licenses and permits for commercial activity, approving contracts for municipal projects and services, and making recommendations on the annual budget and other items to come before Town Meeting. Board members sometimes serve as liaison to various municipal boards and committees throughout the year. In addition, individual Selectmen serve on many ad hoc committees established by Town Meeting or the Board of Selectmen to advance a project or policy issue.

### **Financial Management**

This year has been a year of continuing financial recovery and establishment of stability. The fiscal year 2017 audit was completed by Roselli & Clark earlier this year. We amended and updated our Financial Management Policies.

We had 5 new members appointed to the Advisory Committee, who have really been collaborative with the Board of Selectmen.

### **Audits**

After completing the 5 years of backed-up audits for (FY) 2013 to FY 2016 in Fiscal Year 2017, we are continuing on the path of getting the audits completed in a timely manner thanks to our Accounting office. The FY 2017 audit was completed in April of 2018.

### **Insurance**

The Insurance Advisory Committee and our primary insurance carrier will be looking at ways to lower the increase in insurance costs that the Town faces each year.

### **Town Administrator**

After many years of interim Town Administrators, and having a part-time Town Administrator, the Board has decided to try a new method of hiring a Municipal Management Fellow who works full-time very closely with the Town Administrator and after a year a decision will be made as to whether he may be hired as the first Full Time Town Administrator.

### **Town Projects**

The Templeton Center Elementary School project has been coming along well and the school is scheduled to be completed for the Fall of 2019. A committee was formed for the disposition of the Baldwinville Elementary School.

## **Organizational Changes**

After holding interviews, we hired a new Town Counsel, Miyaris & Harrington in March, 2018.

## **Other Highlights**

We purchased a new Fire Truck, Police Cruiser and DPW one ton. We are working on replacing old vehicles and maintaining our town owned vehicles. We traded vehicles with Winchendon, giving them a bucket truck we no longer needed and obtaining a dump truck that we needed. We had a Town Common Tree Risk Assessment done in order to have a plan to replace older dying trees. We held another successful All Boards Meeting with all of our Town Boards, Committees and Commissions to communicate things that have happened throughout the year and goals for the coming year as A Town. We adopted new Selectmen's Goals for FY'20 to FY'22 for the Board of Selectmen.

## **Future Aspirations**

Templeton continues to move forward providing a standardization across all departments some of our main focus was and is the financial team which has improved greatly. Maintaining tax dollars in our coffers (Stabilization, Capital and OPEB) has increased the Towns ability to move to a future bond rating. Working more with the community and maintaining open communication and information for all Taxpaying residences. Utilization of the Towns Web Site and Social Media has opened the Towns information and transparency at all levels. Maintaining synergy with all Departments of the Town and our partners at the Narragansett School District. Providing Direction and leadership for this community to continue its path moving forward.

## **Thank You**

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

Respectfully Submitted,  
*Your Board of Selectmen*

## TOWN COUNSEL

### **Brooks & DeRensis, P.C. – Town Counsel from July of 2017 through February of 2018**

For a part of the year during 2018, we assisted the Town as Town Counsel during which time we rendered various legal opinions, provided advice regarding the requirements of the State Ethics Act, approved contracts as to form, and we assisted the Town in connection with employee issues and a variety of real estate issues. We worked on the new Templeton Elementary School, election questions, public records requests, and issues regarding application of the Permit Extension Act. A number of disputes and claims were resolved during Fiscal Year 2018, but the following litigation matters remained pending as of the end of Fiscal Year 2018:

Town of Templeton v. Legrant Stanley and Rose Stanley (Tax Collector) Land Court No. 10 TL 140939

Bohigian v. Town of Templeton, Worcester Superior Court, C.A. No 1685CV01674D (DPW)

Carol Osborne v. Town of Templeton, (MCAD Docket No. 18WEM00028; EEOC/HUD Charge No. 16C-2018-00549)

Toth, v. Town of Templeton; MCAD Docket No. 17WEMOO596, EEOC Charge Number 16C-2017-01037 (Board of Selectmen)

James E. Wilson v. Town of Templeton, et al; Worcester Superior Court C.A. #1785CV01843-D

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

Respectfully submitted, Paul R. DeRensis

TOWN COUNSEL Part Year

### **Miyares and Harrington, LLP – Town Counsel from March through June, 2018**

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, Town Code edits and updates, and ethics. There are no matters by or against the Town filed or pending during FY2018 and handled by Town Counsel.

This past year marked the beginning of our tenure as Town Counsel in Templeton. 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 Board of Selectmen, 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

## ADVISORY COMMITTEE

The Advisory Committee is a seven-member volunteer committee, appointed by the Town Moderator. Regular meetings were held the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday each month. Several additional meetings were held throughout the year when needed. The committee also conducted public hearings as required by local bylaw, known as “Pre-Town Meeting”, at least one week prior to each Annual or Special Town Meeting. One of the responsibilities of the Advisory Committee is to administer the Emergency Reserve Fund. This fund provides money for emergencies as well as for urgent and unforeseen expenses of the town. The Advisory Committee must approve all transfers from the Emergency Reserve Fund. The committee is also responsible for submitting recommendations on the budget, as well as all other articles on the warrant for Town Meeting. The end of the fiscal year brought significant change to the committee, as 5 members left, either by way of end of appointment or resignation. As of June 30, 2018 (end of fiscal year) 4 new members had been appointed to the committee. Presented in the following tables, an accounting of public money spent by the committee, is laid out for inclusion in the annual town report, as required by Templeton Town by-laws. The information was sent via email on January 31, the deadline for submission per Town by-law.

### Emergency Reserve Fund Summary:

<b>Date</b>	<b>Department</b>	<b>Request</b>	<b>Amount</b>	<b>Balance</b>
<b>May 13,2017</b>	<b>Annual Town Meeting</b>	<b>Appropriation</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>
<b>February 21, 2018</b>	<b>Advisory Committee VADAR license</b>	<b>\$1,700.00</b>	<b>\$ 1,700.00</b>	<b>\$33,300.00</b>
<b>June 30, 2018</b>	<b>Ending Balance</b>			<b>\$33,300.00</b>

### Advisory Committee Expenses – Annual Town Meeting Appropriation of \$520.00

<b>Expenditure</b>	<b>Request</b>	<b>Amount</b>	<b>Balance</b>
<b>ATFC Annual Dues</b>	<b>\$180.00</b>	<b>\$180.00</b>	<b>\$340.00</b>
<b>ATFC annual conference</b>	<b>\$135.00</b>	<b>\$ 55.00</b>	<b>\$285.00</b>
<b>Pre-Town Meeting (STM)</b>	<b>\$ 63.80</b>	<b>\$ 63.80</b>	<b>\$221.20</b>
<b>Pre-Town Meeting (Annual)</b>	<b>\$ 67.00</b>	<b>\$ 67.00</b>	<b>\$154.20</b>
<b>Ending Balance June 30, 2018</b>			<b>\$ 154.20</b>

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

Respectfully submitted;  
Templeton Advisory Committee

## BOARD OF ASSESSORS

Bradley Lehtonen, Chairman  
John Brooks, 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. The composition of the Board of Assessors remains the same. Bradley Lehtonen, Chairman (term expires 2019) John Brooks, Clerk (term expires 2020) and Fred Henshaw was re-elected in May of 2018 for another 3-year term (term expires 2021). The Assessor office continues to be fully staffed.

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

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

The office commits Motor Vehicle Excise tax bills generated from the Massachusetts RMV. They review Statutory Exemption applications for Widow/Widower, Senior, Blind & Veteran property owners, Senior Work-off Program and Chapter Land Applications. The Board also reviews abatement applications for Real Estate, Personal Property & Motor Vehicles. Sewer Betterments, Title V Loans, Water, Sewer, Electric and Trash Liens and Community Preservation Taxes are all processed through the office. All Deed changes, sale of properties and other information from Registry of Deeds are recorded in the office. Plans are reviewed and mapping changes are made to town maps and submitted to our on-line mapping company, once a year sometime 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 to all the Citizens of Templeton.*** As always, thank you to the Town of Templeton residents for your continued support at annual town meeting.

***Tax Rate for FY2018 – \$16.72***

***\$1 on the Tax Rate raises \$622,843.00***

***Real Estate Assessment Classifications FY2018***

Residential – 3,478 Parcels- \$542,282,400.00  
Commercial – 223 Parcels- \$25,297,100.00  
Industrial – 79 Parcels- \$18,023,300.00  
Mixed Use – 90 Parcels- \$26,563,200.00  
Chapter 61 Forestry – 24 Parcels- \$62,733.00  
Chapter 61A Agriculture/Horticulture – 22 Parcels- \$188,825.00  
Chapter 61B Recreational – 21 Parcels- \$600,575.00  
Total Taxable Real Estate – 3937 Parcels- \$613,018,133.00  
Exempt Properties – 225 Parcels - \$70,304,750.00  
Personal Property – 81 Accounts- \$9,925,864.00

***FY2018 Commitments, Abatements & Exemptions to Collector/Treasurer & Accountant***

Real Estate Tax Committed - \$10,249,663.03  
Real Estate Supplemental Tax Committed - \$22,162.52  
Omitted & Revised Tax Committed- \$0.00  
Chapter 61 Rollback Taxes Committed and Certificate Fee - \$4,464.62  
Personal Property Tax Committed - \$164,288.43  
Motor Vehicle Excise Tax Committed - \$1,198,791.67  
2002 Sewer Betterments – Principal - \$22,499.12  
Interest - \$5,505.64  
Title V – Principal - \$16,142.85  
Interest- \$6,232.34  
Title V Unapportioned - \$18,020.00  
Water Liens –\$0.00  
Sewer Liens –\$80,632.44  
Electric Liens- \$2,386.73  
Trash Liens-\$1,635.00  
CPA Surcharge Tax - \$160,397.55  
In Lieu of Taxes-City of Gardner-\$1,660.29  
In Lieu of Taxes-Templeton Housing Authority-\$2,383.92  
  
Real Estate Abatements Granted - \$48,735.16 \*  
Real Estate Exemptions Granted - \$102,403.50  
Real Estate Abatement Rescinded - \$311.00  
Senior Work-Off Exemptions Granted - \$1,000.00  
Personal Property Abatements Granted - \$4,813.83\*\*  
CPA Surcharge Abatements/Exemptions Granted -\$9,586.02  
CPA Surcharge Rescinded - \$0.00  
Motor Vehicle Abatements Granted - \$67,906.20\*\*\*  
Motor Vehicle Abatement Rescinded - \$11.25

\* Includes an ATB case settled for \$43,467.02

\*\*Includes \$2,528.08 PP FY07-FY13 written off per Accountant

\*\*\* Includes \$35,433.51 MV Excise written off FY00-FY10 per Accountant



**FY18 Miscellaneous Information**

Cherry Sheet Reimbursements  
 Exemptions - \$29,116.00    State Owned Land - \$110,680.00

Plans filed at Worcester Registry – 10  
 Deed Sales/Ownership Changes -246  
     Land Deed Sales - 6  
     Foreclosure Deeds – 22

***FY2018 VOTED BUDGET BREAKDOWNS***

<i>Deputy Assessor Salary Account</i>	Voted Budget ATM	\$ 58,011.00
	Deputy Assessor Salary Spent	<u>\$ 57,995.60</u>
	<b><i>Money turned back</i></b>	<b>\$ 15.40</b>
 <i>Admin Assistant Salary Account</i>	Voted ATM	\$ 15,489.00
	Add'l Increase Voted	<u>170.00</u>
		\$15,659.00
	Admin Asst Salary Spent	<u>\$15,109.74</u>
	<b><i>Money turned back</i></b>	<b>\$ 549.26</b>
 <i>Employee Support Expense</i>	Voted ATM	\$ 1,500.00
	Moved from Purchase of Services Exp	<u>900.00</u>
		\$ 2,400.00
	MAAO Dues, Workshop, Educa	\$ 1,190.00
	WCAA Membership	90.00
	Mileage	587.10
	Notary Renewal/Supplies	149.30
	Misc/Addtl Course Reimbursement	<u>310.68</u>
	Spent	<u>\$ 2,327.08</u>
	<b><i>Money turned back</i></b>	<b>\$ 72.92</b>
 <i>Office Supplies</i>	Voted ATM	\$ 1,000.00
	Spent	<u>707.80</u>
	<b><i>Money Turned Back</i></b>	<b>\$ 292.20</b>
 <i>Purchase of Services</i>	Voted ATM	\$ 11,000.00
	Moved to Employee Support Expense	<u>- 900.00</u>
		\$ 10,100.00
	Gardner New Subscription	361.90
	Gardner News Legal	127.60

	Vision yearly software	3,820.00
	CAIGIS On-line Mapping	4,825.00
	Record Preservation	<u>52.50</u>
	Spent	\$ 9,187.00
	<b>Money turned back</b>	<b>\$ 913.00</b>
<i>Other Expenses</i>	Voted ATM	\$ 600.00
	Postage	\$ 526.25
	Worcester Registry of Deeds	<u>44.00</u>
	Spent	\$ 570.25
	<b>Money turned back</b>	<b>\$ 29.75</b>
<i>Assessors Revaluation Account</i>	Rolled over from FY2016	\$ 12,057.59
	Rolled over from FY2017	25,000.00
	Voted at ATM	<u>\$ 20,000.00</u>
		\$ 57,057.59
	Revaluation Money Spent	<u>\$ 1,683.00</u>
	<b>Money rolled over to FY2019</b>	<b>\$ 55,374.59</b>

Respectfully prepared by  
Luanne E. Royer, MAA  
Deputy Assessor

Approved and Submitted by  
BOARD OF ASSESSORS  
Bradley Lehtonen, Chairman  
John Brooks, Clerk  
Fred C. Henshaw, Member

*Signature's on file*

# TOWN ACCOUNTANT

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

		General	Special	Capital	Sewer/ Cable	Agency &	Light &	Long Term	Combined
		Fund	Revenue	Projects	Enterprise	Trust	Enterprise	Obligations	Total
<b>ASSETS:</b>									
	Cash	\$2,349,567	\$4,022,679	\$4,624,728	\$1,286,091	\$1,148,607	\$2,052,958		\$15,484,630
Receivables:									\$0
	Property Taxes(Comm Presv)	\$289,765	\$250,889						\$540,654
	Abatements and Exemptions	(\$161,407)							(\$161,407)
	Excise Taxes	\$135,493							\$135,493
	Other	\$4,772			\$299,573				\$304,345
Tax Liens	Tax Liens	\$1,054,199	\$38,811		\$18,469		\$33,269		\$1,144,748
Tax Possessions	Tax Possessions								\$0
	Due From Ambulance Billing		\$234,169						\$234,169
	Due From MART								\$0
	Due From Comm of MA			\$780,946					\$780,946
Other	Due From	\$309,813			(\$87,321)		(\$222,491)		\$1
	Misc Items								\$0
Bonds/BANS Authorized									\$0
Amt to be provided long-term debt								\$6,755,686	\$6,755,686
<b>Total Assets</b>		<b>\$3,982,202</b>	<b>\$4,546,548</b>	<b>\$5,405,674</b>	<b>\$1,516,812</b>	<b>\$1,148,607</b>	<b>\$1,863,736</b>	<b>\$6,755,686</b>	<b>\$25,219,265</b>
<b>LIABILITIES &amp; FUND EQUITY</b>									
Liabilities:									
	Accrued P/R Withholdings	\$47,562							\$47,562
	Deferred Revenue	\$1,319,685	\$523,868	\$780,946	\$318,042		\$33,270		\$2,975,811
	Tailings	\$17,343							\$17,343
	Warrants Payable	\$136,103	\$15,203	\$155,731	\$44,431	\$2,288	\$34,032		\$387,788
	BAN Payable			\$9,900,000					
	Long Term Debt							\$6,755,686	\$6,755,686
Other	Due to								\$0
	Other liabilities					\$97,004			\$97,004
<b>Total Liabilities</b>		<b>\$1,520,693</b>	<b>\$539,071</b>	<b>\$10,836,677</b>	<b>\$362,473</b>	<b>\$99,292</b>	<b>\$67,302</b>	<b>\$6,755,686</b>	<b>\$10,281,194</b>
<b>FUND EQUITY</b>									
	Reserved for Encumbrances	\$48,780			\$30,052				\$78,832
	Reserved for Continuing Appro	\$563,886			\$36,656				\$600,542
	Reserved for Expenditures		\$93,849		\$70,000				\$163,849
	Reserved for OPEB				\$25,031		\$25,000		\$50,031
	Reserved for Stabilization				\$100,042				\$100,042
	Reversed Fund Balance					\$446,491			
	Unreserved	\$1,848,843	\$3,913,628	(\$5,431,003)	\$892,558	\$602,824	\$1,771,434		\$3,598,284
<b>Total Fund Equity</b>		<b>\$2,461,509</b>	<b>\$4,007,477</b>	<b>(\$5,431,003)</b>	<b>\$1,154,339</b>	<b>\$1,049,315</b>	<b>\$1,796,434</b>	<b>\$0</b>	<b>\$4,591,580</b>
<b>Total liabilities and Fund Equity</b>		<b>\$3,982,202</b>	<b>\$4,546,548</b>	<b>\$5,405,674</b>	<b>\$1,516,812</b>	<b>\$1,148,607</b>	<b>\$1,863,736</b>	<b>\$6,755,686</b>	<b>\$25,219,265</b>

**STATEMENT OF REVENUE & EXPENSE**

	<b>General Fund</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Sewer/Cable Enterprise</b>	<b>Agency &amp; Trust</b>	<b>Combined Total</b>
<b><u>REVENUE</u></b>						
Personal, Real Estate, Tax Title Taxes	10,236,814	214,776		3,578		10,455,168
Motor Vehicle Taxes	1,152,640					1,152,640
Payment in Lieu of Taxes	13,864					13,864
Fees, License, Permits, Fines, Rentals	451,421					451,421
State Aid	1,638,915	137,433	(1,926)			1,774,422
Penalties & Interest	81,325	19,831	8,777	3,803	10,713	124,449
Miscellaneous	723,381	327,918		380,253	4,243	1,435,795
Transfers from Other Funds	2,009,780				262,108	2,271,888
Donations		12,098				12,098
Grants		207,063				207,063
BANS/Premium/MSBA			12,121,202			12,121,202
User Charges				915,288		915,288
<b>Total Revenue</b>	<b>16,308,140</b>	<b>919,119</b>	<b>12,128,053</b>	<b>1,302,922</b>	<b>277,064</b>	<b>30,935,298</b>
<b><u>EXPENSE</u></b>						
General Government	762,317					762,317
Public Safety	1,975,788					1,975,788
Education	7,077,985					7,077,985
Public Works	1,057,769					1,057,769
Human Services	96,137					96,137
Culture & Recreation	231,941					231,941
Debt Service	1,322,200					1,322,200
Benefits	2,422,051					2,422,051
Other	36,398	400,416	6,366,058	1,112,771	11,163	7,926,806
Transfer Out to Other Funds	262,108	134,267				396,375
<b>Total Expenses</b>	<b>15,244,694</b>	<b>534,683</b>	<b>6,366,058</b>	<b>1,112,771</b>	<b>11,163</b>	<b>23,269,369</b>
<b>Excess or Deficit FY 2017</b>	<b>1,063,446</b>	<b>384,436</b>	<b>5,761,995</b>	<b>190,151</b>	<b>265,901</b>	<b>7,665,929</b>

**STATEMENT OF BUDGET VS ACTUAL**

	<b>General Fund Original Budget</b>	<b>General Fund Amended Budget</b>	<b>General Fund Final Budget</b>	<b>General Fund Expenses</b>	<b>General Fund Excess/Deficit</b>
<b>DEPARTMENT</b>					
Selectman	258,750	4,887	263,637	230,813.63	32,823.37
Advisory Committee	35,520	-	35,520	1,715.80	33,804.20
Town Accountant	138,500	-	138,500	138,324.83	175.17
Assessor	87,600	170	87,770	85,897.47	1,872.53
Treasurer/Collector	131,750	14,617	146,367	149,360.60	(2,993.60)
Information Technology	68,000	-	68,000	63,709.72	4,290.28
Town Clerk	98,150	170	98,320	92,495.06	5,824.94
Police/Dispatch	1,299,250	-	1,299,250	1,249,116.71	50,133.29
Fire/Ambulance	569,000	15,000	584,000	578,359.33	5,640.67
Emergency Management	1,000	-	1,000	-	1,000.00
Development Services	152,250	2,423	154,673	148,311.79	6,361.21
Highway	575,750	18,304	594,054	569,980.82	24,073.18
Building & Grounds	268,000	4,182	272,182	265,309.09	6,872.91
Snow & Ice	132,500	90,000	222,500	222,479.57	20.43
Veterans Benefits	90,000	9,000	99,000	96,136.53	2,863.47
Council on Aging	202,000	3,037	205,037	143,382.47	61,654.53
Library	78,875	210	79,085	74,113.24	4,971.76
Recreation & Culture	14,502	-	14,502	14,445.13	56.87
Debt	1,285,921	36,279	1,322,200	1,322,200.00	-
School Assessments	7,080,939	-	7,080,939	7,077,984.82	2,954.18
Insurance & Benefits	2,790,000	(47,000)	2,743,000	2,422,051.30	320,948.70
<b>Total</b>	<b>15,358,257</b>	<b>151,279</b>	<b>15,509,536</b>	<b>14,946,187.91</b>	<b>563,348.09</b>

Voted Free Cash  
Increases  
Raised on Recap

115,000  
36,279

**TOWN OF TEMPLETON, MASSACHUSETTS**

Report on Examination of the Basic Financial Statements and  
Additional Information

Year Ended June 30, 2018



# TOWN OF TEMPLETON, MASSACHUSETTS

## TABLE OF CONTENTS YEAR ENDED JUNE 30, 2018

---

	<u>Page</u>
<u>INDEPENDENT AUDITOR’S REPORT</u>	1-2
<u>MANAGEMENT’S DISCUSSION AND ANALYSIS</u>	3-10
<u>BASIC FINANCIAL STATEMENTS:</u>	
<u>Government-Wide Financial Statements:</u>	
Statement of Net Position	11
Statement of Activities	12
<u>Fund Financial Statements</u>	
Balance Sheet – Governmental Funds	13
Reconciliation of the Governmental Funds Balance Sheet Total Fund Balances to the Statement of Net Position	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Net Position – Proprietary Funds	17
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	18
Statement of Cash Flows – Proprietary Funds	19
Statement of Fiduciary Net Position – Fiduciary Funds	20
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	21
Notes to Basic Financial Statements	22-59
<u>REQUIRED SUPPLEMENTARY INFORMATION:</u>	
Schedule of Town’s Proportionate Share of Net Pension Liability	60
Schedule of Town’s Contributions to Pension Plan	60
Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios	61
Schedule of OPEB Contributions	62
Schedule of Investment Returns – OPEB Plan	62
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	63
Notes to Required Supplementary Information	64
<u>OTHER REPORTS:</u>	
Report on Internal Control Over Financial and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	65-66

## **INDEPENDENT AUDITOR'S REPORT**

Honorable Board of Selectmen  
Town of Templeton, Massachusetts

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Templeton, Massachusetts, (the "Town") as of and for the year ended June 30, 2018 which collectively comprise the Town's basic financial statements as listed in the table of contents, (except for the Templeton Municipal Light Department, (the "Light Department" or "TMLD") which is as of December 31, 2017). We did not audit the financial statements of the Light Department which represented 45% and 72% of the assets and revenues of the combined enterprise funds; or the Water Department which represented 22% and 15% of the assets and revenues of the combined enterprise funds. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to those amounts is based solely on the report of the other auditors.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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



## Opinions

In our opinion, the financial statements referred to above, present fairly, in all material respects, the respective financial position of the governmental activities the business-type activities, each major fund and the aggregate remaining fund information of the Town as of June 30, 2018 (except for the TMLD, which is as of December 31, 2017) and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Restatement

As discussed in Note V to the financial statements, the Town adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in the current year. In connection with the adoption of this accounting standard, previously reported total net positions in the governmental activities and business-type activities in the Statement of Net Position as well as those in the proprietary funds were restated (refer to Note V to the Financial Statements).

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that 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.

## Other Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 12, 2019 on our consideration of the Town's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Roselli, Clark and Associates  
Certified Public Accountants  
Woburn, Massachusetts 01801  
January 12, 2019

## 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, 2018 (December 31, 2017 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 Town adopted a new accounting pronouncement related to other postemployment benefits, or OPEB, in fiscal year 2018. As a result, beginning net position in the Town's governmental activities and business-type activities decreased approximately \$5.8 million and \$2.3 million, respectively.
- The assets and deferred outflows of financial resources for the Town exceeded its liabilities and deferred inflows of financial resources at the close of the most recent fiscal year by nearly \$27.5 million (*total net position*). This was an increase of over \$6.3 million over the prior year. This consisted of an increase to governmental activities by over \$5.3 million and business-type activities by over \$1.0 million.
- At the close of the current fiscal year, the Town's governmental funds balance sheet reported a combined ending fund balance of nearly \$1.5 million, which is approximately \$2.5 million less than the prior year. The Town reported a fund balance increase in its general fund and community preservation major funds of almost \$1.2 million and approximately \$0.2 million. The School Capital Project Fund decreased almost \$3.6 million due to spending cost associated with the construction of the new Templeton Center School.
- Of the ending fund balance in the Town's governmental funds, the Town reports a deficit unassigned fund balance at year-end of approximately \$2.5 million. This is mainly attributed to a legal deficit fund balance reported in the School Capital Project Major Fund of \$4.6 million due to the aforementioned school construction project. Until the project is permanently financed spending from short-term notes create a deficit under GAAP. The remaining balances are earmarked for specific expenditures or is in nonspendable form.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was over 16% of the total general fund expenditures and the total general fund balance was over 21% of the total general fund expenditures.
- The Town's total long-term debt in its governmental activities and business-type activities decreased by almost \$1.6 million in 2018. The Town's total long-term debt was almost \$7.8 million at June 30, 2018.

### **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, Community Development Fund and School Capital Projects Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

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

***Proprietary Funds*** – *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for 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, 2018	June 30, 2017	June 30, 2018	June 30, 2017	June 30, 2018	June 30, 2017
<b><u>Assets</u></b>						
Current and other assets	\$ 13,623,050	\$ 10,983,537	\$ 10,621,135	\$ 7,996,931	\$ 24,244,185	\$ 18,980,468
Capital assets, net	23,437,865	15,609,029	25,254,486	25,329,487	48,692,351	40,938,516
Total Assets	<u>37,060,915</u>	<u>26,592,566</u>	<u>35,875,621</u>	<u>33,326,418</u>	<u>72,936,536</u>	<u>59,918,984</u>
<b><u>Deferred Outflows of Resources</u></b>						
Related to net pension liability	803,592	1,485,279	679,304	448,969	1,482,896	1,934,248
Related to net other postemployment benefits liability	84,608	-	50,000	-	134,608	-
Total Deferred Outflows of Resources	<u>888,200</u>	<u>1,485,279</u>	<u>729,304</u>	<u>448,969</u>	<u>1,617,504</u>	<u>1,934,248</u>
<b><u>Liabilities</u></b>						
Long-term liabilities	14,510,649	15,666,561	13,604,750	14,729,350	28,115,399	30,395,911
Other liabilities	10,310,555	5,261,072	4,487,184	1,728,620	14,797,739	6,989,692
Total Liabilities	<u>24,821,204</u>	<u>20,927,633</u>	<u>18,091,934</u>	<u>16,457,970</u>	<u>42,913,138</u>	<u>37,385,603</u>
<b><u>Deferred Inflows of Resources</u></b>						
Related to net pension liability	1,213,182	568,682	529,045	871,485	1,742,227	1,440,167
Related to net other postemployment benefits liability	-	-	408,788	-	408,788	-
Electric light department	-	-	2,037,835	1,931,368	2,037,835	1,931,368
Total Deferred Inflows of Resources	<u>1,213,182</u>	<u>568,682</u>	<u>2,975,668</u>	<u>2,802,853</u>	<u>4,188,850</u>	<u>3,371,535</u>
<b><u>Net Position</u></b>						
Net investment in capital assets	15,789,176	14,887,367	15,720,187	16,847,524	31,509,363	31,734,891
Restricted	3,361,807	3,536,382	1,160,103	1,053,215	4,521,910	4,589,597
Unrestricted	(7,236,254)	(11,842,219)	(1,342,967)	(3,386,175)	(8,579,221)	(15,228,394)
Total Net Position	<u>\$ 11,914,729</u>	<u>\$ 6,581,530</u>	<u>\$ 15,537,323</u>	<u>\$ 14,514,564</u>	<u>\$ 27,452,052</u>	<u>\$ 21,096,094</u>

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 almost \$27.5 million (total net position).

By far the largest portion (over \$31.5 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 \$4.5 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 almost \$8.6 million. This is primarily a result of the recognition of net other postemployment benefit and net pension liabilities of over \$20,0 million combined. 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, 2018	June 30, 2017	June 30, 2018	June 30, 2017	June 30, 2018	June 30, 2017
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 1,250,617	\$ 884,836	\$ 10,337,508	\$ 10,180,559	\$ 11,588,125	\$ 11,065,395
Operating grants and contributions	359,816	613,549	86,942	62,004	446,758	675,553
Capital grants and contributions	4,836,418	950,476	92,383	385,028	4,928,801	1,335,504
General revenues:						
Property taxes	10,385,679	9,804,786	-	-	10,385,679	9,804,786
Intergovernmental	1,503,785	1,456,393	-	-	1,503,785	1,456,393
Other	1,238,642	1,144,794	18,601	13,681	1,257,243	1,158,475
<b>Total revenues</b>	<b>19,574,957</b>	<b>14,854,834</b>	<b>10,535,434</b>	<b>10,641,272</b>	<b>30,110,391</b>	<b>25,496,106</b>
<b>Expenses</b>						
General government	1,144,006	1,739,463	-	-	1,144,006	1,739,463
Public safety	3,180,326	2,802,356	-	-	3,180,326	2,802,356
Education	7,081,440	6,811,989	-	-	7,081,440	6,811,989
Public works	1,781,852	1,618,334	-	-	1,781,852	1,618,334
Health and human services	392,538	452,272	-	-	392,538	452,272
Culture and recreation	226,829	259,903	-	-	226,829	259,903
Debt service	37,784	9,304	-	-	37,784	9,304
Sewer services	-	-	1,523,598	1,410,141	1,523,598	1,410,141
Cable services	-	-	64,926	-	64,926	-
Water services	-	-	1,133,404	1,255,121	1,133,404	1,255,121
Electric Light services	-	-	7,105,664	7,346,243	7,105,664	7,346,243
<b>Total expenses</b>	<b>13,844,775</b>	<b>13,693,621</b>	<b>9,827,592</b>	<b>10,011,505</b>	<b>23,672,367</b>	<b>23,705,126</b>
Excess (deficiency) in net position before transfers	5,730,182	1,161,213	707,842	629,767	6,438,024	1,790,980
<b>Transfers</b>	<b>(396,983)</b>	<b>(413,210)</b>	<b>314,917</b>	<b>327,741</b>	<b>(82,066)</b>	<b>(85,469)</b>
Change in net position	5,333,199	748,003	1,022,759	957,508	6,355,958	1,705,511
Net position, beginning of year, as restated (See Note V)	6,581,530	5,833,527	14,514,564	13,557,056	21,096,094	19,390,583
Net position, end of year	\$ 11,914,729	\$ 6,581,530	\$ 15,537,323	\$ 14,514,564	\$ 27,452,052	\$ 21,096,094

**Governmental Activities** – Total revenues in fiscal year 2018 in the Town’s governmental activities increased over \$4.7 million from fiscal year 2017. The increase is primarily due to a \$4.4 million Massachusetts School Building Authority (MSBA) reimbursement related to the construction of a new school building. This project was started in the current year, therefore more expenses than the prior year resulted in more eligible reimbursements received from the state.

The Town’s largest revenue source is property taxes, which represents approximately 53.1% of total fiscal year 2018 revenues. The current amount represented a dollar increase of over \$580,000. 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. Capital grants and contributions represented 24.7% of revenues in current year which is up significantly from prior year for the reason outlined above related to the school construction. No other revenues were greater than 10% of total revenues in fiscal years 2018 or 2017.

Major expenses were for education which continues to be an area that the Town devotes significant resources. Education expenses total approximately 51.1% of total annual expenditures in current year and

49.7% in prior year. In terms of gross dollars, education expenses increased nearly \$0.3 million in fiscal year 2018, which reflected the increase in the Town's assessment for its regional school districts. Public safety expenses represented 23.0% which is slightly higher than the prior year of 20.5%. Public works expenses comprised about 12.9% as compared to about 11.8% in the prior year. In these and other expense categories there were modest dollar increases and decreases across the board as total expenses only increased by over \$0.1 million from the prior year. No other expense categories were greater than 10% of fiscal years 2018 or 2017.

**Business-Type Activities** – User charges for sewer, cable, water and electric light services represent virtually all the reported fiscal year 2018 revenues in the Town's business-type activities. The Town's cable fund, electric light and water enterprise funds reported positive results from operations; the Town's sewer enterprise fund reported a loss from operations and requires annual debt subsidies from the general fund to balance annual operations. Combined net position increased by almost \$1.0 million. The main drivers were additional capital grants for one-time items, lower depreciation and less power purchased by the electric company due to favorable seasonal activity.

### **Government Funds Financial Analysis**

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

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

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

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

As of the close of the fiscal year, the Town's unassigned fund balance had reached over \$2.7 million (about 16.45% of expenditures). This represented an increase of almost \$0.7 million over the prior year. This was mainly a result of forecast and budget exceeding expectations due to a continuing expansion in the economy, and stringent budget controls.

**Community Preservation Fund** - The Community Preservation Fund increased over \$200,000; the Town appropriated about \$90,000 for eligible projects against receipts of almost \$293,000. The Town continues to grow this fund on an annual basis. Fund balance reached almost \$1.4 million and was classified as restricted.

**School Capital Projects Fund** – This account was set up to report the activity related to the Town's elementary school project. Over \$4.4 million in revenues from the MSBA were offset by over \$8.0 million in expenses related to school construction. This increased the legal deficit in this account by about \$3.5 million to over \$4.6 million. This deficit is expected to be cured at the time the Town converts its short-term debt to permanent financing and has been classified as unassigned since it is a deficit amount.

**Combined Nonmajor Fund** - Revenue and expenditures in the combined nonmajor fund are expected to net over time and any increases or decreases are a product of timing of revenues and expenses. In the current year operations were virtually flat as expected and fund balances of nearly \$2.0 million are

classified as over \$300,000 in nonspendable representing corpus of endowment and the remainder as restricted.

**Proprietary Funds** – The Town’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At the end of the year, net position of the sewer, cable, water and electric funds were approximately \$4.7, \$0.2, \$2.1 and \$8.6 million respectively. The Town’s cable, electric light and water enterprise funds reported positive results from operations; the Town’s sewer enterprise fund reported a loss from operations and requires annual debt subsidies from the general fund to balance annual operations. Combined net position increased by almost \$1.0 million. The main drivers were additional capital grants for one-time items, lower depreciation and less power purchased by TMLD due to favorable seasonal activity.

**Fiduciary Fund** – The Town’s fiduciary fund is comprised of the Private Purpose Trust Funds, agency funds and 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, 2018 amounts to over \$48.7 million, net of accumulated depreciation. This investment in capital assets includes land, buildings and system improvements, machinery and equipment and reflects an increase of approximately \$7.8 million. This increase was a result of current year additions exceeding depreciation and additions mainly attributed to the construction of the new school building.

The Town has begun the construction for a brand new elementary school. The project is expected to approximate \$48 million.

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

**Long-Term Debt** – The Town’s total general obligation bond and notes payable debt decreased by almost \$1.6 million to approximately \$7.8 million. This decrease was due entirely to the normal, scheduled repayment of long-term general obligations.

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

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



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

- The Town's real estate tax base is made up predominantly of residential taxes, which in setting the 2018 tax rate was approximately 89.6% of the entire levy. In addition, Chapter 580 of the Acts of 1980, more commonly referred to as Proposition 2 ½, limits the Town's ability to increase taxes in any one year by more than 2 ½% of the previous year's tax levy. The Town typically taxes at or near its levy limit annually.
- Consistent with both State and National indices, the Town's housing market experienced a downward trend from 2005 to 2010. However unlike the majority of the Commonwealth, which has seen a resurgence, housing prices in the region have not recovered at the same pace.
- Inflationary trends in the region are consistent with state and national indices.
- The Town's median household income is significantly less than the state-wide and national averages.
- The Town anticipates state aid for 2019 to remain consistent with the prior year.

The above items were considered when the Town accepted its budget for fiscal year 2019 at the May 2018 Town Meeting. The Town's tax rate for fiscal 2019 was set in December 2018.

### **Requests for Information**

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

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF NET POSITION

JUNE 30, 2018

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 6,119,825	\$ 5,299,794	\$ 11,419,619
Investments	2,676,853	1,137,698	3,814,551
Receivables, net:			
Property taxes	307,671	-	307,671
User fees	-	1,547,259	1,547,259
Departmental and other	1,518,105	-	1,518,105
Intergovernmental	2,690,783	176,816	2,867,599
Apportioned assessments	-	106,531	106,531
Working capital deposit	-	1,062,699	1,062,699
Prepaid expenses	-	22,706	22,706
Materials and supplies	-	170,553	170,553
Due from other funds	309,813	-	309,813
Other assets	-	1,097,079	1,097,079
Land	935,838	189,178	1,125,016
Construction in-process	12,707,160	816,299	13,523,459
Capital assets, net of accumulated depreciation	9,794,867	24,249,009	34,043,876
<b>Total Assets</b>	<b>37,060,915</b>	<b>35,875,621</b>	<b>72,936,536</b>
<b>Deferred Outflows of Resources</b>			
Related to net pension liability	803,592	679,304	1,482,896
Related to net other postemployment benefits liability	84,608	50,000	134,608
<b>Deferred Outflows of Resources</b>	<b>888,200</b>	<b>729,304</b>	<b>1,617,504</b>
<b>Liabilities</b>			
Warrants and accounts payable	2,303,256	1,529,348	3,832,604
Payroll and related liabilities	47,562	6,658	54,220
Retainage payable	342,394	-	342,394
Customer and advanced deposits	-	128,887	128,887
Accrued interest	-	118,051	118,051
Other liabilities	17,343	-	17,343
Due to other funds	-	404,240	404,240
Bond anticipation notes payable	7,600,000	2,300,000	9,900,000
Noncurrent liabilities:			
Due within one year	118,307	1,106,074	1,224,381
Due in more than one year	14,392,342	12,498,676	26,891,018
<b>Total Liabilities</b>	<b>24,821,204</b>	<b>18,091,934</b>	<b>42,913,138</b>
<b>Deferred Inflows of Resources</b>			
Related to net pension liability	1,213,182	529,045	1,742,227
Related to net other postemployment benefits liability	-	408,788	408,788
Unavailable revenue - rate stabilization reserve	-	1,097,079	1,097,079
Unavailable revenue - other	-	940,756	940,756
<b>Deferred Inflows of Resources</b>	<b>1,213,182</b>	<b>2,975,668</b>	<b>4,188,850</b>
<b>Net Position</b>			
Net investment in capital assets	15,789,176	15,720,187	31,509,363
Restricted:			
Nonexpendable permanent funds	323,328	-	323,328
Expendable permanent funds	238,702	-	238,702
Capital projects	54,330	-	54,330
Community preservation	1,357,224	-	1,357,224
Gifts and donations	470,403	-	470,403
Depreciation	-	1,053,572	1,053,572
Other purposes	917,820	106,531	1,024,351
Unrestricted	(7,236,254)	(1,342,967)	(8,579,221)
<b>Total Net Position</b>	<b>\$ 11,914,729</b>	<b>\$ 15,537,323</b>	<b>\$ 27,452,052</b>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2018

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	\$ 1,144,006	\$ 450,783	\$ 917	\$ -	\$ (692,306)		\$ (692,306)
Public safety	3,180,326	612,031	179,065	-	(2,389,230)		(2,389,230)
Education	7,081,440	26,535	8,316	4,412,779	(2,633,810)		(2,633,810)
Public works	1,781,852	33,963	3,340	286,218	(1,458,331)		(1,458,331)
Health and human services	392,538	126,751	140,620	137,421	12,254		12,254
Culture and recreation	226,829	-	27,558	-	(199,271)		(199,271)
Interest expense	37,784	554	-	-	(37,230)		(37,230)
Total governmental activities	13,844,775	1,250,617	359,816	4,836,418	(7,397,924)		(7,397,924)
<u>Business-Type activities:</u>							
Sewer	1,523,598	1,095,679	44,205	92,383		\$ (291,331)	(291,331)
Cable	64,926	155,043	-	-		90,117	90,117
Water	1,133,404	1,465,747	42,737	-		375,080	375,080
Electric Light	7,105,664	7,621,039	-	-		515,375	515,375
Total business-type activities	9,827,592	10,337,508	86,942	92,383		689,241	689,241
Total Primary Government	\$ 23,672,367	\$ 11,588,125	\$ 446,758	\$ 4,928,801	(7,397,924)	689,241	(6,708,683)
<u>General Revenues:</u>							
Property taxes					10,385,679	-	10,385,679
Motor vehicle and other excise taxes					1,136,461	-	1,136,461
Grants and contributions not restricted to specific programs					1,503,785	-	1,503,785
Penalties and interest on taxes					72,769	-	72,769
Unrestricted investment income					29,412	18,601	48,013
Transfers (net)					(396,983)	314,917	(82,066)
Total general revenues					12,731,123	333,518	13,064,641
Change in Net Position					5,333,199	1,022,759	6,355,958
<u>Net Position:</u>							
Beginning of year, as restated (see Note Y)					6,581,530	14,514,564	21,096,094
End of year					\$ 11,914,729	\$ 15,537,323	\$ 27,452,052

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2018**

	General Fund	Community Preservation	School Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash and cash equivalents	\$ 2,243,540	\$ 186,046	\$ 1,911,438	\$ 1,778,801	\$ 6,119,825
Investments	382,307	1,167,660	-	1,126,886	2,676,853
Receivables, net of allowance for uncollectibles:					
Property taxes	289,765	17,906	-	-	307,671
Departmental and other	1,191,328	-	-	326,777	1,518,105
Intergovernmental	3,137	-	2,441,757	245,889	2,690,783
Due from other funds	309,813	-	-	-	309,813
<b>Total Assets</b>	<u>4,419,890</u>	<u>1,371,612</u>	<u>4,353,195</u>	<u>3,478,353</u>	<u>13,623,050</u>
<b>Deferred Outflows of Resources</b>	-	-	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 4,419,890</u>	<u>\$ 1,371,612</u>	<u>\$ 4,353,195</u>	<u>\$ 3,478,353</u>	<u>\$ 13,623,050</u>
<b>Liabilities:</b>					
Warrants and accounts payable	\$ 136,102	\$ -	\$ 1,996,221	\$ 170,933	\$ 2,303,256
Accrued payroll and withholdings	47,562	-	-	-	47,562
Other liabilities	17,343	-	-	-	17,343
Bond anticipation notes payable	-	-	6,625,000	975,000	7,600,000
Retainage	-	-	342,394	-	342,394
<b>Total Liabilities</b>	<u>201,007</u>	<u>-</u>	<u>8,963,615</u>	<u>1,145,933</u>	<u>10,310,555</u>
<b>Deferred Inflows of Resources:</b>					
Unavailable revenue - property taxes	289,765	17,906	-	-	307,671
Unavailable revenue - other	1,191,328	-	-	326,777	1,518,105
<b>Total Deferred Inflows of Resources</b>	<u>1,481,093</u>	<u>17,906</u>	<u>-</u>	<u>326,777</u>	<u>1,825,776</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	323,328	323,328
Restricted	-	1,353,706	-	1,684,773	3,038,479
Committed	563,886	-	-	-	563,886
Assigned	48,780	-	-	-	48,780
Unassigned:	2,125,124	-	(4,610,420)	(2,458)	(2,487,754)
<b>Total Fund Balances</b>	<u>2,737,790</u>	<u>1,353,706</u>	<u>(4,610,420)</u>	<u>2,005,643</u>	<u>1,486,719</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 4,419,890</u>	<u>\$ 1,371,612</u>	<u>\$ 4,353,195</u>	<u>\$ 3,478,353</u>	<u>\$ 13,623,050</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, 2018**

<b>Total Governmental Fund Balances</b>		\$ 1,486,719
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		23,437,865
Other long-term assets are not available to pay for current-period expenditures and are therefore unavailable within the funds.		1,825,776
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	803,592	
Deferred inflows related to net pension liability	(1,213,182)	
Deferred outflows related to net other postemployment benefits liability	84,608	
Deferred inflows related to net other postemployment benefits liability	-	
Net effect of reporting deferred outflows and inflows of resources	(324,982)	(324,982)
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	(433,249)	
Landfill closure	(239,000)	
Capital lease obligations	(48,688)	
Net pension liability	(7,748,202)	
Net other postemployment benefits liability	(6,007,510)	
Compensated absences	(34,000)	
Net effect of reporting long-term liabilities	(14,510,649)	(14,510,649)
<b>Net Position of Governmental Activities</b>		<b>\$ 11,914,729</b>

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, 2018**

	General Fund	Community Preservation	School Capital Projects	Nonmajor Funds	Total Governmental Funds
<b>Revenues:</b>					
Property taxes	\$ 10,169,130	\$ 147,318	\$ -	\$ -	\$ 10,316,448
Intergovernmental	1,681,170	137,421	4,412,779	451,038	6,682,408
Motor vehicle and other excises	1,152,640	-	-	-	1,152,640
Licenses and permits	274,328	-	-	-	274,328
Penalties and interest on taxes	72,769	-	-	-	72,769
Fines and forfeitures	55,019	-	-	-	55,019
Investment income	9,885	7,910	6,086	5,531	29,412
Departmental and other revenue	490,709	554	26,535	373,074	890,872
Contributions and donations	-	-	-	17,611	17,611
<b>Total Revenues</b>	<b>13,905,650</b>	<b>293,203</b>	<b>4,445,400</b>	<b>847,254</b>	<b>19,491,507</b>
<b>Expenditures:</b>					
Current:					
General government	713,645	8,287	-	16,866	738,798
Public safety	1,998,861	-	-	235,642	2,234,503
Education	7,081,439	-	8,022,840	-	15,104,279
Public works	1,016,193	-	-	233,229	1,249,422
Health and human services	242,636	-	-	54,633	297,269
Culture and recreation	90,301	82,574	-	11,646	184,521
Pension and fringe benefits	1,493,721	-	-	-	1,493,721
State and county assessments	59,028	-	-	-	59,028
Debt service:					
Principal	188,619	-	-	-	188,619
Interest	37,784	-	-	-	37,784
<b>Total Expenditures</b>	<b>12,922,227</b>	<b>90,861</b>	<b>8,022,840</b>	<b>552,016</b>	<b>21,587,944</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>983,423</b>	<b>202,342</b>	<b>(3,577,440)</b>	<b>295,238</b>	<b>(2,096,437)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in	575,433	-	-	-	575,433
Transfers out	(396,983)	-	-	(575,433)	(972,416)
<b>Total Other Financing Sources (Uses)</b>	<b>178,450</b>	<b>-</b>	<b>-</b>	<b>(575,433)</b>	<b>(396,983)</b>
<b>Net Change in Fund Balances</b>	<b>1,161,873</b>	<b>202,342</b>	<b>(3,577,440)</b>	<b>(280,195)</b>	<b>(2,493,420)</b>
Fund balances - Beginning of year, as restated (See Note V)	1,575,917	1,151,364	(1,032,980)	2,285,838	3,980,139
Fund Balances - End of year	<u>\$ 2,737,790</u>	<u>\$ 1,353,706</u>	<u>\$ (4,610,420)</u>	<u>\$ 2,005,643</u>	<u>\$ 1,486,719</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, 2018**

**Net Change in Fund Balances - Total Governmental Fund Balances** \$ (2,493,420)

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

Capital outlays	8,248,150	
Depreciation expense	(419,314)	
Net effect of reporting capital assets		7,828,836

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

Repayments of capital lease obligations	51,106	
Repayments of bonds and notes	188,619	
Net effect of reporting long-term debt		239,725

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.

83,450

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:

Net Pension benefits	(224,736)	
Other postemployment benefits	(121,656)	
Landfill closure	21,000	
Net effect of reporting long-term liabilities		(325,392)

**Change in Net Position of Governmental Activities** \$ 5,333,199

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2018

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2017)	
<b>Assets:</b>					
Current assets:					
Cash and cash equivalents	\$ 2,954,715	\$ 192,168	\$ 465,853	\$ 1,687,058	\$ 5,299,794
Investments	1,137,698	-	-	-	1,137,698
Working capital deposit	-	-	-	1,062,699	1,062,699
User charges and other receivables, net	395,712	-	173,378	978,169	1,547,259
Apportioned assessments	106,531	-	-	-	106,531
Intergovernmental receivables	56,886	-	-	-	56,886
Prepaid expenses	-	-	7,835	14,871	22,706
Materials and supplies	-	-	42,019	128,534	170,553
Total current assets	<u>4,651,542</u>	<u>192,168</u>	<u>689,085</u>	<u>3,871,331</u>	<u>9,404,126</u>
Noncurrent assets:					
Intergovernmental receivables	119,930	-	-	-	119,930
Other assets	-	-	-	1,097,079	1,097,079
Land	-	-	-	189,178	189,178
Construction in-process	615,873	-	-	200,426	816,299
Capital assets, net of accumulated depreciation	<u>6,488,932</u>	<u>-</u>	<u>7,185,956</u>	<u>10,574,121</u>	<u>24,249,009</u>
Total noncurrent assets	<u>7,224,735</u>	<u>-</u>	<u>7,185,956</u>	<u>12,060,804</u>	<u>26,471,495</u>
<b>Total Assets</b>	<u>11,876,277</u>	<u>192,168</u>	<u>7,875,041</u>	<u>15,932,135</u>	<u>35,875,621</u>
<b>Deferred Outflows of Resources:</b>					
Related to net pension liability	88,501	-	70,577	520,226	679,304
Related to net other postemployment benefits liability	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>50,000</u>
<b>Total Deferred Outflows of Resources</b>	<u>113,501</u>	<u>-</u>	<u>95,577</u>	<u>520,226</u>	<u>729,304</u>
<b>Liabilities:</b>					
Current liabilities:					
Warrants and accounts payable	\$ 23,055	\$ 14,717	\$ 125,283	\$ 1,366,241	\$ 1,529,296
Accrued expenses	-	-	-	52	52
Payroll and related liabilities	6,120	538	-	-	6,658
Due to other funds	87,321	-	316,919	-	404,240
Customer and advanced deposits	-	-	-	128,887	128,887
Accrued interest	82,930	-	35,121	-	118,051
Bond anticipation notes payable	2,300,000	-	-	-	2,300,000
Bonds and notes payable	<u>530,527</u>	<u>-</u>	<u>363,297</u>	<u>212,250</u>	<u>1,106,074</u>
Total current liabilities	<u>3,029,953</u>	<u>15,255</u>	<u>840,620</u>	<u>1,707,430</u>	<u>5,593,258</u>
Noncurrent liabilities:					
Compensated absences	-	-	18,526	12,852	31,378
Bonds and notes payable	2,382,915	-	2,745,697	1,093,500	6,222,112
Net pension liability	853,319	-	680,505	2,295,248	3,829,072
Net other postemployment benefits liability	<u>902,714</u>	<u>-</u>	<u>1,052,315</u>	<u>461,085</u>	<u>2,416,114</u>
Total noncurrent liabilities	<u>4,138,948</u>	<u>-</u>	<u>4,497,043</u>	<u>3,862,685</u>	<u>12,498,676</u>
<b>Total Liabilities</b>	<u>7,168,901</u>	<u>15,255</u>	<u>5,337,663</u>	<u>5,570,115</u>	<u>18,091,934</u>
<b>Deferred Inflows of Resources:</b>					
Related to net pension liability	133,610	-	106,550	288,885	529,045
Related to net other postemployment benefits liability	-	-	408,788	-	408,788
Contribution in aid of construction	-	-	-	940,756	940,756
Rate stabilization reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,097,079</u>	<u>1,097,079</u>
<b>Total Deferred Inflows of Resources</b>	<u>133,610</u>	<u>-</u>	<u>515,338</u>	<u>2,326,720</u>	<u>2,975,668</u>
<b>Net Position:</b>					
Net investment in capital assets	1,985,249	-	4,076,963	9,657,975	15,720,187
Restricted for debt service	106,531	-	-	-	106,531
Restricted for depreciation	-	-	-	1,053,572	1,053,572
Unrestricted	<u>2,595,487</u>	<u>176,913</u>	<u>(1,959,346)</u>	<u>(2,156,021)</u>	<u>(1,342,967)</u>
<b>Total Net Position</b>	<u>\$ 4,687,267</u>	<u>\$ 176,913</u>	<u>\$ 2,117,617</u>	<u>\$ 8,555,526</u>	<u>\$ 15,537,323</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, 2018

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2017)	
<b>Operating Revenues:</b>					
Charges for services	\$ 1,095,679	\$ 155,043	\$ 1,465,747	\$ 7,125,668	\$ 9,842,137
Other	44,205	-	24,487	-	68,692
<b>Total Operating Revenues</b>	<u>1,139,884</u>	<u>155,043</u>	<u>1,490,234</u>	<u>7,125,668</u>	<u>9,910,829</u>
<b>Operating Expenses:</b>					
Personnel	365,705	50,978	-	-	416,683
Operations	705,911	13,948	501,465	6,207,890	7,429,214
Maintenance	-	-	280,436	321,382	601,818
Depreciation	285,102	-	232,976	527,024	1,045,102
<b>Total Operating Expenses</b>	<u>1,356,718</u>	<u>64,926</u>	<u>1,014,877</u>	<u>7,056,296</u>	<u>9,492,817</u>
<b>Total Operating Income (Loss)</b>	<u>(216,834)</u>	<u>90,117</u>	<u>475,357</u>	<u>69,372</u>	<u>418,012</u>
<b>Nonoperating Revenues (Expenses):</b>					
Investment income	42	-	955	17,604	18,601
Interest expense	(166,880)	-	(118,527)	(49,368)	(334,775)
Other	-	-	18,250	495,371	513,621
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(166,838)</u>	<u>-</u>	<u>(99,322)</u>	<u>463,607</u>	<u>197,447</u>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<u>(383,672)</u>	<u>90,117</u>	<u>376,035</u>	<u>532,979</u>	<u>615,459</u>
<b>Capital Contributions:</b>					
Intergovernmental	80,637	-	-	-	80,637
Other	11,746	-	-	-	11,746
<b>Total Capital Contributions</b>	<u>92,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,383</u>
<b>Transfers:</b>					
Transfers in	396,983	-	-	-	396,983
Transfers out	-	-	-	(82,066)	(82,066)
<b>Transfers, net</b>	<u>396,983</u>	<u>-</u>	<u>-</u>	<u>(82,066)</u>	<u>314,917</u>
<b>Change in Net Position</b>	<u>105,694</u>	<u>90,117</u>	<u>376,035</u>	<u>450,913</u>	<u>1,022,759</u>
<b>Total Net Position - Beginning of Year, as restated (See Note V)</b>	<u>4,581,573</u>	<u>86,796</u>	<u>1,741,582</u>	<u>8,104,613</u>	<u>14,514,564</u>
<b>Total Net Position- Ending</b>	<u>\$ 4,687,267</u>	<u>\$ 176,913</u>	<u>\$ 2,117,617</u>	<u>\$ 8,555,526</u>	<u>\$ 15,537,323</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2018

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2017)	
<b>Cash Flows from Operating Activities</b>					
Receipts from users	\$ 1,157,405	\$ 155,043	\$ 1,688,086	\$ 7,750,921	\$ 10,751,455
Receipts from other operating revenues	44,205	-	-	-	44,205
Payments to employees and vendors	(1,077,595)	(55,409)	(943,322)	(6,553,342)	(8,629,668)
Net Cash Provided by Operating Activities	124,015	99,634	744,764	1,197,579	2,165,992
<b>Cash Flows from Noncapital Financing Activities</b>					
Apportioned assessments	36,257	-	-	-	36,257
Intergovernmental	135,398	-	-	-	135,398
Other	-	-	18,290	495,370	513,660
Payments to other funds	87,321	-	-	-	87,321
Transfers in	396,983	-	-	-	396,983
Transfers out	-	-	-	(82,066)	(82,066)
Net Cash Provided by Noncapital Financing Activities	655,959	-	18,290	413,304	1,087,553
<b>Cash Flows from Capital and Related Financing Activities</b>					
Acquisition and construction of capital assets	(443,876)	-	(86,700)	(468,620)	(999,196)
Proceeds from bond anticipation notes	2,300,000	-	-	-	2,300,000
Principal payments on bonds and notes	(511,682)	-	(363,297)	(510,375)	(1,385,354)
Interest payments on bonds and notes	(143,142)	-	(118,527)	(49,368)	(311,037)
Net Cash Provided by (Used in) Capital and Related Financing Activities	1,201,300	-	(568,524)	(1,028,363)	(395,587)
<b>Cash Flows from Investing Activities</b>					
Investment income	42	-	955	17,604	18,601
Other	-	-	(40)	-	(40)
Net Cash Provided by Investing Activities	42	-	915	17,604	18,561
<b>Net Increase in Cash and Cash Equivalents</b>	1,981,316	99,634	195,445	600,124	2,876,519
<b>Cash and Cash Equivalents</b>					
Beginning of the year	2,111,097	92,534	270,408	1,086,934	3,560,973
End of the year	\$ 4,092,413	\$ 192,168	\$ 465,853	\$ 1,687,058	\$ 6,437,492
<b>Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:</b>					
Operating Income (loss)	\$ (216,834)	\$ 90,117	\$ 475,357	\$ 69,372	\$ 418,012
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	285,102	-	232,976	527,024	1,045,102
Other non-operating income	-	-	-	-	-
Changes in assets and liabilities:					
Receivables	27,085	-	197,852	51,292	276,229
Prepaid expenses and materials	-	-	270	61,158	61,428
Deferred outflow of resources	34,641	-	(18,731)	(407,631)	(391,721)
Accounts payable, accrued expenses and other liabilities	(25,358)	9,517	(193,785)	812,156	602,530
Deferred inflow of resources	19,379	-	50,825	84,208	154,412
<b>Net Cash Provided by Operating Activities</b>	\$ 124,015	\$ 99,634	\$ 744,764	\$ 1,197,579	\$ 2,165,992
Noncash investing capital and financing activities:					
Intergovernmental subsidies of debt service	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of bond premiums	-	-	-	-	-

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2018

	Town Other Postemployment Benefits Trust Fund	Sewer Other Postemployment Benefits Trust Fund	(Light Department) December 31, 2017 Postemployment Benefits Trust Fund	Private Purpose Trust Funds	Agency Funds
<b>Assets:</b>					
Cash and cash equivalents	\$ 1,294	\$ 371	\$ -	\$ 138,701	\$ 99,292
Investments	86,095	24,660	236,935	-	-
<b>Total Assets</b>	<u>87,389</u>	<u>25,031</u>	<u>236,935</u>	<u>138,701</u>	<u>99,292</u>
<b>Liabilities:</b>					
Warrants and accounts payable	-	-	-	-	2,288
Planning board deposits	-	-	-	-	40,034
Agency liabilities	-	-	-	-	56,970
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,292</u>
<b>Net Position:</b>					
Restricted for other postemployment benefits	87,389	25,031	236,935	-	-
Held in trust for private purposes	-	-	-	138,701	-
<b>Total Net Position</b>	<u>\$ 87,389</u>	<u>\$ 25,031</u>	<u>\$ 236,935</u>	<u>\$ 138,701</u>	

See accompanying notes to basic financial statements.

**TOWN OF TEMPLETON, MASSACHUSETTS**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2018**

	Town Other Postemployment Benefits Trust Fund	Sewer Other Postemployment Benefits Trust Fund	(Light Department) December 31, 2017 Postemployment Benefits Trust Fund	Private Purpose Trust Funds
<b>Additions:</b>				
Contributions:				
Employer contributions	\$ 365,996	\$ 58,904	\$ 109,769	\$ -
Total Contributions	<u>365,996</u>	<u>58,904</u>	<u>109,769</u>	<u>-</u>
Investment income:				
Interest and dividends	2,781	31	28,697	1,139
Net investment earnings	<u>2,781</u>	<u>31</u>	<u>28,697</u>	<u>1,139</u>
<b>Total Additions</b>	<u>368,777</u>	<u>58,935</u>	<u>138,466</u>	<u>1,139</u>
<b>Deductions:</b>				
Benefits paid	281,388	33,904	55,513	-
Education - Scholarships	-	-	-	145
<b>Total Deductions</b>	<u>281,388</u>	<u>33,904</u>	<u>55,513</u>	<u>145</u>
Change in Net Position	87,389	25,031	82,953	994
<b>Net Position - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>153,982</u>	<u>137,707</u>
<b>Net Position - End of Year</b>	<u>\$ 87,389</u>	<u>\$ 25,031</u>	<u>\$ 236,935</u>	<u>\$ 138,701</u>

See accompanying notes to basic financial statements.

# TOWN OF TEMPLETON, MASSACHUSETTS

## NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2018

---

### **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 Board of Selectmen and an appointed Town Administrator, who performs and oversees the Town’s daily executive and administrative duties. Selectmen serve staggered three-year terms.

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

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

The Town is a member community of the Narragansett Regional School District, which provides educational services to two communities. This joint venture assesses each community its share of operational and debt service costs based on student population and other factors. In fiscal year 2018, the Town’s share of operating and debt service expenses was \$6,442,808. Complete audited financial statements can be obtained directly from the District’s administrative office located at Superintendent and District Offices, 462 Baldwinville Road, Baldwinville, MA 01436.

In addition, the Town is a member community of the Montachusett Regional Vocational Technical School. This joint venture assesses each of the eighteen-member communities its share of the operational and debt service costs based on student population and other factors. In fiscal year 2018, the Town’s share of operating and debt service expenses was \$635,177. 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.

*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.

*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.

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



**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 two 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 and net other postemployment benefit liabilities. 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.

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

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

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

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

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

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

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

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

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 \$276,280 at June 30, 2018 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 \$48,780 of encumbrances from normal purchasing activity in the general fund as assigned and \$563,886 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	School Capital Projects	Nonmajor Governmental Funds	Total
Nonspendable:					
Nonexpendable trust funds	\$ -	\$ -	\$ -	\$ 323,328	\$ 323,328
Restricted:					
General government	-	-	-	34,380	34,380
Public safety	-	-	-	481,839	481,839
Education	-	-	-	12,277	12,277
Public works	-	-	-	134,797	134,797
Health and human services	-	-	-	524,294	524,294
Culture and recreation	-	1,353,706	-	497,186	1,850,892
Committed:					
General government	72,875	-	-	-	72,875
Public safety	161,000	-	-	-	161,000
Education	5,615	-	-	-	5,615
Public works	187,500	-	-	-	187,500
Health and human services	98,833	-	-	-	98,833
Culture and recreation	38,063	-	-	-	38,063
Assigned:					
General government	12,601	-	-	-	12,601
Public safety	852	-	-	-	852
Public works	34,777	-	-	-	34,777
Health and human services	550	-	-	-	550
Unassigned:					
Unrestricted	2,125,124	-	(4,610,420)	(2,458)	(2,487,754)
	<u>\$ 2,737,790</u>	<u>\$ 1,353,706</u>	<u>\$ (4,610,420)</u>	<u>\$ 2,005,643</u>	<u>\$ 1,486,719</u>

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

The Town carries a deficit of \$4,610,420 in the School Capital Project Major Fund and \$2,458 in the nonmajor governmental funds at year end. These deficits will be funded through available revenues, grant funds or bond proceeds in future fiscal years.

**F. Use of Estimates**

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

## II. Detailed Notes to All Funds

### A. Deposits and Investments

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

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

*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, 2018:

<u>Investments by Fair Value Level</u>	<u>6/30/2018</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	\$ 935,784	\$ 935,784	\$ -	\$ -
Certificates of deposit	680,515	680,515	-	-
U.S. government obligations	2,420,034	2,420,034	-	-
Equity securities	458,733	458,733	-	-
Mutual funds	110,756	110,756	-	-
Total investments at Fair Value	<u>\$ 4,605,822</u>	<u>\$ 4,605,822</u>	<u>\$ -</u>	<u>\$ -</u>

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

The Town had the following investments with maturities at June 30, 2018:

Investment Type	Fair Value	Maturities in Years	
		Less than 1 year	1 - 5 years
Debt securities:			
Corporate fixed income securities	\$ 935,784	\$ 179,202	\$ 756,582
Certificates of deposit	680,515	-	680,515
U.S. government obligations	2,420,034	645,737	1,774,297
<b>Total investments with maturities</b>	<b>4,036,333</b>	<b>\$ 824,939</b>	<b>\$ 3,211,394</b>
<b>Other Investments</b>			
Equities	458,733		
Mutual funds	110,756		
<b>Total Town Investments</b>	<b>\$ 4,605,822</b>		

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, 2017:

Investments by Fair Value Level	12/31/2017	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Equity securities:				
Equities	\$ 157,825	\$ 157,825	\$ -	\$ -
Fixed Income	79,110	79,110	-	-
<b>Total investments at Fair Value</b>	<b>\$ 236,935</b>	<b>\$ 236,935</b>	<b>\$ -</b>	<b>\$ -</b>

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 was \$8,482,591 and bank balance was \$11,063,503. The full bank balance was covered by either federal depository insurance or by the depositors' insurance fund.

As of June 30, 2018, the Water Department had a carrying amount of \$465,853 and the bank balance was \$418,456 that was subject to custodial credit risk.

At December 31, 2017 the Light Department had a carrying amount of \$1,923,993 and the bank balance was \$1,944,707 that was 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	\$ -	\$ 2,420,034	\$ -	\$ 2,420,034
A	649,490	-	-	649,490
BBB	286,294	-	-	286,294
Not rated	-	-	680,515	680,515
Total	<u>\$ 935,784</u>	<u>\$ 2,420,034</u>	<u>\$ 680,515</u>	<u>\$ 4,036,333</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	\$ 307,671	\$ -	\$ 307,671
Tax liens	1,055,834	-	1,055,834
Motor vehicle and other excise taxes	135,494	-	135,494
Departmental and other	234,169	(58,392)	175,777
Title V loan receivables	151,000	-	151,000
Intergovernmental	2,690,783	-	2,690,783
Total	<u>\$ 4,574,951</u>	<u>\$ (58,392)</u>	<u>\$ 4,516,559</u>

Receivables as of year-end for the Town’s proprietary funds (the TMLD’s activity is for the year ended December 31, 2017) are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Sewer user charges	\$ 395,712	\$ -	\$ 395,712
Sewer betterment fees	106,531	-	106,531
Water user charges	173,378	-	173,378
TMLD user charges	539,993	(72,000)	467,993
TMLD other receivable	510,176	-	510,176
Intergovernmental	176,816	-	176,816
Total	<u>\$ 1,902,606</u>	<u>\$ (72,000)</u>	<u>\$ 1,830,606</u>

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

	General Fund	Nonmajor Funds	Total
Receivable type:			
Real estate and personal property taxes	\$ 289,765	\$ 17,906	\$ 307,671
Tax liens	1,055,834	-	1,055,834
Motor vehicle and other excise taxes	135,494	-	135,494
Departmental and other	-	326,777	326,777
Total	<u>\$ 1,481,093</u>	<u>\$ 344,683</u>	<u>\$ 1,825,776</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 \$176,816 and interest in the amount of

\$262,416 until the maturity of these agreements. GAAP requires the recognition of gross debt relative to these agreements; therefore, a receivable totaling \$176,816 has been reported in the Sewer Enterprise Fund.

*Massachusetts School Building Authority* – As of June 30, 2018, the Town expects to receive \$2,441,757 applicable to approved eligible school construction costs from the MSBA. The amount is recorded as an intergovernmental receivable in the School Capital Projects major fund.

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

The composition of interfund transfers for the year ended June 30, 2018 is as follows:

Transfers Out	Transfers In		
	General Fund	Sewer	Total
General Fund	\$ -	\$ 396,983	\$ 396,983 (1)
Nonmajor funds	575,433	-	575,433 (2)
Total	<u>\$ 575,433</u>	<u>\$ 396,983</u>	<u>\$ 972,416</u>

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

(2) Transfer to general fund from Title V and Ambulance receipts to supplement operating budget. Transfer from old capital projects proceeds to fund operating.

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, 2018 (the TMLD's activity is for the year ended December 31, 2017) is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<i><u>Governmental Activities:</u></i>				
Capital assets not being depreciated:				
Land	\$ 935,838	\$ -	\$ -	\$ 935,838
Construction in process	4,684,321	8,022,839	-	12,707,160
Total capital assets not being depreciated	5,620,159	8,022,839	-	13,642,998
Capital assets being depreciated:				
Buildings and improvements	3,478,405	-	-	3,478,405
Infrastructure	11,696,042	189,311	-	11,885,353
Machinery and equipment	3,302,763	36,000	-	3,338,763
Total capital assets being depreciated	18,477,210	225,311	-	18,702,521
Less accumulated depreciation for:				
Buildings and improvements	(2,894,569)	(25,443)	-	(2,920,012)
Infrastructure	(2,933,202)	(294,065)	-	(3,227,267)
Machinery and equipment	(2,660,569)	(99,806)	-	(2,760,375)
Total accumulated depreciation	(8,488,340)	(419,314)	-	(8,907,654)
Total capital assets being depreciated, net	9,988,870	(194,003)	-	9,794,867
Total governmental activities capital assets, net	<u>\$ 15,609,029</u>	<u>\$ 7,828,836</u>	<u>\$ -</u>	<u>\$ 23,437,865</u>
<i><u>Business-Type Activities:</u></i>				
Capital assets not being depreciated:				
Land	\$ 189,178	\$ -	\$ -	\$ 189,178
Construction in process	268,771	547,528	-	816,299
Total capital assets not being depreciated	457,949	547,528	-	1,005,477
Capital assets being depreciated:				
Electric plant	18,537,445	364,970	-	18,902,415
Buildings and improvements	19,651	-	-	19,651
Infrastructure	28,309,059	84,965	(30,561)	28,363,463
Machinery and equipment	1,349,662	1,735	-	1,351,397
Total capital assets being depreciated	48,215,817	451,670	(30,561)	48,636,926
Less accumulated depreciation for:				
Electric plant	(7,772,175)	(556,119)	-	(8,328,294)
Buildings and improvements	(4,423)	(983)	-	(5,406)
Infrastructure	(14,464,430)	(460,705)	30,561	(14,894,574)
Machinery and equipment	(1,103,253)	(56,390)	-	(1,159,643)
Total accumulated depreciation	(23,344,281)	(1,074,197)	30,561	(24,387,917)
Total capital assets being depreciated, net	24,871,536	(622,527)	-	24,249,009
Total business-type activities capital assets, net	<u>\$ 25,329,485</u>	<u>\$ (74,999)</u>	<u>\$ -</u>	<u>\$ 25,254,486</u>

	Beginning Balance	Increases	Decreases	Ending Balance
<i><u>Business-Type Activities: Sewer</u></i>				
Capital assets not being depreciated:				
Construction in process	\$ 171,997	\$ 443,876	\$ -	\$ 615,873
Total capital assets not being depreciated	<u>171,997</u>	<u>443,876</u>	<u>-</u>	<u>615,873</u>
Capital assets being depreciated:				
Buildings and improvements	19,651	-	-	19,651
Infrastructure	18,888,922	-	-	18,888,922
Machinery and equipment	<u>709,473</u>	<u>-</u>	<u>-</u>	<u>709,473</u>
Total capital assets being depreciated	<u>19,618,046</u>	<u>-</u>	<u>-</u>	<u>19,618,046</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,423)	(983)	-	(5,406)
Infrastructure	(12,228,280)	(275,538)	-	(12,503,818)
Machinery and equipment	<u>(611,309)</u>	<u>(8,581)</u>	<u>-</u>	<u>(619,890)</u>
Total accumulated depreciation	<u>(12,844,012)</u>	<u>(285,102)</u>	<u>-</u>	<u>(13,129,114)</u>
Total capital assets being depreciated, net	<u>6,774,034</u>	<u>(285,102)</u>	<u>-</u>	<u>6,488,932</u>
Total Sewer capital assets, net	<u>\$ 6,946,031</u>	<u>\$ 158,774</u>	<u>\$ -</u>	<u>\$ 7,104,805</u>
<i><u>Business-Type Activities: TMLD</u></i>				
Capital assets not being depreciated:				
Land	\$ 189,178	\$ -	\$ -	\$ 189,178
Construction in-process	<u>96,774</u>	<u>103,652</u>	<u>-</u>	<u>200,426</u>
Total capital assets not being depreciated	<u>285,952</u>	<u>103,652</u>	<u>-</u>	<u>389,604</u>
Capital assets being depreciated:				
Production plant	4,023,430	-	-	4,023,430
Distribution plant	10,648,259	338,287	-	10,986,546
General plant	<u>3,865,756</u>	<u>26,683</u>	<u>-</u>	<u>3,892,439</u>
Total capital assets being depreciated	<u>18,537,445</u>	<u>364,970</u>	<u>-</u>	<u>18,902,415</u>
Less accumulated depreciation for:				
Production plant	(779,654)	(120,701)	-	(900,355)
Distribution plant	(5,144,932)	(319,447)	-	(5,464,379)
General plant	<u>(1,847,589)</u>	<u>(115,971)</u>	<u>-</u>	<u>(1,963,560)</u>
Total accumulated depreciation	<u>(7,772,175)</u>	<u>(556,119)</u>	<u>-</u>	<u>(8,328,294)</u>
Total capital assets being depreciated, net	<u>10,765,270</u>	<u>(191,149)</u>	<u>-</u>	<u>10,574,121</u>
Total TMLD capital assets, net	<u>\$ 11,051,222</u>	<u>\$ (87,497)</u>	<u>\$ -</u>	<u>\$ 10,963,725</u>

<u>Business-type Activities: Water</u>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Infrastructure	\$ 9,420,137	\$ 84,965	\$ (30,561)	\$ 9,474,541
Machinery and equipment	640,189	1,735	-	641,924
Total capital assets being depreciated	<u>10,060,326</u>	<u>86,700</u>	<u>(30,561)</u>	<u>10,116,465</u>
Less accumulated depreciation for:				
Infrastructure	(2,236,150)	(185,167)	30,561	(2,390,756)
Machinery and equipment	(491,944)	(47,809)	-	(539,753)
Total accumulated depreciation	<u>(2,728,094)</u>	<u>(232,976)</u>	<u>30,561</u>	<u>(2,930,509)</u>
Total capital assets being depreciated, net	<u>7,332,232</u>	<u>(146,276)</u>	<u>-</u>	<u>7,185,956</u>
Total Water capital assets, net	<u>\$ 7,332,232</u>	<u>\$ (146,276)</u>	<u>\$ -</u>	<u>\$ 7,185,956</u>

Depreciation expense was charged to functions/programs as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities:</u>	
General government	\$ 13,115	Sewer	\$ 285,102
Public safety	63,546	Water	232,976
Public works	341,921	TMLD	556,119
Culture and recreation	732		<u>\$ 1,074,197</u>
	<u>\$ 419,314</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, 2017 is \$1,062,699.

## F. Temporary Debt

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

Current Operating Costs – Prior to collection of revenues, expenditures may be financed through the issuance of revenue (“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 2018 was as follows:

Type	Interest Rate	Maturity Date	Beginning Balance	Additions	Retirements	Ending Balance
<i>Governmental Activities:</i>						
BAN	1.50%	12/01/17	\$ 5,000,000	\$ -	\$ (5,000,000)	\$ -
BAN	2.25%	11/30/18	-	1,600,000	-	1,600,000
BAN	1.50%	11/30/18	-	5,000,000	-	5,000,000
BAN	2.38%	11/30/18	-	1,000,000	-	1,000,000
Total Governmental Notes			<u>5,000,000</u>	<u>7,600,000</u>	<u>(5,000,000)</u>	<u>7,600,000</u>
<i>Business-Type Activities:</i>						
BAN	1.50%	08/23/18	-	2,300,000	-	2,300,000
Total Business-Type Notes			<u>-</u>	<u>2,300,000</u>	<u>-</u>	<u>2,300,000</u>
Total Short Term Notes Payable			<u>\$ 5,000,000</u>	<u>\$ 9,900,000</u>	<u>\$ (5,000,000)</u>	<u>\$ 9,900,000</u>

Short-term (BANs) issued for Governmental Funds were used for School Feasibility Study (\$120,000), School Building Construction (\$6,505,000) and Police Station (\$750,000). BANs issued for the Sewer Enterprise Fund were used for Construction of a Sewer Pump Station (\$2,300,000).

**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”.

The following reflects the current year activity (the TMLD's activity is for the year ended December 31, 2017) in the long-term liability accounts:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<i><u>Governmental Activities:</u></i>					
Bond and note indebtedness	\$ 621,868	\$ -	\$ (188,619)	\$ 433,249	\$ 48,619
Capital lease obligations	99,794	-	(51,106)	48,688	48,688
Compensated absences	34,000	9,800	(9,800)	34,000	-
Landfill closure	260,000	-	(21,000)	239,000	21,000
Net pension liability	8,240,966	1,509,125	(2,001,889)	7,748,202	-
Net other postemployment benefits liability *	5,801,246	572,260	(365,996)	6,007,510	-
Total Governmental Activities	<u>\$ 15,057,874</u>	<u>\$ 2,091,185</u>	<u>\$ (2,638,410)</u>	<u>\$ 14,510,649</u>	<u>\$ 118,307</u>
<i><u>Business-Type Activities - Sewer:</u></i>					
Bond and note indebtedness	\$ 3,425,124	\$ -	\$ (511,682)	\$ 2,913,442	\$ 530,527
Net pension liability	907,587	166,202	(220,470)	853,319	-
Net other postemployment benefits liability *	865,425	96,193	(58,904)	902,714	-
Total Sewer	<u>5,198,136</u>	<u>262,395</u>	<u>(791,056)</u>	<u>4,669,475</u>	<u>530,527</u>
<i><u>Business-Type Activities - Water:</u></i>					
Bond and note indebtedness	3,472,291	-	(363,297)	3,108,994	363,297
Compensated absences	20,890	-	(2,364)	18,526	-
Net pension liability	470,794	209,711	-	680,505	-
Net other postemployment benefits liability *	1,464,786	(412,471)	-	1,052,315	-
Total Water	<u>5,428,761</u>	<u>(202,760)</u>	<u>(365,661)</u>	<u>4,860,340</u>	<u>363,297</u>
<i><u>Business-Type Activities - TMLD:</u></i>					
Bond and note indebtedness	1,816,125	-	(510,375)	1,305,750	212,250
Compensated absences	39,610	-	(26,758)	12,852	-
Net pension liability	1,823,043	472,205	-	2,295,248	-
Other postemployment benefits obligation	423,675	37,410	-	461,085	-
Total TMLD	<u>4,102,453</u>	<u>509,615</u>	<u>(537,133)</u>	<u>4,074,935</u>	<u>212,250</u>
Total Business-Type Activities	<u>\$ 14,729,350</u>	<u>\$ 569,250</u>	<u>\$ (1,693,850)</u>	<u>\$ 13,604,750</u>	<u>\$ 1,106,074</u>
<b>Total Long-term Obligations</b>	<u><b>\$ 29,787,224</b></u>	<u><b>\$ 2,660,435</b></u>	<u><b>\$ (4,332,260)</b></u>	<u><b>\$ 28,115,399</b></u>	<u><b>\$ 1,224,381</b></u>

\* Beginning balances have been restated as a result of the adoption of GASB No. 75. Refer to Note V.

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, 2018 (the TMLD's activity is for the year ended December 31, 2017):

Description of Issue	Interest Rates	Beginning Balance	Additions	Maturities and Deductions	Ending Balance
<i>Governmental Activities:</i>					
General obligation bonds	2.15%	\$ 140,000	\$ -	\$ (140,000)	\$ -
MWPAT notes payable	0 - 5.125%	481,868	-	(48,619)	433,249
<b>Total Governmental Activities</b>		<u>\$ 621,868</u>	<u>\$ -</u>	<u>\$ (188,619)</u>	<u>\$ 433,249</u>
<i>Business-Type Activities - Sewer:</i>					
General obligation bonds	2.6 - 4.0%	\$ 180,000	\$ -	\$ (30,000)	\$ 150,000
MWPAT notes payable	0 - 5.75%	3,245,124	-	(481,682)	2,763,442
<b>Total Sewer Activities</b>		<u>3,425,124</u>	<u>-</u>	<u>(511,682)</u>	<u>2,913,442</u>
<i>Business-Type Activities - Water:</i>					
General obligation bonds	2.6 - 4.75 %	2,522,291	-	(313,297)	2,208,994
USDA Rural Utilities Loan	2.25%	950,000	-	(50,000)	900,000
<b>Total Water Activities</b>		<u>3,472,291</u>	<u>-</u>	<u>(363,297)</u>	<u>3,108,994</u>
<i>Business-Type Activities - TMLD</i>					
General obligation bonds	2.6 - 4.0%	460,000	-	(80,000)	380,000
Clean Renewable Energy Bond	2%	1,058,000	-	(132,250)	925,750
Commercial Term Loan	5.50%	298,125	-	(298,125)	-
<b>Total TMLD Activities</b>		<u>1,816,125</u>	<u>-</u>	<u>(510,375)</u>	<u>1,305,750</u>
<b>Total Business-Type Activities</b>		<u>\$ 8,713,540</u>	<u>\$ -</u>	<u>\$ (1,385,354)</u>	<u>\$ 7,328,186</u>

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

<i>Governmental Activities</i>							
Year Ending	Principal			Interest			Total
	June 30, Balance	Subsidy	Net of Subsidy	Balance	Subsidy	Net of Subsidy	
2019	\$ 48,619	\$ -	\$ 48,619	\$ 2,527	\$ (2,527)	\$ -	\$ 48,619
2020	38,476	-	38,476	1,851	(1,851)	-	38,476
2021	38,476	-	38,476	1,440	(1,440)	-	38,476
2022	38,476	-	38,476	1,028	(1,028)	-	38,476
2023	38,476	-	38,476	617	(617)	-	38,476
2024-2028	159,476	-	159,476	206	(206)	-	159,476
2029-2033	71,250	-	71,250	-	-	-	71,250
<b>Total</b>	<u>\$ 433,249</u>	<u>\$ -</u>	<u>\$ 433,249</u>	<u>\$ 7,669</u>	<u>\$ (7,669)</u>	<u>\$ -</u>	<u>\$ 433,249</u>
<i>Business-Type Activities - Sewer</i>							
Year Ending	Principal			Interest			Total
	June 30, Balance	Subsidy	Net of Subsidy	Balance	Subsidy	Net of Subsidy	
2019	\$ 530,527	\$ (56,886)	\$ 473,641	\$ 119,040	\$ (71,068)	\$ 47,972	\$ 521,613
2020	549,285	(59,786)	489,499	92,582	(57,384)	35,198	524,697
2021	354,168	-	354,168	71,404	(48,748)	22,656	376,824
2022	368,903	(3,509)	365,394	54,099	(40,976)	13,123	378,517
2023	378,726	(11,240)	367,486	35,318	(28,687)	6,631	374,117
2024-2028	731,833	(45,395)	686,438	15,553	(15,553)	-	686,438
	<u>\$ 2,913,442</u>	<u>\$ (176,816)</u>	<u>\$ 2,736,626</u>	<u>\$ 387,996</u>	<u>\$ (262,416)</u>	<u>\$ 125,580</u>	<u>\$ 2,862,206</u>



*Business-Type Activities - Water*

Year Ending June 30,	Principal			Interest			Total
	Balance	Subsidy	Net of Subsidy	Balance	Subsidy	Net of Subsidy	
2019	\$ 363,297	\$ -	\$ 363,297	\$ 105,711	\$ -	\$ 105,711	\$ 469,008
2020	363,297	-	363,297	92,667	-	92,667	455,964
2021	363,297	-	363,297	79,432	-	79,432	442,729
2022	363,297	-	363,297	66,010	-	66,010	429,307
2023	363,297	-	363,297	52,491	-	52,491	415,788
2024-2028	751,485	-	751,485	135,123	-	135,123	886,608
2029-2033	291,485	-	291,485	60,606	-	60,606	352,091
2034-2038	191,485	-	191,485	21,327	-	21,327	212,812
2039-2043	41,485	-	41,485	9,588	-	9,588	51,073
2044-2048	16,569	-	16,569	1,149	-	1,149	17,718
	<u>\$ 3,108,994</u>	<u>\$ -</u>	<u>\$ 3,108,994</u>	<u>\$ 624,104</u>	<u>\$ -</u>	<u>\$ 624,104</u>	<u>\$ 3,733,098</u>

*Business-Type Activities - TMLD*

Year Ending December 31,	Principal			Interest			Total
	Balance	Subsidy	Net of Subsidy	Balance	Subsidy	Net of Subsidy	
2018	\$ 212,250	\$ -	\$ 212,250	\$ 22,175	\$ -	\$ 22,175	\$ 234,425
2019	207,250	-	207,250	18,061	-	18,061	225,311
2020	207,250	-	207,250	13,942	-	13,942	221,192
2021	207,250	-	207,250	9,747	-	9,747	216,997
2022	207,250	-	207,250	5,497	-	5,497	212,747
2023-20247	264,500	-	264,500	4,034	-	4,034	268,534
	<u>\$ 1,305,750</u>	<u>\$ -</u>	<u>\$ 1,305,750</u>	<u>\$ 73,456</u>	<u>\$ -</u>	<u>\$ 73,456</u>	<u>\$ 1,379,206</u>

*MCWT Loan Subsidies* – As previously noted in Note I. B., the Town has entered into loan agreements with the MCWT. It is expected that the Town will be subsidized by MCWT on a periodic basis for principal in the amount of \$176,816 and interest in the amount of \$262,416 until the maturity of these agreements.

*Authorized and Unissued Debt* - At June 30, 2018, the Town had authorized and unissued debt for the following:

Project	Amount
<i>Governmental:</i>	
School building renovations	\$ 40,938,184
Police Station Upgrade	1,500,000
Total Authorized and Unissued	<u>\$ 42,438,184</u>

## H. Capital Leases

The Town has entered into non-cancelable leases for the purchases of vehicles and equipment. These long-term leases qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date.

Assets acquired through capital leases are as follows:

<u>Asset Description</u>	<u>Amount</u>
One Ton Pickup	\$ 48,119
Fireman Defibrillator	71,551
Ambulance	195,481
Less accumulated depreciation	<u>(143,799)</u>
Net carrying value	<u>\$ 171,352</u>

The future minimum lease payments and the net present value of the minimum lease payments at June 30, 2018, are as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount</u>
2019	\$ 49,830
Total minimum lease payments	<u>49,830</u>
Less amount representing interest	<u>(1,142)</u>
Present value of minimum lease payments	<u>\$ 48,688</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, 2017 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 if December 31, 2017 was as follows:

Active and inactive employees	7,601
Inactive members entitled to, but not receiving benefits	1,653
Inactive members (or beneficiaries) currently receiving benefits	<u>3,723</u>
	<u>12,977</u>

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 2018. 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 \$667,573 to the Retirement System in fiscal year 2018, 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 19.8% in fiscal year 2018.

Net Pension Liability – At June 30, 2018, the Town proportionate share of the net pension liability was \$10,758,199 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, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. These figures were updated by the independent actuary to December 31, 2017. 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 1.32% at December 31, 2017, which was lower (1.37%) with the proportion measured at January 1, 2016. The difference will be reflected through a deferred inflow for the proportionate share difference and amortized to expense over approximately 5 years.

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, 2017, 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 \$805,142 in pension expense in the statement of activities in fiscal year 2018.

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2018, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 57,221	\$ -
Changes of assumptions	819,700	-
Net difference between projected and actual earnings on pension plan investments	-	268,198
Changes in proportion and differences between Town contributions and proportionate share of contributions	15,172	1,078,594
	<u>\$ 892,093</u>	<u>\$ 1,346,792</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>	
2019	\$ (110,118)
2020	(111,062)
2021	(193,388)
2022	(1,573)
2023	(38,559)
	<u>\$ (454,699)</u>

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2018, the Water Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 4,527	\$ -
Changes of assumptions	64,850	-
Net difference between projected and actual earnings on pension plan investments	-	21,218
Changes in proportion and differences between Water contributions and proportionate share of contributions	1,200	85,332
	<u>\$ 70,577</u>	<u>\$ 106,550</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>	
2019	\$ (8,711)
2020	(8,787)
2021	(15,300)
2022	(124)
2023	(3,051)
	<u>\$ (35,973)</u>

Deferred Outflows of Resources and Deferred Inflows of Resources – At December 31, 2017, the Light Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 18,716	\$ -
Changes of assumptions	271,489	-
Net difference between projected and actual earnings on pension plan investments	79,646	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	4,793	288,885
Contributions subsequent to the measurement date	145,582	-
	<u>\$ 520,226</u>	<u>\$ 288,885</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:

Year ended December 31

2018	\$ 162,006
2019	16,424
2020	16,179
2021	(5,311)
2022	42,043
	<u>\$ 231,341</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, 2016. The significant actuarial assumptions used in the January 1, 2016 actuarial valuation included:

Inflation:	3% per year
Amortization method:	Payment increases 4.0% per year, except for early retirement incentive ("ERI") programs for 2002 and 2003 (4.5%) and 2010 (level dollar)
Remaining amortization period:	19 years
Asset valuation method:	5-year smoothing market value
Salary increases:	Group 1: 4.25-6.00%, based on service Group 4: 4.75-7.00\$, based on service
Investment rate of return:	7.75%, net of pension plan investment expense, including inflation
Mortality rates:	Based on the RP-2000 Mortality Table (base year 2009) with full generational mortality improvement using Scale BB
Disabled life mortality:	For disabled lives, the mortality rates were based on the RP-2000 Mortality Tables (base year 2012) with full generational mortality improvement using Scale BB.

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, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Rate of Return</u>
Global equity	40%	4.91%
Fixed income	22%	2.04%
Private equity	11%	6.50%
Real estate	10%	3.70%
Timber/natural resources	4%	3.25%
Hedge funds	13%	3.40%
	<u>100%</u>	

Discount Rate – The discount rate used to measure the total pension liability in the January 1, 2016 actuarial valuation report was 7.75%. 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 7.75% as well as the proportionate share of the net pension liability using a discount rate that is one percentage point lower (6.75%) or one percentage point higher (8.75%) than the current rate:

<u>Activity</u>	<u>1% Decrease 6.75%</u>	<u>Current Discount 7.75%</u>	<u>1% Increase 8.75%</u>
Town/Sewer	\$ 10,483,404	\$ 8,601,521	\$ 7,012,258
Water	829,389	680,505	554,771
TMLD	2,764,653	2,295,248	1,898,992

**B. Other Postemployment Benefits (OPEB)**

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.

An employee hired before April 2, 2012 shall become eligible to retire under this plan upon attainment of age 55 as an active member and completion of 10 years of service or shall be eligible if able to retire with 20 years of service regardless of age. Those hired on or after April 2, 2012 shall be eligible to retire upon attainment of age 60 with 10 years of creditable service.

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, 2018:

	<u>Town</u>	<u>Sewer</u>	<u>Total</u>
Inactive employees or beneficiaries currently receiving benefits	37	4	41
Active employees	32	6	38
Total	<u>69</u>	<u>10</u>	<u>79</u>

Contributions – The contribution requirements of OPEB Plan members and the Town are established and may be amended by the Town. Retirees contributed 27% of the set premium for medical, dental and life insurance during fiscal 2018 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 sewer user rates.

The Town and Sewer currently contribute 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, 2018, the Town’s average contribution rate was 17.2% of covered-employee payroll and the Sewer Department was 12.8% of covered employee payroll.

Net OPEB Liability – The Town’s net OPEB liability was measured as of July 1, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.



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	6.8%, net of OPEB plan investment expense, including inflation.
Municipal bond rate	3.13% as of July 1, 2017
Single Equivalent Discount Rate	5.0%, (5.5% for sewer) 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	2.75% annually as of December 31, 2017 and for future periods.
Health Care Trend Rate	9%; trending down to 6% by 2024; 5% for sewer
Salary Increases	3.00% annually as of December 31, 2017 and for future periods.
Cost of Living Adjustment	Not applicable.
Pre-Retirement Mortality	RP-2000 Employees Mortality Table projected with scale BB and a base year 2009 for males and females
Post-Retirement Mortality	RP-2000 Healthy Annuitant Table projected generationally with scale BB and a base year 2009 for males and females
Disabled Mortality	RP-2000 Healthy Annuitant Table projected generationally with scale BB and a base year 2012 for males and females

There were no changes to key assumptions since this is the first year of implementation of OPEB for the Town.

Discount Rate – The discount rate used to measure the total OPEB liability was 5.0% for Town and 5.5% for Sewer, which represented a blend of the yield or index rate of 3.13% at June 30, 2018 for twenty-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher used for unfunded periods and the long-term expected rate of return of 6.8%.

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 Investment Rate of Return
Domestic Equity - Large Cap	20.00%	4.00%
Domestic Equity - Small/Mid Cap	10.00%	6.00%
International Equity - Developed Market	10.00%	4.50%
International Equity - Emerging Market	5.00%	7.00%
Domestic Fixed Income	25.00%	2.00%
International Fixed Income	10.00%	3.00%
Alternatives	20.00%	6.50%
Cash	0.00%	0.00%
	100.00%	
Real rate of return		4.30%
Inflation assumption		2.75%
Total nominal rate of return		7.05%
Investment expense		-0.25%
Net investment return		6.80%

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:

Town			
	Discount Rate		
	1% Decrease (4%)	Trend Rate (5%)	1% Increase (6%)
Net OPEB Liability	\$ 6,985,226	\$ 6,007,510	\$ 5,121,260
Service Cost	251,095	194,799	149,582
	Health Care Rate		
	1% Decrease (5%)	Current (6%)	1% Increase (7%)
Net OPEB Liability	\$ 4,583,707	\$ 6,007,510	\$ 7,849,226
Service Cost	129,300	194,799	284,548
Sewer			
	Discount Rate		
	1% Decrease (4.5%)	Trend Rate (5.5%)	1% Increase (6.5%)
Net OPEB Liability	\$ 1,054,323	\$ 902,714	\$ 781,103
Service Cost	29,918	23,237	18,258
	Health Care Rate		
	1% Decrease (4%)	Current (5%)	1% Increase (6%)
Net OPEB Liability	\$ 695,013	\$ 902,714	\$ 1,165,624
Service Cost	17,063	23,237	31,124

Changes in the Net OPEB Liability – The following table summarizes the changes in the net OPEB liability for the year ended June 30, 2018:

	Includes both Town and Sewer		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2017	\$ 6,666,671	\$ -	\$ 6,666,671
Changes for the year:			
Service cost	218,036	-	218,036
Interest	340,809	-	340,809
Employer contributions	-	315,292	(315,292)
Benefit payments withdrawn from trust	-	(315,292)	315,292
Net investment income	-	-	-
Benefit payments	(315,292)	-	(315,292)
Net changes	243,553	-	243,553
Balances at June 30, 2018	\$ 6,910,224	\$ -	\$ 6,910,224

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the year ended June 30, 2018 there were no deferred inflows or outflows as this was the first effective year of OPEB. The outflows reported in the financial statements related solely to the contributions made after the measurement date and will be amortized to expense in one year.

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, 2018 the annual money-weighted rate of return on investments, net of investment expense, was 3.3% for the Town and less than 1% for the Sewer Department. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability – The components of the net OPEB liability of the Town at June 30, 2018 were as follows:

	Town	Sewer	Total
Total OPEB Liability	\$ 6,007,510	\$ 902,714	\$ 6,910,224
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 6,007,510</u>	<u>\$ 902,714</u>	<u>\$ 6,910,224</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%

Other Postemployment Benefits disclosures for the Water Department and the TMLD may be reviewed in the stand alone reports that were issued for those departments by contacting the Templeton Municipal Light and Water Plant, 86 Bridge Street, Baldwinville, MA 01436.

**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, 2018, 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, 2018.

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, 2018, 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 sells all of the capability (“Project Capability”) of each of its Projects to its Members and other utilities (“Project Participants”) under Power Sales Agreements (“PSAs”). Among other things, the PSAs require each Project Participant to pay its *pro rata* share of MMWEC’s costs related to the Project, which costs include debt service on the revenue bonds issued by MMWEC to finance the Project, plus 10% of MMWEC’s debt service to be paid into a Reserve and Contingency Fund.

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

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

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

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

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

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

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

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

As of December 31, 2017, total capital expenditures for the Berkshire Wind Facility amounted to \$59,256,145, of which \$3,250,000, presents the amount associated with the Plant's share of the Capability of the Berkshire Wind Facility of which it is Member, although such amount is not allocated to the Plant. The Cooperative's debt outstanding for the Berkshire Wind Facility includes bonds totaling \$46,000,000 of which \$2,523,000 is associated with the Plant's share of Capability of the Berkshire Wind Facility of which it is Member, although such amount is not allocated to the Plant. As of December 31, 2017, the Cooperative's total future debt service requirement on outstanding bonds issued for the Projects is \$62,399,000, of which \$3,422,000 is anticipated to be billed to the Plant in the future.

The estimated aggregate amount of the TMLD required payments under the PSA, exclusive of the Reserve and Contingency Fund billings, to the Cooperative at December 31, 2017 and estimated for future years is as follows:

<u>For Years Ending December 31,</u>	
2018	\$ 280,000
2019	277,000
2020	262,000
2021	261,000
2022	261,000
2023 - 2027	1,303,000
2028 - 2031	778,000
Total	<u>\$ 3,422,000</u>

MMWEC Contingencies and Liabilities

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

MMWEC has issued separate issues of revenue bonds for each of its eight Projects, which are payable solely from, and secured solely by, the revenues derived from the Project to which the bonds relate, plus available funds pledged under MMWEC's Amended and Restated General Bond Resolution (GBR) with respect to the bonds of that Project.

The MMWEC revenues derived from each Project are used solely to provide for the payment of the bonds of any bond issue relating to such Project and to pay MMWEC's cost of owning and operating such Project and are not used to provide for the payment of the bonds of any bond issue relating to any other Project.

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

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

Pursuant to the PSAs, the MMWEC Seabrook and Millstone Project Participants are liable for their proportionate share of the costs associated with decommissioning the plants, which costs are being funded through monthly Project billings.

Also, the Project Participants are liable for their proportionate share of the uninsured costs of a nuclear incident that might be imposed under the Price-Anderson Act (Act). Originally enacted in 1957, the Act has been renewed several times. In July 2005, as part of the Energy Policy Act of 2005, Congress extended the Act until the end of 2025.

MMWEC is involved in various legal actions. In the opinion of MMWEC management, the outcome of such actions will not have a material adverse effect on the financial position of the company. Total capital expenditures for MMWEC's Projects amounted to \$1,583,481,000 of which \$26,848,000 represents the amount associated with the Plant's share of Project Capability of the Projects in which it participates, although such amount is not allocated to the Plant.

MMWEC's debt outstanding for the Projects includes Power Supply Project Revenue Bonds totaling \$10,680,000, of which \$185,000 is associated with the Plant's share of Project Capability of the Projects in which it participates, although such amount is not allocated to the Plant. As of December 31, 2017, MMWEC's total future debt service requirement on outstanding bonds issued for the Projects is \$11,425,000, of which \$200,000 is anticipated to be billed to the Plant in the future.

The estimated aggregate amount of Templeton Municipal Light Plant’s required payments under the PSAs and PPAs, exclusive of the Reserve and Contingency Fund billings, to MMWEC at December 31, 2017 and estimated for future years is shown below.

<u>For Years Ending December 31,</u>	
2018	\$ 47,000
2019	153,000
Total	<u>\$ 200,000</u>

In addition, under the PSAs, the Plant is required to pay to MMWEC its share of the Operations and Maintenance (O&M) costs of the Projects in which it participates. The Plant’s total O&M costs including debt service under the PSAs were \$1,723,000 for the year ended December 31, 2017.

**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; \$239,000 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**

**A. Current Year Implementations**

In June 2015, the GASB issued GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans*. GASB 75 established new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities. The provisions of this Statement became effective in fiscal year 2018.

In March 2016, the GASB issued GASB Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of the Statement was to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The provisions of this Statement became effective in fiscal year 2018 and did not have a material impact on the Town’s financial statements.

In May 2017, the GASB issued GASB Statement No. 86, *Certain Debt Extinguishment Issues*. The objective of the Statement was to improve consistency in accounting and financial reporting for in-substance defeasance of debt. The provisions of this Statement became effective in fiscal year 2018 and did not have a material impact on the Town’s financial statements.



## **B. Future Year Implementations**

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

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

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

In April 2018, the GASB issued GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2018 (fiscal year 2019). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In June 2018, the GASB issued GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. This statement establishes accounting requirements for interest costs incurred before the end of a construction period. The provisions of this Statement are effective for financial reporting periods beginning after December 15, 2019 (fiscal year 2021). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

In August 2018, the GASB issued GASB Statement No. 90, *Majority Equity Interest – An Amendment of GASB Statements No. 14 and No. 61*. The objective of this Statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The provisions of this Statement are effective for financial reporting periods beginning after December 15, 2018 (fiscal year 2020). The Town is currently evaluating whether adoption will have a material impact on the financial statements.

## **V. Restatement**

As of July 1, 2017, the Town elected to present the Cable TV Fund as a major enterprise fund, previously it was reported in the non-major governmental funds. The Town decided to present it as an enterprise fund to better show the activity of the user charges that were established to completely recover all the costs of the activity of the program.

As of July 1, 2017, the Town elected to change the Net Pension allocation of the Governmental Activities which resulted in a decrease of the Net Position of the Governmental Activities of \$608,687.

The Town adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in fiscal year 2018. Previously, OPEB was accounted for under GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The result of the adoption of GASB Statement No. 75 was to eliminate the net OPEB obligation recorded in the Town financial statements and record the net OPEB liability at June 30, 2017.

A summary of these restatements is as follows:

	Governmental Activities	Business-Type Activities	Governmental	Proprietary Funds		
			Funds	Sewer Fund	Cable Fund	Water Fund
Net Position at June 30, 2017, as reported	\$ 13,078,259	\$ 16,309,169	\$ 2,372,634	\$ 5,446,998	\$ -	\$ 2,757,558
Restate for Cable TV Fund	(86,796)	86,796	(86,796)		86,796	-
Net Pension Allocation	(608,687)	-	-	-	-	-
Eliminate Previously recorded OPEB Obligation	-	448,810	-	-	-	448,810
Record Net OPEB Liability	(5,801,246)	(2,330,211)	-	(865,425)		(1,464,786)
Net Position at June 30, 2017, as restated	<u>\$ 6,581,530</u>	<u>\$ 14,514,564</u>	<u>\$ 2,285,838</u>	<u>\$ 4,581,573</u>	<u>\$ 86,796</u>	<u>\$ 1,741,582</u>

**TOWN OF TEMPLETON, MASSACHUSETTS**

**REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS  
YEAR ENDED JUNE 30, 2018**

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

	Year Ended June 30,			
	2018	2017	2016	2015
Town's proportion of the net pension liability (asset)	1.32%	1.37%	1.36%	1.73%
Town's proportionate share of the net pension liability (asset)	\$ 10,758,199	\$ 11,442,390	\$ 9,665,159	\$ 10,271,629
Town's covered-employee payroll	\$ 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-employee payroll	318.4%	334.7%	276.4%	305.5%
Plan fiduciary net position as a percentage of the total pension liability	46.40%	42.00%	44.52%	47.94%

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

	Year Ended June 30,			
	2018	2017	2016	2015
Actuarially determined contribution	\$ 667,573	\$ 663,582	\$ 612,557	\$ 682,149
Contributions in relation to the actuarially determined contribution	667,573	663,582	612,557	682,149
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 3,379,162	\$ 3,418,702	\$ 3,497,074	\$ 3,362,571
Contributions as a percentage of covered-employee payroll	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, 2018**

---

**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**

	<u>2018</u>
Total OPEB liability:	
Service cost	\$ 288,900
Interest	472,066
Differences between expected and actual experience	(833,857)
Benefit payments	<u>(381,968)</u>
Net change in total OPEB liability	(454,859)
Total OPEB liability - beginning of year	<u>9,399,687</u>
Total OPEB liability - end of year (a)	<u><u>\$ 8,944,828</u></u>
Plan fiduciary net position:	
Contributions - employer	\$ 534,669
Net investment income	31,509
Benefit payments	<u>(370,805)</u>
Net change in Plan fiduciary net position	195,373
Plan fiduciary net position - beginning of year	<u>153,982</u>
Plan fiduciary net position - end of year (b)	<u><u>\$ 349,355</u></u>
Net OPEB liability - end of year (a) - (b)	<u><u>\$ 8,595,473</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	3.91%
Covered-employee payroll	\$ 3,118,047
Net OPEB liability as a percentage of covered- employee payroll	275.67%

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.

**TOWN OF TEMPLETON, MASSACHUSETTS**

**REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED  
YEAR ENDED JUNE 30, 2018**

---

**SCHEDULE OF CONTRIBUTIONS**

	<u>2018</u>	
Actuarially-determined contribution	\$ 886,787	
Contributions in relation to the actuarially-determined contribution	<u>(380,711)</u>	
Contribution deficiency (excess)	<u>\$ 506,076</u>	
Covered-employee payroll	\$ 3,118,047	
Contribution as a percentage of covered-employee payroll	12.2%	
Valuation Date	July 1, 2017	
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	6.80%	
Municipal Bond Rate	3.16%	
Single Equivalent Discount Rate	5.00%	(5.5% sewer)
Inflation	2.75%	
Healthcare cost trend rates	6.00%	(5.0% sewer)
Salary increases	3.00%	

---

**SCHEDULE OF INVESTMENT RETURNS  
LAST 10 FISCAL YEARS**

	<u>June 30, 2018</u>
investment expense	3.29%

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, 2018

	Budgeted Amounts		Actual Budgetary Amounts	Encumbrances	Actual Budgetary Adjusted	Variance Positive (Negative)
	Original Budget	Final Budget				
<b>Revenues:</b>						
Real estate and personal property	\$ 10,366,347	\$ 10,266,347	\$ 10,236,814		\$ 10,236,814	\$ (29,533)
Intergovernmental	1,638,340	1,638,340	1,681,170		1,681,170	42,830
Motor vehicle and other excises	1,000,000	1,000,000	1,152,640		1,152,640	152,640
Licenses and permits	120,500	120,500	274,328		274,328	153,828
Departmental and other revenue	776,555	776,555	826,870		826,870	50,315
Penalties and interest	92,500	92,500	72,769		72,769	(19,731)
Fines and forfeitures	5,000	5,000	55,019		55,019	50,019
Investment income	7,500	7,500	8,556		7,621	2,621
Total Revenues	<u>14,006,742</u>	<u>13,906,742</u>	<u>14,308,166</u>	<u>-</u>	<u>14,307,231</u>	<u>402,989</u>
<b>Expenditures:</b>						
General government	902,826	930,234	756,199	85,476	841,675	88,559
Public safety	2,069,261	2,237,684	1,998,861	161,852	2,160,713	76,971
Education	7,090,009	7,090,009	7,081,439	5,615	7,087,054	2,955
Public works	993,950	1,276,372	1,023,118	222,277	1,245,395	30,977
Health and human services	394,500	406,537	242,636	99,383	342,019	64,518
Culture and recreation	113,183	133,393	90,301	38,063	128,364	5,029
Fringe and pension benefits	2,790,000	2,743,000	2,506,659	-	2,506,659	236,341
State and county tax assessments	59,025	59,025	59,028	-	59,028	(3)
Debt service	1,322,200	1,322,200	1,322,200	-	1,322,200	-
Total Expenditures	<u>15,734,954</u>	<u>16,198,454</u>	<u>15,080,441</u>	<u>612,666</u>	<u>15,693,107</u>	<u>505,347</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in	2,113,198	2,223,198	2,009,781		2,009,781	213,417
Transfers out	-	(197,500)	(177,500)		(177,500)	(20,000)
Total Other Financing Sources (Uses)	<u>2,113,198</u>	<u>2,025,698</u>	<u>1,832,281</u>		<u>1,832,281</u>	<u>193,417</u>
<b>(DEFICIENCY) EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES/USE OF PRIOR YEAR BUDGETARY FUND BALANCE</b>						
	<u>384,986</u>	<u>(266,014)</u>	<u>1,060,006</u>		<u>446,405</u>	<u>91,059</u>
<b>Other Budgetary Items:</b>						
Prior year encumbrances	64,881	64,881				
Reserve for debt service	-	-				
Overlay deficits	-	13,500				
Free cash	-	860,896				
Snow and ice deficits	(449,867)	(673,263)				
Other	-	-				
Total Other Budgetary Items	<u>(384,986)</u>	<u>266,014</u>				
<b>Net Budget</b>	<u>\$ -</u>	<u>\$ -</u>				

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

# TOWN OF TEMPLETON, MASSACHUSETTS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2018

### 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, 2018, is as follows:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues on a budgetary basis			\$ 14,308,166
Stabilization revenue	\$ -	\$ 1,328	1,328
Change in recording tax revenues	(67,683)	-	(67,683)
Withholding activity	(336,161)	-	(336,161)
Revenues on a GAAP basis	<u>\$ (403,844)</u>	<u>\$ 1,328</u>	<u>\$ 13,905,650</u>
Expenditures on a budgetary basis			\$ 15,080,441
Withholding activity	\$ (336,161)	\$ -	(336,161)
Reclass of enterprise indirect costs to expenditures	(1,822,053)	-	(1,822,053)
Expenditures on a GAAP basis	<u>\$ (1,822,053)</u>	<u>\$ -</u>	<u>\$ 12,922,227</u>
Other financing sources (uses) on a budgetary basis			\$ 1,832,281
Reclass of enterprise indirect costs to expenditures	\$ (1,822,053)	\$ -	(1,822,053)
Stabilization transfer	-	168,222	168,222
Other financing sources (uses) on a GAAP basis	<u>\$ (1,822,053)</u>	<u>\$ 168,222</u>	<u>\$ 178,450</u>

*Appropriation Deficits* – During fiscal year 2018, there were no appropriation deficits.



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Templeton, Massachusetts (the "Town"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements (except for the Templeton Electric Light Department "the Light Department", which is as of December 31, 2017) and have issued our report thereon dated January 12, 2019.

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

**Internal Control Over Financial Reporting**

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

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

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



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Purpose of this Report**

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

*Roselli Clark & Associates*

Roselli, Clark & Associates  
Certified Public Accountants  
Woburn, Massachusetts  
January 12, 2019

## TOWN CLERK

### July 1, 2017 - June 30, 2018

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	TOTALS
St. List	\$30	\$30	\$30		\$10	\$20	\$40	\$20	\$40	\$30		\$10	\$260
Bus. Cert.	\$80	\$260	\$60	\$40	\$60	\$80	\$120	\$180	\$240	\$120	\$40	\$80	\$1,360
Marr. Lic.	\$140	\$140	\$35	\$35					\$70	\$70	\$105	\$70	\$665
Raffles	\$10		\$30	\$10						\$30			\$80
Junk				\$25									\$25
Under Gr.										\$70			\$70
Cert. Copy	\$330	\$220	\$340	\$330	\$290	\$390	\$560	\$450	\$480	\$470	\$180	\$530	\$4,570
Dogs	\$92	\$152	\$71	\$218	\$416	\$43	\$2,972	\$2,426	\$3,037	\$1,958	\$607	\$115	\$12,107
Dog Fees	\$50	\$150	\$50	\$950	\$2,775	\$225	\$50		\$50	\$425	\$550	\$50	\$5,325
Copies													\$0
Postage													\$0
Plan. Rules													\$0
Homestead													\$0
Poss. Viola													\$0
Smoking													\$0
Misc.													\$0
<b>TOTALS</b>	<b>\$732</b>	<b>\$952</b>	<b>\$616</b>	<b>\$1,608</b>	<b>\$3,551</b>	<b>\$758</b>	<b>\$3,742</b>	<b>\$3,076</b>	<b>\$3,917</b>	<b>\$3,173</b>	<b>\$1,482</b>	<b>\$855</b>	<b>\$24,462</b>

## VITAL STATISTICS

Births:	Males	38
	Females	30
Marriages:	Male Residents	26
	Male Non-Residents	1
	Female Residents	28
	Female Non-Residents	1
Deaths:	Males	51
	Females	45

**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.**

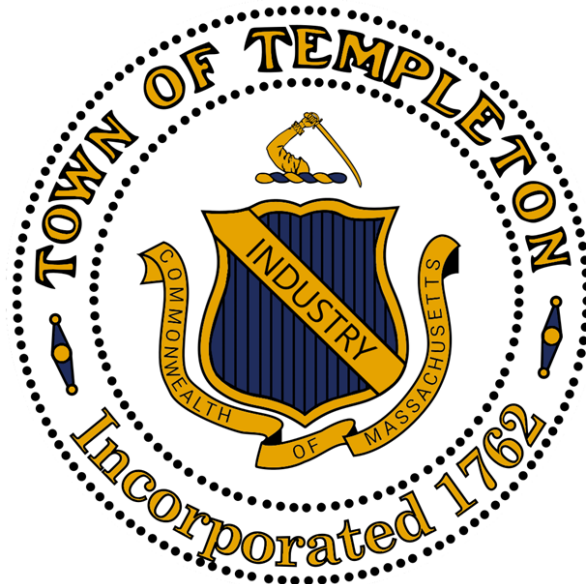
Respectfully submitted,  
Carol A. Harris,  
Town Clerk of Templeton

**FALL TOWN MEETING, NOVEMBER 14, 2017**

# **TOWN OF TEMPLETON**

## **FALL TOWN MEETING WARRANT**

**November 14, 2017**



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

# TOWN OF TEMPLETON

## WARRANT FOR FALL TOWN MEETING

NOVEMBER 14, 2017

WORCESTER, ss.

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

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

**Tuesday, November 14, 2017, at 7:00 p.m.**

Then and there to act on the following articles:

**Article 1: FY 2013, 2014 and 2015 General Fund Operating Budget Deficits Resolution**

To see if the Town will vote to appropriate the sum of Two Hundred Twenty Three Thousand Three Hundred Ninety Six Dollars and No Cents (**\$223,396.00**) to cover operating deficits in the general fund operating budget during the Fiscal Years 2013, 2014, and 2015 as follows:

FY 2013	\$112,192
FY 2014	\$59,494
FY 2015	\$51,710

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

*Submitted by the Board of Selectmen*

*Majority Vote Required*

On a motion duly made and seconded the town voted to appropriate the sum of Two Hundred Twenty Three Thousand Three Hundred Ninety Six Dollars and No Cents (**\$223,396.00**) to cover operating deficits in the general fund operating budget during the Fiscal Years 2013, 2014, and 2015 as follows:

FY 2013	\$112,192
FY 2014	\$59,494
FY 2015	\$51,710

And to meet said appropriation by a transfer of said sum from free cash in the treasury of the town.

**Passed/November 14<sup>th</sup> @ 7:08 pm**

**Article 2: FY 2015 Sewer Fund Operating Budget Deficit Resolution**

To see if the Town will vote to appropriate the sum of One Hundred Twenty Thousand Eight Hundred Thirty Eight Dollars and No Cents **(\$120,838.00)** to cover operating deficits in the sewer fund operating budget during the Fiscal Year 2015, and to meet said appropriation by a transfer of said sum from the retained earnings of the sewer enterprise fund, or take any other action related thereto.

*Submitted by the Board of Selectmen*

*Majority Vote Required*

On a motion duly made and seconded the town voted to appropriate the sum of One Hundred Twenty Thousand Eight Hundred Thirty Eight Dollars and No Cents **(\$120,838.00)** to cover operating deficits in the sewer fund operating budget during the Fiscal Year 2015, and to meet said appropriation by a transfer of said sum from the retained earnings of the sewer enterprise fund.

**Passed/November 14<sup>th</sup> @ 7:10 pm**

**Article 3: FY 2017 Late Bills**

To see if the Town will vote to authorize the payment of late bills from prior fiscal years in the amount of Sixty Three Dollars and Ninety Two Cents **(\$63.92)**, or take any other action related thereto.

*Submitted by the Board of Selectmen*

*Nine-Tenths Vote Required*

On a motion duly made and seconded the town voted to authorize the payment of late bills from prior fiscal years in the amount of Sixty-Three Dollars and Ninety-Two Cents **(\$63.92)** from the FY '18 operating budget of the account entitled DPW-Building and Grounds.

**Passed Unanimously/November 14<sup>th</sup> @ 7:11 pm**

**Article 4: Completing the FY 2018 Planned Revenue Transfer**

To see if the Town will vote to transfer the sum of One Hundred Thousand Dollars and No Cents **(\$100,000.00)** from the Ambulance Receipts Reserved for Appropriation, as planned in presenting the FY 2018 general fund budget to the Annual Town Meeting, to support the FY 2018 General Fund Operating Budget, or take any other action related thereto.

*Submitted by the Board of Selectmen*

*Majority Vote Required*

***A substitute motion was duly made and seconded to transfer the sum of One Hundred Thousand Dollars and No cents from the Ambulance Receipts Reserved for Appropriation account, as planned in presenting the FY 2018 general fund budget to the Annual Town Meeting, to Fire & EMS Fund 1000 Account Number 220 5100 Account Name Personnel.***

**Defeated/ November 14<sup>th</sup> @ 7:28 pm**

On a motion duly made and seconded the town voted to transfer the sum of One Hundred Thousand Dollars and No Cents **(\$100,000.00)** from the Ambulance Receipts Reserved for Appropriation account, to support the FY 2018 General Fund Operating Budget,

**Passed Unanimously/November 14<sup>th</sup> @ 7:28 pm**

**Article 5: FY 2018 Operating Budget Backfill**

To see if the Town will vote to appropriate the sum of Thirty Thousand Dollars and No Cents (**\$30,000.00**) to supplement the amounts appropriated in the FY 2018 Operating Budget as follows:

<u>Dept.</u>	<u>Amount</u>
DPW - B & G	\$2,500
DPW - Highway	\$5,000
Fire & EMS	\$15,000
Treasurer/Collector	\$7,500

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

*Submitted by the Board of Selectmen*

*Majority Vote Required*

On a motion duly made and seconded the town voted to appropriate the sum of Thirty Thousand Dollars and No Cents (**\$30,000.00**) to supplement the amounts appropriated in the FY 2018 Operating Budget as follows:

<u>Dept.</u>	<u>Amount</u>
DPW - B & G	\$2,500
DPW - Highway	\$5,000
Fire & EMS	\$15,000
Treasurer/Collector	\$7,500

And to meet said appropriation by a transfer of said sum from free cash in the treasury of the town.

**Passed/November 14<sup>th</sup> @ 7:49 pm**

**Article 6: FY 2018 Operating Budget Re: Extraordinary Inspection Work Load**

To see if the Town will vote to authorize additional compensation for the plumbing/gas and electrical inspectors, above and beyond that to be paid from their respective revolving funds, to account for the extraordinary inspection work load created by the construction of the new elementary school, and to appropriate the sum of Twenty Five Thousand Dollars and No Cents (**\$25,000.00**) to the account of the Office of Development Services to cover these services and that of the Building Inspector, and to meet said appropriation by a transfer of said sum from free cash, or to take any other action related thereto.

*Submitted by the Board of Selectmen*

*Majority Vote Required*

On a motion duly made and seconded the town voted to authorize additional compensation for the plumbing/gas and electrical inspectors, above and beyond that to be paid from their respective revolving funds and to appropriate the sum of Twenty Five Thousand Dollars and No Cents (**\$25,000.00**) to the account of the Office of Development Services to cover these services and that of the Building Inspector, and to meet said appropriation by a transfer of said sum from free cash in the treasury of the town.

**Passed/by hand count, y-26 n-22, November 14<sup>th</sup> @ 8:08 pm**

**A motion was duly made and seconded to reconsider Article 6.**

**Defeated/November 14<sup>th</sup> @ 8:10**

**Article 7: FY 2018 Capital Expenditures**

To see if the Town will vote to appropriate the sum of One Hundred Sixty Seven Thousand Five Hundred Dollars and No Cents (**\$167,500.00**) for a program of capital expenditures as generally identified below:

<u>Dept.</u>	<u>Item</u>	<u>Amount</u>
DPW – B&G	Boiler Replacement	\$7,500
DPW- Highway	6 Wheel Dump Truck	\$160,000

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

*Submitted by the Board of Selectmen*

*Majority Vote Required*

On a motion duly made and seconded the town voted to appropriate the sum of One Hundred Sixty Seven Thousand Five Hundred Dollars and No Cents (**\$167,500.00**) for a program of capital expenditures as generally identified below:

<u>Dept.</u>	<u>Item</u>	<u>Amount</u>
DPW – B&G	Boiler Replacement	\$7,500
DPW- Highway	6 Wheel Dump Truck	\$160,000

And to meet said appropriation by a transfer of said sum from free cash in the treasury of the town.

**Passed Unanimously/November 14<sup>th</sup> @ 8:13 pm**

**Article 8: Permit the Application of Bond Sale Premium to Pay Project Costs**

To see if the Town will vote to supplement each prior vote of the Town that authorizes the borrowing of money to pay costs of capital projects to provide that, in accordance with Chapter 44, Section 20 of the General Laws, the premium received by the Town upon the sale of any bonds or notes thereunder, less any such premium applied to the payment of the costs of issuance of such bond or notes, may be applied to pay project costs and the amount authorized to be

borrowed for each such project shall be reduced by the amount of any such premium so applied or take any other action related thereto.

*Submitted by the Board of Selectmen*

*Majority Vote Required*

On a motion duly made and seconded the town voted to supplement each prior vote of the Town that authorizes the borrowing of money to pay costs of capital projects to provide that, in accordance with Chapter 44, Section 20 of the General Laws, the premium received by the Town upon the sale of any bonds or notes thereunder, less any such premium applied to the payment of the costs of issuance of such bond or notes, may be applied to pay project costs and the amount authorized to be borrowed for each such project shall be reduced by the amount of any such premium so applied.

**Passed Unanimously/November 14<sup>th</sup> @ 8:16 pm**

**Article 9: 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>
Community Septic	December 1, 2008	9	\$195,000

Or take any other action related thereto.

*Submitted by the Board of Selectmen*

*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>
Community Septic	December 1, 2008	9	\$195,000

**Passed Unanimously/November 14<sup>th</sup> @ 8:17 pm**

**Article 10: Acceptance of Statute Re: Abandoned Funds**

To see if the Town will vote to adopt MGL Ch. 200A §9A, which provides a method of dealing with abandoned funds held in the custody of the Town, or take any other action related thereto.

*Majority Vote Required*

On a motion duly made and seconded the town voted to adopt MGL Ch. 200A §9A.

**Passed Unanimously/November 14<sup>th</sup> @ 8:20 pm**



**Article 11: Deposits to Stabilization & OPEB Accounts**

To see if the Town will vote to appropriate the sum of One Hundred Ninety Seven Thousand Five Hundred Dollars and No Cents (**\$197,500.00**) to make deposits into its Operations (OPEX) and Capital (CAPEX) stabilization accounts and the OPEB reserve account as follows:

OPEX	\$137,500
CAPEX	\$40,000
OPEB	\$20,000

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

*Submitted by the Board of Selectmen*

*Majority Vote Required*

On a motion duly made and seconded the town voted vote to appropriate the sum of One Hundred Ninety Seven Thousand Five Hundred Dollars and No Cents (**\$197,500.00**) to make deposits into its Operations (OPEX) and Capital (CAPEX) stabilization accounts and the OPEB reserve account as follows:

OPEX	\$137,500
CAPEX	\$40,000
OPEB	\$20,000

And to meet said appropriation by a transfer of said sum from free cash in the treasury of the town.

**Passed/November 14<sup>th</sup> @ 8:32 pm**

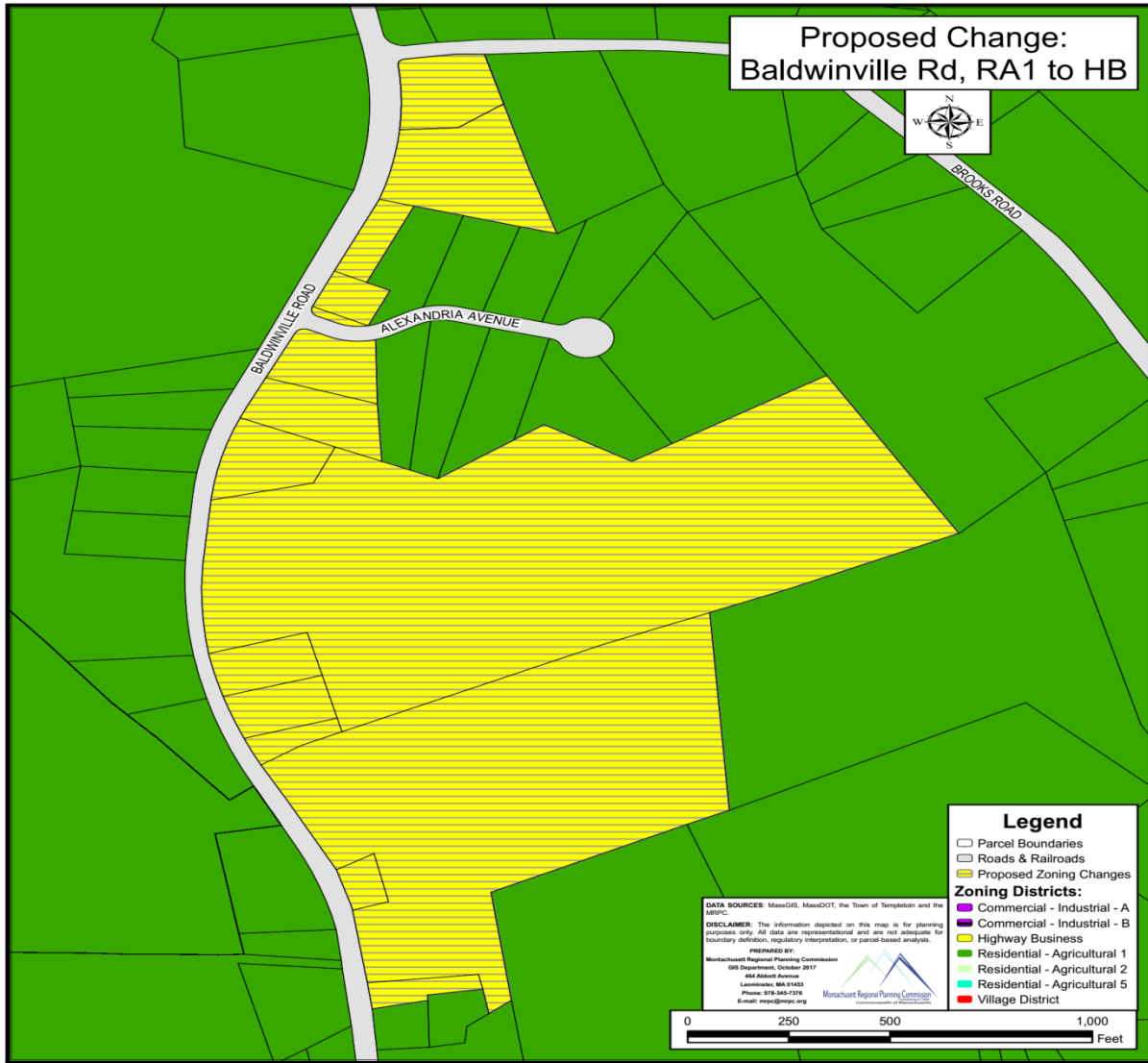
**Article 12: Zoning By-Law Amendment Re: Baldwinville Road.**

To see if the Town will vote to amend the Town’s Zoning Map by re-zoning the parcels identified as Map 4-06 Parcels 19.3, 23, 23.2, 24, 25, 25.1, 26, 26.10, 26.12, 27, 27.1, & 28; Map 4-07 Parcels 48.1, 52, & 53 on the records of the Town’s Board of Assessors, from Residential Agricultural One Acre (R-A-1) Zoning District to Highway Business (HB) Zoning District; or take any other action relative thereto.

*Submitted by the Planning Board*

*Two-Third Vote Required*

[Note: A copy of the zoning map showing the location of these parcels is on file in the Office of the Town Clerk and available on the Town’s web site.]



*A substitute motion was duly made and seconded that Article 12 be Passed Over.*

*A motion was duly made and seconded to move the substitute motion.*

**Passed/November 14<sup>th</sup> @ 8:53pm**

*On the substitute motion that article 12 be Passed Over.*

**Passed by 2/3/November 14<sup>th</sup> @ 8:54 pm**

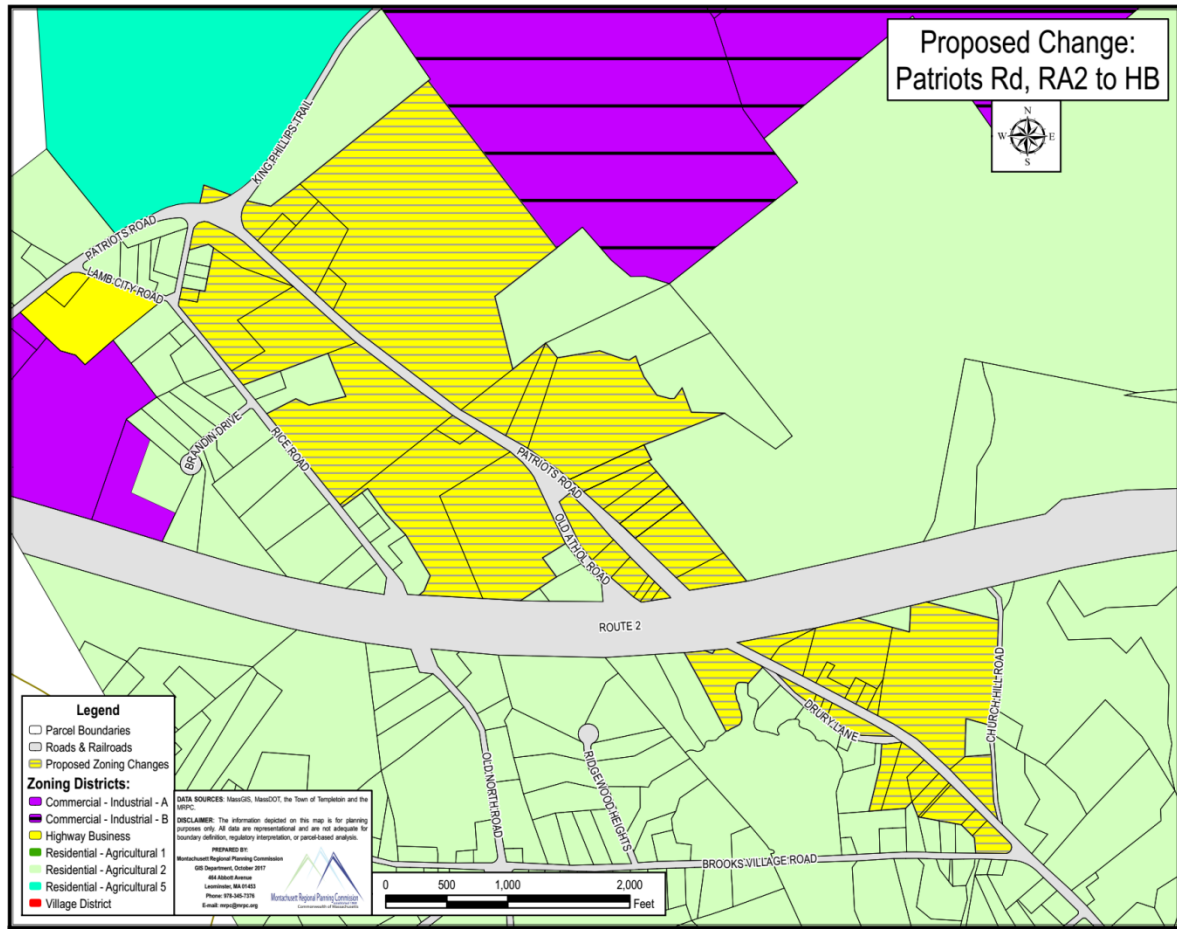
**Article 13: Zoning By-Law Amendment Re: Patriots Road**

To see if the Town will vote to amend the Town’s Zoning Map by re-zoning the parcels identified as Map 2-7, Parcels 20, 20.1, 20.5, 23, 23.1, 23.10, 23.20, 24, 25, 26, 26.1 & 40.1; Map 2-8, Parcels 17, 17.2 & 17.4; Map 3-7 Parcels 46, 46.1, 46.2, 46.4, 47.2, 48, 49, 50, 53, 53.2, 53.3, 53.4, 53.5, 54, 54.1, 55, & 55.1; Map 3-8 Parcels 7.6, 7.7, 16, 23, 24, 24.1, 25, 26, 27, 29.1, 32, 35, 35.1, 36,

37, 38, 38.1, 38.2, 39, 41, & 43 on the records of the Town's Board of Assessors, from Residential Agricultural Two Acre (R-A-2) Zoning District to Highway Business (HB) Zoning District; or to take any other action relative thereto.

*Submitted by the Planning Board  
Two-Third Vote Required*

[Note: A copy of the zoning map showing the location of these parcels is on file in the Office of the Town Clerk and available on the Town's web site.]



*A substitute motion was duly made and seconded to exclude parcel # 32, 36, 37, 39, 7.7, 35.1, 35, 38.1, 38.2 and 38.*

*A motion was duly made and seconded to move the substitute motion.  
Passed/November 14<sup>th</sup> @ 9:18 pm*

*On the substitute motion.  
Defeated/November 14<sup>th</sup> @ 9:19*

*A substitute motion was duly made and seconded to Pass Over Article 13 as written.*

*A motion was duly made and seconded to move the substitute motion.  
Passed Unanimously/November 14<sup>th</sup> @ 9:27 pm*

*On the substitute motion.*

Passed/November 14<sup>th</sup> @ 9:27

**Article 14: Acquisition of Certain Lands of the Walter Fernald Corporation for Conservation and Passive Recreation Purposes**

To see if the Town will vote to:

- (a) Acquire by gift or by purchase pursuant to Section 8C of Chapter 40 of the Massachusetts General Laws and any applicable law, all or any portions of and interests in approximately 102 acres of land supposedly owned by the Walter Fernald Corporation located off of Fernald School Road and Freight Shed Road and identified on the Town's assessing maps as Map 2-7, Parcel 40.6 (35.46+/- acres), Map 2-7, Parcel 40.3 (30.69+/- acres), Map 2-7, Parcel 40.4 (23.30 acres+/-) and Map 2-7, Parcel 40.5 (12.64+/- acres) with all such land to be under the custody, care and control of the Conservation Commission for public open space, conservation and passive recreational purposes; and
- (b) Appropriate the sum of Two Hundred Fifty Nine Thousand One Hundred Fifty Dollars and No Cents (\$259,150.00) for such acquisition and all costs incidental and related thereto, with said appropriation to be met by a transfer of One Hundred Eighty One Thousand Four Hundred Five Dollars and No Cents (\$181,405.00) from the Community Preservation Act account entitled "General Budgeted Reserve" and Seventy Seven Thousand Seven Hundred Forty Five Dollars and No Cents (\$77,745.00) from the Community Preservation account entitled "Open Space" with the expenditure of said sum to be contingent upon the award by the Massachusetts Division of Conservation Services, Executive Office of Energy and Environmental Affairs of a Local Acquisitions, to the Town of a Local Acquisition for Natural Diversity (LAND) Grant of at least One Hundred Fifty Five Thousand Four Hundred Ninety Dollars and No Cents (\$155,490.00) to reimburse the Town for the expenditure of such sum, with (i) seventy percent (70%) of such reimbursement amount to be deposited into the Community Preservation General Budgeted reserve account and (ii) thirty percent (30%) of such reimbursement amount to be deposited into the Community Preservation Open Space account and further that after June 30, 2019 any residual unexpended portion of such appropriated sum shall not be further expended and seventy percent (70%) of the unexpended portion of such sum shall be restored to the Community Preservation General Budgeted Reserve account and thirty percent (30%) of the unexpended portion shall be restored to the Community Preservation Open Space account; and
- (c) Authorize the Conservation Commission to apply for, and accept, such LAND Grant and such other grants or programs for which the Town may qualify for such purposes; and
- (d) Authorize the Board of Selectmen, with approval by the Conservation Commission, to grant to the Commonwealth of Massachusetts' Division of Fish and Wildlife or to any organization whose mission is to protect, preserve, promote, and enhance open space, a conservation restriction on all or any portions of said land preserving such land as public open space and public conservation and public passive recreational

land in perpetuity in accordance with Sections 31 – 33 of Chapter 184 and Section 12 of Chapter 44B of the Massachusetts General Laws; and

- (e) Authorize the Board of Selectmen to execute, deliver, grant and accept such deeds, restrictions instruments and agreements as it deems reasonable, appropriate and in the best interests of the town to be necessary to effectuate the purposes of this article,

Or take any other action related thereto.

*Submitted by the Community Preservation Committee*

*Majority Vote Required*

On a motion duly made and seconded the town voted that

- (a) The Board of Selectmen be authorized to acquire all or any portions of and interests in approximately 102 acres of land supposedly owned by the Walter Fernald Corporation located off of Fernald School Road and Freight Shed Road and identified on the Town's assessing maps as Map 2-7, Parcel 40.6 (35.46+/- acres), Map 2-7, Parcel 40.3 (30.69+/- acres), Map 2-7, Parcel 40.4 (23.30 acres+/-) and Map 2-7, Parcel 40.5 (12.64+/- acres) by gift or by purchase pursuant to any applicable law, with all such land to be under the custody, care and control of the Conservation Commission for public open space, conservation and passive recreational purposes; and
- (b) The recommendation of the Community Preservation Committee be received and accepted and the sum of Two Hundred Fifty Nine Thousand One Hundred Fifty Dollars and No Cents (\$259,150.00) be appropriated for such acquisition and all costs incidental and related thereto, with said appropriation to be met by a transfer of One Hundred Eighty One Thousand Four Hundred Five Dollars and No Cents (\$181,405.00) from the Community Preservation Act account entitled "General Budgeted Reserve" and Seventy Seven Thousand Seven Hundred Forty Five Dollars and No Cents (\$77,745.00) from the Community Preservation account entitled "Open Space" with the expenditure of said sum to be contingent upon the award by the Massachusetts Division of Conservation Services, Executive Office of Energy and Environmental Affairs of a Local Acquisitions, to the Town of a Local Acquisition for Natural Diversity (LAND) Grant of at least One Hundred Fifty Five Thousand Four Hundred Ninety Dollars and No Cents (\$155,490.00) to reimburse the Town for the expenditure of such sum, with (i) seventy percent (70%) of such reimbursement amount to be deposited into the Community Preservation General Budgeted reserve account and (ii) thirty percent (30%) of such reimbursement amount to be deposited into the Community Preservation Open Space account and further that after June 30, 2019 any residual unexpended portion of such appropriated sum shall not be further expended and seventy percent (70%) of the unexpended portion of such sum shall be restored to the Community Preservation General Budgeted Reserve account and thirty percent (30%) of the unexpended portion shall be restored to the Community Preservation Open Space account; and
- (c) The Conservation Commission be authorized to apply for, and accept, such LAND Grant and such other grants or programs for which the Town may qualify for such purposes; and

- (d) The Board of Selectmen, with approval by the Conservation Commission, be authorized to grant to the Commonwealth of Massachusetts' Division of Fish and Wildlife or to any organization whose mission is to protect, preserve, promote, and enhance open space, a conservation restriction on all or any portions of said land preserving such land as public open space and public conservation and public passive recreational land in perpetuity in accordance with Sections 31 – 33 of Chapter 184 and Section 12 of Chapter 44B of the Massachusetts General Laws; and
- (e) The Board of Selectmen be authorized to execute, deliver, grant and accept such deeds, restrictions instruments and agreements as it deems reasonable, appropriate and in the best interests of the town to be necessary to effectuate the purposes of this article.

***A motion was duly made and seconded to move the question.  
Passed/November 14<sup>th</sup> @ 9:55 pm***

***On the Main Motion  
Defeated/November 14<sup>th</sup> @ 9:56, by hand count, y-14, n-22***

**Article 15: Amending the General By-Laws Re: Date of Town Meeting & Election**

To see if the Town will vote to amend Article II of its Revised General By-laws as follows, or to take any other action relative thereto:

1. By amending Article II, Section 1 by deleting “May” in the first sentence and replacing it with “June”;
2. By amending Article II, Section 2 to read as follows:

“All business of the Annual Town Meeting, except the election of such Officers and the determination of such matters as are required by law to be elected or determined by ballot, shall be considered at a meeting to be held on the third Tuesday of May and must be completed on or before the fourth Tuesday of May, at a time and place designated by the Board of Selectmen.”

*Submitted by the Board of Selectmen  
Majority Vote Required*

A motion duly made and seconded the town voted vote to amend Article II of its Revised General By-laws as follows, or to take any other action relative thereto:

1. By amending Article II, Section 1 by deleting “May” in the first sentence and replacing it with “June”;
2. By amending Article II, Section 2 to read as follows:

“All business of the Annual Town Meeting, except the election of such Officers and the determination of such matters as are required by law to be elected or determined by ballot, shall be considered at a meeting to be held on the third Tuesday

of May and must be completed on or before the fourth Tuesday of May, at a time and place designated by the Board of Selectmen.”

**Defeated/November 14<sup>th</sup> @ 10:11 pm**

**Article 16: FY 2018 Templeton Cable TV Committee**

To see if the Town will vote to appropriate the additional sum of Sixty-Five Thousand Dollars and No Cents **(\$65,000.00)** for the Fiscal Year 2018 operating budget of the Cable TV Advisory Committee to total, in the aggregate, One Hundred Fifty Thousand Five Hundred Five Dollars and No Cents **(\$150,505.00)**, and to meet said appropriation with the receipts and revenues of the Cable Enterprise Fund, or take any other action relative thereto.

*Submitted by the Board of Selectmen for the Cable Committee*

*Majority Vote Required*

On a motion duly made and seconded the town voted vote to appropriate the additional sum of Sixty-Five Thousand Dollars and No Cents **(\$65,000.00)** for the Fiscal Year 2018 operating budget of the Cable TV Advisory Committee to total, in the aggregate, One Hundred Fifty Thousand Five Hundred Five Dollars and No Cents **(\$150,505.00)**, and to meet said appropriation with the receipts and revenues of the Cable Enterprise Fund.

**Passed Unanimously/November 14<sup>th</sup> @ 10:12 pm**

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

**Passed Unanimously/November 14<sup>th</sup> @ 10:12pm**

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 \_\_\_\_\_ day of October, 2017.

**BOARD OF SELECTMEN**

\_\_\_\_\_  
John Caplis, Chairman

\_\_\_\_\_  
Cameron Fortes, Vice Chairman

\_\_\_\_\_  
Julie Richard, Clerk

\_\_\_\_\_  
Doug Morrison, Member

\_\_\_\_\_  
Diane Haley Brooks, Member

True Copy: ATTEST

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

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

OFFICER'S RETURN  
WORCESTER, SS

October \_\_\_\_\_, 2017

This is to certify that I have served the within warrant by posting attested copies thereof in each precinct; namely, at the Post Office in Templeton, the Post Office in East Templeton, the Post Office in Baldwinville, and at the Town Hall at 160 Patriots Road, East Templeton, 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

Voters 66



**ANNUAL TOWN ELECTION, MAY 7, 2018**

**TOWN OF TEMPLETON  
WARRANT FOR ANNUAL TOWN ELECTION  
MAY 7, 2018  
COMMONWEALTH OF MASSACHUSETTS**

**WORCESTER, ss.**

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

**GREETINGS:**

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

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

On Monday, the 7<sup>th</sup> day of May next, at 11 o'clock A.M. to bring in their votes to the Election of Officers on one ballot as follows:

- One Member Board of Selectmen..... 3 years
- One Member Board of Assessors..... 3 years
- One Member Board of Health..... 3 years
- One Member Cemetery & Parks Commission.....3 years
- One Town Clerk.....3 years
- One Member Community Preservation Committee..... 3 years
- Two Constables..... 3 years
- One Member Light and Water Commission..... 3 years
- One Moderator..... 1 year
- One Member Housing Authority.....5 years
- Two Members Planning Board..... 5 years
- One Member Sewer Commission..... 3 years
- Two Members Narragansett Regional
  - School District Committee -- Templeton ..... 3 years
- One Member Narragansett Regional
  - School District Committee – Phillipston ..... 3 years

Ballot Questions:

1. Shall the Town of Templeton be allowed to assess an additional \$470,246 in real estate and personal property taxes for the purposes of protecting the public safety including the provision of fire services, Advanced Life Support ambulance service, additional training of police officers beyond state minimums, a community notification system, supplemental funding of the highway and snow and ice budgets and the associated costs of insurance and benefit programs for the fiscal year beginning July 1, 2018?

Yes \_\_\_\_\_ No \_\_\_\_\_

2. Shall the Town of Templeton be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued, in addition to the monies previously authorized, in order to pay the costs of designing and constructing an addition to, and renovations of, the Templeton Police Station located at 33 South Road, Templeton, Massachusetts, including the payment of costs incidental or related thereto?

Yes \_\_\_\_\_ No \_\_\_\_\_

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

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

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

Given under our hands this 18<sup>th</sup> Day of April in the year AD 2018.

BOARD OF SELECTMEN

\_\_\_\_\_  
John Caplis, Chairman

\_\_\_\_\_  
Cameron Fortes, Vice Chairman

\_\_\_\_\_  
Doug Morrison, Clerk

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

\_\_\_\_\_  
Diane Haley Brooks, Member

A True Copy ATTEST

\_\_\_\_\_  
Signature of Constable of Templeton

\_\_\_\_\_  
Date

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

WORCESTER, SS

April \_\_\_\_, 2018

This is to certify that I have served the within warrant by posting attested copies thereof in each Precinct; namely, at the Post Office in Templeton, the Post Office in East Templeton, the Post Office in Baldwinville, and the Town Hall at 160 Patriots Road in East Templeton, 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.

\_\_\_\_\_  
Signature of Constable of Templeton

\_\_\_\_\_  
Date

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

A True Copy, ATTEST:

\_\_\_\_\_  
Carol A. Harris  
Town Clerk of Templeton

**TOWN OF  
TEMPLETON**

**Annual Town Election  
Monday, May 7, 2018**

	A	B	C	
<b>Board of Selectmen (Vote for 2)</b>				
Blanks	48	22	20	90

Julie Richard	188	216	188	592
Jeffrey Bennett	197	158	126	481
Write Ins	4	4	0	8
	437	400	334	1171

**Board of Assessors**

Blanks	130	111	69	310
Fred Henshaw	306	288	265	859
Write Ins	1	1	0	2
	437	400	334	1171

**Board of Health**

Blanks	420	376	320	1116
Earl Baxter	10	14	11	35
Write Ins	7	10	3	20
	437	400	334	1171

**Cemetery & Parks Commission**

Blanks	426	367	325	1118
Alan Mayo	2	4	1	7
James Whalen	0	19	3	22
Write Ins	9	10	5	24
	437	400	334	1171

**Town Clerk**

Blanks	124	96	61	281
Carol Harris	313	304	273	890
Write Ins	0	0	0	0
	437	400	334	1171

**Community Preservation**

Blanks	151	127	89	367
Carrie Novak	286	273	245	804
Write Ins	0	0	0	0
	437	400	334	1171

**Constable (Vote for 2)**

Blanks	321	275	194	790
Randy Brown	279	279	247	805
John White	274	246	227	747

Write Ins	0	0	0	0
	874	800	668	2342

**Light & Water Commissioner**

Blanks	138	111	83	332
Christopher Stewart	296	289	250	835
Write Ins	3	0	1	4
	437	400	334	1171

**Moderator**

Blanks	145	109	75	329
Derek Hall	289	290	258	837
Write Ins	3	1	1	5
	437	400	334	1171

**Housing Authority**

Blanks	428	394	327	1149
Write Ins	9	6	7	22
	437	400	334	1171

**Planning Board (Vote for 2)**

Blanks	351	329	217	897
Charles Carroll, II	286	271	244	801
Franklin Moschetti	237	200	205	642
Write Ins	0	0	2	2
	874	800	668	2342

**Sewer Commissioner**

Blanks	152	123	84	359
Thomas Jeleniewski	285	276	250	811
Write Ins	0	1	0	1
	437	400	334	1171

**NRSD-Templeton (Vote for 2)**

				Phillipston	
Blanks	330	282	201	108	921
Deborah Koziol	281	272	246	206	1005
Rae-Ann Trifilo	262	241	221	205	929
Write Ins	1	5	0	1	7
	874	800	668	520	2862

**NRSD- Phillipston**

				Phillipston	
Blanks	170	138	103	35	446
Victoria Chartier	267	261	231	225	984

Write Ins	0	1	0	0	1
	437	400	334	260	1431

**Question 1 Public Safety**

Blanks	7	5	3	15
Yes	257	265	200	722
No	173	130	131	434
	437	400	334	1171

**Question 2 Police Station**

Blanks	11	12	12	35
Yes	236	211	166	613
No	190	177	156	523
	437	400	334	1171

**ANNUAL TOWN MEETING, MAY 19, 2018**

**TOWN OF TEMPLETON**  
**ANNUAL TOWN MEETING WARRANT**  
**MAY 19, 2018**



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

# TOWN OF TEMPLETON

## WARRANT FOR ANNUAL TOWN MEETING

MAY 19, 2018

WORCESTER, ss.

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

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

Saturday, May 19, 2018, at 9:00 a.m.

Then and there to act on the following articles:

### ARTICLE 1: FISCAL 2018 OPERATING BUDGET AMENDMENT(s)

To see if the Town will vote to appropriate the sum of Eighty Five Thousand Dollars and No Cents (\$85,000.00) for supplemental appropriations to the Fiscal Year 2018 Operating Budget as follows:

Department	Amount	Reason
Selectmen	\$12,250	Litigation
Treasurer/Collector	\$7,000	Tax Bill Template(s)
Development Services	\$750	Right to Farm Signage
Snow & Ice	\$65,000	FY '18 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 Board of Selectmen**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Eighty-Five Thousand Dollars and No Cents (**\$85,000.00**) for supplemental appropriations to the Fiscal Year 2018 Operating Budget as follows:

Department	Amount	Reason
Selectmen	\$12,250	Litigation
Treasurer/Collector	\$7,000	Tax Bill Template(s)

Development Services	\$750	Right to Farm Signage
Snow & Ice	\$65,000	FY '18 Deficit

And to meet said appropriation by a transfer of said sum from certified free cash.  
**Passed/May 19<sup>th</sup> @ 9:10 am**

**ARTICLE 2: CONSENT AGENDA**

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

**A. REPORTS OF TOWN OFFICERS**

Accept the reports of the Town Officers as printed in the 2017 Town Report:

**B. REPORTS OF TOWN COMMITTEES**

Allow any of the Town Committees to present their reports;

**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	\$7,500
Electrical Inspector Fund	\$12,500

Or take any other action related thereto.  
**Submitted by the Board of Selectmen**  
**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 2017 Town Report.

**B. REPORTS OF TOWN COMMITTEES**

Allow any of the Town Committees to present their reports.

**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	\$7,500
Electrical Inspector Fund	\$12,500

**Passed/May 19<sup>th</sup> @ 9:12 am**

**ARTICLE 3: AMEND BY-LAWS RE: DEPARTMENTAL REVOLVING FUNDS**

To see if the Town will vote to amend Article V of its General By-Laws, entitled Financial Affairs, Section 6, entitled Departmental Revolving Funds, by

1.) Making certain deletions (in strikethrough) or additions (in bold) to Subsection 2. A. as follows:

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

And

2) Making certain additions to Subsection 5, entitled Establishment of the Several Departmental Accounts, as follows:

<b>Revolving Fund Name</b>	<b>Programs &amp; Purposes of Fund</b>	<b>Departmental Receipts to be Credited to Fund</b>	<b>Officer Authorized to Expend from Fund</b>	<b>Fiscal Years</b>
Community Services Fund	Wages of seasonal or part-time staffing, supplies, and general associated expenses.	Fees received for rentals of facilities, sports, instructional, day-camp, and program offerings	Director of Community Services	FY 2019 & subsequent fiscal years

And further to set the spending limits for FY 2019 for this newly created fund at Twenty Thousand Dollars and No Cents (\$20,000.00).

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to amend Article V of the Town's General By-Laws, entitled Financial Affairs, section 6, entitled Departmental Revolving Funds, by

1.) Making certain deletions (in strikethrough) or additions (in bold) to Subsection 2. A. as follows:

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

And

2) Making certain additions to Subsection 5, entitled Establishment of the Several Departmental

<b>Revolving Fund Name</b>	<b>Programs &amp; Purposes of Fund</b>	<b>Departmental Receipts to be Credited to Fund</b>	<b>Officer Authorized to Expend from Fund</b>	<b>Fiscal Years</b>
Community Services Fund	Wages of seasonal or part-time staffing, supplies, and general associated expenses.	Fees received for rentals of facilities, sports, instructional, day-camp, and program offerings	Director of Community Services	FY 2019 & subsequent fiscal years

Accounts, as follows:

And further to set the spending limits for FY 2019 for this newly created fund at Twenty Thousand Dollars and No Cents (**\$20,000.00**).

**Passed/May 19<sup>th</sup> by a hand count, Y-55, N-35 @ 9:21 am**

**ARTICLE 4: AMENDING BY-LAWS RE: ADVISORY COMMITTEE**

To see if the Town will vote to

1.) Amend Article II, Section 6 of its General By-Laws by making certain deletions (in strikethrough) and additions (in bold) as follows:

All articles in any warrant for a town meeting shall be referred to the Advisory Committee for its consideration. The Selectmen 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. 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.~~

And further

2. To amend Article IV of its General By-Laws, Sections 2 through 6, inclusive, by making certain deletions (in strikethrough) and additions (in bold) as follows:

Section 1. There shall be an Advisory Committee consisting of seven legal voters of the town who shall be appointed by the Moderator as hereinafter provided. No elective or appointive town officer or town employee shall be eligible to serve on said committee. Advisory Committee members shall be entitled to serve upon any Committee for which membership is specifically provided for in these By-laws. In addition, members of the Advisory Committee may serve upon temporary ad hoc committees convened for a single purpose, such as the screening of applications for employment or appointment and examination of policy issues, when such bodies will be dissolved upon the completion of their work.

Section 2. The Moderator of the town meeting when this By-Law is adopted shall, within thirty days after such by-law becomes effective, appoint 2 members of said committee for terms of one year, 2 members for terms of two years, and 3 members for terms of three years. At each Annual Town Meeting thereafter the Moderator thereof shall appoint 3 members of said committee for terms of three years. The terms of office of said members shall commence immediately upon qualification and shall expire at the close of final adjournment of the Annual Town Meeting at which their successors are appointed **provided however, that, in the event of a failure to appoint a successor, members shall serve until their successor is appointed and duly qualified.** Said committee shall choose its own officers, and shall serve without pay, **and except the chairman who shall receive such amount as voted upon at the Annual Town Meeting,** and it shall cause to be kept a true record of its proceedings.

Section 3. **A vacancy shall occur in the membership of the Advisory Committee by reason of resignation, death, upon moving from town, or removal from the list of registered voters.** The said committee shall fill any vacancy which may occur in its membership, by vote, attested copy of which shall be sent by the secretary to the Town Clerk. ~~If any member is absent from five consecutive meetings of said committee, his position shall be deemed to be vacant and shall be filled as herein provided. The term of office of any person so chosen to fill a vacancy shall expire at the final adjournment of the next succeeding Annual Town Meeting, and t~~The Moderator thereof shall appoint **a person** ~~his successor~~ to complete the unexpired term of the member in whose office such vacancy originally occurred.

Section 4a. **The Warrant** ~~All articles, other than those deemed by the Board of Selectmen to constitute an emergency, sought to be inserted in the Town Warrant for the Annual Town Meeting shall be~~ **provided** filed with the Board of Selectmen, and referred by ~~them~~ to the Advisory Committee **by the Board of Selectmen at least 30 days before the date set for the Annual Town Meeting and on or before April 10<sup>th</sup> and all** articles sought to be inserted in the Warrant for a Special Town Meeting shall be referred by the Board of Selectmen to the Advisory Committee at least 14 days before the date set for **any Special Town Meeting** ~~such meeting.~~

Section ~~54~~. It shall be the duty of the Advisory Committee ~~annually~~ to consider the ~~expenditures in previous years and the estimated requirements~~ **various warrant articles**, for the ensuing year of the several boards, officers and committees of the town **including any citizen petitions thereon**. as prepared by them in such form and detail as may be prescribed by said committee. ~~The said Advisory Committee shall add to such statement of expenditures and estimates another column, giving the amounts which in its opinion should be appropriated for the ensuing year, and shall further add thereto such explanations and suggestions relating to the proposed appropriations as it may deem expedient, and report thereon to the community at least seven 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. as provided in section five of Article II.~~

Section ~~65~~. In the discharge of its duty, said committee shall have 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. 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,~~ **within five business days of a upon request, furnish said committee with facts, figures, and any other information pertaining to their several activities or an explanation of a reasonable time frame within which it might expect to be able to compile and produce such material.**

Section ~~76~~. It shall be the duty of the Advisory Committee to make an annual report of its doings, with recommendations relative to financial matters and the conduct of town business, to be contained in the annual town report.

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**Majority Vote Required**

**A substitute motion was duly made and seconded to Table Article IV until such time the Advisory Committee and Board of Selectmen can agree on the changes to Article II, Section 6 of the town by-laws. (2/3 vote needed)**

**Defeated/May 19<sup>th</sup> by hand count Y-62, N-43 @ 9:42**

**A substitute motion was duly made and seconded to see if the Town will vote to change the wording in Article 4, Section 2, line 9 by removing the word “shall” and replacing it with “may” in order to give the volunteers the option to continue to serve without being forced to resign if no replacement is available.**

**Passed/May 19<sup>th</sup> @ 10:02 am**

A motion was duly made and seconded to see if the Town will vote to

1.) Amend Article II, Section 6 of its General By-Laws by making certain deletions (in strikethrough) and additions (in bold) as follows:

All articles in any warrant for a town meeting shall be referred to the Advisory Committee for its consideration. The Selectmen 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. 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.

And further

2. To amend Article IV of its General By-Laws, Sections 2 through 6, inclusive, by making certain deletions (in strikethrough) and additions (in bold) as follows:

Section 1. There shall be an Advisory Committee consisting of seven legal voters of the town who shall be appointed by the Moderator as hereinafter provided. No elective or appointive town officer or town employee shall be eligible to serve on said committee. Advisory Committee members shall be entitled to serve upon any Committee for which membership is specifically provided for in these By-laws. In addition, members of the Advisory Committee may serve upon temporary ad hoc committees convened for a single purpose, such as the screening of applications for employment or appointment and examination of policy issues, when such bodies will be dissolved upon the completion of their work.

Section 2. The Moderator of the town meeting when this By-Law is adopted shall, within thirty days after such by-law becomes effective, appoint 2 members of said committee for terms of one year, 2 members for terms of two years, and 3 members for terms of three years. At each Annual Town Meeting thereafter the Moderator thereof shall appoint members of said committee for terms of three years. The terms of office of said members shall commence immediately upon qualification and shall expire at the close of final adjournment of the Annual Town Meeting at which their successors are appointed **provided however, that, in the event of a failure to appoint a successor, members may serve until their successor is appointed and duly qualified.** Said committee shall choose its own officers, shall serve without pay, **and** shall cause to be kept a true record of its proceedings.

Section 3. **A vacancy shall occur in the membership of the Advisory Committee by reason of resignation, death, upon moving from town, or removal from the list of registered voters.** The Moderator shall appoint **a person** to complete the unexpired term of the member in whose office such vacancy occurred.

Section 4. **The Warrant shall be provided to the Advisory Committee by the Board of Selectmen at least 30 days before the date set for the Annual Town Meeting and at least 14 days before the date set for any Special Town Meeting.**

Section 5. It shall be the duty of the Advisory Committee to consider the **various warrant articles, including any citizen petitions thereon.** The Advisory Committee shall report thereon **to the community at least seven 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.**

Section 6. In the discharge of its duty, said committee shall have 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. Officers, boards, and committees of the town shall **within five business days of a ~~upon~~ request, furnish said committee with facts, figures, and any other information pertaining to their several activities or an explanation of a reasonable time frame within which it might expect to be able to compile and produce such material.**

Section 7. It shall be the duty of the Advisory Committee to make an annual report of its doings, with recommendations relative to financial matters and the conduct of town business, to be contained in the annual town report.

**A motion was duly made to Pass Over Article 4  
Passed/May 19<sup>th</sup> @ 10:15 am**

#### **ARTICLE 5: AMENDING BY-LAWS RE: SITING OF CLASS II AUTO LICENSES**

To see if the Town will vote to amend Article XXXI of its General By-Laws by making certain deletions (in strikethrough) and additions (in bold) as follows:

The number of Class II used car dealer licenses in effect in the Town at any one time is not to exceed 21, with said number to be apportioned among the ~~4~~ **Town's several** precincts.

Or take any other action related thereto.  
**Submitted by the Board of Selectmen  
Majority Vote Required**

**A motion was duly made and seconded to Move the Article.  
Passed/May 19<sup>th</sup> @ 10:26 am**

On a motion duly made and seconded the Town voted to amend Article XXXI of the Town's General By-Laws by making certain deletions (in strikethrough) and additions (in bold) as follows:

The number of Class II used car dealer licenses in effect in the Town at any one time is not to exceed 21, with said number to be apportioned among the ~~Town's~~ **several** precincts.  
**Passed/May 19<sup>th</sup> @ 10:27 am**

## **ARTICLE 6 AMENDING BY-LAWS RE: VETERANS ADVISORY BOARD**

To see if the Town will vote to amend Article LV of its General By-Laws by substituting the following in its entirety:

### Article LV Veterans Advisory Board

#### Section 1. Establishment, Terms and Conflicting Service

There shall be a Veterans Advisory Board consisting of five (5) residents of the Town who shall be registered voters. Veterans appointed as members shall have received an honorable discharge for their service. Members shall be appointed by the Board of Selectmen for a term of three (3) years commencing on July 1. The terms shall be staggered such that no more than two (2) members shall have their terms expire each year. Members shall serve until their successor is appointed and duly qualified. There shall be no compensation for members.

Town Officers and Town employees, elected or appointed, are not eligible to be members. Any member of said Board who shall be elected or appointed to Town office, except as provided for herein, shall forthwith, upon his qualification in such office, and any other member who shall move from Town shall, upon moving, cease to be a member of said committee. Members of the committee shall serve without compensation.

The Board shall have a Chairman and a Clerk who shall act in the absence of the Chairman. The Board shall choose its own officers.

#### Section 2. Vacancies

A vacancy in an appointed position shall be filled for the balance of the unexpired term of the vacant position.

#### Section 3. Purpose

The Board shall meet no less than quarterly to consider matters brought to its attention by the Town's Veterans Services Officer, other Town Officers or employees, the general populace and of its own initiative pertaining to the health and well-being of the Town's veterans.

#### Section 4. Reports

The Committee shall annually file a report on its work, to include such recommendations as it deems worthy of consideration, with the Board of Selectmen in December of each year.

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**Majority Vote Required**

**A motion was duly made and seconded to Pass Over Article 6. (2/3 vote needed)**

**Defeated/May 19<sup>th</sup> by hand count, Y-48, N-66 @ 10:38 am**

**A motion was duly made and seconded to Move the Article.  
Passed Unanimously/May 19<sup>th</sup> @ 10:50 am**

On a motion duly made and seconded the Town voted to add as a new Article LVI of the Town's General By-Laws to read as follows:

Article LVI Veterans Advisory Board

Section 1. Establishment, Terms and Conflicting Service

There shall be a Veterans Advisory Board consisting of five (5) residents of the Town who shall be registered voters. Veterans appointed as members shall have received an honorable discharge for their service. Members shall be appointed by the Board of Selectmen for a term of three (3) years commencing on July 1. The terms shall be staggered such that no more than two (2) members shall have their terms expire each year. Members shall serve until their successor is appointed and duly qualified. There shall be no compensation for members.

Town Officers and Town employees, elected or appointed, are not eligible to be members. Any member of said Board who shall be elected or appointed to Town office, except as provided for herein, shall forthwith, upon his qualification in such office, and any other member who shall move from Town shall, upon moving, cease to be a member of said committee. Members of the committee shall serve without compensation.

The Board shall have a Chairman and a Clerk who shall act in the absence of the Chairman. The Board shall choose its own officers.

Section 2. Vacancies

A vacancy in an appointed position shall be filled for the balance of the unexpired term of the vacant position.

Section 3. Purpose

The Board shall meet no less than quarterly to consider matters brought to its attention by the Town's Veterans Services Officer, other Town Officers or employees, the general populace and of its own initiative pertaining to the health and well-being of the Town's veterans.

Section 4. Reports

The Committee shall annually file a report on its work, to include such recommendations as it deems worthy of consideration, with the Board of Selectmen in December of each year.

**Passed Unanimously/May 19<sup>th</sup> @ 10:50 am**



## ARTICLE 7: AMENDING BY-LAWS RE: LICENSES & PERMITS

To see if the Town will vote to amend Article XXXII, with respect to Licenses and Permits of Delinquent Taxpayers by making certain deletions (in strikethrough) and additions (in bold) as follows:

- Section A. The Tax Collector or other municipal official responsible for records of all municipal taxes, assessments, betterments and other municipal charges, hereinafter referred to as the Tax Collector, shall annually, **and may periodically**, furnish to each department, board, commission or division, hereinafter referred to as the Licensing Authority, that issues licenses or permits including renewals and transfers, a list of any person, corporation, or business enterprise, hereinafter referred to as the Party, that has neglected or refused to pay any local taxes, fees, assessments, betterments or other municipal charges ~~for not less than a twelve month period~~, and that such party has not filed in good faith a pending application for an abatement of such tax or a pending petition before the appellate tax board.
- Section B. The licensing authority may deny, revoke or suspend any license or permit, including renewals and transfers of any party whose name appears on said list furnished to the licensing authority from the tax collector **or with respect to any activity, event or other matter which is the subject of such license or permit and which activity, event or matter is carried out or exercised or is to be carried out or exercised on or about real estate owned by any party whose name appears on said list furnished to the licensing authority from the tax collector**; provided, however, that written notice is given to the party and the tax collector, as required by applicable provisions of law, and the party is given a hearing, to be held not earlier than fourteen days after said notice. Said list shall be prima facie ~~for~~ evidence for denial, revocation or suspension of said license or permit to any party. The Tax Collector shall have the right to intervene in any hearing conducted with respect to such license denial, revocation or suspension. Any findings made by the licensing authority with respect to such license denial, revocation or suspension shall be made only for the purposes of such proceeding and shall not be relevant to or introduced in any other proceeding at law, except for any appeal from such license denial, revocation or suspension. Any license or permit denied, suspended or revoked under this section shall not be reissued or renewed until the license authority receives a certificate issued by the Tax Collector that the party is in good standing with respect to any and all local taxes, fees, assessments, betterments or other municipal charges, payable to the municipality as the date of issuance of said certificate.

Section C. Any party shall be given an opportunity to enter into a payment agreement, thereby allowing the licensing authority to issue a certificate indicating said limitations to the license or permit and the validity of said license shall be conditioned upon the satisfactory compliance with said agreement. Failure to comply with said agreement shall be grounds for the suspension or revocation of said license or permit; provided, however, that the holder be given notice and a hearing as required by applicable provisions of law.

Section D. The Board of Selectmen may waive such denial, suspension or revocation if it finds there is no direct or indirect business interest by the property owner, its officers or stockholder, if any, or members of his immediate family, as defined in Section 1; ~~of Chapter 268A~~ in the business or activity conducted in or on said property.

This section shall not apply to the following licenses and permits: open burning; ~~Section 13;~~ ~~thirteen of Chapter 48~~ **forty-eight**; ~~bicycle permits; section eleven A of chapter eighty-five;~~ sales of articles for charitable purposes, Section ~~33~~ **thirty-three of**; Chapter ~~101~~ **one hundred and one**; children work permits, Section ~~69;~~ ~~sixty-nine of Chapter 149~~ **one hundred and forty-nine**; clubs, associations dispensing food or beverage licenses, Section ~~21~~ **twenty-one E;** of Chapter ~~140~~ **one hundred and forty**; dog licenses, Section ~~137;~~ **one hundred and thirty-seven of Chapter 140** ~~one hundred and forty~~; fishing, hunting, trapping license, Section ~~12;~~ ~~twelve of Chapter 131~~ **one hundred and thirty-one**; marriage licenses, Section ~~28;~~ ~~twenty-eight of Chapter 207;~~ **two hundred and seven and** theatrical events, public exhibition permits, Section ~~181;~~ **one hundred and eighty-one of Chapter 140;** ~~one hundred and forty.~~ ~~bicycle permits;~~ ~~Section 11A, Chapter 85.~~

Or take any other action related thereto.

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

**An amended motion was duly made and seconded that the last paragraph be entitled E and the word "Section" shall read "Article"**

**Passed May 19<sup>th</sup> @ 11:09 am**

**A motion was duly made and seconded to Move the Article.**

**Passed May 19<sup>th</sup> @ 11:11 am**

On the amended motion the town voted to amend Article XXXII of the Town's General By-Laws with respect to Licenses and Permits of Delinquent Taxpayers by making certain deletions (in strikethrough) and additions (in bold) as follows:

Section A. The Tax Collector or other municipal official responsible for records of all municipal taxes, assessments, betterments and other municipal charges, hereinafter referred to as the Tax Collector, shall annually, **and may periodically**, furnish to each department, board, commission or division, hereinafter referred to

as the Licensing Authority, that issues licenses or permits including renewals and transfers, a list of any person, corporation, or business enterprise, hereinafter referred to as the Party, that has neglected or refused to pay any local taxes, fees, assessments, betterments or other municipal charges, and that such party has not filed in good faith a pending application for an abatement of such tax or a pending petition before the appellate tax board.

- Section B. The licensing authority may deny, revoke or suspend any license or permit, including renewals and transfers of any party whose name appears on said list furnished to the licensing authority from the tax collector **or with respect to any activity, event or other matter which is the subject of such license or permit and which activity, event or matter is carried out or exercised or is to be carried out or exercised on or about real estate owned by any party whose name appears on said list furnished to the licensing authority from the tax collector**; provided, however, that written notice is given to the party and the tax collector, as required by applicable provisions of law, and the party is given a hearing, to be held not earlier than fourteen days after said notice. Said list shall be prima facie ~~for~~ evidence for denial, revocation or suspension of said license or permit to any party. The Tax Collector shall have the right to intervene in any hearing conducted with respect to such license denial, revocation or suspension. Any findings made by the licensing authority with respect to such license denial, revocation or suspension shall be made only for the purposes of such proceeding and shall not be relevant to or introduced in any other proceeding at law, except for any appeal from such license denial, revocation or suspension. Any license or permit denied, suspended or revoked under this section shall not be reissued or renewed until the license authority receives a certificate issued by the Tax Collector that the party is in good standing with respect to any and all local taxes, fees, assessments, betterments or other municipal charges, payable to the municipality as the date of issuance of said certificate.
- Section C. Any party shall be given an opportunity to enter into a payment agreement, thereby allowing the licensing authority to issue a certificate indicating said limitations to the license or permit and the validity of said license shall be conditioned upon the satisfactory compliance with said agreement. Failure to comply with said agreement shall be grounds for the suspension or revocation of said license or permit; provided, however, that the holder be given notice and a hearing as required by applicable provisions of law.
- Section D. The Board of Selectmen may waive such denial, suspension or revocation if it finds there is no direct or indirect business interest by the property owner, its officers or stockholder, if any, or members of his immediate family, as defined in Section ~~10~~ **13** of Chapter ~~268~~ **48** in the business or activity conducted in or on said property.
- Section E. This article shall not apply to the following licenses and permits: open burning; Section **thirteen of Chapter forty-eight**; **bicycle permits**; **section eleven A of**

**chapter eighty-five; sales of articles for charitable purposes, Section thirty-three of Chapter one hundred and one; children work permits, Section sixty-nine of Chapter one hundred and forty-nine; clubs, associations dispensing food or beverage licenses, Section twenty-one E of Chapter one hundred and forty; dog licenses, Section one hundred and thirty-seven of Chapter one hundred and forty; fishing, hunting, trapping license, Section twelve of Chapter one hundred and thirty-one; marriage licenses, Section twenty-eight of Chapter two hundred and seven and theatrical events, public exhibition permits, Section one hundred and eighty-one of Chapter one hundred and forty.**

**Passed/May 19<sup>th</sup> @ 11:11 am**

## **ARTICLE 8: AMENDING BY-LAWS RE: TIMING OF ANNUAL TOWN ELECTION & MEETING**

To see if the Town will vote to amend Article II, Section(s) 1 and 2 with respect to the timing of the Annual Town Meeting and Elections by making certain deletions (in strikethrough) and additions (in bold) as follows:

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

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

Section 2. All business of the Annual Town Meeting, except the election of such officers and the determination of such matters as are required by law to be elected or determined by ballot, shall be considered **on the Wednesday preceding the election of town officers** ~~at an adjournment of such meeting to be held on the second Saturday thereafter,~~ at a time and place designated by the Board of Selectmen.

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**Majority Vote Required**

**A motion was duly made and seconded to Move the Article.**

**Passed/May 19<sup>th</sup> @ 11:23 am**

On a motion duly made and seconded the Town voted to amend Article II, Section(s) 1 and 2 of the Town's General By-Laws with respect to the timing of the Annual Town Meeting and Elections by making certain deletions (in strikethrough) and additions (in bold) as follows:

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

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

Section 2. All business of the Annual Town Meeting, except the election of such officers and the determination of such matters as are required by law to be elected or determined by ballot, shall be considered **on the Wednesday preceding the election of town officers**, at a time and place designated by the Board of Selectmen.

**Passed/May 19<sup>th</sup> @ 11:23 am**

#### **ARTICLE 9: ACQUISITION OF CERTAIN LANDS OF THE WALTER FERNALD CORPORATION FOR CONSERVATION AND PASSIVE RECREATION PURPOSES**

To see if the Town will vote to:

- (f) Acquire by purchase, gift or eminent domain pursuant to Section 8C of Chapter 40 of the Massachusetts General Laws and any applicable law, all or any portions of and interests in approximately 102 acres of land supposedly owned by the Walter Fernald Corporation located off of Fernald School Road and Freight Shed Road and identified on the Town's assessing maps as Map 2-7, Parcel 40.6 (35.46+/- acres), Map 2-7, Parcel 40.3 (30.69+/- acres), Map 2-7, Parcel 40.4 (23.30 acres+/-) and Map 2-7, Parcel 40.5 (12.64+/- acres) with all such land to be under the custody, care and control of the Conservation Commission for public open space, conservation and passive recreational purposes; and
- (g) Appropriate the sum of Two Hundred Fifty Nine Thousand One Hundred Fifty Dollars and No Cents (\$259,150.00) for such acquisition and all costs incidental and related thereto, with said appropriation to be met by a transfer of One Hundred Eighty One Thousand Four Hundred Five Dollars and No Cents (\$181,405.00) from the Community Preservation Act account entitled "General Budgeted Reserve" and Seventy Seven Thousand Seven Hundred Forty Five Dollars and No Cents (\$77,745.00) from the Community Preservation account entitled "Open Space" with the expenditure of said sum to be contingent upon the award by the Massachusetts Division of Conservation Services, Executive Office of Energy and Environmental Affairs of a Local Acquisitions, to the Town of a Local Acquisition for Natural Diversity (LAND) Grant of at least One Hundred Fifty Five Thousand Four Hundred Ninety Dollars and No Cents (\$155,490.00) to reimburse the Town for the expenditure of such sum, with (i) seventy percent (70%) of such reimbursement amount to be deposited into the Community Preservation General Budgeted reserve account and (ii) thirty percent (30%) of such reimbursement amount to be deposited

- into the Community Preservation Open Space account and further that after June 30, 2019 any residual unexpended portion of such appropriated sum shall not be further expended and seventy percent (70%) of the unexpended portion of such sum shall be restored to the Community Preservation General Budgeted Reserve account and thirty percent (30%) of the unexpended portion shall be restored to the Community Preservation Open Space account; and
- (h) Authorize the Conservation Commission to apply for, and accept, such LAND Grant and such other grants or programs for which the Town may qualify for such purposes; and
  - (i) Authorize the Board of Selectmen, with approval by the Conservation Commission, to grant to the Commonwealth of Massachusetts' Division of Fish and Wildlife or to any organization whose mission is to protect, preserve, promote, and enhance open space, a conservation restriction on all or any portions of said land preserving such land as public open space and public conservation and public passive recreational land in perpetuity in accordance with Sections 31 – 33 of Chapter 184 and Section 12 of Chapter 44B of the Massachusetts General Laws; and
  - (j) Authorize the Board of Selectmen to execute, deliver, grant and accept such deeds, restrictions instruments and agreements as it deems reasonable, appropriate and in the best interests of the town to be necessary to effectuate the purposes of this article,

Or take any other action related thereto.

**Submitted by the Community Preservation Committee**

**2/3 Vote Required**

**An amended motion was duly made and seconded to remove “supposedly” from Article 9 section A.**

**Defeated/May 19<sup>th</sup> @ 11:37 am**

**A motion was duly made and seconded to Move the Article.**

**Passed/May 19<sup>th</sup> @ 11:57 am**

A motion was duly made and seconded that the Town vote to:

- (a) Acquire by purchase, gift or eminent domain pursuant to Section 8C of Chapter 40 of the Massachusetts General Laws and any applicable law, all or any portions of and interests in approximately 102 acres of land supposedly owned by the Walter Fernald Corporation located off of Fernald School Road and Freight Shed Road and identified on the Town's assessing maps as Map 2-7, Parcel 40.6 (35.46+/- acres), Map 2-7, Parcel 40.3 (30.69+/- acres), Map 2-7, Parcel 40.4 (23.30 acres+/-) and Map 2-7, Parcel 40.5 (12.64+/- acres) with all such land to be under the custody, care and control of the Conservation Commission for public open space, conservation and passive recreational purposes; and
- (b) Appropriate the sum of Two Hundred Fifty Nine Thousand One Hundred Fifty Dollars and No Cents (\$259,150.00) for such acquisition and all costs incidental and related thereto, with said appropriation to be met by a transfer of One Hundred Eighty One Thousand Four Hundred Five Dollars and No Cents (\$181,405.00) from the Community Preservation Act account entitled “General Budgeted Reserve” and

- Seventy Seven Thousand Seven Hundred Forty Five Dollars and No Cents (\$77,745.00) from the Community Preservation account entitled “Open Space” with the expenditure of said sum to be contingent upon the award by the Massachusetts Division of Conservation Services, Executive Office of Energy and Environmental Affairs of a Local Acquisitions, to the Town of a Local Acquisition for Natural Diversity (LAND) Grant of at least One Hundred Fifty Five Thousand Four Hundred Ninety Dollars and No Cents (\$155,490.00) to reimburse the Town for the expenditure of such sum, with (i) seventy percent (70%) of such reimbursement amount to be deposited into the Community Preservation General Budgeted reserve account and (ii) thirty percent (30%) of such reimbursement amount to be deposited into the Community Preservation Open Space account and further that after June 30, 2019 any residual unexpended portion of such appropriated sum shall not be further expended and seventy percent (70%) of the unexpended portion of such sum shall be restored to the Community Preservation General Budgeted Reserve account and thirty percent (30%) of the unexpended portion shall be restored to the Community Preservation Open Space account; and
- (c) Authorize the Conservation Commission to apply for, and accept, such LAND Grant and such other grants or programs for which the Town may qualify for such purposes; and
  - (d) Authorize the Board of Selectmen, with approval by the Conservation Commission, to grant to the Commonwealth of Massachusetts’ Division of Fish and Wildlife or to any organization whose mission is to protect, preserve, promote, and enhance open space, a conservation restriction on all or any portions of said land preserving such land as public open space and public conservation and public passive recreational land in perpetuity in accordance with Sections 31 – 33 of Chapter 184 and Section 12 of Chapter 44B of the Massachusetts General Laws; and
  - (e) Authorize the Board of Selectmen to execute, deliver, grant and accept such deeds, restrictions instruments and agreements as it deems reasonable, appropriate and in the best interests of the town to be necessary to effectuate the purposes of this article.

**Defeated/May 19<sup>th</sup> by hand count, Y-56, N-31 @ 12:02 pm (2/3 vote needed)**

## **ARTICLE 10: ACCEPTANCE OF LAFAYETTE ROAD AS A PUBLIC WAY**

To see if the Town will vote to accept a gift of land, or take by eminent domain pursuant to Chapter 79 of the Massachusetts General laws, the private roadway known as Lafayette Road, formerly known as French Quarters, owned by Kathy Van Dyke, and further to accept all easements related thereto or as necessary to effect the purposes of this article, as shown on a definitive subdivision plan approved by Templeton Planning Board as following the guidelines of the Town’s Subdivision Control Regulations, and laid out on an as-built plan, as approved by the Board of Selectmen as shown on the acceptance plan dated September 23, 2017 drawn by Edmond J. Boucher and further to authorize the Board of Selectmen to execute, deliver, grant and accept such deeds, restrictions, instruments and agreements as it deems reasonable, appropriate and in the best interests of the town to be necessary to effectuate the purposes of this article.

Or take any other action related thereto.

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

On a motion duly made and seconded the Town voted to accept a gift of land, or take by eminent domain pursuant to Chapter 79 of the Massachusetts General laws, the private roadway known as Lafayette Road, formerly known as French Quarters, owned by Kathy Van Dyke, and further to accept all easements related thereto or as necessary to effect the purposes of this article, as shown on a definitive subdivision plan approved by Templeton Planning Board as following the guidelines of the Town's Subdivision Control Regulations, and laid out on an as-built plan, as approved by the Board of Selectmen as shown on the acceptance plan dated September 23, 2017 drawn by Edmond J. Boucher and further to authorize the Board of Selectmen to execute, deliver, grant and accept such deeds, restrictions, instruments and agreements as it deems reasonable, appropriate and in the best interests of the town to be necessary to effectuate the purposes of this article.

**Passed/May 19<sup>th</sup> @ 12:07 pm**

**ARTICLE 11: 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 Board of Selectmen 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/May 19<sup>th</sup> @ 12:08 pm**

**ARTICLE 12: PROPERTY VALUATION ACCOUNT**

To see if the Town will vote to raise and appropriate the sum of Twenty Two Thousand Five Hundred Dollars and No Cents (\$22,500.00), to be expended by the Board of Assessors for Interim Work, Five-year Recertification, Cyclical Inspections, and costs associated with carrying out these activities and fulfilling the intent of this article including the purchase or licensing of software, or take any other action relative thereto.

Or take any other action related thereto.

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

On a motion duly made and seconded the Town voted to raise and appropriate the sum of Twenty-Two Thousand Five Hundred Dollars and No Cents (**\$22,500.00**), to be expended by the Board of Assessors for Interim Work, Five-year Recertification, Cyclical Inspections, and costs



associated with carrying out these activities and fulfilling the intent of this article including the purchase or licensing of software.

**Passed/May 19<sup>th</sup> @ 12:09 pm**

**ARTICLE 13: FUNDING OF COMMUNITY PRESERVATION ACCOUNT(S)**

To see if the Town will vote to appropriate the sum of Two Hundred Ten Thousand Dollars and No Cents (\$210,000.00) to the several accounts of the Community Preservation Committee, as recommended by the Community Preservation Committee, as follows:

	Amount	% of Total
Administrative Account	\$10,500	5%
Historic Resources Reserve	\$21,000	10%
Community Housing Reserve	\$21,000	10%
Open Space & Recreation Reserve	\$21,000	10%
General Reserve	<u>\$136,500</u>	65%
Total	\$210,000	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 October 2018 state match for CPC permissible expenses.

Or take any other action related thereto.

**Submitted by the Board of Selectmen 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 Two Hundred Ten Thousand Dollars and No Cents (**\$210,000.00**) to the several accounts of the Community Preservation Committee, as recommended by the Community Preservation Committee, as follows:

	Amount	% of Total
Administrative Account	\$10,500	5%
Historic Resources Reserve	\$21,000	10%
Community Housing Reserve	\$21,000	10%
Open Space & Recreation Reserve	\$21,000	10%
General Reserve	<u>\$136,500</u>	65%
Total	\$210,000	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 October 2018 state match for CPC permissible expenses.

**Passed/May 19<sup>th</sup> @ 12:11pm**

#### **ARTICLE 14: EXPENDING OF COMMUNITY PRESERVATION RESERVES**

To see if the Town will vote to appropriate sums of money for a series of projects identified below or take any other action relative thereto. Such items may be voted as a block, or singly, or in any combination but, however voted, will be treated for accounting and legislative purposes as if each item were voted as a separate article.

1. Seventy Thousand Dollars and No Cents (\$70,000.00) for the Boynton Public Library to expend on CPA-eligible expenditures related to the preservation and/or rehabilitation of the historic Boynton Public Library, as part of a larger rehabilitation/ renovation project funded by non-CPA funding, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act's Budgeted Reserve Fund
2. Fifteen Thousand Dollars and No Cents (\$15,000.00) for the Templeton Board of Selectmen to expend on CPA-allowed uses to evaluate the Baldwinville Elementary School for possible community housing and open space/recreation resources and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act's Budgeted Reserve Fund.
3. Fifteen Thousand Dollars and No Cents (\$15,000.00) to be awarded to the Narragansett Historical Society for the completion of access and egress improvements including a ramp for the historic rehabilitation of the Templeton Grange Hall, subject to a grant of access to the building to residents of Templeton on specific dates annually without cost, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act's Historic Resources Reserve.
4. Eight Thousand Dollars and No Cents (\$8,000.00) to be awarded to the North County Land Trust for the materials and services required to establish bridges, access, and other improvements for public trails at the Dwelly Farm on Barre Road, Templeton, subject to a grant of access to the trails for the residents of Templeton without cost, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act's Open Space and Recreation Reserve Fund.

Or take any other action related thereto.

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

On a motion duly made and seconded the Town voted to appropriate sums of money for a series of projects identified below:

1. Seventy Thousand Dollars and No Cents (**\$70,000.00**) for the Boynton Public Library to expend on CPA-eligible expenditures related to the preservation and/or rehabilitation of

the historic Boynton Public Library, as part of a larger rehabilitation/ renovation project funded by non-CPA funding, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act's Budgeted Reserve Fund

2. Fifteen Thousand Dollars and No Cents (**\$15,000.00**) for the Templeton Board of Selectmen to expend on CPA-allowed uses to evaluate the Baldwinville Elementary School for possible community housing and open space/recreation resources and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act's Budgeted Reserve Fund.
3. Fifteen Thousand Dollars and No Cents (**\$15,000.00**) to be awarded to the Narragansett Historical Society for the completion of access and egress improvements including a ramp for the historic rehabilitation of the Templeton Grange Hall, subject to a grant of access to the building to residents of Templeton on specific dates annually without cost, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act's Historic Resources Reserve.
4. Eight Thousand Dollars and No Cents (**\$8,000.00**) to be awarded to the North County Land Trust for the materials and services required to establish bridges, access, and other improvements for public trails at the Dwelly Farm on Barre Road, Templeton, subject to a grant of access to the trails for the residents of Templeton without cost, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act's Open Space and Recreation Reserve Fund.

**Passed/May 19<sup>th</sup> @ 12:13 pm**

#### **ARTICLE 15. FY 2019 CABLE DEPARTMENT OPERATING BUDGET**

To see if the Town will vote to appropriate the sum of Seventy Three Thousand One Hundred Seventy Seven Dollars and No Cents (\$73,177.00) to operate the Cable Department for Fiscal Year 2019 and to meet said appropriation 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 Board of Selectmen for the Cable Committee**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Seventy Three Thousand One Hundred Seventy Seven Dollars and No Cents (**\$73,177.00**) to operate the Cable Department for Fiscal Year 2019 and to meet said appropriation from the receipts and revenues to be collected on behalf of the Cable Department for said fiscal year.

**Passed/May 19<sup>th</sup> @ 12:14 pm**

#### **ARTICLE 16: FY 2019 SEWER DEPARTMENT OPERATING BUDGET**

To see if the Town will vote to appropriate the sum of One Million Seventy Seven Thousand Three Hundred Fifty Five Dollars and No Cents (\$1,077,355.00) to operate the Sewer Department for Fiscal Year 2019 and to meet said appropriation by a transfer of Thirty Six

Thousand Six Hundred Fifty Six Dollars and No Cents (\$36,656.00) 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 Board of Selectmen for the Sewer Commission**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of One Million Seventy Seven Thousand Three Hundred Fifty Five Dollars and No Cents (**\$1,077,355.00**) to operate the Sewer Department for Fiscal Year 2019 and to meet said appropriation by a transfer of Thirty Six Thousand Six Hundred Fifty Six Dollars and No Cents (**\$36,656.00**) 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 19<sup>th</sup> @ 12:16 pm**

#### **ARTICLE 17: DEFERRED MAINTENANCE SEWER DEPARTMENT**

To see if the Town will vote to appropriate the sum of Seventy Thousand Dollars and No Cents (\$70,000.00) to address a series of items upon which maintenance has been deferred 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 Board of Selectmen for the Sewer Commission**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Seventy Thousand Dollars and No Cents (**\$70,000.00**) to address a series of items upon which maintenance has been deferred and to meet said appropriation by a transfer of said sum from the certified retained earnings of the Sewer Fund.

**Passed Unanimously/May 19<sup>th</sup> @ 12:16 pm**

#### **ARTICLE 18: ESTABLISHMENT OF STABILIZATION FUND W/IN SEWER FUND**

To see if the Town will vote to establish a special purpose stabilization fund pursuant to MGL Ch. 40 §5B, within the accounts of the Sewer Fund, to be known as the Capital (CAPEX) Stabilization Fund with said fund to be used for the planning, implementation, or assessments upon the Town by others, of items defined to be so-called "Capital Items" in the Town's general by-laws,

Or take any other action related thereto.

**Submitted by the Board of Selectmen for the Sewer Commission**

**2/3 Vote Required**

On a motion duly made and seconded the Town voted to establish a special purpose stabilization fund pursuant to MGL Ch. 40 §5B, within the accounts of the Sewer Fund, to be known as the Capital (CAPEX) Stabilization Fund with said fund to be used for the planning, implementation,

or assessments upon the Town by others, of items defined to be so-called “Capital Items” in the Town’s general by-laws.

**Passed Unanimously/May 19<sup>th</sup> @ 12:18 pm**

**ARTICLE 19: DEPOSITS TO RESERVE ACCOUNTS OF THE SEWER FUND**

To see if the Town will vote to appropriate the sum of One Hundred Twenty Five Thousand Dollars and No Cents (\$125,000.00) to make deposits into the Capital (CAPEX) Stabilization Fund of the Sewer Fund and the OPEB reserve account of the Sewer Fund as follows:

CAPEX	\$100,000
OPEB	\$25,000

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 Board of Selectmen for the Sewer Commission**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of One Hundred Twenty Five Thousand Dollars and No Cents (**\$125,000.00**) to make deposits into the Capital (CAPEX) Stabilization Fund of the Sewer Fund and the OPEB reserve account of the Sewer Fund as follows:

CAPEX	\$100,000
OPEB	\$25,000

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

**Passed/May 19<sup>th</sup> @ 12:19 pm**

**ARTICLE 20: SET THE SALARIES OF ELECTED TOWN OFFICIALS**

To see if the Town will vote, in accord with MGL Ch. 41 §108, to fix or maintain the salaries of the elected officials for Fiscal Year 2019 as follows:

Town Clerk	\$ 56,533.00	Yearly
Sewer Commissioner (Each)	\$ 2,000.00	Yearly
Board of Selectmen & All Others	\$ 0.00	Yearly

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**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 the elected officials for Fiscal Year 2019 as follows:

Town Clerk \$ 56,533.00 Yearly  
 Sewer Commissioner (Each) \$ 2,000.00 Yearly  
 Board of Selectmen & All Others \$ 0.00 Yearly

**Passed/May 19<sup>th</sup> @ 12:24 pm**

**ARTICLE 21: FY 2019 GENERAL FUND OPERATING (OPEX) BUDGET**

To see if the Town will vote to appropriate the sum of Eight Million Town Hundred Twenty Thousand Two Hundred Ninety Eight Dollars and no cents (\$8,220,298.00 ) for the operations of General Government for Fiscal Year 2019, and to meet said appropriation with a transfer of Two Hundred Fifty Thousand Dollars and No Cents (\$250,000.00) from the Ambulance receipts reserved for appropriation, anticipated receipts, and the balance from taxation.

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**Majority Vote Required**

**A substitute motion was duly made and seconded to see if the town will vote to raise and appropriate the sum of Eight Million One Hundred and Ninety Thousand Two Hundred and Ninety Eight Dollars and no cents (\$8,190,298.00) for the operation of the General Government for fiscal year 2019 by reducing Intergovernmental Fund 100 Account #120-5600 by \$30,000 and to transfer Two Hundred and Fifty Thousand Dollars and no cents (\$250,000.00) from the Ambulance Receipts reserved for appropriation of anticipated to meet appropriation.**

**Defeated/May 19<sup>th</sup> @ 12:42 pm**

On a motion duly made and seconded the Town voted to appropriate the sum of Eight Million, Two Hundred Twenty Thousand, Two Hundred Ninety Eight Dollars and no cents **(\$8,220,298.00)** for the operations of General Government for Fiscal Year 2019, and to meet said appropriation with a transfer of Two Hundred Fifty Thousand Dollars and No Cents **(\$250,000.00)** from the Ambulance receipts reserved for appropriation, anticipated receipts, and the balance from taxation.

<b>Account #</b>	<b>Department</b>	<b>Amount</b>
120	Selectmen (1)	\$294,250
130	Advisory Committee (2)	\$38,000
135	Town Accountant	\$149,000
141	Assessor	\$89,000
147	Treasurer/Collector	\$132,750
155	IT-Information Technology	\$92,000
161	Town Clerk	\$106,500
200	Police & Dispatch	\$1,299,000
220	Fire & EMS	\$413,616
230	Emergency Management	\$1,000
250	Development Services	\$156,499
400	Highway	\$601,250
410	Building & Grounds	\$285,749

420	Snow & Ice	\$132,567
500	Veteran's Service	\$94,226
600	Senior Services	\$205,750
610	Library	\$77,375
620	Recreation & Culture	\$9,656
700	Debt Service	\$1,794,860
900	Insurance & Benefits	<u>\$2,247,250</u>
	<b>Total</b>	<b>\$8,220,298</b>

- Note: (1) Contains Reserve Transferrable by BoS for Non-Union Merit & Equity Raises  
(2) Contains \$35,750 Reserve Transferrable by AC for emergency and unforeseen circumstances (MGL Ch. 40, Sec. 6)

**Passed/May 19<sup>th</sup> @ 12:46 pm**

**ARTICLE 22: FUNDING OF AFL-CIO LOCAL 155 CBA**

To see if the Town will vote to appropriate the sum of One Dollar and No Cents(\$1.00) to fund a Collective Bargaining Agreement reached by the Town with the AFL-CIO Local 155 for the period of July 1, 2018 through June 30, 2019 and to meet said appropriation by a transfer of said sum from the FY 2019 OPEX accounts of the Selectmen to the FY 2019 OPEX accounts of Police & Dispatch.

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**Majority Vote Required**

[Note: While the total costs of this CBA are approximately \$22,000, there are more than sufficient funds in the FY 2019 budget appropriation for the Police Department due to the resignation of two senior officers who are being replaced with substantially lower paid officers.]

On a motion duly made and seconded the Town voted to appropriate the sum of One Dollar and No Cents (\$1.00) to fund a Collective Bargaining Agreement reached by the Town with the AFL-CIO Local 155 for the period of July 1, 2018 through June 30, 2019 and to meet said appropriation by a transfer of said sum from the FY 2019 OPEX accounts of the Selectmen to the FY 2019 OPEX accounts of Police & Dispatch.

**Passed Unanimously/May 19<sup>th</sup> @ 12:48 pm**

**ARTICLE 23: FUNDING OF AFL-CIO LOCAL 155A CBA**

To see if the Town will vote to appropriate the sum of Six Thousand Dollars and No Cents (\$6,000.00) to fund a Collective Bargaining Agreement reached by the Town with the AFL-CIO Local 155A for the period of July 1, 2018 through June 30, 2019 and to meet said appropriation by a transfer of said sum from the accounts of the Selectmen to the accounts of Police & Dispatch.

Or take any other action related thereto.

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

On a motion duly made and seconded the Town voted to appropriate the sum of Six Thousand Dollars and No Cents (**\$6,000.00**) to fund a Collective Bargaining Agreement reached by the Town with the AFL-CIO Local 155A for the period of July 1, 2018 through June 30, 2019 and to meet said appropriation by a transfer of said sum from the accounts of the Selectmen to the accounts of Police & Dispatch.

**Passed Unanimously/May 19<sup>th</sup> @ 12:49 pm**

**ARTICLE 24: SUPPLEMENTAL FY 2019 OPERATING BUDGET RE: FIRE/EMS**

To see if the Town will vote to raise and appropriate the sum of Four Hundred Seventy Thousand Two Hundred Forty Six Dollars and No Cents, (\$470,246.00), subject to the successful passage of a Proposition 2 ½ Over-Ride, so-called, for supplemental appropriations to the FY 2019 Operating Budget for the following departments:

Fire/EMS	\$290,740
Police	\$23,000
Insurance & Benefits	\$133,890
Highway	\$15,000
Snow & Ice	\$7,616

Or take any other action related thereto.

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

On a motion duly made and seconded the Town voted to raise and appropriate the sum of Four Hundred Seventy Thousand Two Hundred Forty Six Dollars and No Cents, (**\$470,246.00**), for supplemental appropriations to the FY 2019 Operating Budget for the following departments:

Fire/EMS	\$290,740
Police	\$23,000
Insurance & Benefits	\$133,890
Highway	\$15,000
Snow & Ice	\$7,616

**Passed/May 19<sup>th</sup> @ 12:54 pm**

**ARTICLE 25: SUPPLEMENTAL FY 2019 OPERATING BUDGET RE:  
EXTRAORDINARY INSPECTION WORK LOAD**

To see if the Town will vote to appropriate the sum of Fifty Thousand Dollars and No Cents (\$50,000.00) for supplemental appropriations to the FY 2019 Operating Budget of the Office of Development Services for additional compensation for the building, plumbing/gas and electrical inspectors, above and beyond that to be paid from their regular annual salary and respective revolving funds, to account for the extraordinary inspection work load created by the



construction of the new elementary school, and to meet said appropriation by a transfer of said sum from free cash.

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Fifty Thousand Dollars and No Cents (**\$50,000.00**) for supplemental appropriations to the FY 2019 Operating Budget of the Office of Development Services for additional compensation for the building, plumbing/gas and electrical inspectors, above and beyond that to be paid from their regular annual salary and respective revolving funds, to account for the extraordinary inspection work load created by the construction of the new elementary school, and to meet said appropriation by a transfer of said sum from free cash.

**Passed/May 19<sup>th</sup> @ 12:59 pm**

#### **ARTICLE 26: ADOPTION OF MGL RE: LOCAL OPTION MARIJUANA TAX**

To see if the Town will vote to (a) adopt Section 3 of Chapter 64N of the Massachusetts General Laws which allows the imposition of a local sales tax upon the sale or transfer of marijuana or marijuana products by a marijuana retailer operating within the town to anyone other than a marijuana establishment at a rate not greater than 3 per cent of the total sales price received by the marijuana retailer as a consideration for the sale of marijuana or marijuana products and (b) to set the rate of said local sales tax at the maximum rate of 3 per cent with said tax to take effect upon the first day of the calendar quarter commencing at least thirty days after the affirmative vote by Town Meeting; or take any action in relation thereto.

**Submitted by the Board of Selectmen**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to (a) adopt Section 3 of Chapter 64N of the Massachusetts General Laws which allows the imposition of a local sales tax upon the sale or transfer of marijuana or marijuana products by a marijuana retailer operating within the town to anyone other than a marijuana establishment at a rate not greater than 3 per cent of the total sales price received by the marijuana retailer as a consideration for the sale of marijuana or marijuana products and (b) to set the rate of said local sales tax at the maximum rate of 3 per cent with said tax to take effect upon the first day of the calendar quarter commencing at least thirty days after the affirmative vote by Town Meeting.

**Passed/May 19<sup>th</sup> @ 1:02 pm**

#### **ARTICLE 27: ADOPTION OF MGL RE: LOCAL OPTION MEALS TAX**

To see if the Town will vote to adopt Section 2 of Chapter 64L of the Massachusetts General Laws, providing for the imposition of a "...local sales tax upon the sale of restaurant meals originating within the city or town by a vendor at a rate of .75 per cent of the gross receipts of the vendor from the sale of restaurant meals." with said tax to take effect on July 1, 2018,

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

### **Majority Vote Required**

On a motion duly made and seconded the Town voted to adopt Section 2 of Chapter 64L of the Massachusetts General Laws, providing for the imposition of a "...local sales tax upon the sale of restaurant meals originating within the city or town by a vendor at a rate of .75 per cent of the gross receipts of the vendor from the sale of restaurant meals." with said tax to take effect on July 1, 2018.

**Passed/May 19<sup>th</sup> @ 1:06 pm**

### **ARTICLE 28: AUTHORIZE LEASE OF CAPITAL ITEMS – POLICE & DPW**

To see if the Town, contingent up the adoption of the Local Option Meals Tax, so called, will vote to (a) raise and appropriate the sum of Forty Two Thousand Dollars and No Cents (\$42,000.00) to pay for the first year of a three year lease for a fully equipped police cruiser and a one-ton pick-up with dump body, wing and plow with said lease not to exceed One Hundred and Twenty Six Thousand Dollars and No Cents (\$126,000.00) in total, and have a so called escape clause for lack of appropriation in addition to provisions for an early pay-off, without penalty, and a One Dollar (\$1.00) buy-out upon the conclusion of all regularly schedule lease payments and (b) appropriate the sum of Twelve Thousand Five Hundred Dollars (\$12,500.00) to write down the purchase price of said items such that they may be leased within the foregoing limits set in this article 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 Board of Selectmen**

**2/3 Vote Required**

On a motion duly made and seconded the Town voted, contingent up the adoption of the Local Option Meals Tax, so called, to (a) raise and appropriate the sum of Forty Two Thousand Dollars and No Cents (**\$42,000.00**) to pay for the first year of a three year lease for a fully equipped police cruiser and a one-ton pick-up with dump body, wing and plow with said lease not to exceed One Hundred and Twenty Six Thousand Dollars and No Cents (**\$126,000.00**) in total, and have a so called escape clause for lack of appropriation in addition to provisions for an early pay-off, without penalty, and a One Dollar (\$1.00) buy-out upon the conclusion of all regularly schedule lease payments and (b) appropriate the sum of Twelve Thousand Five Hundred Dollars (**\$12,500.00**) to write down the purchase price of said items such that they may be leased within the foregoing limits set in this article and to meet said appropriation by a transfer of said sum from certified free cash.

**Passed by a 2/3 Vote/May 19<sup>th</sup> @ 1:16 pm**

### **ARTICLE 29: AUTHORIZE LEASE OF CAPITAL ITEMS – FIRE**

To see if the Town, will vote to (a) raise and appropriate the sum of Ninety Two Thousand Five Hundred Dollars and No Cents (\$92,500.00) to pay for the first year of a six year lease for a fully equipped fire engine apparatus with said lease not to exceed Five Hundred Fifty Five Thousand Dollars and No Cents (\$555,000.00) in total, and have a so called escape clause for lack of appropriation in addition to provisions for an early pay-off, without penalty, and a One Dollar

(\$1.00) buy-out upon the conclusion of all regularly schedule lease payments and (b) appropriate the sum of Twenty Five Thousand Dollars and No Cents (\$25,000.00) to write down the purchase price of said item such that it may be leased within the foregoing limits set in this article and to meet said appropriation of by a transfer of said sum from certified free cash.

Or take any other action related thereto.

**Submitted by the Board of Selectmen**

**2/3 Vote Required**

On a motion duly made and seconded the Town voted to (a) raise and appropriate the sum of Ninety Two Thousand Five Hundred Dollars and No Cents (**\$92,500.00**) to pay for the first year of a six year lease for a fully equipped fire engine apparatus with said lease not to exceed Five Hundred Fifty Five Thousand Dollars and No Cents (**\$555,000.00**) in total, and have a so called escape clause for lack of appropriation in addition to provisions for an early pay-off, without penalty, and a One Dollar (\$1.00) buy-out upon the conclusion of all regularly schedule lease payments and (b) appropriate the sum of Twenty Five Thousand Dollars and No Cents (**\$25,000.00**) to write down the purchase price of said item such that it may be leased within the foregoing limits set in this article and to meet said appropriation of by a transfer of said sum from certified free cash.

**Passed by a 2/3 Vote/May 19<sup>th</sup> @ 1:18 pm**

**ARTICLE 30: CAPITAL BUDGET - A**

To see if the Town will vote to appropriate the sum of Fifty Eight Thousand Five Hundred Dollars and No Cents (\$58,500.00) toward a program of capital purchases and improvements, as generally illustrated below:

Infield Groomer	\$10,000
Cemetery Garage Roof - 39 Bridge St.	\$10,000
T.C. Fire Training Room AC	\$ 3,500
F150 Interceptor	\$35,000

and to meet said appropriation by a transfer of Forty Five Thousand Dollars and No Cents (\$45,000.00) from certified free cash and a transfer of Thirteen Thousand Five Hundred Dollars and No Cents (\$13,500.00) from overlay surplus.

Or take any other action related thereto.

**Submitted by Board of Selectmen**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Fifty Eight Thousand Five Hundred Dollars and No Cents (**\$58,500.00**) toward a program of capital purchases and improvements, as generally illustrated below:

Infield Groomer	\$10,000
Cemetery Garage Roof - 39 Bridge St.	\$10,000
T.C. Fire Training Room AC	\$ 3,500

Fire Chief's Vehicle	\$35,000
----------------------	----------

and to meet said appropriation by a transfer of Forty Five Thousand Dollars and No Cents **(\$45,000.00)** from certified free cash and a transfer of Thirteen Thousand Five Hundred Dollars and No Cents **(\$13,500.00)** from overlay surplus.

**Passed/May 19<sup>th</sup> @ 1:20 pm**

**ARTICLE 31: CAPITAL BUDGET - B**

To see if the Town will vote to appropriate the sum of Ten Thousand Dollars and No Cents (\$10,000.00) toward a program of capital purchases and improvements for the Gilman Waite Athletic Facility and to meet said appropriation by a transfer from the Pajari Stabilization Fund in the amount of approximately Nine Thousand Two Hundred Seventy Seven Dollars and Eight Cents (\$9,277.08), more or less, together with such additional interest as may have accrued on the fund since the closing balance as of March 31, 2018 cited herein through to the actual date of transfer, and the balance through a transfer from overlay surplus.

Or take any other action related thereto.

**Submitted by Board of Selectmen**

**Majority Vote Required**

On a motion duly made and seconded the Town voted to appropriate the sum of Ten Thousand Dollars and No Cents **(\$10,000.00)** toward a program of capital purchases and improvements for the Gilman Waite Athletic Facility and to meet said appropriation by a transfer from the Pajari Stabilization Fund in the amount of approximately Nine Thousand Two Hundred Seventy Seven Dollars and Eight Cents **(\$9,277.08)**, more or less, together with such additional interest as may have accrued on the fund since the closing balance as of March 31, 2018 cited herein through to the actual date of transfer, and the balance through a transfer from overlay surplus, and provided further that upon the balance in the Pajari Stabilization Fund being reduced to zero dollars and no cents (\$0.00) said fund shall be discontinued upon the accounts of the Town.

**Passed Unanimously/May 19<sup>th</sup> @ 1:23 pm**

**ARTICLE 32: SUPPLEMENTAL BORROWING RE: POLICE STATION**

To see if the Town will vote to appropriate the sum of One Million Five Hundred Thousand Dollars and No Cents (\$1,500,000.00), in addition to the Nine Hundred and Seventy Five Thousand Dollars and No Cents (\$975,000.00) previously appropriated, for designing and constructing an addition to the Police Station, and renovations thereof, including the payment of costs incidental or related thereto; that to meet this appropriation the Treasurer with the approval of the Board of Selectmen, subject to the successful passage of a Proposition 2 ½ debt exclusion, so-called, is authorized to borrow such amount under G.L. c.44, §7(1) or any other enabling authority; and that the Board of Selectmen is authorized to take any other action necessary or convenient to carry out this project. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

Or take any other action related thereto.  
**Submitted by the Board of Selectmen**  
**Two - Thirds Vote Required**

**A motion was duly made and seconded to Move the Article.**  
**Passed Unanimously/May 19<sup>th</sup> @ 1:42 pm**

On a motion duly made and seconded the Town to appropriate the sum of One Million Five Hundred Thousand Dollars and No Cents (**\$1,500,000.00**), in addition to the Nine Hundred and Seventy Five Thousand Dollars and No Cents (\$975,000.00) previously appropriated, for designing and constructing an addition to the Police Station, and renovations thereof, including the payment of costs incidental or related thereto; that to meet this appropriation the Treasurer with the approval of the Board of Selectmen, subject to the successful passage of a Proposition 2 ½ debt exclusion, so-called, is authorized to borrow such amount under G.L. c.44, §7(1) or any other enabling authority; and that the Board of Selectmen is authorized to take any other action necessary or convenient to carry out this project. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

**Passed by a 2/3 Vote/May 19<sup>th</sup> @ 1:43 pm**

**A motion was duly made and seconded to reconsider Article 32.**  
**Defeated/May 19<sup>th</sup> @ 1:43 pm**

### **ARTICLE 33: NARRAGANSETT REGIONAL SCHOOL DISTRICT**

To see if the Town will vote to raise and appropriate the sum of Six Million Three Hundred Thirty Two Thousand Seven Hundred Fifty Two Dollars and No Cents (\$6,332,752.00) as the amount assessed upon the Town for the Fiscal Year 2019 assessment by the Narragansett Regional School District for the purposes of educating and transporting the Town's enrolled students and capital and debt expenses provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town

Or take any other action relating thereto.

**Submitted by the Board of Selectman for the Narragansett Regional School District**  
**Majority Vote Required**

On a motion duly made and seconded the Town voted to raise and appropriate the sum of Six Million Three Hundred Thirty Two Thousand Seven Hundred Fifty Two Dollars and No Cents (**\$6,332,752.00**) as the amount assessed upon the Town for the Fiscal Year 2019 assessment by the Narragansett Regional School District for the purposes of educating and transporting the Town's enrolled students and capital and debt expenses.

**Passed/May 19<sup>th</sup> @ 1:45 pm**

## **ARTICLE 34: MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL**

To see if the Town will vote to raise and appropriate the sum of Six Hundred Eighty Nine Thousand Thirty Nine Dollars and No Cents (\$689,039.00) as the amount assessed upon the Town for the Fiscal Year 2019 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 2019

Or take any other action relative thereto.

**Submitted by the Board of Selectman 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 Eighty Nine Thousand Thirty Nine Dollars and No Cents (**\$689,039.00**) as the amount assessed upon the Town for the Fiscal Year 2019 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.

**Passed Unanimously/May 19<sup>th</sup> @ 1:47 pm**

**A motion was duly made and seconded to reconsider Article 34.**

**Defeated/May 19<sup>th</sup> @ 1:48 pm**

## **ARTICLE 35: CITIZEN'S PETITION: FLUORIDE WARNING ON WATER BILLS**

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

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

Or take any other action related thereto.

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

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

"Your public water supply is fluoridated. According to the Centers for Disease Control Prevention, if your child under the age of 6 months is exclusively consuming infant formula

reconstituted with fluoridated water, there may be an increased chance of dental fluorosis. Consult your child's health care provider for more information.”.

**Defeated/May 19<sup>th</sup> @ 1:55 pm**

**ARTICLE 36: CITIZEN’S PETITION: TO SEE IF THE TOWN OF TEMPLETON SHALL INSTITUTE A MORATORIUM ON WATER FLOURIDATION**

To see if the Town of Templeton shall institute a moratorium on water fluoridation in Templeton until such time as the manufacturer of the fluoridating chemical provides information regarding the identification of any contaminants in the fluoridating chemical batch, and a toxicological report and verification of safety for the fluoridating chemical.

**A citizen’s petition submitted by Peter Farrell and 19 others**

A motion was duly made and seconded to have the Town institute a moratorium on water fluoridation in Templeton until such time as the manufacturer of the fluoridating chemical provides information regarding the identification of any contaminants in the fluoridating chemical batch, and a toxicological report and verification of safety for the fluoridating chemical.

**Defeated/May 19<sup>th</sup> @ 2:01 pm**

**ARTICLE 37: CITIZEN’S PETITION: FLUORIDE LEGISLATION**

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

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

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

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

Section 3. This act shall take effect upon passage.

**A citizen’s petition submitted by Peter Farrell and 19 others**

A motion was duly made and seconded to have the Town authorize the Board of Selectmen to seek Special Legislation as set forth below: provided, however, that the General Court may

make clerical or editorial changes of form only to the bill, unless the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of the petition as follows:

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

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

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

Section 3. This act shall take effect upon passage.

**Defeated/May 19<sup>th</sup> @ 2:08 pm**

#### **ARTICLE 38: CITIZEN'S PETITION: R-A-2 ZONING ON PATRIOTS ROAD**

To see if the Town will vote to: Enforce its own by laws and state regulations, within the R-A-2 zoning district on Patriots Road Templeton.

**A citizen's petition submitted by Steven Drury and 11 others**

A motion was duly made and seconded to have the Town: Enforce its own by laws and state regulations, within the R-A-2 zoning district on Patriots Road Templeton.

**Defeated/May 19<sup>th</sup> by a hand count, Y-21, N-35 @ 2:19 pm**

**A motion was duly made and seconded to reconsider Article 38.**

**Defeated/May 19<sup>th</sup> @ 2:21 pm**

#### **ARTICLE 39: CITIZEN'S PETITION: SMART METER**

To see if the Town will vote to immediately halt the installation of Smart Meters in the Town of Templeton.

**“What is a smart meter?** Smart meters are computerized electric meters that transmit electricity and gas usage to the utility using-frequency (RF) communication. These are the same waves that cell phones emit, but smart meters broadcast 24/7 at a power density 100 to 160 times that of a cell phone. (Smart meters are also known as *advanced meters*, and companies like DTE insist on using this term because of the negative publicity smart meters have gotten ever since they started making people sick. They call the installation of a “smart meter” a “meter upgrade.”) Smart meters can record your electrical usage in fine detail.

**A citizen's petition submitted by Steven Drury and 15 others**

**A motion was duly made and seconded to Move the Article.**



**Passed Unanimously/May 19<sup>th</sup> @ 2:44 pm**

A motion was duly made and seconded to have the Town immediately halt the installation of Smart Meters in the Town of Templeton.

**“What is a smart meter?** Smart meters are computerized electric meters that transmit electricity and gas usage to the utility using-frequency (RF) communication. These are the same waves that cell phones emit, but smart meters broadcast 24/7 at a power density 100 to 160 times that of a cell phone. (Smart meters are also known as *advanced meters*, and companies like DTE insist on using this term because of the negative publicity smart meters have gotten ever since they started making people sick. They call the installation of a “smart meter” a “meter upgrade.”) Smart meters can record your electrical usage in fine detail.

**Defeated/May 19<sup>th</sup> @ 2:44 pm**

**A motion was duly made and seconded to dissolve the Annual Town Meeting.**

**Passed/May 19<sup>th</sup> @ 2:46 pm**

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

Given under our hands this 9<sup>th</sup> day of April, 2018.

BOARD OF SELECTMEN

\_\_\_\_\_  
John Caplis, Chairman

\_\_\_\_\_  
Cameron Fortes, Vice Chairman

\_\_\_\_\_  
Julie Richard, Clerk

\_\_\_\_\_  
Doug Morrison, Member

\_\_\_\_\_  
Diane Haley Brooks, Member

True Copy: ATTEST

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

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

OFFICER'S RETURN  
WORCESTER, SS

April \_\_\_\_\_, 2018

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 05-19-2018  
Voters Total 146

## ELECTED TOWN OFFICIALS

Board of Selectman	John Caplis	2019
	Cameron Fortes	2020
	Julie Richard	2018
	Doug Morrison	2019
	Diane Haley Brooks	2020
Board of Health	Lucas Rotti	2018
	Elizabeth Crocker	2019
	Laura Hoag	2020
Board of Assessors	John Brooks	2020
	Bradley Lehtonen	2019
	Fred C. Henshaw	2018
Town Clerk	Carol A. Harris	2018
Light & Water Commissioners	Dana F. Blais	2020
	Gregg Edwards	2019
	Christopher Stewart	2018
Moderator	Derek Hall	2018
Cemetery & Parks Commission	Michael Kirby	2019
	Paul A. Saari	2018
	Richard Pervier	2020
Sewer Commission	Mark Moschetti	2020
	Thomas Jeleniewski	2018
	Robert Dennis	2019
Community Preservation Comm.	John Henshaw	2020
	Michael Morgan	2019
	Carrie Novak	2018
Constables	Randy Brown	2018
	John White	2018
NRSD	Henry J. Mason	2020
	Debra Robichaud	2020
	Lori Mattson	2019

	Deborah Koziol	2018
	Rae-Ann Trifilo	2018
	Margaret Hughes	2020
	Daniel Sanden	2019
	Victoria Chartier	2018
Housing Authority	Joyce Grucan	2018
	Steven Olsen	2021
	Carol Caisse	2020
Planning Board	Kirk Moschetti	2020
	Timothy Rotti	2020
	Franklin Moschetti	2018
	Charles Carroll, II	2018
	Christof Chartier	2021
	John Buckley	2021
	Dennis Rich	2019

## APPOINTED TOWN OFFICIALS

Town Accountant	Kelli Pontbriand	
Town Administrator	Carter Terenzini	2018
Advisory Board	Wilfred Spring	2019
	Elizabeth Toth	2018
	Jeffery Bennett	2020
	Robert May	2018
	Beverly Bartolomeo	2018
	Julie Farrell	2020
	Paul Grubb	2019
Agricultural Commission	Christoph Chartier	2020
	Matt LeClerc	2019
	Carrie Novak	2018
	Andre' Chartier	2018
	David Pease	2018
Animal Control Officer	Monica Kleber	2018
Asst. Animal Control	Charlene Berthiaume	2018

Board of Appeals	John Fletcher	2020
	Rick Moulton	2019
	Alan Drouin	2019
	David Smart	2019
	Dennis O'Brien	2020
	Ronald Davan	2019
Deputy Assessor	Luanne Royer	2018
Arson Investigator	Derek Hall	2018
Boynton Public Library Trustees	Michael Morgan	2018
	Sonia White	2018
Building Inspector	Richard Hanks	2018
Alternate Building Insp.	Paul Blanchard	2018
Cable TV Committee	Steven Castle	2018
	Marcia Breen	2018
	Richard Degon	2018
	Virginia Strahan	2018
Capital Improvement	Douglas Morrison	2018
Certified Weighers	Michelle Aiken	2018
	Lynn H. Davis	2018
	Beth White	2018
Communication Commission	Lawrence Bankowski	2020
	Derek Hall	2020
	George Couillard	2019
	Richard Curtis	2019
	Brian Rosengren	2019
Community Preservation Committee	Brad Lehtonen	2018
	Joyce Grucan	2018
	Darlene LaClair	2019
	George Andrews	2018
	Joy Taintor	2018
Conservation Commission	George Andrews	2020
	David M. Symonds	2018
	Brittany Gesner	2019

	Earl Baxter	2018
	Nathan Schroeder	2018
Council on Aging Director	Dianna Morrison	2018
Council on Aging	Priscilla LeClerc	2018
	Leona Degrace	2020
	Phyllis Denis	2018
	Kathleen King	2019
	Carol Touchette	2018
	Claudette Vincent	2018
Town Council	Deutsch, Williams, Brooks, DeRensis & Holland, P.C.	2018
Cultural Council	Barbara White	2020
	Carol Clark	2020
	Darlene LaClair	2018
	Noah Castle	2018
	Patricia Gale	2019
	Carol Caisse	2019
	Daniel Burns	2019
Economic Development Committee	Glenn Eaton	2018
	Richard Curtis	2018
	John Caplis	2018
	Steve Castle	2018
	Kirk Moschetti	2018
Electrical Inspector	Darrell Sweeney	2020
Asst. Electrical Inspector	Gerhard Fandryer	2018
Elementary School Building Committee	Chris Casavant	2018
	Rick Moulton	2018
	Henry Mason	2018
	Theresa Kasper	2018
	Kirk Moschetti	2018
	Diane Haley Brooks	2018
	John Caplis	2018
	Nat North	2018
Emergency Mgmt. Comm. Officer	Richard Curtis	2018

	Michael Dickson	2018
	Scott Demar	2018
Emergency Planning Commission	Lawrence Bankowski	2018
	Kirk Moschetti	2018
	Alan Mayo	2018
	Richard Curtis	2018
	Laurie Wiita	2018
	Richard Hanks	2018
	Dianna Morrison	2018
	Chief Michael Bennett	2018
	Kathy Matson	2018
	Carolee Eaton	2018
	John Caplis	2018
Fire Chief	David Dickie	2020
Acting Forest Fire Warden	David Dickie	2020
Gas/Plumbing Inspector	Richard P. Geyster, Jr.	2018
Asst. Gas/Plumbing Inspector	Robert O'Brien	2018
Alternate	Ed Tonet	2018
Board of Health Director	Laurie Witta	2018
Director of Public Works	Alan Mayo	2019
Historical Commission	John L. Brooks	2020
	Michael Dickson	2020
	Darlene LeClair	2020
	Alan Mayo	2018
	Howard Sans	2019
Insurance Committee	David Smart	2026
	Eric Smith	indef.
	Karen Hannula	indef.
	Holly Young	indef.
	Tom Berry	indef.
Local Licensing Agent	Chief Michael Bennett	2018
Asst. Liquor Licensing Agent	Sgt. Steven Flis	2018
	Sgt. Derek Hall	2018

Local Project Coordinator/Mass Historic Commission	Alan Mayo	2018
MART Advisory Board	Carter Terrenzini	2018
Mont. Reg. Voc. School Comm Rep	James M. Gilbert	2019
Mun. Coord. Right to Know Law	David Dickie	2018
Official Boundary Marker	Fred Henshaw	2018
Open Space Committee	Dennis Rich	2018
	Carrie Novak	2018
	Julie Richard	2018
	John Henshaw	2018
Pandemic Response Mgt. Team	Cameron Fortes	2018
	John Caplis	2018
Parking Clerk	Carol Harris	2018
Recreation Committee	Chris Lottig	2018
	Joy Taintor	2018
	Scott Dill	2018
	Jessica Sutton	2018
	Philip Moulton	2018
	Daniel Theriault	2018
	Jason Hunt	2018
Scholarship Committee	Doris Brooks	2020
	John Brooks	2020
	Thomas Cook	2018
	Darlene LaClair	2018
	Margaret Huhtala	2019
Scout Hall Re-Use Committee	Julie Richard	2018
	Steve Castle	2018
	Brian Rosengren	2018
	John Caplis	2018
	Alan Mayo	2018
Senior Center Oversight Comm.	Frank Moschetti	2018
	Doug Morrison	2018
	Julie Richard	2018



	Kathleen King	2018
	William Harris	2018
	Phyllis Denis	2018
Storm Water Committee	Ron Davan	2018
	Robert Dennis	2018
	Alan Mayo	2018
	Laurie Wiita	2018
Templeton Burial Ground Committee	Helena Nyman	2018
	Mike Morgan	2018
	Stephanie Mayo	2018
Templeton Developmental Center Reuse Committee	Cameron Fortes	2018
Tomb Restoration Comm.	Michael Morgan	2018
	Michael Dickson	2018
	Stephanie Mayo	2018
	Helena Nyman	2018
	Cheryl Gilmore-thys	2018
Interm Town Administrator	Carter Terenzini	2018
Treasurer/Collector	Cheryl Richardson	2018
Assistant Treasurer/Collector	Carolee Eaton	2018
Treasurer/Collector Secretary	Lynn Scerra	2018
Tree Warden	Bud Chase	2018
Trench Safety Agent	Larry Bankowski	2018
	Alan Mayo	2018

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

	John Caplis	2018
	Cameron Fortes	2018
	Douglas Morrison	2018
	Julie Richard	2018
	Diane Haley Brooks	2018
Veterans Graves Officer	Alan Mayo	2018

Community Veteran's Oversight Board	Herb Ferran	2018
	Sheila Pelletier	2018
	John Caplis	2018
	Michael Currie	2018
Director of Veteran's Services	Sheila Pelletier	2020
Board of Registrars	Karen Gautreau	2018
	Mayme Sweeney	2020
	Sheila Tallman	2019
Election Constables	Eugene Denis	2018
	George Couillard	2018
	Steve LaPrise	2018
Poll Workers	Karen Hannula	2018
	Judith Levangie	2018
	Deborah Koziol	2018
	Susan Anderson	2018
	Mary Alger	2018
	Rae-Ann Trifilo	2018
	Shelley Saunders	2018
	Barbara Woodbury	2018
	Phyllis Denis	2018
	Ida Beane	2018
	Jessica Bergeron	2018
	Colleen Pender	2018
	Joyce Provencher	2018
	Adrain Morgan	2018
	Frances Yackowski	2018
	Ida O'Brien	2018
	James Whalen	2018
	Janice Whalen	2018
	Lucille Benbenek	2018
	Thomas Benbenek	2018
	George Woodbury	2018
	Janice Turski	2018
	Karen Tucker	2018
	Laurie Snoonian	2018
	Mary Chipman	2018
	Cheryl Decateret	2018
Diane Coffin	2018	
Linda St. Laurent	2018	
Carol Clark	2018	

Diane Haley Brooks	2018
Kathy Matson	2018
Sally Frisch	2018
Janice Lovell	2018
Samantha Anderson	2018
Paul Saari	2018
Melanie Hall	2018
Susan Cwartkowski	2018
Ann Cwartkowski	2018

## TREASURER/COLLECTOR

<u>FISCAL 2018</u>	<u>COLLECTED</u>	<u>INTEREST</u>	<u>TOTAL</u>
Real Estate	\$ 9,846,482.00	\$ 21,458.36	\$ 9,867,940.36
Sewer Liens	\$ 70,845.00		\$ 70,845.00
Electric Liens	\$ 2,387.00		\$ 2,387.00
Water Liens	\$ -		\$ -
Trash Liens	\$ 1,635.00		\$ 1,635.00
Sewer Betterment	\$ 20,580.00		\$ 20,580.00
Betterment Interest	\$ 5,081.00		\$ 5,081.00
CPA	\$ 147,165.52	\$ 226.61	\$ 147,392.13
Supplemental CPA	\$ 548.00		\$ 548.00
Supplemental Tax	\$ 22,111.00		\$ 22,111.00
Title V Sewer	\$ 15,598.00		\$ 15,598.00
Title V Interest	\$ 5,785.00		\$ 5,785.00
Personal property	\$ 160,325.02	\$ 94.05	\$ 160,419.07
Motor Vehicle Excise	\$ 958,709.00	\$ 1,726.97	\$ 960,435.97
	<u>\$ 11,257,251.54</u>	<u>\$ 23,505.99</u>	<u>\$ 11,280,757.53</u>

<u>FISCAL 2017</u>	<u>COLLECTED</u>	<u>INTEREST</u>	<u>TOTAL</u>
Real Estate	\$ 9,072,051.00	\$ 20,561.00	\$ 9,092,612.00
Sewer Liens	\$ 82,888.00		\$ 82,888.00
Electric Liens	\$ 8,268.00		\$ 8,268.00
Water Liens	\$ 828.00		\$ 828.00
Sewer Betterment	\$ 20,739.00		\$ 20,739.00
Betterment Interest	\$ 6,104.00		\$ 6,104.00
CPA	\$ 133,715.00	\$ 253.00	\$ 133,968.00
Supplemental CPA	\$ 365.00		\$ 365.00
Supplemental Tax	\$ 15,586.00		\$ 15,586.00

Title V Sewer	\$ 17,670.00		\$ 17,670.00
Title V Interest	\$ 7,778.00		\$ 7,778.00
Personal property	\$ 163,594.00		\$ 163,594.00
Motor Vehicle Excise	\$ 905,458.00	\$ 2,194.00	\$ 907,652.00
	<u>\$ 10,435,044.00</u>	<u>\$ 23,008.00</u>	<u>\$ 10,458,052.00</u>

<u>FISCAL 2016</u>	<u>COLLECTED</u>	<u>INTEREST</u>	<u>TOTAL</u>
Real Estate	\$ 8,602,249.99	\$ 21,458.36	\$ 8,623,708.35
Sewer Liens	\$ 32,067.08		\$ 32,067.08
Electric Liens	\$ 24,288.36		\$ 24,288.36
Water Liens	\$ 9,854.45		\$ 9,854.45
Sewer Betterment	\$ 79,020.44		\$ 79,020.44
Betterment Interest	\$ 9,994.78		\$ 9,994.78
CPA	\$ 116,705.14	\$ 263.89	\$ 116,969.03
Supplemental CPA	\$ 184.80		\$ 184.80
Supplemental Tax	\$ 8,275.00		\$ 8,275.00
Title V Sewer	\$ 19,804.22		\$ 19,804.22
Title V Interest	\$ 9,576.96		\$ 9,576.96
Personal property	\$ 153,114.01	\$ 203.02	\$ 153,317.03
Motor Vehicle Excise	\$ 856,692.67	\$ 1,333.77	\$ 858,026.44
	<u>\$ 9,921,827.90</u>	<u>\$ 23,259.04</u>	<u>\$ 9,945,086.94</u>

<u>FISCAL 2015</u>	<u>COLLECTED</u>	<u>INTEREST</u>	<u>TOTAL</u>
Real Estate	\$ 201,281.79	\$ 28,899.59	\$ 230,181.38
Sewer Liens	\$ 3,155.81		\$ 3,155.81
Sewer Betterment	\$ 4,251.81		\$ 4,251.81
Betterment Interest	\$ 886.38		\$ 886.38
CPA	\$ 2,439.81	\$ 319.84	\$ 2,759.65
Supplemental CPA	\$ 5.28	\$ 0.02	\$ 5.30
Supplemental Tax	\$ 255.15	\$ 0.28	\$ 255.43
Title V Interest	\$ 88.93		\$ 88.93
Personal Property	\$ 995.68	\$ 153.06	\$ 1,148.74
Motor Vehicle Excise	\$ 172,446.98	\$ 4,153.15	\$ 176,600.13
	<u>\$ 385,807.62</u>	<u>\$ 33,525.94</u>	<u>\$ 419,333.56</u>

<u>FISCAL 2014</u>	<u>COLLECTED</u>	<u>INTEREST</u>	<u>TOTAL</u>
Real Estate	\$ 79,444.83	\$ 17,824.83	\$ 97,269.66
Sewer Liens	\$ 1,990.25		\$ 1,990.25

Sewer Betterment	\$	1,852.66		\$	1,852.66	
Betterment Interest	\$	568.58		\$	568.58	
CPA	\$	871.81	\$	191.04	\$	1,062.85
Title V	\$	1,088.75		\$	1,088.75	
Personal Property	\$	3,751.48	\$	941.87	\$	4,693.35
Title V Interest	\$	748.86		\$	748.86	
Motor Vehicle Excise	\$	17,882.84	\$	3,106.57	\$	20,989.41
	\$	108,200.06	\$	22,064.31	\$	130,264.37

<u>FISCAL 2013</u>		<u>COLLECTED</u>		<u>INTEREST</u>		<u>TOTAL</u>	
Real Estate	\$	14,219.80		\$	5,281.54	\$	19,501.34
Sewer Liens	\$	238.26				\$	238.26
Sewer Betterment	\$	357.20				\$	357.20
Betterment Interest	\$	62.25				\$	62.25
CPA	\$	77.28	\$	39.71	\$	116.99	
Personal Property	\$	238.22	\$	97.98	\$	336.20	
Motor Vehicle Excise	\$	2,886.87	\$	669.68	\$	3,556.55	
	\$	18,079.88	\$	6,088.91	\$	24,168.79	

<u>FISCAL 2012</u>		<u>COLLECTED</u>		<u>INTEREST</u>		<u>TOTAL</u>	
Real Estate	\$	4,962.77		\$	2,474.53	\$	7,437.30
Personal Property	\$	306.15		\$	164.99	\$	471.14
Motor Vehicle Excise	\$	771.15		\$	230.67	\$	1,001.82
	\$	6,040.07		\$	2,870.19	\$	8,910.26

<u>FISCAL 2011</u>		<u>COLLECTED</u>		<u>INTEREST</u>		<u>TOTAL</u>	
Real Estate	\$	491.11		\$	514.89	\$	1,006.00
Sewer Betterment	\$	42.10				\$	42.10
Betterment Interest	\$	12.63				\$	12.63
CPA	\$	20.85	\$	16.64	\$	37.49	
Personal Property	\$	231.02	\$	147.44	\$	378.46	
Motor Vehicle Excise	\$	262.92	\$	151.91	\$	414.83	
	\$	1,060.63	\$	830.88	\$	1,891.51	

<u>FISCAL 2010</u>		<u>COLLECTED</u>		<u>INTEREST</u>		<u>TOTAL</u>	
Personal Property	\$	202.09		\$	171.31	\$	373.40
Motor Vehicle Excise	\$	470.21		\$	310.18	\$	780.39
	\$	672.30		\$	481.49	\$	1,153.79

<u><b>FISCAL 2009</b></u>	<u><b>COLLECTED</b></u>	<u><b>INTEREST</b></u>	<u><b>TOTAL</b></u>
Personal Property	\$ 11.26	\$ 10.85	\$ 22.11
Motor Vehicle Excise	\$ 205.42	\$ 168.94	\$ 374.36
	<u>\$ 216.68</u>	<u>\$ 179.79</u>	<u>\$ 396.47</u>

<u><b>FISCAL 2008</b></u>	<u><b>COLLECTED</b></u>	<u><b>INTEREST</b></u>	<u><b>TOTAL</b></u>
Personal Property	\$ 10.16	\$ 11.24	\$ 21.40
Motor Vehicle Excise	\$ 216.26	\$ 203.61	\$ 419.87
	<u>\$ 226.42</u>	<u>\$ 214.85</u>	<u>\$ 441.27</u>

<u><b>FISCAL 2007</b></u>	<u><b>COLLECTED</b></u>	<u><b>INTEREST</b></u>	<u><b>TOTAL</b></u>
Motor Vehicle Excise	\$ 54.17	\$ 53.85	\$ 108.02
	<u>\$ 54.17</u>	<u>\$ 53.85</u>	<u>\$ 108.02</u>

<u><b>FISCAL 2006</b></u>	<u><b>COLLECTED</b></u>	<u><b>INTEREST</b></u>	<u><b>TOTAL</b></u>
Motor Vehicle Excise	\$ 26.25	\$ 26.25	\$ 52.50
	<u>\$ 26.25</u>	<u>\$ 26.25</u>	<u>\$ 52.50</u>

<u><b>FISCAL 2005</b></u>	<u><b>COLLECTED</b></u>	<u><b>INTEREST</b></u>	<u><b>TOTAL</b></u>
Motor Vehicle Excise	\$ 5.00	\$ 5.00	\$ 10.00
	<u>\$ 5.00</u>	<u>\$ 5.00</u>	<u>\$ 10.00</u>

# SECTION 2

## COMMUNITY SERVICES

## BOYNTON PUBLIC LIBRARY

The Boynton Public Library has continued to serve the community by providing reading materials, audio-visual materials, Internet access, reference services and a variety of programs. Two sessions of the Preschool Story Hour were held each week from September through June. An average of 20 children per session participated, enjoying stories, games a craft project and a snack. A celebration was held in June as Story Hour concluded for the summer.

Beginning in July, we were able to increase our open hours. The additional 5 hours were scheduled to include Monday and Thursday mornings. This will expand our morning hours, and allow for the additional Story Hour session from September through June. The library's total weekly open hours is now 30, which exceeds the minimum required for State Certification. A 7 week long summer reading program was held, with great prizes as reading incentives, fun weekly activities and events and an ice cream sundae finale. Approximately 40 children participated.

Progress continued toward becoming a circulating member of CWMars. The remainder of the collection was uploaded to the database, and we began issuing bar-coded library cards to our patrons. The electrical wiring and network cabling was completed to set up the 2 circulation desk work stations. Another training session was held for the staff. We receive a delivery of Inter-library Loan materials 2 days per week.

Library hours are: Monday 10am-7pm, Wednesday 9am-5pm, Thursday 9am-7pm and Saturday 11:30am-2:30pm.

Circulation: Adult & YA	18,637	Children's	17,087
State Aid to Public Libraries received:	\$	12,123.	
Salaries paid out of appropriated funds:	\$	57,044	
Expenses paid out of appropriated funds:	\$	21,950.	
Books & AV materials:	\$	15,313.	
Network Membership	\$	4,677.	
Office Supplies:	\$	378.	
Building – alarm, maint.	\$	1,582.	
Expenses paid out of non-appropriated funds:			
Building – maint.	\$	984.	
Programs	\$	250.	

The library does not collect overdue fines.

Respectfully submitted, Jacqueline Prime, Library Director

## CABLE COMMITTEE

Through FY 2018 the Cable TV Advisory Committee oversaw the operation and budget for Templeton Community TV (TCTV), which maintains and operates Cable Channel 8, TCTV's YouTube Channel, and the TCTV Facebook page. The Committee also addressed cable-related



matters such as cable service issues and the negotiation and renewal of the cable TV franchise license and contract.

TCTV provides transparency and fairness by recording and broadcasting numerous town government meetings each week, in addition to producing shows on local festivals, concerts, programs for seniors, school events, *Talk of the Town* with the Town Administrator, *Story Time at Boynton Library*, and more.

TCTV produces media for non-profit Public, Education, and Government (PEG) programming. TCTV is open to public access, allowing equipment loans and training to Templeton residents interested in filming and producing their own programs for TCTV. All programming and content decisions for Cable Channel 8, TCTV's YouTube Channel and TCTV's Facebook page are made solely by TCTV personnel, to ensure fairness and to protect the Town and its officials from any liabilities and conflicts of interest.

TCTV broadcasts from a small space in a Light Department building and has a small closet off the conference room at Town Hall to record meetings. TCTV has worked with the Scout Hall Re-Use and Community Preservation committees in support of 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 access PEG programming commitment.

### **Funding and Budget**

TCTV and what is now the Cable TV Department are funded by franchise fees that cable TV operator Comcast charges cable TV subscribers in Templeton. Per the renewed cable license and contract finalized in June 2017, Templeton will receive 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 contract and state regulations to use that funding only for the maintenance and operation of the town's cable TV station (TCTV) and other cable-TV related matters.

FY18 marked the first year with the renewed contract and with the cable funds sequestered in an Enterprise fund, per state regulations and as approved by the 2017 Annual Town Meeting.

FY18 started with a nominal budget of \$73,238 that was appended at the 2017 Fall Town Meeting to \$150,505 to accommodate and earmark retained earnings that had accrued.

In FY18 revenues totaled \$94,838.42, and the Committee expended \$66,368.80 on various equipment and operational needs, including phone and Internet fees, security system expenses, stipends for Committee members, and a part-time station manager/director and part-time video production assistant. Of that total, \$11,002.66 was expended on additional field cameras, computers and accessories to support public access.

By the end of FY18, retained earnings for the Cable TV Enterprise fund, to be used for capital expenditures going forward, grew in excess of \$175,000.

### **FY18 Accomplishments**

During FY18 the Cable TV Advisory Committee drafted and adopted Mission and Vision statements for TCTV, Bulletin Board guidelines, and upgraded recording and program policies.

TCTV formed stronger bonds with local groups and organizations to cross-promote programming and events via Cable Channel 8, YouTube and Facebook. Several prospective program sponsors have expressed interest in financially supporting TCTV. Interns from Narragansett Regional High School worked productively on TCTV programming as well.

With the contract renewal complete and proper funding in place, the Cable TV Advisory Committee sought to form a non-profit 501(c)3 corporation, as had been intended by the Board of Selectmen and previous Town Administrator. TCTV also opened up to public access, allowing equipment loans and training to Templeton residents to film and produce their own shows for TCTV.

The second half of FY18 saw upheaval in the Committee, as per the Town Administrator's budget recommendation stipends for Committee members were eliminated and several members resigned or did not seek new terms. At the May 2018 Annual Town Meeting, the operation of TCTV and cable-related matters were brought in to a Cable Department to exist under a Community Services group with the library, COA, Recreation, Veterans Services and Cultural Council.

To ensure ongoing transparency and fairness, the Cable TV Advisory Committee resolved the importance of moving forward as a Town Department with an active Cable TV Advisory Committee. The Committee will make content, marketing and other recommendations, and serve as an arbiter for public access, programming and related disputes with the intent of making final recommendations to the Board of Selectmen in the Board's role as the cable TV franchising authority.

Respectfully Submitted by:  
Steven Castle, TCTV Manager/Director  
On behalf of the Templeton Cable TV Advisory Committee

**COMMUNITY PRESERVATION COMMITTEE**

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

The Templeton Community Preservation Committee met monthly during fiscal year 2018, guiding and reviewing proposed projects, monitoring and facilitating current projects, and identifying community needs through public meetings. The state match awarded to Templeton in October 2017 was equal to 88.4% of the amount billed by the town (\$119,944). The Town continued its membership in the Community Preservation Coalition and received assistance from the Coalition when requested.

A project to purchase and preserve lands at the former Templeton Developmental Center was defeated at the November 14, 2017 Special Town Meeting (by hand count, y-14, n-22) and again at the May 19, 2018 Annual Town Meeting (by hand count, Y-56, N-31 @ 12:02pm (2/3 vote needed)). Progress was made on existing projects and four new projects were funded with Community Preservation Act funds were approved in fiscal year 2018.

1. Seventy Thousand Dollars and No Cents (\$70,000.00) for the Boynton Public Library to expend on CPA-eligible expenditures related to the preservation and/or rehabilitation of the historic Boynton Public Library, as part of a larger rehabilitation/renovation project funded by non-CPA funding, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act’s Budgeted Reserve Fund
2. Fifteen Thousand Dollars and No Cents (\$15,000.00) for the Templeton Board of Selectmen to expend on CPA-allowed uses to evaluate the Baldwinville Elementary School for possible community housing and open space/recreation resources and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act’s Budgeted Reserve Fund.
3. Fifteen Thousand Dollars and No Cents (\$15,000.00) to be awarded to the Narragansett Historical Society for the completion of access and egress improvements including a ramp for the historic rehabilitation of the Templeton Grange Hall, subject to a grant of access to the building to residents of Templeton on specific dates annually without cost, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act’s Historic Resources Reserve.
4. Eight Thousand Dollars and No Cents (\$8,000.00) to be awarded to the North County Land Trust for the materials and services required to establish bridges, access, and other improvements for public trails at the Dwelly Farm on Barre Road, Templeton, subject to a grant of access to the trails for the residents of Templeton without cost, and to meet said appropriation by a transfer of said sum from the Templeton Community Preservation Act’s Open Space and Recreation Reserve Fund.

## COUNCIL ON AGING

Appropriation at town meeting:

Salaries	\$193,537.00
Employee Support	\$ 250.00
Purchase of Services	\$ 2,750.00
Supplies	\$ 1,500.00
Other	\$ 7,000.00
	\$205,037.00

Expenditures:

Salaries	\$126,808.45
----------	--------------

Employee Support	\$ 0.00
Purchase of Services	\$ 2,490.09
Supplies	\$ 322.83
Other	<u>\$ 6,480.00</u>
Unexpended funds	<u>\$ 68,935.63</u>
Food Pantry 7/01/2017	\$ 8,611.81
Expenses	\$ 4,608.09
Unexpended funds	\$ 4,003.71
Gift Account 7/01/2017	\$ 2,033.16
Expenses	\$ 0.00
Unexpended Funds	\$ 2,033.16

We hope to have the kitchen completed in the coming fiscal year. The siding also needs to be completed. Nutritional insecurity is becoming common place for a good percentage of the state. Templeton residents are especially hard hit, as this is a poor community. Having the kitchen functional would enable us to provide a meal for those who wish to participate.

We continue to serve the community of Templeton with the available resources. We serve individuals and families of all ages. Community members continue to be referred to us by many outside agencies. We provided transportation to medical appointments not only in the area but to many of the large hospitals in Boston, including the many Veterans' treatment facilities. We have also transported cancer patients to Burbank for treatment as well as to Dana Farber. If we were not able to provide this service many would not receive much-needed medical care. The seniors count on us for transportation to Gardner for grocery shopping, banking and other important errands.

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

We receive a formula grant every year, that is based on the 2010 census. For every person over 60 we received \$9.70. This money is used for programing, refreshments, dues, license to show movies, equipment and much more. This grant and the MART reimbursement relieve the burden from the shoulders of the town to some degree.

Through the generosity of the community the food pantry was able to distribute turkey baskets at Thanksgiving and toys at Christmas. The food pantry is run completely on donations, without the contributions from the communities of Templeton and Phillipston we would not be able to provide for those in need at the holidays and throughout the year.

We are very fortunate to have several wonderful volunteers, that give of themselves on a weekly, and or monthly basis. Our volunteer team donated approximately 1995 hours which translates to \$29,925.00. Our fundraising group is very active also, their hard work is evident to all who take advantage of our facility and services.

I would like to thank all the volunteers that help us serve this community. In addition to the volunteers I have a phenomenal staff, who dedicate their selves to go the extra mile.

Respectfully Submitted,  
 Dianna Morrison, Director  
 Templeton Senior Center  
 Templeton Council on Aging

## CULTURAL COUNCIL

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

Any town resident interested in promoting the arts in Templeton is encouraged to apply for Council membership. Members are appointed by the Board of Selectmen for three-year terms; application forms are available on the town website. Members currently serving on the Council are: Daniel Burns, Jan Caisse, Noah Castle, Carol Clark, Patricia Gale, and Barbara White. Members may serve only two consecutive terms, so new members are needed to fill the seats of those whose terms have expired. This situation is critical now, since three current members are in the final year of their second terms. The Council conducts a survey of community interest each year, and welcomes suggestions for programs to be funded and presented in Templeton. Applications for state grants are accepted in the fall for the next fiscal year and may be made online at [mass-culture.org](http://mass-culture.org).

During FY2018, the Cultural Council took an active role in community cultural events, including the Historical Society's Engine Show in September 2017, and established plans to continue such participation at events like the Mac n Cheese Festival and Kite Festival in subsequent years.

Account Balance Beginning of Period (7/1/2017):	\$3,561.32
State Revenue (FY2018 Allocation):	\$4,800.00
Municipal Revenues:	\$2,000.00
Other Revenues:	\$10.00
Total Revenues:	\$6,810.00
Total Expenditures:	\$6,184.25
Account Balance End of Period (6/30/18)	\$4,187.07
Locally Raised Funds	\$ 396.00
Account Balance End of Period (6/30/18)	\$4,187.07
Total Encumbered Funds as of 6/30/18	\$3,791.07

For the 2018 Fiscal Year, the Massachusetts Cultural Council allocated \$4,800 to the Templeton Cultural Council. We received 28 requests for funding from local organizations totaling \$13,885. After reserving a small amount for administrative expenses, and allocating previously encumbered funds in its account, the Council awarded the following grants to bring the arts and sciences to the residents of Templeton:

- Narragansett Historical Society: \$200 for its Kite Festival.
- Dan Kirouac: \$150 for a concert for seniors.
- Baldwinville Elementary School: \$850 for a student trip to Theatre at the Mount.
- Templeton Center School: \$500 for a student trip to Theatre at the Mount.
- Narragansett Historical Society: \$150 for its 2018 Motorpalooza Show.
- Boynton Public Library: \$300 for an Acton Discovery Museum pass.
- Templeton Council on Aging: \$225 for Twilight Lounge with Jennifer Melo
- Templeton Council on Aging: \$310 for Animal Adventure Show.
- The Templeton Council on Aging: \$225 for Twilight Lounge with Marilyn Monroe
- The Narragansett Drama Club: \$700 for its annual musical production.
- The Narragansett Historical Society: \$150 for a Heritage Garden Tea.
- Gardner Area League of Artists: \$200 for its Spring Art Show.
- Narragansett Middle School: \$450 for a trip to the Museum of Contemporary Art.
- The Gardner Area League of Artists: \$200 for Picasso 3D Magnetic Blocks.
- Jennifer Reilly: \$200 for Owl Prowl with Laurie Nehring
- Narragansett Historical Society: \$150 for the Haunted Walk.
- Winchendon Music Festival: \$200 for the Music Festival.
- Narragansett Historical Society: \$100 for Cabin Fever Show.

With municipal and locally-raised funds, the Templeton Cultural Council also funded the following in FY 2018:

Two banners to display at events and printing of cultural survey brochures, \$342.58

Three grants for locally-sponsored cultural programs, \$1,575

Cultural Council activities for children at the Mac n Cheese Festival and Kite Festival, \$82.42 for materials.

Report submitted by  
Patricia Gale  
Templeton Cultural Council Chair

## **HISTORICAL COMMISSION**

The Templeton Historical Commission meets bi-monthly or as needed. The 2018 calendar results are as follows:

One of our members moved out of Town and needs to be replaced. At our April meeting, it was decided that Mike Dickson would enter the updates to the Templeton Center Historical District.

At our July meeting, it had come to our attention that lighted crosswalk signs have been proposed for the Templeton Common Historic District. From a safety perspective, we feel the need is obvious – children crossing 2A from the school to the library could be a problem. Consideration must be given to the effect on the ambiance of the district. Also, lights blinking on and off may cause some problems with residents. Our approval, while not required, would be more enthusiastic if the lights could be controlled by an activation button or a timing device that would not have them on all night. We are sure some compromise can be worked out that will be acceptable to all.

At our September meeting, we received a letter from Carter Terenzini requesting if Stoney Bridge is historically significant in the opinion of the Historical Commission. Mike Dickson drafted a letter responding; restore to original condition and add signs with weight limits.

At our November meeting, there was a letter from the Massachusetts Historical Commission regarding Massachusetts Fish and Game interest in taking over the property that was the Fernald School.

Also, in November we welcomed a new member to our committee, Deborah Hubbard, who has agreed to serve. We thank Alan Mayo for his years of service.

Respectfully submitted,

John Brooks, Chairman  
Darlene LaClair  
Michael Dickson  
Howard Sands

## HOUSING AUTHORITY

The Templeton Housing Authority has been in operation for forty-two (43) years managing Sixty (60) units of decent, affordable elderly/handicapped public housing at Phoenix Court, 99 Bridge St. Baldwinville and Eight (8) units of state family public housing at Tucker Building, 733 Baldwinville Rd. Baldwinville. Templeton Housing was established at a town meeting in 1976. The Commonwealth of MA issued the charter for the Authority in 1976. It is a separate corporation from the Town of Templeton.

Currently, each Massachusetts Housing Authority consists of a five-member Board of Commissioners. Three (3) members are elected by voters of the municipality, one (1) member is appointed by the Governor of the Commonwealth of MA and new regulations will establish a tenant member appointed although this has been delayed on several occasions. 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).

2017/2018 Board Members:

Joyce Grucan, Chairperson  
Carol Caisse, Secretary/resident  
John Columbus, Governors Appointee

Steven Bailey, Vice-Chair,  
Ida Beane, Treasurer

Louise Chaffee, the longtime Executive Director, is planning on retirement during the summer of 2018. Louise began working for the housing authority in 1987 and became Executive Director in 2002. Louise is widely known throughout the affordable housing industry in the North Central region as well as the state public housing system. Louise was Executive Director during a period of much change within the state public housing system and was a strong, compassionate leader renown as an expert in her field. The housing authority will conduct a search for her replacement.

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

State-aided public housing eligibility requirements are applicants must be a resident of the United States and meet qualifications regarding income guidelines, age, and disability, set by the Department of Housing and Community Development. Rents are based on 30% of 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 Common-wealth of MA are used to fund major repairs and modernization of our property. The Authority employs a part-time Executive Director, full time Maintenance Director, and part time administrative assistant and seasonal maintenance.

The Housing Authority maintains a Waiting List for each development. One hundred twenty-eight (128) applicants are currently on the waiting list. Over the course of the year the housing authority was preparing for the application process to be transitioned to an on-line system. Applicants will now be able to apply on-line and track their applications without having to contact the housing authority. The new system will create efficiencies for applicants and housing authority staff.

Modernization and Capital Planning Projects completed at Phoenix Court during the fiscal year included replacement of entry doors and siding, and installation of tub surrounds. At the Tucker Building we replaced exterior lighting with LED lighting.

The Templeton Council of Aging provides transportation from Phoenix Court to appointments and errands in the surrounding area. A resident services coordinator from Montachusett Home Care is at Phoenix Court once a week to help with a wide variety of senior issues.

Respectfully submitted by Paul A. Teixeira, Executive Director, THA

## **RECREATION COMMITTEE**

The Recreation Committee continued to offer the swim program free of charge to the Town's children, and Director, Terry Griffis, reported a very successful summer. The Templeton Rod and Gun generously allow us to use their beach each year to host the program. Terry and her 2 primary staff were paid for their efforts. We thank them for their work and look forward to having the program again in the summer of 2019.



Offered a variety of programs, leagues, clinics and events to children and adults, including soccer, basketball, and softball, thanks to the dedication of dozens of volunteers and sponsors as well as the community in general.

Scott Dill  
Daniel Theriault  
Jessica Sutton  
Philip Moulton  
Jason Hunt  
Joyce Taintor  
Chris Lottig

## SCHOLARSHIP COMMITTEE

The Town of Templeton Scholarship fund awards for May 2018 have been awarded to the following students:

Elijah Hill	Connor Hanson	Patricia Lyons
Hannah Chapman	Kathleen Chapman	Owen Robichaud
Daniella Salinas	Amanda Jansens	Madelyn Wilson-Shattuck
Alexis Canaday	Amber Eaton	Matthew Taylor
Abigayle Celata	Holly Pentilla	

Respectfully submitted,

John Brooks  
Doris Brooks  
Darlene LaClair  
Thomas Cook  
Margaret Huhtala

## SENIOR CENTER OVERSIGHT COMMITTEE

The committee now in the thirteenth year of the project was relatively idle while the Town complied with the Building Inspector cease and desist order. The Town Administrator was able to include 100,000 in the FY'18 Capital budget for the exterior siding and it was approved at Town Meeting. An architect was hired to scope the project and prepare bid ready specs. The siding went out to bid; the bids came in at 165,000, which was more than we had appropriated. The committee and the Town Administrator reviewed the bid specs and found some minor changes, but nothing that would make a substantial change in the overall cost. The Town Administrator would need to include more funding in the Fy'19 Capital Budget.

### **Committee Members:**

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

2 – Members at Large	2 – COA Board Members	2 – Select Board Members
Frank Moschetti	Kathy King	Doug Morrison

William Harris

Vacant

Julie Richard

1 – Zoning Board Member

1 – Ex-officio Member

Vacant

Dianna Morrison – COA Director

**Financial Summary:** Unexpended funds are carried over to the next fiscal year until the project is completed.

Purpose	Appropriations		
	Prior Years	FY2018	Total
ZBA Senior Center Fund	228,000	0	228,000
Debt Exclusion	500,000	0	500,000
State Grant	300,000	0	300,000
Capital Budget	0	100,000	100,000
Totals	1,028,000	100,000	1,128,000

Purpose	Expenditures		
	Prior Years	FY2018	Total
Legal Expense	29,435	67	29,502
Engineering	45,467	3,600	49,067
Building Move	12,320	0	12,320
Foundation/Structural Steel	126,198	0	126,198
Building Set	22,400	0	22,400
Fire Sprinkler System	29,258	0	29,258
Electrical	8,375	0	8,375
Plumbing	50,850	0	50,850
HVAC	215,718	0	215,718
Road Construction	52,842	0	52,842
General Construction	353,344	0	353,344
Furniture & Equipment	27,464	0	27,464
Totals	973,670	3,667	977,337

**Project Recap:**

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

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

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

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

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

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

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

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

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

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

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

FY'17 – The Friends of the Templeton Elders received a \$15,000 grant for the kitchen equipment. In October the Building Inspector issued a cease and desist order on all construction until the exterior siding is completed, and the Town Administrator putting the exterior siding in the FY'18 Capital budget.

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

## VETERANS SERVICES

Veteran Services has seen many changes in the operations and administration of the office. I continue to build processes and procedures around tracking and communications with our community's veterans. These include internal office practices and external outreach programs.

The Veterans Office posted hours are Tuesday from 1:30pm to 4:30pm and Thursday from 9:00am-12:00pm. The Director can be reached by calling (978) 894-2785 during office hours or (978) 894-2785 after office hours. I am committed to helping veterans and their loved ones with assistance available to them or any questions they may have. If the hours above do not fit into your schedule, I am more than happy to schedule a meeting outside of these hours.

Salary:

Allocated	\$20,000.00
Spent	<u>\$19,187.22</u>
Difference	\$812.78

Employee Support:

Allocated	\$100.00
Spent	<u>\$75.00</u>
Difference	\$25.00

Ch 115 Funding:

Allocated	\$78,900.00
Spent	<u>\$76,874.31</u>
Difference	\$ 2,863.47

State Reimbursement at 73.1%	\$56,176.71
------------------------------	-------------

Actual Cost to Town:	\$20,697.60
----------------------	-------------

VA Benefits paid to 179 community residents yearly: \$2,943,276.00

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 Pension are being processed through this office. This is a free service to veterans, 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 returning 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 needs that they are eligible to receive.

To provide the information that is being requested, I have been busy developing three areas:

1. Develop relationships with our local American Legions, VFWs, DAV, Marine Corps League and other veteran organizations. This requires attending meetings, benefits and events hosted or attended by these organizations. These relationships have aided in safety ramps and railings erected, emergency housing and counseling being provided to veterans in crisis.
2. Training – I have attended three training conferences to gain knowledge in assisting veterans in filing their VA claims, applying for Ch115 benefits and local resources available to them. I was able to take the Dept of Veteran Services required exam in October and passed this test. This test is mandatory for VSO's to pass and the Town to be reimbursed 75% by the State for Ch115 funds spent. I have also attended several VA and Veteran Center hosted events to gain more knowledge on the benefits for veterans and local veteran organizations.
3. Outreach programs: Currently the Veteran Luncheon, hosted by the Friends of Templeton Veterans, is held the last Thursday of the month at 11:30am at the Baldwinville Legion. All veterans are welcomed to this free luncheon. I take this opportunity to share important information regarding the VA or other services that are available that the veteran may not know. I also try to attend local events such as Memorial Day and Veterans Day celebrations to spread the word of the services offered. This last year, I was featured on Talk of the Town to explain what I am doing to get the word out of the services the town offers. We are currently making plans to host a coffee social on a Saturday, a July 4<sup>th</sup> event and a yearly mailing to veterans who have identified themselves on the yearly town census.

The Veterans Advisory Board and Friends of Templeton Veterans saw the loss of all members of the board in May of 2018. Many due to new responsibilities within the town. I worked hard to find new members for both groups. The teams are working diligently to get operational and develop the charters to provide a clearer mission, goals and operational guidelines. This will take some time, but we are committed to making this work to benefit all veterans in the community. The meetings focus on veteran needs, solutions, outreach and developing ways to honor our veterans. The board meets the third Tuesday of every month at 6:30pm at the Baldwinville Legion. All veterans and friends are welcome to attend and participate in these meetings.

This past year has seen many challenges and continues to grow in the community. It has been an honor to serve in this position. I want to thank everyone who has helped me during this past year and I look forward to what next year will bring us.

Respectfully submitted,  
Sheila Pelletier  
MSG (Retired)  
Director of Veteran Services

# SECTION 3

## DEVELOPMENT SERVICES

The Development Services Office includes and supports the Offices of: the Board of Health, Building Department, Conservation Commission, Planning Board & Zoning Board of Appeals. The Director of Development Services oversees the office, which supports several Boards & Commissions as follows:

## AGRICULTURAL COMMITTEE

Chair: Christof Chartier  
Vice Chair: Matthew LeClerc  
Clerk: Carrie Novak  
Member: Andre Chartier  
Member: David Pease

The Templeton Agricultural Committee met during fiscal year 2018, reviewing issues affecting agriculture in the town of Templeton and Commonwealth of Massachusetts.

The committee procured 10 “right to farm” road signs representing local farms in Templeton. These signs are complete and will be installed in the spring of 2018.

The committee has met with Laurie Wiita, Board of Health Director, to discuss best practices going forward for agricultural animal nuisance complaints.

Going forward in 2019, the committee will be submitting at the May 2019 town meeting a proposal to adopt MGL Part I, Title VII, Chapter 40 Section 8L. This section would allow the Agricultural Committee to accept donations of farmland on behalf of the Town of Templeton.

Respectfully Submitted,

Christof Chartier

## BOARD OF HEALTH

The Templeton Board of Health (TBOH) consists of three members who are residents of Templeton; these are elected positions, and each serve a three-year term. The TBOH meets monthly on the second Monday at 7:00 p.m. Staffing is comprised of one full-time Health Agent and one full time Administrative Assistant who also serves the Development Services Office. Employees and Board Members attend training and seminars as necessary to manage the ever-changing health needs of the community.

Food establishments are inspected throughout the year, including the cafeterias at all the schools; new food establishments are required to provide plans for review to begin the permitting process. The department also provides permitting, inspecting and witnessing for percolation tests, deep hole soil evaluation, ground water determination, new and repair septic installations.

Reportable diseases are continually surveilled as mandated by the Mass Department of Public Health Division of Epidemiology. Templeton currently utilizes the services of the Montachusett Public Health Network, which provides nursing services for the filing of reports through the Massachusetts Virtual Epidemiologic Network (MAVEN).

TBOH continues to be an active member of the Leominster Tobacco Control Alliance (LTCA); the purpose of this alliance is to monitor youth access to tobacco products. LTCA utilizes unannounced compliance inspections of the establishments permitted within Templeton to sell tobacco and nicotine products; compliance inspections occur several times throughout the year and provide investigative services for any tobacco and nicotine related complaints.

TBOH is one of eleven towns in the Montachusett Public Health Network (MPHN). This network has received grant funding from the Massachusetts Department of Public Health (MDPH) to enhance local public health. MPHN has provide public health nursing resources, public beach water testing, and sharps and medication kiosks (both currently located in the vestibule of the Fire Station in Baldwinville) for 24/7 takeback.

TBOH continues to promote the health, safety and wellbeing of the town by administering and enforcing local, state, and federal regulations; in addition, promulgates new regulations as need dictates.

The TBOH expresses their appreciation to all town boards, commissions and staff for their assistance and cooperation throughout the year.

The Board of Health took in a total of \$29865.00 in Permit Fees this year.

Respectfully submitted,

E. Jane Crocker, Chair  
Earl Baxter, Vice Chair  
Laura Hoag, Clerk

## **BUILDING DEPARTMENT**

### **(INCLUDES GAS & PLUMBING INSPECTOR AND ELECTRICAL INSPECTOR)**

The Building Department continues to be productive, processing a record number of permits FY 2018, mostly for new single-family homes, new roofs and renovations. This fiscal year saw the construction of nine new single-family homes, a new Elementary School as well as an addition to our Police Station.

All permit applications are still available online at the Town of Templeton website under the Building/Zoning Department, applications are also available for pick up at the Town Hall. As a reminder, it is important to inform the residents of this community that a building permit must be obtained for any construction, alteration, addition, re-pair work, demolition, pool, roof, or solar panels, or to change the use or occupancy of a building, and for the installation of any solid fuel burning appliance.

An electrical wiring permit is required for any work to the electrical system in all structures including low voltage wiring and for all solar panels installed within the town. An electrical permit must be obtained by a Massachusetts Licensed & Insured Electrician. Further, any proposed plumbing or gas fitting work must be completed under the respective permits and all work must be done by a Massachusetts Licensed & Insured Plumber/Gas Fitter. Permit



applications should be submitted prior to start the proposed work. These codes are for the protection and safety of all, please contact this department with any questions, or proposals to do any work as defined above.

Lastly, please remember that pellet and wood stoves require a building permit, need to be inspected, and a certificate of completion may be required for your insurance company. The Building Department is available to answer your questions and assist in making your building project experience a positive and safe experience.

The Building Department located in Town Hall 160 Patriots Road Room 3.

The office hours are: Monday 7:30-6:30PM and Tuesday to Thursday 7:30 AM- 4:30 PM.

Building Commissioner Richard Hanks holds office hours Monday evenings from 5:15-7:30 PM, can be reached via cell phone at 978-939-3411.

Wiring Inspector Darrell Sweeney can be reached for all inspections at 978-939-5440

Gas/Plumbing Inspector Rick Geyster can be reached for all inspections at 978-895-3924

<b>Purpose of permit</b>	<b>Number of Permits</b>	
<b><i>Residential</i></b>		
One Family Dwelling		9
Stoves Wood/Pellet		19
Swimming Pools		8
Roofs		36
Demolition		5
Other Residential Renovation		106
<b><i>Commercial</i></b>		
New Build		1
Renovation		5
<b><i>Total Building Permits</i></b>		
		189
<b>Fees Collected in FY 18</b>	<b>Number of Permits</b>	<b>Fees Collected in FY 18</b>
Building Permit	189	189,093.69
Wiring	156	2,532.20*
Gas/Plumbing	76	2,301.40*
<b>Total</b>		

\*Wiring and Plumbing Inspector are paid 80% of permit fees generated through a revolving account; 20% of permit fees generated are processed through the general fund.

Prepared by Development Service Admin 1, Mallory Seamon

## CONSERVATION COMMISSION

Members of the Conservation Commission:

George Andrews, Chairman  
Dave Symonds, member  
Nathan Schroeder, member  
Brittany Gesner, member

The Conservation Commission is a group of volunteers charged with enforcing Templeton's Conservation goals. The goals include Open Space Protections, Wetland Protection and encouraging and monitoring conservation and agricultural Preservation restrictions.

In administrating their duties, the Conservation Commission utilize the following Procedures; Request for Determination, Notice of Intent, and Site Inspections.

Conservation Commission is located at the Templeton Town Hall, 160 Patriots Road, East Templeton, MA 01438. Hours are Monday – Thursday 7:30 AM to 11:30 AM. Meetings are held the third Monday of each month at 6:00 p.m.

## PLANNING BOARD

Members of the Planning Board:

Kirk Moschetti, Chairman  
Charles Carroll, Vice Chairman  
Tim Rotti, Clerk, member  
Frank Moschetti, member  
Dennis Rich, member  
John Buckley, member  
Christof Chartier, member

In ongoing business, the Board endorsed eight Approval Not Required (ANR) applications for divisions of land plan over saw two stormwater plans, as well as the acceptance of Lafayette Rd.

### MRPC

The MRPC has continued to be an important partner with the town's Planning Board. Their vast resources have assisted in many projects a committee was formed to explore the possibilities of stimulating commercial growth in the town.

Planning Board office is located at the Templeton Town Hall, 160 Patriots Road, East Templeton, MA 01438. Hours are 7:30 AM to 11:30 AM, Monday through Thursday. There are no office hours on Friday.

## ZONING BOARD OF APPEALS

The Members for the Board of Appeals for fiscal year 2018:

John Fletcher, Chairman

Joe Risi, Clerk

Alan Drouin, member

Rick Moulton, member

David Smart, member

Ron Davan, alternate member

The Zoning Board of Appeals Board meets when the towns Building Inspector denies a request from applicants. The Building Inspector is the towns Zoning Enforcement Officer and denials can range from non-conforming lots, inadequate frontage, front, side or rear setback violations or something simple as a special permit required for a project.

The Zoning Board of Appeals presided over three Public Hearings in FY 18'

John Fletcher  
Chairman

# SECTION 4

## PUBLIC SAFETY

## ANIMAL INSPECTOR

Animal Control reports the following for 2018

Total Licenses issued: 1525

Total amount received for dog licenses: 11,997

Total amount received for fines issued: \$4300.00

Total number of animal related calls: 468

We would like to start by thanking everyone who has donated blankets, food, and toys to us this year. Every contribution makes huge differences in the lives of the animals that we care for. Donations are always accepted and can be dropped off at the Police Department at any time.

In 2018 Animal Control sponsored CMDART training to residents. This will help animal care during emergency situations. Also, with the addition of the regional Facebook page last year, it has helped reunite owners of lost animals in a more timely fashion.

## EMERGENCY MANAGEMENT

Templeton's Emergency Management Agency is staffed by Richard Curtis, Emergency Management Director (EMD) / CERT Program Manager; Michael Dickson, Deputy EMD/ CERT Director; and Scott Demar, Assistant Deputy EMD / Emergency Communications Officer.

GRANT ACTIVITY: We applied for and received \$2780.00 from the 2016 Emergency Management Performance Grant (EMPG) which was used to purchase a HF Amateur Radio base station, a weather station and medical supplies. We applied for and received \$2500.00 from the 2016 SHSP/Citizen Corp Program (CCP) Grant which was used to purchase an AED and First Aid supplies. We received an Emergency Management Performance Grant, (2018 EMPG), for \$5240.00. This grant was used toward the purchase and installation of a new steam boiler in the Emergency Management Building. We applied for the 2017 SHSP/CCP which we intend to purchase a small utility trailer to carry and store all Shelter equipment.

Templeton's CERT program has remained active. In addition to their regular monthly meetings and scheduled trainings, they were requested to assist with parking / traffic / crowd control at many of Templeton's community events, such as the State Triathlon, 5K Wind Turbine Road Race, Public Safety Day, Arts & Crafts Festival, Antique Car & Engine Show, Halloween, and the Jack Frost Festival. They also performed Firefighter Re-Hab for the Fire Department as needed.

Respectfully submitted,

Richard W. Curtis, EMD

## **FIRE DEPARTMENT & EMS**

**Fire Chief Salary: \$72,000**

**Fire/EMS Salaries: \$315,500**

**Fire Department Expenses: \$111,900.00**

### **Income**

**Ambulance Receipts: \$302,389.11**

**Open Burn Permits: \$2,160.00**

**Inspections: \$8,880.00**

<b>Fire/Structure-----</b>	<b>1</b>
<b>Fire (other)-----</b>	<b>19</b>
<b>Vehicle Fires-----</b>	<b>7</b>
<b>Fire Alarm-----</b>	<b>77</b>
<b>Fire/Brush-----</b>	<b>6</b>
<b>Motor Vehicle Accidents-----</b>	<b>59</b>
<b>Hazardous Material Incidents-----</b>	<b>6</b>
<b>Mutual Aid-----</b>	<b>9</b>
<b>Fire Service Call-----</b>	<b>105</b>
<b>Ambulance Calls ALS-----</b>	<b>292</b>
<b>Ambulance Calls BLS-----</b>	<b>200</b>
<b>Ambulance Calls Refusals-----</b>	<b>108</b>
<b>Ambulance Calls No EMS Service-----</b>	<b>18</b>
<b>Ambulance calls Woods on Board-----</b>	<b>34</b>
<b>Ambulance Calls MedStar on Board-----</b>	<b>4</b>
<b>Ambulance Call by other Agency-----</b>	<b>71</b>
<b>Ambulance calls Unattended Death-----</b>	<b>11</b>
<b>Total number of Emergency calls-----</b>	<b>1027</b>

**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
Cpl. Edward Holden	08/06	Ofc. Daniel Donahue	07/14
Ofc. Nicholas Malnati	08/14	Ofc. Sean Sawicki	04/18
Ofc. Nicholas Mardirosian	04/18		

\*Below officers resigned from the police department in FY18:

Cpl/SRO Brian Rosegren	08/06	Ofc. Joseph Sarno	09/14
------------------------	-------	-------------------	-------

Part-time Officers:

Ofc. Michael Ladeau	12/85	Ofc. Drew Duplessis	02/00
Ofc. Shawn McDonald	01/10	Ofc. Charlene Van Cott	09/12
Ofc. Michael Pierce	11/13	Ofc. Matthew Praplaski	11/13
Ofc. Travis Trudi	11/13	Ofc. James Halkola	08/16
Ofc. Blakeley Pottinger	09/16		

The Templeton Dispatch Center full-time personnel roster as follows:

Disp. Karen Hannula	04/92	Disp. Walter Flis	12/02
Disp. Eric Baker	11/02	Disp. Sherrie O'Donnell	03/01
Disp. Natasha Bourque	10/14		

Part-time Dispatchers:

Disp. Andrew Davis	09/16
--------------------	-------

Police Department Budget Breakdown:

Personnel	\$1,180,670.00
Employee Support	\$41,500.00
Purchase of Services	\$55,500.00
Supplies	\$9,750.00
Other	\$36,250.00
Total	\$1,303,00.00

Templeton Police Department Analysis from 07/01/2016 to 06/30/2017:

Arrest	65
Incident/Investigations	389
Restraining Orders	100
Parking Tickets	22
MV Citations	396
MV Accidents	163
FID/LTC Issued	234
Police Calls for Service	13,418
Total Calls to Dispatch	18,740

# SECTION 5

## PUBLIC WORKS



# DEPARTMENT OF PUBLIC WORKS

## DPW Cemetery Division

**Tomb project complete:** The 3<sup>rd</sup> and final year on the Tomb restoration has been completed.

**Pinegrove expansion:** There has been no forward activity on the Pinegrove expansion. There was not any available funding. The project is on the capital plan.

**New Equipment:** 2 New John Deere lawn 710 tractors were added, and 2 older John Deere Tractors were added to surplus.

**Tree Removal** – Many trees in Pine Grove cemetery were removed, they were shedding branches and were considered a hazard. In addition to the trees removed in Pine Grove, in the Burial ground behind the First Church of Templeton in the common, many dead trees were removed.

**Fall Cleanup Building & Grounds Division:** Using the collection system the Building and Grounds division of the DPW.

**Gilman-Waite** – The parking lot was surfaced using road millings.

### Monies turned over to the Town Highway Cemetery Division

Burials /Foundations/Lot sales	=	\$7,242.75
Weekend Burials/Lot Deeds	=	\$3,960.00
Tomb Reimbursement	=	\$50,000.00
Pinegrove Care Trust	=	\$425.00
Greenlawn Care Trust	=	<u>\$2,689.00</u>
<b>Total</b>	<b>=</b>	<b>\$64,316.75</b>

Account Title	Budgeted Amount	Expended	Transferred In/Out STM	Encumbered	Balance
Buildings and Grounds Salaries	\$146,182.00	\$143,831.91	0		\$2,350.09
Buildings and Grounds Expenses	\$17,500.00	\$17033.32	0		\$466.68
Other`	\$34,300.00	\$34,229.26			\$70.74
Employee Support	\$3500.00	\$1914.34			\$1,585.66

**DPW Highway Division**

**Royalston Road**- The project has now progressed to the next stage and will be reviewed by Mass DOT for placement on the TIP list. The project time frame for the beginning is 2022.

**Central and Bridge St.** - A section of Central street (from Elm St to the bridge) was milled and paved, as well as the length of Bridge Street from Green Lawn cemetery to the town line.

**Crosswalk Safety**: Worked in coordination with Mass DOT to incorporate a flashing crosswalk sign to be added in the common. This opened discussion for other flashing crosswalk signs to be added in other areas for pedestrian safety.

**Bridge Street** – Future engineering improvement to Bridge Street has been proposed to engineer the area and incorporate Complete Streets as well as Chapter 90 funding.

**Road Surface Management System (RSMS)** is almost complete and the current status has been reviewed with the DPW director. This study will enable the DPW to target specific situations of various conditions and address them accordingly.

**Storm Water management**: The Notice of Intent (NOI) was filed and the permit completed in August.

**Trees in the Common**: A licensed forestry professional was hired to evaluate the Ash trees on the common. Several branches have fallen and there are safety concerns. One of the trees was deemed **dangerous** and was removed immediately. After removing the tree, it was confirmed that there was little holding that very large tree up. There are recommendations of pruning and removal of the remainder of the trees.

**Fall Cleanup Highway**: Many dead and dying trees were taken down as well as well as trees that were a hindrance in the electrical wires. Attention to opening all culverts was a major focus so as to prevent flooding.

**Snow and Ice:**

SNOW & ICE ACCOUNT  
Beginning Balance \$125,000.00

Salt/Sand	Chains/Plows/Blades	Fuel	Repairs	Payroll	Overtime	Double Time	Spent	Balance
\$64,937.08	\$7,035.86	\$27,743.27	\$3,430.46	\$10,077.86	\$41,039.18	\$16,724.05	\$170,987.76	(\$45,987.76)

**Spring Cleanup:** Street sweeping began in April and continued thru the Spring as weather allowed.

Account Title	Budgeted Amount	Expended	Transferred In/Out STM	Encumbered	Balance
Highway Salaries	\$13,250.00	\$8,860.89	0	0	\$4,389.11
Highway Expenses	\$349,604.00	\$331,997.03	0	0	\$17,606.97
Unknown Overtime Allowance	\$179,200.00	\$179,193.47	0	0	\$6.53
Intergovernmental (Safety Details)	\$2,500.00	\$2,100.	0	0	\$400.00

**Monies turned over to the Town Highway Division**

Driveway Permits	21@ \$75.00 each	=	\$ 1,575.00
Road Access	7.@ \$100.00 each	=	\$ 800.00
Scrap Metal		=	\$ 1,923.00
Narragansett Regional School District			\$25,000.00
(For plowing and sanding school parking lots)			
Accidents/Restitution		=	\$500.67
Health Services (Landfill)		=	\$10.00
Credits		=	\$592.75
Sewer Department Fuel Reimburse		=	\$6198.90
	Total	=	\$36,600.32

Respectfully submitted,

Robert Szocik  
 Director of the DPW

## **SEWER DEPARTMENT**

The composition of the Board of Sewer Commissioners remained unchanged with the reelection of Mr. Thomas Jeleniewski in the May election. Mr. Moschetti was voted to remain as Chairman of the Board of Sewer Commissioners at the June monthly meeting.

### **WASTEWATER TREATMENT PLANT (WWTP)**

- The average monthly flow to the WWTP was 313,000 gallons per day or 52 % of the design capacity.
- Emptied the flow equalization tank for yearly maintenance and cleaning.
- Executed successful legal action against blower supplier who wouldn't honor warranty. Blower rebuilt at no cost.
- Ran the plant generator set numerous times at the request of the Templeton Light Department.
- Replaced 2006 Ford pickup with 2019 Chevrolet pickup truck.
- Installed new blower.
- Raised roads in sludge monofill.
- Replaced decant valve and actuator in SBR #2.

### **SEWER COLLECTION SYSTEM**

- Began construction on the Pleasant St pump station replacement project.
- Began planning for Department of Environmental Protection mandated inflow and infiltration study.
- Suffered the simultaneous failure of both pumps at Pleasant St. pump station. Conveyed over 400,000 gallons of sewage to WWTP via septage vacuum trucks until pump station placed back in service. No illegal discharge occurred.
- Raised or replaced 18 sewer manholes.
- Replaced both impellers and wear plates at Minuteman pump station.
- There were 1,487 residences served by the municipal sewer system.

### **FINANCIAL**

- At the close of fiscal year 2017, the department was owed \$48,337 in overdue sewer charges. This is a reduction from the same time the previous year when the amount owed was \$65,210. The increased collections are due to more extensive use of sewer liens.
- An appropriation of \$ 70,000 was approved at the Annual Town Meeting to cover numerous large maintenance items.

### **PERSONNEL**

- Hired Kathy Webster to fill the position of part time Sewer Clerk.
- Sewer Commission voted unanimously to adjust the Administrative Assistant to the proper pay rate.
- Town Administrator refuses to make adjustment to the Administrative Assistant's pay rate.
- Superintendent met with Town Counsel to answer questions about Massachusetts Discrimination Complaint lodged against the Board of Selectmen.

Respectfully submitted,

Kent Songer, Superintendent  
Mark Moschetti, Chairman  
Tom Jeleniewski, Member  
Bob Dennis, Member

**Actual FY 2018**

**Expenses:**

Office Supplies & Phones	\$	22,214.79
Tolls & Mileage		697.39
Dues, Licenses, Seminars		3,556.25
Uniforms & Shoes		5,595.66
Benefits (Medical/Dental)		75,580.71
Prop, Casualty, Work Comp, Unemployment		42,554.00
Gas & Diesel		6,925.19
Retire Liability		45,837.00
Tools & Supplies		893.31
Vehicle Repairs		42,375.23
Chemicals		40,131.33
Lab Testing & Supplies		21,975.06
Gardner Treatment Plant		18,119.94
Heating Oil		13,731.46
Miscellaneous		37,442.53
Legal Services		5,289.18
Equipment Repair & Maintenance		10,253.13
Station Alarms & Phones		7,874.47
Station Maintenance		80,619.76
Station Electric		24,874.83
WWTP Electric		112,178.89
WWTP Water		3,967.22
WWTP Maintenance		44,754.27
Water Readings		<u>7,140.62</u>
<b>TOTAL EXPENSES</b>		<b>674,582.22</b>

**Salaries:**

Sewer & WWTP Salaries	357,781.75
Sewer Commissioners	6,000.00
<b>TOTAL SALARIES</b>	<b>363,781.75</b>
<b>TOTAL EXPENSES &amp; SALARIES</b>	<b>1,038,363.97</b>

**Summary:**

Total Meeting Appropriation	1,097,000.00
Total Receipts for FY2018	1,068,858.00
Total Expenses & Salaries	992,526.97
<b>FY2018 BILLED TO SEWER USERS</b>	<b>898,164.77</b>

# MUNICIPAL LIGHT DEPARTMENT

Herein submitted for inclusion in the Templeton Annual Report for FY18 are the financial and statistical data for the Templeton Municipal Light Plant.

During 2017 our customers purchased 58,181,244 Kilowatt-Hours (KWH) of electricity compared to 57,630,287 KWH in 2016, an increase in sales of 550,957 KWH or 1%. The peak demand in March of 2017 was 10,173 Kilowatts (KW), down 122 KW or 1% compared to 10,295 KW in August of 2016. During 2017, a net of 45 electric service was connected compared to a net of -1 services connected in 2016.

## Additions and Improvements

The Light Plant started its 112<sup>th</sup> year of service to the Town of Templeton.

The 1.65-Megawatt (MW) Templeton Wind Turbine generated 1,800,403 KWH for a total of 2.98% of our annual power supply.

The 15-MW Wind Farm in Hancock, MA generated 2,711,109 KWH for a total of 4.48% of our annual power supply. (Templeton has 0.822 MW of Berkshire Wind.)

The 37.5-MW Wind Farm in Ellsworth, ME generated 1,806,037 KWH for a total of 2.99% of our annual power supply. (Templeton has 0.666 MW of Hancock Wind.)

The Light Plant completed its replacement of ALL of the Town's High-Pressure Sodium (HPS) street light fixtures with low-power Light-Emitting Diode (LED) streetlight fixtures. This was made easier by a MA DOER grant secured by MMWEC on the Light Plant's behalf, reducing the capital cost of the final 180 fixtures by 57%. The Light Plant has reduced the Town's streetlighting costs by \$9,526 from FY2013 to FY2018, a 36% reduction in operating costs.

## Capital Expenses

The Light Plant purchased 20 new pole mount distribution transformers in 2017 at a cost of \$21,107 in order to reduce loading on existing units and utilize more energy efficient units pursuant to the US Department of Energy's new standards for oil-immersed transformers circa 2010.

The Light Plant purchased 13,350' of aerial cable including 3,900' of bare neutral conductor at a cost of \$5,956 in order to replace the 1302 circuit conductors on Elm Street from the intersection of Central Street to (roughly) Mason Street. This three-phase section of 1302 is currently the last of the older spacer cable manufactured in the 1980s with likely flashover probability so it is being replaced with aerial cable that is 35 years newer in design.

The Light Plant signed an agreement with Eaton Corp to install a town-wide advanced metering infrastructure (AMI) which will drastically reduce its electric meter reading operations and administrative expenses. To that end, the Light Plant spent \$46,340 in 2017 to purchase all of the AMI equipment necessary to install 39 residential meters and 11 commercial/industrial meters in Baldwinville and set up a small mesh network to serve as a simple acceptance test of the much bigger town-wide system. The

system will be completed in 2018 and is being paid for using the Light Plant's depreciation funds; estimated cost is in the range of \$850,000 to \$900,000.

The Light Plant purchased 4,500' of Underground Cable at a cost of \$10,350 in anticipation of several projects taking shape in late 2017/early 2018, and also to serve as back-up to deal with any unforeseen underground cable failures that may present themselves in 2018 or beyond.

The Light Plant purchased two new substation recloser units at a cost of \$35,222 to serve as replacements for the existing "bus tie breakers" at the North Baldwinville Substation. The existing units are circa 1987 and do not allow for switching across the substation in a reasonable amount of time, if at all. These units come equipped with updated controls which allow supervisory control and data acquisition (SCADA) from office personnel, an advantage previously not recognized. The Light Plant also purchased one distribution recloser unit at a cost of \$16,877 to serve as a replacement for an existing unit on the 1304 circuit on Depot Road.

All of the Light Plant's office computers were upgraded to Dell Precision Workstations at a cost of \$9,891, which was necessary to upgrade all of the computer operating systems to the same software/same version. Once the AMI system installation was completed, communication with it would only work with Windows 10.

Additional capital expenses included a new voltage regulator control for \$4,568, two new connector crimping kits for \$3,597 and a new hydraulic dump truck body for \$5,376 for Truck #24, the Light Plant's 1-ton pickup truck.

### Power Supply

The Light Plant provides electricity for its customers through both fixed contracts and open market power purchases in an effort to diversify the town's power resources and stabilize its purchased power costs. These costs include capacity charges, fuel charges and transmission charges. Several unforeseen and uncontrollable factors cause the wholesale cost of energy to fluctuate year-round. The biggest contributors to these fluctuations are the absolute loads (i.e., cold winter nights, hot summer days), unplanned generation plant shutdowns and deviations in natural gas and oil prices in New England.

In 2017 the Light Plant purchased 60,463,604 KWH of wholesale electricity for \$4,668,766, which makes its purchased power cost for that year 7.72¢ per KWH. This figure is up from 8.89¢ per KWH in 2016, which represents a decrease of 1.17¢ per KWH or 13%. Power supply costs down in 2017 as compared to 2016 can be attributed to the Light Plant's debt retirement of Seabrook I Project 6. This debt retirement has decreased the cost of 20% of our wholesale energy from (roughly) 8¢ to 4¢. As a result, electric customers saw decreased Purchased Power Cost Adjustments (PPCAs) in 2017 when compared with 2016. Further, the Light Plant paid 3.4¢ per KWH for its hydroelectric power, 5.8¢ per KWH for its solar power and 9.1¢ per KWH for its wind power, equating to 6.3¢ per KWH for 27.5% of our power supply needs.

The Light Plant paid Regional Network Service (RNS) charges in 2017 equal to \$8.49 per Kilowatt-Month. This is up from \$8.01 in 2016. Templeton Light has joined the battle with other municipal light plants in attempting to fight legislatively these transmission rate increases and the incentives that transmission companies have received over the year, arguing that ISO New England et al are attempting to recover the costs of 25 years of transmission maintenance in 5 years. These costs are unevenly distributed amongst all of the transmission companies' ratepayers and weigh heavily on the Light Plant, as no immediate reliability improvements can ever be witnessed.

The Light Plant remains a participant in the Berkshire Wind Farm, a 15-MW generation project in Hancock, MA, of which our share is 822 kilowatts. The addition of this renewable wind energy to the Light Plant's power supply made 73% of our power supply from non-emitting (no carbon) resources for 2017, only 7% away from the State's Renewable Portfolio Standard (RPS) goal of 80% by the year 2050 for the Investor-Owned Utilities (IOUs) in Massachusetts.

### Financials

The Light Plant collected a total of \$7,122,410 in electric operating revenues from the sale of retail electricity to our customers in 2017, down 4.7% from 2016. The Light Plant's residential electric customers paid an average rate of 13.47¢ per KWH in 2017. The Light Plant's municipal electric customers paid an average rate of 12.42¢ per KWH in 2017. The Light Plant's commercial/industrial electric customers paid an average rate of 10.93¢ per KWH in 2017.

The Light Plant incurred the following costs from its various wholesale electricity providers in 2017:

Supplier	KWH	Cost	Share	Rate
National Grid	101,548	(\$32,616)	-0.60%	(\$0.3212)
Eversource	101,548	\$1,049	0.02%	\$0.0103
National Grid	34,160	\$6,206	0.13%	\$0.1817
MMWEC Intermediate Project	1,335,041	\$252,947	5.42%	\$0.1895
MMWEC Peaking Project	77,884	\$107,219	2.30%	\$1.3766
ISO Interchange	5,534,480	\$341,683	7.32%	\$0.0397
Open Access Transmission Tariff	101,548	\$864,530	18.52%	\$8.5135
Millstone III	6,799,647	\$317,162	6.79%	\$0.0466
Seabrook I	19,244,676	\$783,165	31.83%	\$0.0406
Hydro-Quebec	101,548	\$29,876	0.63%	\$0.2942
Miniwatt Hydroelectric	1,718,123	\$84,755	1.81%	\$0.0493
Winchendon Hydroelectric	411,781	\$20,313	0.43%	\$0.0493
REMVEC	0	\$1,965	0.04%	n/a
MMWEC All Requirements Billing	0	\$98,913	2.11%	n/a
New York Power Authority	3,255,334	\$76,174	1.63%	\$0.0234
Forward Power Transactions	9,559,700	\$468,720	10.03%	\$0.0490
Berkshire Wind	2,711,109	\$277,995	5.95%	\$0.1025
Seaman Energy	1,250,855	\$97,567	2.08%	\$0.0780
Templeton Wind	1,800,403	\$206,568	4.42%	\$0.1147
Templeton Solar	4,924,374	\$284,715	6.09%	\$0.0578
Hancock Wind	1,806,037	\$90,947	1.94%	\$0.0504
<b>Totals:</b>	<b>60,463,604</b>	<b>\$4,668,766</b>	<b>100.00%</b>	<b>\$0.0772</b>

Below is a breakdown of the Light Plant's ultimate Kilowatt-Hour sales to customers for 2017:

Rate Class:	KWH	Cost:	Rate:
A-1 Residential	25,412,956	\$3,425,465	\$0.1347
C-1 Large Industrial Part 1	4,948,108	\$663,573	\$0.1341
C-1 Large Industrial Part 2	20,451,200	\$2,119,834	\$0.1037
C-2 Private Area Lighting	603,864	\$71,907	\$0.1191
C-3 Small Commercial	1,442,776	\$186,059	\$0.1290



C-4 Medium Commercial	1,775,524	\$228,278	\$0.1286
M-1 Large Municipal Part 1	2,200,800	\$275,345	\$0.1251
M-3 Small Municipal	179,558	\$22,382	\$0.1247
M-4 Medium Municipal	314,022	\$38,587	\$0.1229
P-3 Public Authority	44,296	\$6,076	\$0.1372
T-3 Commercial Time-of-Use ON	251,596	\$45,238	\$0.1798
T-4 Commercial Time-of-Use OFF	371,210	\$18,641	\$0.0502
Municipal Lighting	161,274	\$18,572	\$0.1152
Totals:	58,181,244	\$7,122,410	\$0.1224

Approximately 68% of the Light Plant's residential customer base took advantage of the early-pay discount program in 2017, resulting in a savings to them of \$171,961, or approximately \$4.58 per monthly residential electric bill.

All 100% of the Light Plant's residential customer base received credits equal to \$125,574 in 2017 from the NYPA Hydroelectric Generation Facilities, equivalent to a monthly residential electric bill savings to them of \$3.34.

Below is a breakdown of the Light Plant's Kilowatt-Hour consumption at its own facilities:

<b>Location:</b>	<b>Kilowatt-Hours Consumed:</b>	<b>Cost:</b>
Templeton Light and Water Office	68,366	\$8,534
Templeton Substation (station service)	19,415	\$2,423
Templeton Wind Turbine (station service)	16,200	\$2,022
Food Pantry/Cable TV Commission	4,323	\$540
Light Radio/Repeater Equipment	1,346	\$168
TMLWP Office Solar Array	-7,289	(\$910)
Totals:	102,361	\$12,777

The Light Commission and the General Manager would like to thank all of the Light Plant's employees for their continued dedication and hard work in 2017.

Respectfully Submitted,

Dana Blais  
Board Chairman

Gregg Edwards  
Board Member

Chris Stewart  
Board Clerk

John M. Driscoll  
General Manager

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL LIGHT PLANT  
BUSINESS-TYPE PROPRIETARY FUND  
CONSOLIDATING STATEMENTS OF NET POSITION  
DECEMBER 31, 2017 AND 2016

	2017				2016			
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Total	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Total
<b>ASSETS</b>								
Current:								
Unrestricted cash and short-term investments	\$ 502,097	\$ 2,501	\$ -	\$ 504,598	\$ 31,139	\$ 18,398	\$ -	\$ 49,536
Receivables, net of allowance for uncollectable	835,498	82,556	40,115	978,169	935,421	52,933	8,579	997,933
Prepaid expenses	14,871	-	-	14,871	84,432	-	-	84,432
Inventory	128,534	-	-	128,534	120,131	-	-	120,131
MMWEC working capital	1,062,699	-	-	1,062,699	1,029,899	-	-	1,029,899
Total current assets	2,563,699	85,057	40,115	2,688,871	2,201,821	71,331	8,579	2,281,731
Noncurrent:								
Restricted cash and investments	1,182,460	-	-	1,182,460	1,037,398	-	-	1,037,398
Advances to Wind Energy Cooperative	641,625	-	(641,625)	-	-	-	(641,625)	-
Rate stabilization fund	1,097,079	-	-	1,097,079	1,002,729	-	-	1,002,729
Capital Assets:								
Land and construction in progress	389,604	-	-	389,604	285,952	-	-	285,952
Other capital assets, net of accumulated depreciation	7,592,099	2,992,032	-	10,584,131	7,658,338	3,106,932	-	10,765,270
Total noncurrent assets	10,862,857	2,992,032	(641,625)	13,213,264	10,626,042	3,106,932	(641,625)	13,091,349
Related to pensions	520,226	-	-	520,226	271,481	-	-	271,481
Other	-	40,115	(40,115)	-	-	3,579	(8,579)	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>13,976,782</b>	<b>3,117,204</b>	<b>(641,625)</b>	<b>16,452,361</b>	<b>13,099,344</b>	<b>3,186,842</b>	<b>(641,625)</b>	<b>15,644,561</b>
<b>LIABILITIES</b>								
Current:								
Accounts payable	1,317,940	48,301	-	1,366,241	1,033,757	-	-	1,033,757
Accrued liabilities	-	52	-	52	24,862	3,091	-	27,973
Customer deposits	128,887	-	-	128,887	129,039	-	-	129,039
Current portion of long-term liabilities:								
Bonds payable	80,000	132,250	-	212,250	80,000	-	-	80,000
Total current liabilities	1,526,827	180,603	-	1,707,430	1,267,678	3,091	-	1,270,769
Noncurrent:								
Bonds payable, net of current portion	300,000	798,500	-	1,098,500	380,000	1,355,125	-	1,735,125
Net pension liability	2,295,248	-	-	2,295,248	1,823,043	-	-	1,823,043
Net OPEB obligation	461,085	-	-	461,085	423,675	-	-	423,675
Accrued employee compensated absences	12,852	-	-	12,852	14,728	-	-	14,728
Advances to Wind Energy Cooperative	3,066,185	641,625	(641,625)	3,066,185	841,625	(641,625)	-	-
Total noncurrent liabilities	6,138,370	1,439,125	(641,625)	6,935,870	2,641,446	1,967,750	(641,625)	3,997,571
Related to pensions	288,885	-	-	288,885	340,241	-	-	340,241
Other	536,359	1,501,475	-	2,037,835	745,366	1,186,001	-	1,931,367
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>5,421,256</b>	<b>3,117,204</b>	<b>(641,625)</b>	<b>7,896,835</b>	<b>4,394,731</b>	<b>3,186,842</b>	<b>(641,625)</b>	<b>7,539,948</b>
<b>NET POSITION</b>								
Net investment in capital assets	7,591,693	2,066,282	-	9,657,975	7,434,292	1,750,807	-	9,235,099
Restricted for depreciation fund	1,053,572	-	-	1,053,572	908,075	-	-	908,075
Unrestricted	(86,739)	(2,066,282)	-	(2,153,021)	(287,794)	(1,750,907)	-	(2,038,661)
<b>TOTAL NET POSITION</b>	<b>\$ 8,558,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,558,526</b>	<b>\$ 8,104,613</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,104,613</b>

See independent Auditors' Report.

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL LIGHT PLANT

BUSINESS-TYPE PROPRIETARY FUND  
CONSOLIDATING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	2017			2016		
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Consolidated Total	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Consolidated Total
<b>Operating Revenues:</b>						
Electric sales, net of discounts of \$172,174 and \$164,860 respectively	\$ 7,125,668	\$ 574,113	\$ 7,700,781	\$ 7,479,849	\$ 408,251	\$ 7,888,100
Total Operating Revenues	7,125,668	574,113	7,700,781	7,479,849	408,251	7,888,100
<b>Operating Expenses:</b>						
Cost of purchased electricity	5,017,465	-	5,017,465	5,323,900	-	5,323,900
Operating	1,652,421	112,117	1,764,538	1,600,009	137,270	1,737,279
Maintenance	321,382	-	321,382	204,026	-	204,026
Depreciation	412,124	114,900	527,024	404,649	114,900	519,549
Total Operating Expenses	7,403,392	227,017	7,630,409	7,532,584	252,170	7,784,754
Operating Income	(277,724)	347,096	69,372	(52,735)	156,081	103,346
<b>Nonoperating Revenues (Expenses):</b>						
MMWEC refund	559,619	-	559,619	88,204	-	88,204
Interest income	17,604	-	17,604	12,883	-	12,883
Payment in lieu of taxes	(82,066)	-	(82,066)	(95,469)	-	(85,469)
Interest expense	(17,747)	(31,621)	(49,368)	(18,591)	(39,356)	(57,947)
Change in amounts payable in the future	315,475	(315,475)	-	116,725	(116,725)	-
Other	(64,248)	-	(64,248)	79,547	-	79,547
Total Nonoperating Revenues (Expenses)	728,637	(347,096)	381,541	193,299	(156,081)	37,218
Change in Net Position	450,913	-	450,913	140,564	-	140,564
Net position - beginning of year	8,104,613	-	8,104,613	7,964,049	-	7,964,049
Net Position at End of Year	\$ 8,555,526	\$ -	\$ 8,555,526	\$ 8,104,613	\$ -	\$ 8,104,613

See Independent Auditors' Report.

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL LIGHT PLANT

BUSINESS-TYPE PROPRIETARY FUND  
CONSOLIDATING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	2017			2016				
	Templeton Municipal Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Total	Templeton Municipal Plant	Wind Energy Cooperative Corporation	Eliminations	Consolidated Total
<b>Cash Flows From Operating Activities:</b>								
Receipts from customers and users	\$ 7,206,437	\$ 544,484	\$ -	\$ 7,750,921	\$ 6,970,527	\$ 423,601	\$ -	\$ 7,394,128
Payments to vendors and employees	(6,770,432)	217,090	-	(6,553,342)	(6,651,472)	(203,911)	-	(6,855,383)
Net Cash Provided By (Used For) Operating Activities	436,005	764,574	-	1,197,579	319,055	219,690	-	538,745
<b>Cash Flows From Noncapital Financing Activities:</b>								
MIMVEC refund	559,619	-	-	559,619	88,204	-	-	86,204
Payment in lieu of taxes	(62,066)	-	-	(62,066)	(85,469)	-	-	(85,469)
Other	(64,249)	-	-	(64,249)	-	-	-	-
Net Cash Provided By (Used For) Noncapital Financing Activities	413,304	-	-	413,304	2,735	-	-	2,735
<b>Cash Flows From Capital and Related Financing Activities:</b>								
Change in amounts payable in the future	315,475	(315,475)	-	-	-	-	-	-
Acquisition and construction of capital assets	(468,620)	-	-	(468,620)	(372,556)	-	-	(372,556)
Principal payments on bonds	(80,000)	(430,375)	-	(510,375)	(80,000)	(231,625)	-	(311,625)
Contribution in aid of construction	-	-	-	-	35,900	-	-	35,900
Other	(17,747)	(31,621)	-	(49,368)	(225,172)	(40,374)	-	(265,546)
Net Cash Provided By (Used For) Capital and Related Financing Activities	(250,892)	(777,471)	-	(1,028,363)	(641,626)	(271,999)	-	(913,627)
<b>Cash Flows From Investing Activities:</b>								
Investment income	17,604	-	-	17,604	12,883	-	-	12,883
Other	-	-	-	-	251,327	-	-	251,327
Net Cash Provided By (Used For) Investing Activities	17,604	-	-	17,604	264,210	-	-	264,210
Net Change in Cash and Short-Term Investments	616,021	(15,897)	-	600,124	(55,828)	(52,309)	-	(108,137)
Total Cash and Short-Term Investments, Beginning of Year	1,068,536	18,398	-	1,086,934	1,124,364	70,707	-	1,195,071
Total Cash and Short-Term Investments, End of Year	1,684,557	2,501	-	1,687,058	1,068,536	18,398	-	1,086,934
<b>Reconciliation of Operating Income (Loss) to Net Cash:</b>								
Operating income	\$ (277,724)	\$ 347,096	\$ -	\$ 69,372	\$ (52,735)	\$ 156,081	\$ -	\$ 103,346
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation expense	412,124	114,800	-	527,024	404,649	114,900	-	519,549
Changes in assets and liabilities:								
Accounts receivable	80,921	(29,629)	-	51,292	(234,043)	(21,223)	-	(255,266)
Prepaid expenses	69,581	-	-	69,581	54,269	6,393	-	60,662
Inventory	(8,403)	-	-	(8,403)	(7,933)	-	-	(7,933)
Rate stabilization und	(94,350)	-	-	(94,350)	-	-	-	-
MIMVEC working capital	(33,000)	-	-	(33,000)	-	-	-	-
Deferred outflows	(248,745)	(31,536)	-	(280,281)	(212,581)	(8,579)	-	(221,160)
Accounts payable	284,184	48,307	-	332,491	(253,930)	(1,615)	-	(257,545)
Accrued liabilities	(24,883)	(3,039)	-	(27,922)	(57,281)	-	-	(57,281)
Net pension liability	472,205	-	-	472,205	28,287	-	-	28,287
Net OPEB obligation	37,410	-	-	37,410	312,112	-	-	312,112
Other liabilities	(2,029)	-	-	(2,028)	340,241	(26,267)	-	313,974
Deferred inflows	(231,267)	315,475	-	84,208	-	-	-	-
Net Cash Provided By (Used For) Operating Activities	436,005	761,674	-	1,197,579	319,055	219,690	-	538,745

See Independent Auditors' Report

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL LIGHT PLANT

BUSINESS-TYPE PROPRIETARY FUND  
CONSOLIDATING SCHEDULE OF UTILITY PLANT IN SERVICE

FOR THE YEAR ENDED DECEMBER 31, 2017

	Templeton Municipal Light Plant			Wind Energy Cooperative Corporation			Total					
	Beginning Balance 1/1/17	Increases	Decreases	Ending Balance 12/31/17	Beginning Balance 1/1/17	Increases	Decreases	Ending Balance 12/31/17	Beginning Balance 1/1/17	Increases	Decreases	Ending Balance 12/31/17
Capital assets being depreciated:												
Production plant	\$ 193,360	\$ -	\$ -	\$ 193,360	\$ 3,830,068	\$ -	\$ -	\$ 3,830,068	\$ 4,023,428	\$ -	\$ -	\$ 4,023,428
Distribution plant	10,648,269	338,287	-	10,986,546	-	-	-	-	10,648,289	338,287	-	10,986,546
General plant	3,865,786	26,683	-	3,892,439	-	-	-	-	3,865,756	26,683	-	3,892,439
Total capital assets being depreciated	14,707,375	364,970	-	15,072,345	3,830,068	-	-	3,830,068	18,537,443	364,970	-	18,902,413
Less accumulated depreciation for:												
Production plant	(56,516)	(5,801)	-	(62,317)	(723,136)	(114,900)	-	(838,036)	(779,682)	(120,701)	-	(900,383)
Distribution plant	(5,144,932)	(319,447)	-	(5,464,379)	-	-	-	-	(5,144,932)	(319,447)	-	(5,464,379)
General plant	(1,847,389)	(115,971)	-	(1,963,360)	-	-	-	-	(1,847,589)	(115,971)	-	(1,963,560)
Total accumulated depreciation	(7,049,037)	(441,219)	-	(7,490,256)	(723,136)	(114,900)	-	(838,036)	(7,772,173)	(556,119)	-	(8,328,292)
Total capital assets being depreciated, net	7,658,338	(76,249)	-	7,582,089	3,106,932	(114,900)	-	2,992,032	10,765,270	(191,149)	-	10,574,121
Capital assets not being depreciated												
Land	189,178	-	-	189,178	-	-	-	-	189,178	-	-	189,178
Construction in progress	96,774	103,652	-	200,426	-	-	-	-	96,774	103,652	-	200,426
Total capital assets not being depreciated	285,952	103,652	-	389,604	-	-	-	-	285,952	103,652	-	389,604
Utility plant capital assets, net	\$ 7,944,290	\$ 27,403	\$ -	\$ 7,971,693	\$ 3,106,932	\$ (114,900)	\$ -	\$ 2,992,032	\$ 11,051,222	\$ (87,497)	\$ -	\$ 10,963,725

See Independent Auditors' Report.

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL LIGHT PLANT

CONSOLIDATING SCHEDULE OF ELECTRIC  
OPERATIONS AND MAINTENANCE EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
Power Supply Expenses:		
Purchased power	\$ 4,555,869	\$ 4,931,140
Other expenses	148,448	114,682
Total Power Supply Expenses	<u>4,704,317</u>	<u>5,045,822</u>
Distribution Expenses:		
Operation, supervision and engineering	99,666	94,876
Operation labor	82,171	88,388
Operation supplies and expenses	4,138	5,161
Overhead line expenses	37,186	30,337
Underground line expense	9,617	7,944
Street light and signal system expense	6,812	6,288
Meter expenses	7,316	7,780
Customer installation expense	312	327
Miscellaneous distribution expenses	85,398	84,517
Maintenance of station equipment	11,481	15,808
Maintenance of overhead lines	239,419	148,056
Maintenance of underground lines	2,261	997
Maintenance of line transformers	14,645	4,247
Maintenance of street lights and signal systems	5,539	5,391
Total Distribution Expenses	<u>605,961</u>	<u>500,117</u>
Customer Account Expenses:		
Meter reading	20,396	28,734
Accounting and collection expense	76,393	84,603
Total Customer Account Expenses	<u>96,789</u>	<u>113,337</u>
Administration and General Expenses:		
Administration and general salaries	170,677	158,818
Office supplies and expenses	44,806	45,500
Outside services employed	44,946	95,197
Property insurance	10,768	22,070
Injuries and damages	57,957	97,095
Employee pensions and benefits	736,542	609,514
Miscellaneous general expense	50,812	46,368
Transportation expense	(41,941)	-
Maintenance of general plant	47,638	123,116
Total Administration and General Expenses	<u>1,122,205</u>	<u>1,197,678</u>
Total Operating and Maintenance Expenses	<u>\$ 6,529,272</u>	<u>\$ 6,856,954</u>

See Independent Auditors' Report.

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL LIGHT PLANT

SCHEDULE OF SALES OF ELECTRICITY

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

Sales of Electricity	Net Revenues		Increase (Decrease)	Kilowatt Hours Sold		Increase (Decrease)	Net Revenues Per Kilowatt Hour Sold	
	2017	2016		2017	2016		2017	2016
Private Customers:								
Residential Sales	\$ 3,424,681	\$ 3,582,031	\$ (157,350)	25,412,956	25,292,473	120,483	\$ 0.13476	\$ 0.14162
Commercial and Industrial Sales								
Industrial	2,783,275	2,699,213	(115,938)	25,396,308	24,797,827	601,481	0.10958	0.11691
Commercial	477,414	533,377	(55,963)	3,841,106	3,985,155	(154,049)	0.12429	0.13351
Private Area Lighting	71,937	69,667	2,270	603,964	593,676	10,488	0.11913	0.11735
Public Authority	8,580	4,046	4,534	69,356	29,476	39,880	0.12552	0.13726
Total Private Customers	6,766,887	7,088,334	(322,447)	55,325,990	54,708,607	616,983	0.12229	0.12957
Municipal Customers								
Industrial	274,871	295,334	(20,463)	2,200,800	2,212,060	(11,260)	0.12490	0.13351
Commercial	60,354	72,741	(11,787)	493,580	548,604	(55,024)	0.12349	0.13259
Street Lighting	18,556	19,360	(804)	161,532	161,016	516	0.11488	0.12024
Total Municipal Customers	354,381	387,435	(33,054)	2,855,912	2,921,680	(65,768)	0.12409	0.13261
Other Electric Revenues	5,400	4,080	1,320	-	-	-	-	-
Total Sales of Electricity	\$ 7,125,668	\$ 7,479,849	\$ (354,181)	58,181,502	57,630,287	551,215	\$ 0.12247	\$ 0.12979

See Independent Auditors' Report.

# MUNICIPAL WATER DEPARTMENT

Herein submitted for inclusion in the Templeton Annual Report for FY2018 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 FY2018 our customers purchased a total of 111,149,064 gallons of water compared to 118,498,519 gallons in FY2017. This 7,349,455-gallon decrease in water usage can be attributed to a net negative value in homes occupied for FY2018 versus FY2017. The local economic growth saw a slight recovery in FY2018 as opposed to FY2017, however it will likely be some time before Templeton Water recovers back to the level of 140,000,000+ gallons of water usage circa FY2009.

Templeton Water connected 4 new water services in FY2018 and collected \$1,480,190 in water sales revenue and \$70,514 in miscellaneous revenue.

## **Additions and Improvements:**

The Water Plant made improvements to its water distribution stations in FY2018 amounting to \$9,265 for our Maple Street and Willow Street Well Sites, our Baldwinville Road and Depot Road Booster Stations and our Pressure Relief Valve (PRV) Hut on Dudley Road.

The Water Plant made improvements to a portion of its 53 miles of water distribution mains in FY2018 amounting to \$8,903.

The Water Plant made improvements to its water treatment plant on Sawyer Street in FY2018 amounting to \$44,867.

## **Capital Expenses:**

In FY2018 the Water Plant installed a new driveway including a turnaround area at the Johnson Avenue Water Storage Tank in East Templeton at a cost of \$5,516.

In FY2018 the Water Plant purchased 150 new water meters for water customers at a cost of \$36,798. The majority of the existing water meters had surpassed their industry-accepted life spans of 12-15 years



of operation. These new water meters would increase the amount of metered gallons to be billed for by 1%-15%.

In FY2018 the Water Plant purchased new green-sand filter media for the Sawyer Street Water Treatment Facility at a cost of \$40,950. The previous green-sand filter media had lasted 14 years and had only been expected to last 8-10 years.

**Financials:**

Below is a breakdown of the Water Plant's FY2018 water sales summary by water customer class:

<b>Account #</b>	<b>Rate Code</b>	<b>Gallons Sold</b>	<b>Revenue</b>	<b># of Bills</b>
461-01	21 Residential	91,984,099	\$ 1,220,608	8,296
461-02	22 Agricultural	5,732,744	\$ 56,151	20
461-03	23 Commercial	7,419,569	\$ 83,852	341
461-04	24 Municipal	1,675,760	\$ 17,883	47
461-05	25 Industrial	3,764,289	\$ 37,960	48
461-07	27 Other	40,800	\$ 1,502	20
461-08	28 Irrigation	531,803	\$ 5,116	103
<b>Totals:</b>		<b>111,149,064</b>	<b>\$ 1,423,071</b>	<b>8,875</b>

Below is a breakdown of the Water Plant's FY2018 miscellaneous income by account number:

<b>Account #</b>	<b>Description</b>	<b>Revenue</b>
333-00	Services	\$ 30
471-00	Fees	\$ 7,650
471-01	Entrance Fees	\$ 16,613
471-02	Meters & Readers	\$ 3,633
471-03	Back Flow Fees	\$ 10,600
471-04	Tapping Fees	\$ 487
475-00	Miscellaneous	\$ 15,106
475-01	Light Department	\$ 2,946
475-02	Sewer Department	\$ 1,512
601-05	Meter Reader Wages	\$ 241
620-02	Hydrant Maintenance	\$ 2,045
620-04	Maintenance Work	\$ 145
620-05	Meter Maintenance	\$ 1,728
620-06	Returned Check Fees	\$ 180
620-07	Service Maintenance	\$ 4,203
620-08	Back Flow Maintenance	\$ 255
624-00	Water Distribution Stations	\$ 2,531
624-02	Water Distribution Mains	\$ 610
<b>Total:</b>		<b>\$ 70,514</b>

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 FY2018.

Respectfully Submitted,

Dana Blais  
Board Chairman

Gregg Edwards  
Board Member

Christopher Stewart  
Board Clerk

John M. Driscoll  
General Manager

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town of Templeton Municipal Water Plant's finances for all those with an interest in the Plant's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Manager  
Templeton Municipal Water Plant  
86 Bridge Street  
Baldwinville, Massachusetts 01436-0020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Town of Templeton Municipal Water Plant's (the "Plant") annual financial report, management provides a narrative discussion and analysis of the financial activities for the year ended June 30, 2018. The Plant's performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

### **A. OVERVIEW OF THE FINANCIAL STATEMENTS**

The basic financial statements include (1) the Statement of Net Position, (2) the Statement of Revenues, Expenses, and Changes in Net Position, (3) the Statement of Cash Flows, and (4) Notes to Financial Statements.

The Statement of Net Position is designed to indicate our financial position as of a specific point in time. At June 30, 2018, it shows our net worth of \$2,117,617, which comprises \$4,076,963 invested in capital assets and \$(1,959,346) unrestricted.

The Statement of Revenues, Expenses, and Changes in Net Position summarizes our operating results and reveal how much, if any, of a profit was earned for the year. Our increase in net position for the year ended June 30, 2018 was \$376,035.

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 our operating expenses.

### **SUMMARY OF NET POSITION**

Current assets	\$ 555,505
Noncurrent assets	7,319,536
Deferred Outflows of Resources	<u>95,577</u>
Total assets and deferred outflows	7,970,618
Current liabilities	840,620
Noncurrent liabilities	4,497,043
Deferred inflows of Resources	<u>515,338</u>
Total liabilities and deferred inflows	5,853,001
Net position:	
Net investment in capital assets	4,076,963
Unrestricted	<u>(1,959,346)</u>
Total net position	<u>\$ 2,117,617</u>

### **SUMMARY OF CHANGES IN NET POSITION**

Operating revenues	\$ 1,490,234
Operating expenses	<u>(1,014,877)</u>
Operating income	475,357
Non-operating revenues (expenses)	<u>(99,322)</u>
Change in net position	376,035
Beginning net position, as restated	<u>1,741,582</u>
Ending net position	<u>\$ 2,117,617</u>

#### **B. FINANCIAL HIGHLIGHTS**

Water sales were \$1,445,233 in fiscal 2018, a decrease of 2.4% from the prior year.

Operating expenses totaled \$1,014,877 in fiscal 2018, a decrease of 10.6%. The largest portion of operating expenses, \$501,465, was for salaries and benefits costs. Other operating expenses included \$280,436 in general operating and maintenance costs and \$232,976 in depreciation expense.

#### **C. CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets.** Total investment in capital assets at year-end amounted to \$7,185,956 (net of accumulated depreciation), a decrease of \$146,276 from the prior year. This investment in capital assets includes machinery, equipment, and infrastructure.

Additional information on capital assets can be found in the Notes to Financial Statements.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$3,108,994, all of which was backed by the full faith and credit of the Plant.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL WATER PLANT

BUSINESS-TYPE PROPRIETARY FUND  
STATEMENT OF NET POSITION

June 30, 2018

**ASSETS**

Current:

Unrestricted cash and short-term investments	\$	332,273
Receivables		173,378
Prepaid expenses		7,835
Inventory		<u>42,019</u>
Total current assets		555,505

Noncurrent:

Restricted cash and investments		133,580
Capital assets:		
Other capital assets, net of accumulated depreciation		<u>7,185,956</u>
Total noncurrent assets		7,319,536

**DEFERRED OUTFLOWS OF RESOURCES**

Related to pensions		70,577
Related to OPEB		<u>25,000</u>

**TOTAL ASSETS AND DEFERRED  
OUTFLOWS OF RESOURCES**

7,970,618

**LIABILITIES**

Current:

Accounts payable		125,283
Accrued liabilities		35,121
Due to Light Plant		316,919
Current portion of long-term liabilities:		
Bonds payable		<u>363,297</u>
Total current liabilities		840,620

Noncurrent:

Bonds payable, net of current portion		2,745,697
Net pension liability		680,505
Total OPEB liability		1,052,315
Accrued employee compensated absences		<u>18,526</u>
Total noncurrent liabilities		4,497,043

**DEFERRED INFLOWS OF RESOURCES**

Related to pensions		106,550
Related to OPEB		<u>408,788</u>

**TOTAL LIABILITIES AND DEFERRED  
INFLOWS OF RESOURCES**

5,853,001

**NET POSITION**

Net investment in capital assets		4,076,963
Unrestricted		<u>(1,959,346)</u>
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b><u>2,117,617</u></b>

The accompanying notes are an integral part of these financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL WATER PLANT

BUSINESS-TYPE PROPRIETARY FUND  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION

FOR THE YEAR ENDED JUNE 30, 2018

<b>Operating Revenues:</b>	
Water sales	\$ 1,445,233
Entrance Fees	20,514
Other	<u>24,487</u>
Total Operating Revenues	1,490,234
<b>Operating Expenses:</b>	
Operations	501,465
Maintenance	280,436
Depreciation	<u>232,976</u>
Total Operating Expenses	<u>1,014,877</u>
Operating Income	475,357
<b>Nonoperating Revenues (Expenses):</b>	
Bond issuance costs	(40)
Interest income	955
Interest expense	(118,527)
Other	<u>18,290</u>
Total Nonoperating Revenues (Expenses)	<u>(99,322)</u>
Change in Net Position	376,035
Net Position at Beginning of Year, as restated	<u>1,741,582</u>
Net Position at End of Year	<u>\$ 2,117,617</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS  
MUNICIPAL WATER PLANT

BUSINESS-TYPE PROPRIETARY FUND  
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2018

<b><u>Cash Flows From Operating Activities:</u></b>	
Receipts from customers and users	\$ 1,688,086
Payments to vendors and employees	<u>(943,322)</u>
Net Cash Provided By (Used For) Operating Activities	744,764
<b><u>Cash Flows From Noncapital Financing Activities:</u></b>	
Other	<u>18,290</u>
Net Cash Provided By (Used For) Noncapital Financing Activities	18,290
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>	
Acquisition and construction of capital assets	(86,700)
Principal payments on bonds	(363,297)
Bond issuance costs	(40)
Interest expense	<u>(118,527)</u>
Net Cash (Used For) Capital and Related Financing Activities	(568,564)
<b><u>Cash Flows From Investing Activities:</u></b>	
Investment income	<u>955</u>
Net Cash Provided By (Used For) investing Activities	<u>955</u>
Net Change in Cash and Short-Term Investments	195,445
Total Cash and Short Term Investments, Beginning of Year	<u>270,408</u>
Total Cash and Short Term Investments, End of Year	<u>\$ 465,853</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash:</u></b>	
Operating income	\$ 475,357
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	232,976
Changes in assets, liabilities, and deferred outflows/inflows:	
Accounts receivable	197,852
Prepaid expenses	2,452
Inventory	(2,182)
Deferred outflows - related to pensions	6,269
Deferred outflows - related to OPEB	(25,000)
Accounts payable	(28,264)
Accrued liabilities	9,041
Due to other entities	30,561
Net pension liability	209,711
Total OPEB liability	(412,471)
Other liabilities	(2,363)
Deferred inflows - related to pensions	(357,963)
Deferred inflows - related to OPEB	<u>408,788</u>
Net Cash Provided By (Used For) Operating Activities	<u>\$ 744,764</u>

The accompanying notes are an integral part of these financial statements.

# **SECTION 6**

## **SCHOOLS**

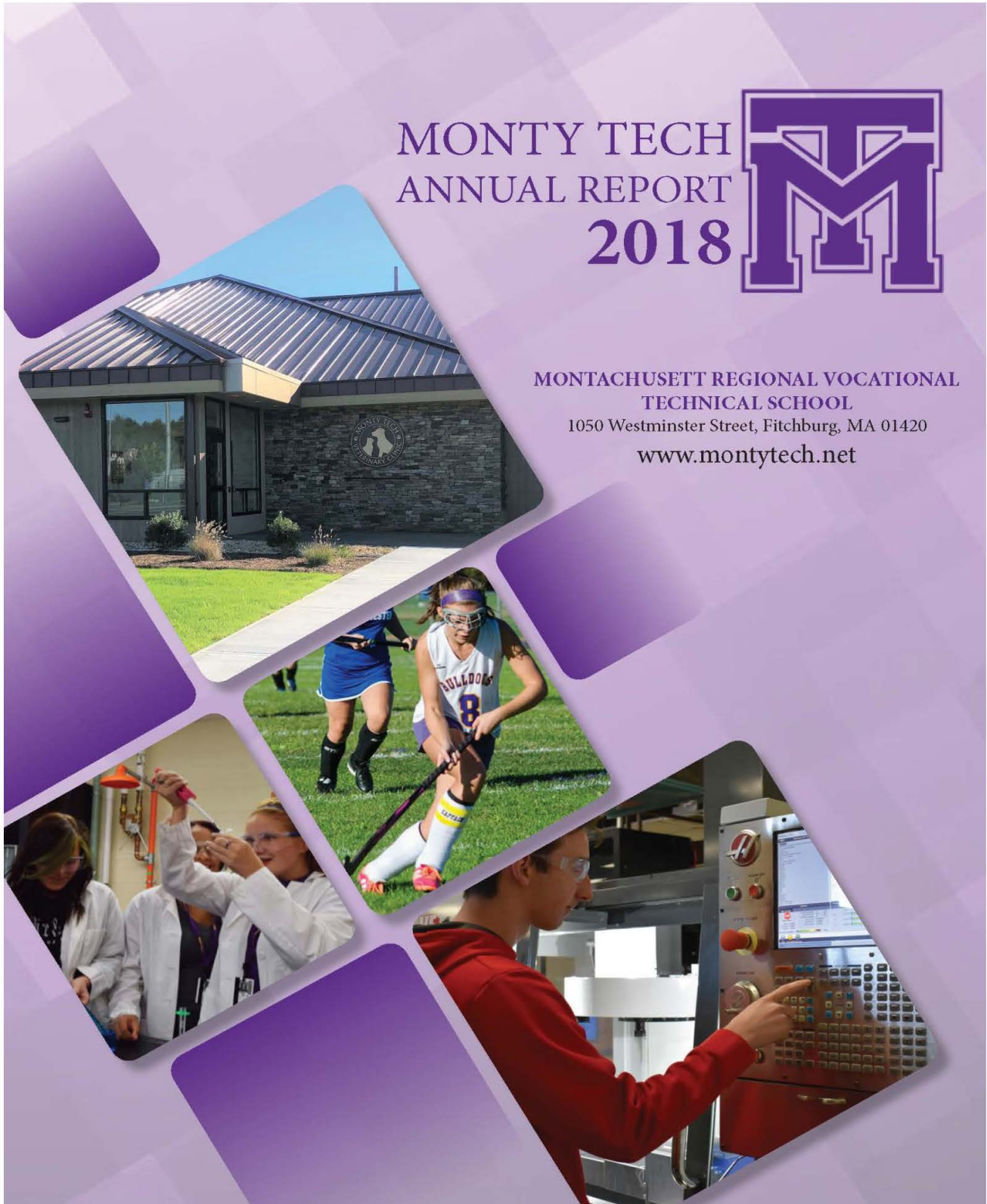


# MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL

## MONTY TECH ANNUAL REPORT 2018



MONTACHUSETT REGIONAL VOCATIONAL  
TECHNICAL SCHOOL  
1050 Westminster Street, Fitchburg, MA 01420  
[www.montytech.net](http://www.montytech.net)



Schools across North Central Massachusetts are filled with eager students, talented educators and supportive administrators, all working together toward common goals: student achievement and academic excellence. While students and teachers at Monty Tech work together toward these goals daily, they also strive to achieve vocational-technical proficiency, assuring our graduates have a choice when they graduate: to pursue college or a career or both. As college costs continue to rise, and the need for qualified tradespeople is expanding across our region, having this choice is becoming increasingly important. Preparing our students to make this choice is a privilege, and so we remain committed to providing the best possible educational programs for our students.

Monty Tech academic programs are effectively serving students at all levels, as indicated on the most recent MCAS scores: 95% of students earned Advanced or Proficient scores in ELA, 85% earned Advanced or Proficient scores in mathematics, and 82% earned Advanced or Proficient scores in Biology. Student performance on this exam met or exceeded state-determined targets in every subgroup. Teachers continue to refine curriculum, incorporate new instructional strategies, and challenge every student to reach new levels, and we couldn't be prouder of the results.

School leaders also closely monitor each of the school's 21 vocational programs, to ensure they align with current industry standards, and that they continue to prepare students for entry-level careers in their chosen field. Whether it means purchasing new equipment, incorporating new certifications or credentials into the curriculum, or seeking new educational partners, vocational instructors and school leaders work collaboratively to ensure vocational programs at Monty Tech are among the most comprehensive, current, and innovative programs across the Commonwealth.

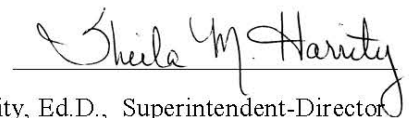
The 2017-2018 school year was marked by countless reasons to celebrate our students and staff, who consistently demonstrate vocational excellence and innovation.

Students and instructors in our Carpentry, Electrical, Plumbing, Masonry, HVAC and Property Maintenance, and Cabinetmaking trades completed a two-year long project – a 7,500 sq. ft. building, now home to the school's newest vocational program, Veterinary Science. This project was funded entirely by private sector donations, gifts, local, state and federal grants, and in-kind support in the form of donated materials and labor, and deep discounts on building materials and supplies. School officials raised an unprecedented \$2.6M to support the establishment of the Monty Tech Veterinary Science program - a tremendous accomplishment that reflects the support our community continues to provide our students, faculty and staff.

The Monty Tech Veterinary Clinic is not the only new and exciting opportunity available to our students. The school was recently awarded a \$500,000 Skills Capital Grant, to improve the Engineering Technology, Electrical, and CAD/Drafting & Design programs. This generous grant has allowed instructors to create two innovative learning spaces, intended to replicate working and learning environments maintained by industry leaders in advanced manufacturing and automation. Using this new equipment, students will prepare to become manufacturing technicians, robotics technicians, automation technicians, moldmakers, and CNC machinists at local corporations, filling the existing skills gap across these industries.

While students and instructors across the school continue to demonstrate creativity, innovation, and leadership, school leaders continue to keep an eye on emerging trends in vocational education. As we prepare these talented students to make important life choices, we are reminded that in the end, the choice is theirs to make: college or career or both. It is our job to support their aspirations and to educate and train them to achieve at the highest possible level. On behalf of our talented educators and administrators, who remain focused on delivering the highest quality academic and vocational-technical education possible, I am delighted to present the District's 2017-2018 annual report to you, providing a snapshot of the wonderful experiences happening on a day-to-day basis here at Monty Tech.

Respectfully submitted,



Sheila M. Harrity, Ed.D., Superintendent-Director

### Our Mission

Every student will graduate from Montachusett Regional Vocational Technical School with the skills, knowledge, and abilities to be a productive and effective member of an ever-changing society.

### Our District

Montachusett Regional Vocational Technical School is a four-year career and technical high school serving the member towns of:

Ashburnham  
Ashby  
Athol  
Barre  
Fitchburg  
Gardner

Harvard  
Holden  
Hubbardston  
Lunenburg  
Petersham  
Phillipston

Princeton  
Royalston  
Sterling  
Templeton  
Westminster  
Winchendon

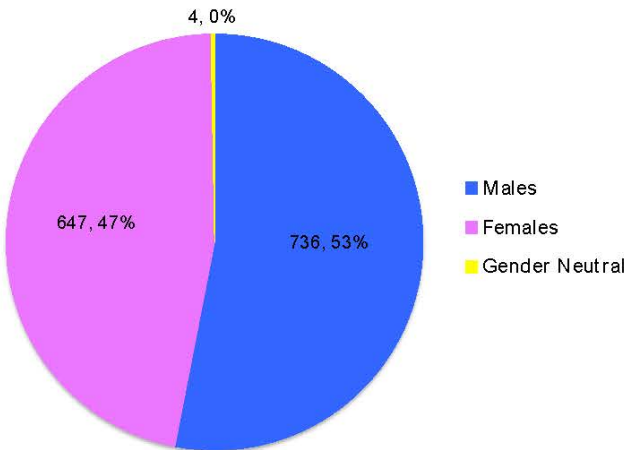
### Leadership

The leadership team at Montachusett Regional Vocational Technical School is comprised of ten talented administrators whose varied educational backgrounds, professional experiences, and areas of expertise contribute to the success of the school. Working collaboratively, and under the direction of the Superintendent and Principal, the team has transformed the school into one of the most sought-after high schools in North Central Massachusetts.

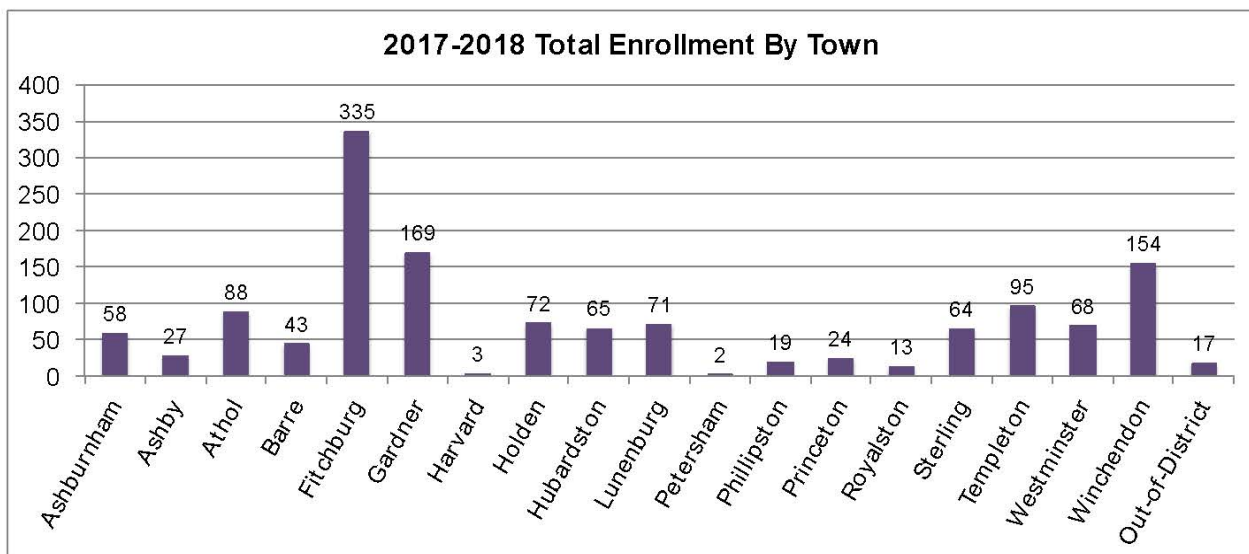
*Sheila M. Harrity, Superintendent-Director*  
*Tom Browne, Principal*  
*Dayana Carlson, Assistant Principal*  
*Tammy Crockett, Business Manager*  
*Pamela Pothier, Director of Technology*

*Christina Favreau, Director of Academic Programs*  
*Jim Hachey, Director of Vocational Programs*  
*Michael Gormley, Director of Facilities*  
*Katy Whitaker, Development Coordinator*  
*Victoria Zarozinski, Director of Student Support Services*

### Enrollment



On June 1, 2018, student enrollment at Monty Tech included 1,387 students in grades nine through twelve, representing each of the district's eighteen sending communities. Each class of students is comprised of a relatively equal balance of male vs. female students, and each student attending Monty Tech has elected to do so, prepared to explore an interest in one of the school's twenty-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.



Throughout 2017-2018, Monty Tech offered a variety of opportunities for students, parents, and community members to learn about and visit the school. In October 2017, approximately 700 district eighth graders participated in the annual “Tour Day” event. Students toured our twenty vocational- technical areas and learned about the school’s challenging academic offerings and exciting athletic and extracurricular programs. Career Awareness Night offered interested students the opportunity to return in the evening with their family members to further explore the facilities and speak with staff members.

The Vocational Interest Program (V.I.P.) offers area seventh and eighth grade students the chance to visit Monty Tech after school and participate in hands-on learning experiences across a variety of vocational/technical areas. The program continued to attract a large number of students during the 2017-2018 school year, serving approximately 600 area students.

**Class of 2018 Awards**

Members of the Class of 2018 were awarded approximately \$97,000 in scholarships. The Monty Tech Foundation generously provided \$37,250 in scholarships to graduating seniors, ranging in amounts of \$100 to \$2,600. The Foundation also awarded \$3,240 to the Practical Nursing graduates. Once again, local and state organizations, as well as generous individuals, continue to recognize the ability and potential of Monty Tech graduates in the form of financial donations. The School Committee, administration, faculty, and graduates themselves, are grateful for this support.

Articulation Agreements with local colleges also play an important role in helping reduce the cost of higher education. Qualified Monty Tech students are eligible to receive college credits through a number of articulation agreements with public and private colleges across the country. Approximately 57% of the graduating class of 2018 reported plans to enroll at a 4-year college/university upon graduation. By earning college credits while still in high school, these students will save both time and money as they pursue advanced educational programs.

**Financial Report**

A great deal of effort was put forth by the School Committee, administration, and staff to develop a cost- effective budget for the fiscal year 2017-2018. The final fiscal year 2017-2018 Educational Plan totaled \$26,895,680, which represents a 2.0% increase over the 2016-2017 Educational Plan. The District’s FY17 budget exceeds the minimum spending required by Massachusetts General Law Chapter 70 by only \$41,379 or .2%.

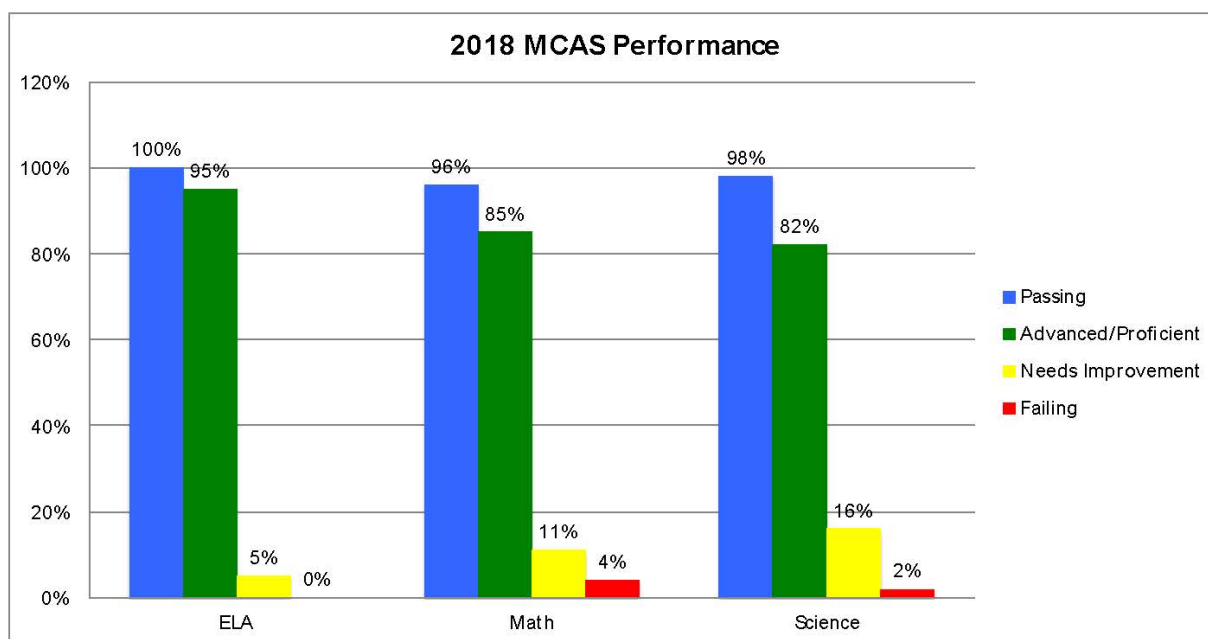
The District was audited in November 2018 as part of the yearly financial audit by the accounting firm of Melanson, Heath and Co. from Greenfield, MA, and received a very good report.

### Grants and Contracts

Monty Tech continues to pursue grant funding on an annual basis. These funds help provide many educational and social services to the student population. For fiscal year 2018, state and federal grant sources provided the school with \$991,611. Programs funded by these grants include: Essential Health Services, Social Intervention and Mediation, Improving Teacher Quality, Special Education Services and Program Improvement, Title I Support, Perkins Occupational Education, and Marine Corp Junior Reserve Officer Training. The District also received more than \$508,000 in competitive grants, including a Skills Capital Grant for \$495,000 to purchase equipment for the Electrical, Engineering and CAD/Drafting and Design programs, and a grant from the Community Foundation of North Central Massachusetts in the amount of \$13,919 to expand the school's continuing education program to include an Oil Burner Technician training program. Using these allocation and competitive funds, the school was able to purchase a variety of instructional technology, equipment, and supplies to enhance the learning experience across both academic and vocational programs.

### Academic Achievement

In 2017-2018, students at Montachusett Regional Vocational Technical School continued to demonstrate high academic achievement, earning commendable MCAS scores in English Language Arts, Mathematics and Biology. For Spring 2018, Monty Tech's passing rate on the English Language Arts was 100%, Mathematics 96%, Biology 98%.



Monty Tech is committed to providing students with rigorous STEM learning opportunities, and so in recent years, the curriculum has been expanded to include Advanced Placement Programs (two ELA courses, two mathematics courses, two science courses, and one computer science course) and teachers have participated in meaningful, high-quality professional development which will enable us to roll-out two Project Lead the Way biomedical courses in the 2018-2019 school year.

The school is in its 6th year of administering Advanced Placement exams, and students enrolled in AP courses continue to improve their performance. In 2017-2018, Monty Tech had forty-six students achieve qualifying scores, earning advanced standing and/or college credit. More than half of the students who tested in the following subjects received qualifying scores: AP Computer Science Principles (66%), AP Chemistry (53%), and AP BC Calculus (100%). In addition, the AP Chemistry program experienced the most growth in terms of qualifying score as their passing rate increased by 44.7% from 2017 to 2018.

AP Exam Results, 5-Year Review						
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Total AP Students	69	57	89	145	120	135
Number of AP Exams	69	62	116	187	148	133
AP Students with Qualifying Scores	36.2%	57.9%	52.8%	26.9%	44.2%	48.9%
Qualifying Scores (State)	72.6%	72.2%	70.9%	70.5%	69.7%	69.9%
Qualifying Scores (Global)	60.9%	61.3%	60.7%	60.3%	60.3%	61.3%
Courses Offered	2	2	3	5	7	7

*Data provided by College Board, July 2018*

### **Vocational Projects in the District Communities**

Unlike students in traditional, comprehensive high schools, students at Monty Tech are asked to put their education into practice on a daily basis. Students across the twenty different vocational-technical education programs are building homes, reconstructing damaged properties, repairing service vehicles, making walkways more accessible, and performing countless community services.

The 2017-2018 school year was a busy one for our vocational educators, as each trade aimed to provide practical, hands-on learning experiences for our students, while helping to improve each of the eighteen member communities.

**Auto Body Collision Repair Technology:** The Monty Tech Auto Body shop benefited from new instructional equipment this year. Eight new welding stations were installed, allowing instructors to expand the welding curriculum in an effort to better align with industry standards. New textbooks and a new nitrogen welder were critical as instructors worked to implement a more extensive plastic welding program. In addition to the 100+ community service projects completed last year, students and instructors repaired a trailer for the Westminster Police and clear coated the 9/11 Memorial for the Fitchburg Fire Department. Seniors received their EPA 6 H Certificate, I-Car Pro Level 1 in Refinishing and Non-Structural Repair. And, for the fourth consecutive year, Monty Tech Auto Body students won the coveted World of Wheels Pedal car competition. Seven students earned co-op placements, and one Senior traveled to Louisville, KY, competing in the SkillsUSA national competition in June 2018. Instructors are incredibly proud of his performance, as he was won at the national level and has qualified to compete in the Collision Repair World Competition in Russia, scheduled for summer 2019. (Total student enrollment: 65)

**Automotive Technology:** As in past years, the Monty Tech Automotive Technology program continues to service a variety of vehicles. Over 400 vehicles were serviced and repaired during the 2017-2018 school year, including vehicles brought in by faculty, staff, public, school and students. Students performed extensive repairs, to include head gaskets, timing belts, and various other technical repairs. Thanks for funding provided by the school's Perkins grant, every student enrolled in the program earned at least one industry-recognized certification, and Senior students were able to participate in the widely renown ASE Testing. A total of eight students earned co-op placements throughout the school year, which is a testament to the strength of the program, that continues to be the areas premier workforce pipeline for area automotive dealerships and businesses. (Total student enrollment: 70)

**Business Technology:** Monty Tech's Business Technology program continues to benefit from a unique partnership with Workers Credit Union. The opportunity to participate in teller training and financial literacy workshops has been met with great enthusiasm from students, who completed 9 modules and earned a financial literacy certificate. As a member of the Massachusetts Schools Bank Association through the Federal Reserve Bank of Boston, Monty Tech students are able to compete in the Banking Bowl and Marketing Competitions. Monty Tech Business Technology instructors, in collaboration with their post-secondary colleagues, continue to refine and develop new articulation agreements. These agreements, with Mount Wachusett Community College and New England Institute of Technology, will provide qualified students with college credits at no cost to the student. Students are eligible to receive 18 credits from Mount Wachusett Community College and 16 credits from New England Institute of Technology. Opportunities to demonstrate customer service, cash handling, and accounting skills are ever-present as the Business Technology students successfully operate an in-house retail location, The Gear House School Store, and the Monty Tech Greenhouse. Seven Seniors and nine Juniors were out on co-op placements during the 2017-2018 school year. (Total student enrollment: 68)

Cabinetmaking: Students and instructors in the school's Cabinetmaking program spent a majority of their time during the 2017-2018 school year manufacturing, assembling and installing classroom cabinets, clinic casework, and solid surface countertops in the school's new Veterinary Science training center. Sophomore students crafted 400 maple bread boards with a purple heart accent strip for guests at the 2018 Superintendent's Dinner. Upperclassmen fabricated two credenzas and a bench for Mount Wachusett Community College. These unique pieces were made from the reclaimed maple trees that were cut from the site of their new science wing. Students and instructors completed an additional 40+ projects throughout the school and surrounding communities, to include: three canopy gutter enclosures for the Veterinary Center, a wall of upper cabinets and a computer station for the Electrical shop, two base cabinets and maple doors for Machine Technology, and 36 cosmetology nail tables for Cosmetology. A total of 14 students (9 seniors and 5 juniors) earned co-op placements. (Total student enrollment: 70)

CAD/Drafting & Design: The Monty Tech CAD/Drafting & Design program is increasingly busy each year with outside projects, completing miscellaneous signs and banners for community sports events, craft fairs, and non-profit events. Students also played an instrumental role in 2018 Superintendent's Dinner, designing the layout and décor for this annual fundraising event, and ended the year by designing and installing signage throughout the building for the 2018 graduation exercises. A total of six students were awarded co-op placements, working and learning in area businesses. Four students advanced to the SkillsUSA states competition, representing the program well. Over the course of the 2017-2018 school year, CAD/Drafting & Design students achieved over 100 industry-recognized certifications in AutoCAD, Inventor, Revit, and Solidworks. Program instructors were instrumental in the success of the school's 2018 Skills Capital Grant application, and, as a result, the school was awarded \$500,000. A portion of these funds will be used to establish a fabrication lab for 3D printing, 3D scanning, Injection molding, CNC work, and Laser cutting. (Total student enrollment: 62)

Cosmetology: The Monty Tech Cosmetology program welcomed a new instructor for the 2017-2018 school year, Stephanie Delphia, whose considerable experience in the field, and business acumen as a salon owner, brought fresh perspective and valuable lessons to the students enrolled in the program. Students and instructors in the program provided numerous community services, including basic manicures to the residents at Heywood Wakefield Commons, services to parents who work with disadvantaged children, and numerous walk-in clients. Senior students held three staff appreciation nights, raising funds so that they could travel to New York's International Hair show. Eleven seniors earned co-op placements - the largest number of Cosmetology students placed in the program's history. Finally, for the second consecutive year, every senior successfully passed the Massachusetts Cosmetology State Boards, earning licenses to practice. (Total student enrollment: 87)

Culinary Arts: Monty Tech Culinary Arts students and instructors are always busy with the daily operation of the Mountain Room Restaurant, which is open for lunch from 11:30 am to 1:00 pm Monday through Friday. In addition to operating a full-service restaurant and bakery, serving 90-120 patrons daily, culinary students showcase their talents throughout the year, providing outstanding service at events that include the following: two Program Advisory Committee dinner meetings, four Monty Tech Foundation breakfasts, Monty Tech's Retirees holiday luncheon, a graduation reception, the Women in Technology event, Principal and Counselors' Day, the Monty Tech homecoming dance, MAVA meetings, all School Committee meetings and sub-committee meetings, Gardner AARP luncheon and MHCC volunteer luncheon. Community service opportunities for students are always a highlight, and this year our students prepared meals for Our Father's House, and NEADS events. Students and instructors also prepared and donated pastry and baked goods to the House of Peace and Education in Gardner. The program's greatest undertaking is always the Annual Superintendent's Dinner scholarship fundraiser, during which students work side-by-side with some of the area's finest chefs, preparing a six-course dinner with extensive hors d'oeuvres for more than three hundred guests. Culinary Arts students value industry-recognized credentials, and were proud to earn Allergen Awareness and ServeSafe Certifications. A senior student was recognized by the Massachusetts Restaurant Association with a \$10,000 Scholarship to Johnson & Wales University. (Total student enrollment: 95)

Dental Assisting: A critical component of the Monty Tech Dental Assisting curriculum is the preparation for the Dental Assisting National Board certification exams. Every sophomore passed the DANB Infection Control exam, and every senior passed the DANB Radiology exam. In addition, all senior students successfully completed two full-mouth x-rays on live patients during the affiliation experience, meeting a state requirement for program completion. Three students (one senior and two juniors) earned co-op placements, while the remaining 22 students participated in affiliation/externship experiences in area dental clinics and offices. Students and instructors welcomed Community

Health Connections, a school-based dental hygiene program, and provided dental services to more than 60 students in need. Monty Tech Dental Assisting students were given valuable hands-on experience, assisting the staff from CHC during each dental procedure performed. Junior students provided dental education to students at Winchendon Memorial Elementary School and Meetinghouse Elementary School in Westminster, and two sophomore students delivered a presentation on oral care to community members at Gardner Golden Age. (Total student enrollment: 54)

Early Childhood Education: Students and instructors in the Monty Tech Early Childhood Education program are committed to community service activities, and the 2017-2018 school year was no exception. In addition to studying early education and care concepts, students worked collaboratively to raise funds for Lucy's Love Bus, an agency that provided grants for children with cancer that are not covered by health insurance; helped various clubs raise funds for SkillsUSA Change for Children; provided gifts for a child through Kylee's Kare Kits; and provided supplies to Department of Children & Families, in support of foster families taking in infants in emergency situations. Two outstanding program graduates earned their CDA (Child Development Associate) credential, and the Monty Tech Child Care Center continues to operate at full capacity with a waiting list, providing meaningful hands-on learning opportunities for all students in the Early Childhood Education program. (Total student enrollment: 60)

Electrical: Throughout 2017-2018, students and instructors in the Monty Tech Electrical program completed all wiring the school's new Veterinary Science Training Center. This included all underground raceway installations, as well as installing conduits within the walls for all the wiring throughout the building. Program graduates are entering the trade at a prime time, as the electrical contracting business continues to reach new heights. To that end, program instructors worked diligently to place as many students on Co-op as possible, preparing them for a seamless transition from school to work. The program continued to support the building maintenance department by repairing numerous small electrical issues throughout the building. Program instructor, Dean Lepkowski, worked closely with several program advisory committee members to develop a proposal for the school's 2018 Skills Capital Grant application. Their efforts resulted in an outstanding grant application and an award of \$500,000, a portion of which will be used to establish a state-of-the-art A.R.M. (Automation, Robotics, and Mechatronics) Lab, responding to regional workforce needs, student interest, and the critical shortage of high-quality electronic system control and fabrication training programs in the area. (Total student enrollment: 82)

Engineering Technology: The Engineering Technology program at Monty Tech is a rigorous program, infused with 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. During the 2017-2018 school year, 13 sophomore students took the Introduction to Engineering end-of-course assessment, and performed quite well. Seven students earned college credits, with scores of Advanced or Proficient. Eight juniors took the Principles of Engineering and Computer Integrated Manufacturing assessments, and six earned college credits in both areas. In addition, all freshmen completed the OSHA 10-hour General Industry training. Engineering program instructors were pivotal in determining the equipment and materials that should be included in the school's 2018 Skills Capital Grant application, and, as a result, the school was awarded \$500,000. A portion of these funds will be used to purchase a robotic arm, 3D printers and related software, which will benefit the program for years to come. (Total student enrollment: 41)

Graphic Communications: Throughout the 2017-2018 school year, the students in Monty Tech's Graphic Communications shop produced numerous projects for our district cities and towns, and a variety of non-profit organizations in the district. In total, student successfully produced approximately 400 orders, saving cities, towns and non-profit organizations more than \$200,000. The program welcomed 24 freshmen students to the shop, one of whom earned a gold medal at the SkillsUSA district competition. The program was enhanced with the addition of new equipment, which included a popular wide format printer. Of the 21 talented seniors who graduated from the Graphic Communication program, 18 were accepted into colleges/universities and three chose to enter the workforce in related careers. (Total student enrollment: 87)

Health Occupations: The Health Occupations program at Monty Tech continues to educate a large number of students, providing a rigorous education grounded in current medical knowledge and practice. A unique collaboration with Mount Wachusett Community College enables Senior students to participate in an Emergency Medical Technician training program, earning eight college credits at no cost; 11 Seniors completed the EMT Course in 2017-2018. In addition, 15 seniors earned co-op placements, and 24 seniors received their clinical medical assistant certificate. Every junior enrolled in the Health Occupations program earned CPR certification, as well as a certificate in dementia care from the



Alzheimer's Association. Students and instructors in the Health Occupations program are particularly invested in community service, and as a result, students hand-made veteran's day cards and sent them to Bedford VA Hospital; bought gifts and clothing for the Fitchburg Community Christmas party; hosted an American Red Cross Blood drive; and held a "Baby Shower" benefiting Battered Women's Resources, Inc. (Total student enrollment: 107)

House Carpentry: In addition to completing construction of the school's new 7,500 sq. ft. Veterinary Science training center, students and instructors in Monty Tech's House Carpentry program supported a number of community organizations, by building and installing window boxes, picnic tables, and even dugout benches for Quabbin Regional High School's softball field. Students also handcrafted countless adirondack chairs for charitable donations. A total of nine students (five seniors and four juniors) earned co-op placements throughout the school year, while all sophomore students successfully completed the OSHA 10-hour Construction training, which enables the students to work on outside projects and qualifies them for the school's popular co-op program in their junior year of study. (Total student enrollment: 59)

HVAC & Property Maintenance: Students and instructors in the HVAC & Property Maintenance program were pivotal in the completion of the new Veterinary Science training center, installing more than 1,000 feet of combined non-potable water, drain and refrigerant lines throughout the building. Five VRF wall units and 14 VAV modules designed to heat and cool the building were also installed. Students earned National EPA Certification for refrigerant recovery, and a total of 12 students (8 seniors and 4 juniors) were placed in area businesses through the school's popular co-op program. Instructors worked throughout the year with colleagues at partner institution, Mount Wachusett Community College, in an effort to share and align curriculum to a newly proposed post-secondary program at the college, a partnership that would yield benefits to program graduates in the form of articulated credits and/or advanced standing in the post-secondary training program. (Total student enrollment: 58)

Information Technology: The Information Technology program continues to offer students more industry-recognized certificates than any other program at Monty Tech. It is an accomplishment our instructors are so proud of, as these certifications affirm the technical skill proficiency needed for so many entry-level careers in networking and information technology. All Freshmen completed their OSHA 10-hour General Industry training, and completed their VEX Robot Certification. The Sophomores have the opportunity to pass the IC3 Certificate Exam for basic computer hardware, software, and internet knowledge and skills. All Sophomores also passed the Test-out PC Pro Certificate exam and the Cisco IT Essential course for computer repair and maintenance, and the introduction to Networking course. Eight exceptional Sophomores also earned COMPTIA A+ credentials. All Juniors completed the Linux Essentials course, and five passed the CIW Advanced HTML5 & CSS3 Certification exam. All Seniors and one Junior completed the Linux Essentials course, and all Seniors also completed the Python Programming course. Seniors who were not placed in the co-op program were able to participate in the AP Computer Science Principles course, which resulted in four students earning qualifying scores. A total of nine students earned co-op placements, applying their technical skills in area businesses. In total, more than 400 hours of community tech support was completed, which involved hardware and software troubleshooting on desktops, laptops, printers, and mobile devices. (Total student enrollment: 61)

Machine Technology: The 2017-2018 school year brought new technology, curriculum, and a renovated instructional space to the students and instructors in the school's Machine Technology program. As recipients of a \$435,000 Skills Capital Grant, instructors were able to train students in precision measurement, and granted more than 300 certifications to students accordingly. The program also received an additional \$12,000 Gene Haas Scholarship Grant, and used those funds to sponsor four students in advanced training endeavors, and award two college-bound students substantial scholarships. All freshmen received their OSHA 10-hour general industry certification, while 12 upperclassmen earned co-op placements, working and learning in area machine shops. Machine Technology students and instructors also completed a number of outside projects, which included engraving school plaques and cutting key tags for the Fitchburg Police Department. (Total student enrollment: 48)

Masonry: The talents of Monty Tech Masonry students are on display for all to see, with the completion of a beautiful stone veneer on the exterior of the new Veterinary Science training center. In addition, students and instructors poured several concrete pads, installed pavers, and tiled almost every room in the 7,500 sq. ft. clinic. Students also helped to maintain the main campus by replacing four sets of concrete steps at the busy Dukakis Performing Arts Center. Program instructors remain committed to community service, and as a result, worked with students to complete a number of projects in neighboring communities, to include repairing the memorial brick walk at the Winchendon Veterans Cemetery. Students were introduced to the new OSHA silica standard, and the program benefitted from new equipment,

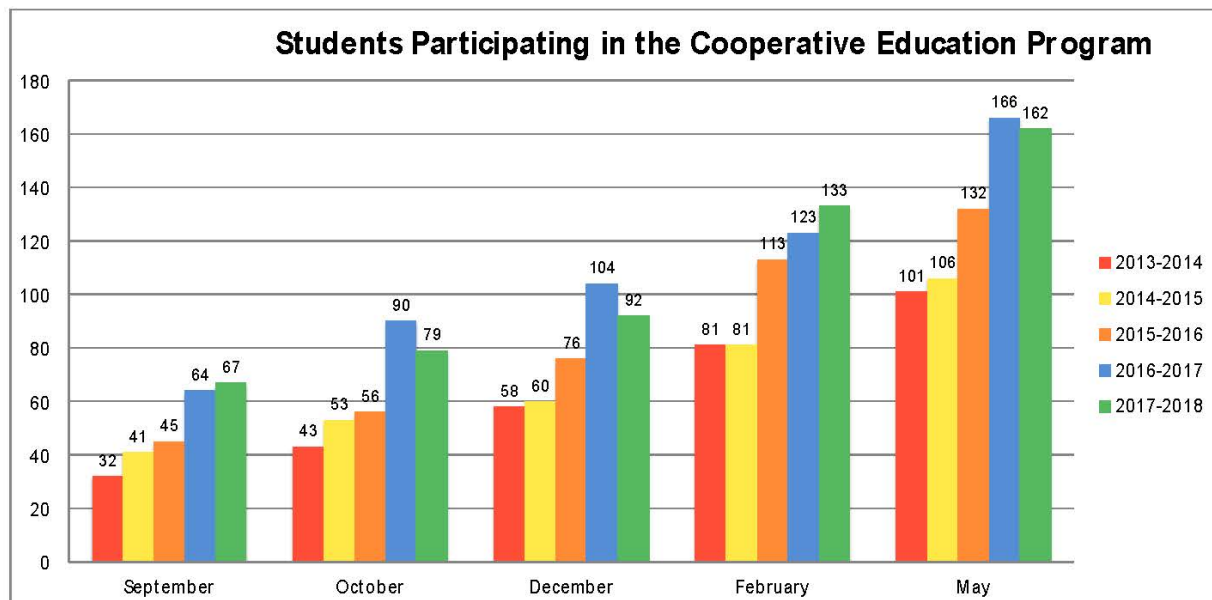
dust free saws and grinders, and continues to operate in compliance with trade regulations. Three students earned co-op placements, and continued to refine their skills working with business partners through the school's co-op program. (Total student enrollment: 60)

**Plumbing:** The 2017-2018 school year welcomed a new plumbing instructor, Christopher Morrisette, and 18 freshmen to the Plumbing trade. All freshmen successfully completed the OSHA 10-hour General Industry safety training, while the sophomores completed the OSHA 10-hour Construction Training. Seniors also earned the Mega-Press gas piping certification at the Viega training facility in Nashua, NH. Students and instructors worked diligently to complete the Veterinary Science training center, and completed a variety of plumbing repairs throughout the main building. A total of 13 students (nine seniors and four juniors) participated in the school's popular co-op program. Two outstanding seniors were recognized for their outstanding technical skills, receiving scholarships from the Plumbing, Heating, and Cooling Contractors Association of Massachusetts, and from the Central Mass Plumbing & Gas Inspectors Association, which will be used to continue their education. (Total student enrollment: 71)

**Veterinary Science:** In 2017-2018, Monty Tech launched its 21<sup>st</sup> vocational-technical education program, Veterinary Science. After a very successful exploratory program, 22 students were accepted into the program and are proud to be Monty Tech's first class of Veterinary Science students. All freshmen completed the OSHA 10-hour healthcare training, and spent the second semester engaged in introductory animal science lessons, as well as a number of valuable field trips to support the new curriculum, with trips to: UMASS Amherst to study Equine Reproduction Medicine, Lilac Hedge Farm and Jordan's Dairy to observe agricultural production facilities in Massachusetts, Feed Commodities International to observe individualized rations being created for dairy farms, and Dakin Humane Society to discuss the industry of animal sheltering, with particular emphasis on the veterinary care required. (Total student enrollment: 22)

**Welding/Metal Fabrication:** The 2017-2018 school year brought new equipment to the students in the school's Welding/Metal Fabrication program, which enabled instructors to incorporate pipe welding, light gauge material welding and grinding techniques into the curriculum. Numerous projects were completed by talented students, including more than fifty requests for individual projects from community members residing in the school's sending district. All freshmen students successfully completed the OSHA 10-hour General Industry training, and a total of 11 upperclassmen (eight seniors and three juniors) were placed in area shops, working and learning from trade professionals who support the school's co-op program. (Total student enrollment: 60)

**Co-operative Education and Student Placement**



The Cooperative Education Program is an extension of the student's technical education that combines classroom instruction with on-the-job-training. The Co-op Program provides students the opportunity to further develop academic, technical and employability skills in an industry work environment. All students are eligible to participate in Co-op Program, provided they satisfy state and school grade, attendance and performance requirements. All Co-op students have completed the OSHA recognized Career Safe online health and safety course.

The Cooperative Education Program is beneficial for both student and employer. For the student, it is a chance to gain on-the-job training that improves both their technical and employability skills. Additionally, making industry connections enhances post-graduate employment opportunities. The Co-op Program allows students to earn while they learn.

Employer benefits include addressing workforce needs in an efficient manner. Coop students provide a pool of temporary and potential full-time employees who are already trained, thus reducing employer training costs. Co-op work hours may be tailored to suit the needs of partnering employers. During school year 2017-2018, approximately 25% of qualified students (Juniors and Seniors) earned Co-op placements, working, learning and applying their technical skills related in area businesses.

### *Student Support Services*

During the 2017-2018 school year, Montachusett Regional Vocational Technical School District provided special services to approximately three hundred students – measuring progress of over two hundred students on Individual Education Plans (IEPs) and just under one hundred students adhering to individualized Section 504 plans. While the Student Support Services (SSS) Department encompasses special education, the department provides support and is available to all Monty Tech students.

The department includes a full-time nursing staff that administers medications, performs state-mandated health screening exams, and provides, when necessary, health information to the special education team for a student's IEP meeting. The department benefits from a full-time school social worker that participates in departmental meetings and assists students who have needs concerning finances, family issues, homelessness, maternity, health issues, and proper food and clothing. The school is also fortunate to have on staff a full-time psychologist, whose role it is to evaluate all students referred for an initial evaluation or who require a three- year re-evaluation. In addition, we have a full-time speech language pathologist, who is available to assist students with disabilities, assess these students and consult with teachers. Our students also have access to the services of a full-time adjustment counselor and part-time school psychologist. All of these individuals are available for scheduled counseling sessions, mental health emergency treatment, medical/mental health re-entry and transition support and services, as well as crisis intervention.

The school's Director of Student Support Services oversees the District's Special Education Program, which is reviewed annually in May, in accordance with regulatory requirements. The comprehensive review and evaluation are done in collaboration with the Parent Advisory Council, and the results of the evaluation are used to improve the special education procedures and programs in place at Montachusett Regional Vocational Technical School.

### *SkillsUSA*

SkillsUSA is a partnership of students, teachers and industry working together to ensure America has a skilled workforce. Through the school's association with SkillsUSA, our students develop job skills, leadership and professional skills, as well as provide community service. The 2017-2018 school year was an extraordinary one for our chapter of Skills USA. The students met the challenges of district competitions, performed well at the state level, and prepared for the national conference. They also conducted several community service projects and raised money for various deserving charities. Serving as co-advisors were Michael Forhan, Auto Body Instructor, Anne Marie Cataldo, Early Childhood Education Instructor, and Brad Pelletier, Special Education Instructor. Highlights of the year include:

- In September 2017, twenty-seven students applied and were accepted to form the Monty Tech SkillsUSA Leadership Team. After two leadership training sessions, seven officers were elected.

- In November 2017, twenty students, consisting of chapter officers and Leadership Team members attended the Annual Fall State Leadership Conference, where they participated in workshops and leadership exercises and performed community service at an area YMCA Day Camp.
- The SkillsUSA local competitions took place November 27<sup>th</sup> – December 13<sup>th</sup>, and the students learned on December 15<sup>th</sup> who would advance to the next round of competition.
- In December, the chapter adopted twenty-five children from Kylee's Kare Kits and provided gifts for these underserved children. Several members of the leadership team assisted wrapping and packaging gifts for the children.
- A total of forty-two medals were captured at the District Competition held in March 2018 at Bay Path Regional Vocational Technical School: sixteen gold, thirteen silver, and thirteen bronze medals were awarded.
- Samantha Collette, a senior in the CAD/Drafting & Design program, was selected to serve on the State Advisory Committee to help aid in the planning of the State Conference.
- Thirty-six district medalists and qualifiers, thirteen local leadership and occupational related event contestants, one state officer, and sixteen voting delegates attended the State Leadership and Skills Conference, held in April 2018 at Blackstone Valley Vocational Technical School. There, five students were awarded gold medals, and earned the right to compete at the very competitive National Leadership & Skills Conference held in late June.
- Thirteen students and five instructors attended the National Leadership & Skills Conference in Louisville, KY in June 2018, where Kayla Gerry, a 2018 graduate of the Health Occupations program, earned a silver medal.

### *Technology*

The 2017-2018 school year brought increased access to technology for all students, through the school's popular 1:1 Chromebook initiative. Google Cloud Print and numerous printers located throughout the building provide students with options to print or share their work with classroom instructors. Two Chromebook charging stations, located in the cafeteria and library, give an added layer of support to students who may need to charge their devices throughout the day.

An outstanding Instructional Technologist, Ellen Gammel, was hired, bringing expertise across a broad spectrum, to include educational technology, software, and troubleshooting tips. Several members of the school's leadership team joined Ms. Gammel, traveling to Orlando, FL to attend the annual Future of Education Technology Conference, with the goal of identifying new solutions, technologies, and best practices that will enhance the school's technology-driven approach to education.

To support the 1:1 Chromebook initiative and other technology needs, Monty Tech successfully completed a number of necessary infrastructure upgrades, using federal e-rate dollars totaling \$109,114.70. The school's external bandwidth speeds have been increased to 1.5 GB and internal bandwidth to 10GB to better ensure continued connectivity and speeds appropriate with a high-use learning community.

### *Marine Corps JROTC*

The Monty Tech Marine Corps Junior Reserve Officer Training Corps (MCJROTC) had an extraordinary 2017-2018 school year. Perhaps the most noteworthy accomplishment was the cadet corps' remarkable response to Hurricane Harvey. With the support of the surrounding communities, the cadets were able to raise almost \$100,000 in cash and materiel for relief efforts. With the assistance of the United States Marine Corps, 56 cadets and 15 adults flew to the Houston area where they spent 7 days working on homes that were damaged by the storm.

The Monty Tech JROTC Cadet Corps was honored to host the Wreaths Across America Convoy with a remembrance ceremony as it made its way down to Arlington National Cemetery.

The Cyber Security Team received national recognition by securing a place to compete in the Air Force Association's National Cyber Security Competition held in Baltimore, MD, for the eighth consecutive year. The competition field began with over 1900 hundred teams battling for just 13 seats, and Monty Tech placed 6<sup>th</sup> in the highly competitive field.

The 2017-2018 Corps of Cadets completed over 10,000 hours of community service, conducting a major food drive with United Way, working side-by-side with the Marine Corps Reserve in a national Toys for Tots campaign, and spending six weekends working with the local Salvation Army helping to raise over \$25,000 for needy families.

During the summer of 2018, our Cadet Cyber Team was asked to support a Cyber STEM camp for the National Marine Corps JROTC program. The Cyber Team coordinated the 8-day camp that focused on defending cyber networks from attacks. The camp also offered an introduction to robotics programming using the VEX Robotics System and computer programming using the CanaKit Raspberry Pi 3's. The camp was attended by 120 students, representing twelve states, and was a wonderful success for all involved.

### *Student Athletics*

The Monty Tech athletic program was proud to provide meaningful extracurricular activities to more than 500 students during the 2017-2018 school year, participating on our freshmen, junior varsity, or varsity teams. Seventeen teams competed in the fall 2017, thirteen during the winter season and 11 represented the school in the spring of 2018.

The varsity football team struggled the first part of the season, but won the two non-playoff games against Gardner and Tyngsboro, ending the season with a 2 – 9 record. The varsity boys soccer team finished the regular season with a 10 – 5 – 2 record, led by Charlie Kelley, with 23 goals and 8 assists on the season. The JV boys soccer team is expected to have a promising future, as the young team finished 7 – 7 – 2. The varsity girls soccer team finished at 5 – 9 – 3, while the junior varsity girls soccer team finished with a record of 7 – 3 – 5. The varsity field hockey team finished the season with a 10 – 7 – 2 record, losing 3-0 to Quaboag in the district tournament. The young freshman/sophomore jv field hockey team ended their season with a 3 – 2 – 4 record. The varsity golf team earned a spot in the district tournament, with a record of 7-7, while the junior varsity team participated in a handful of tournaments and official matches, working on improving their scores. The varsity girls volleyball team had a disappointing year, finishing 3 – 17, but the JV team may be able to help build a stronger program in future years, as they finished with an improved record of 7 – 9. The varsity boys cross country team finished 9 – 3 overall and 6 – 3 in the Colonial Athletic League, while the girls cross country team finished 6 – 4 overall and 3 – 4 in the league.

The boys varsity basketball team qualified for the district tournament, with a record of 13 – 7, losing in a thrilling home game with Marian, 80 – 76. The JV boys basketball team finished at 9 – 10 and looks to send some talented players to the varsity team next. The freshmen boys basketball team finished 5 – 14, winning three of their last four games. The varsity girls basketball team had a very successful campaign, with a regular season finish of 16 – 4. They extended their season, qualifying for the district tournament, where they defeated Tahanto 57 – 33 and Main South 40 – 36, and advanced to the semi-finals, where they played a hard fought game against Maynard, losing 60 – 54. With the core of the team retuning next year, it should be a very interesting season. The JV girls basketball team were 15 – 4 on the season, and expects to send some talented players to the varsity level during the 2018-2019 school year. The freshmen girls basketball team finished with a record of 9 – 7. The Monty Tech wrestling team finished with a record of 7 – 18, but were still able to place second in the Colonial Athletic League. The indoor track and field teams look to improve in the coming years, with a finish from the boys at 1 – 7 and the girls team recorded a 0 – 8 finish. The varsity boys ice hockey team finished 10 – 9 – 1, losing to the Worcester team 4 – 3 in the tournament. The girls ice hockey team continues to improve each year, and after graduating three players, hopes to recruit some new players in the coming school year.

Due to poor field conditions, the varsity baseball team was unable to host a home game, finishing the season with a record of 5 – 15. The JV baseball team finished 1 – 10, and freshman baseball team struggled with a record of 2 – 5. The varsity softball team continues to excel, finishing the regular 16 – 4, and winning the first two games in the district tournament, before losing to Hopedale 11-5 in the finals. The JV girls softball team finished 12 – 3 and should provide

some talented players to future teams. Boys varsity lacrosse finished with a 5 – 13 record, while the JV boys lacrosse team had a solid season, finishing 8 – 5. The varsity girls lacrosse team ended with a 3 – 14 record, while the JV girls lacrosse had 5 – 5 season. Finally, with more than 50 student athletes participating, the boys and girls track and field teams both had a very successful season; the boys finished at 5 – 3, while the girls ended with a record of 4 – 5.

Congratulations to the Outstanding Male and Female athletes for 2017-2018, Nick McDermott and Erica Regan.

### **Monty Tech School of Continuing Education**

The Monty Tech School of Continuing Education continues to update and add courses that emphasize a commitment to excellence by offering affordable, quality, and enjoyable educational experiences. For the Fall of 2017, Monty Tech offered 140 classes with 871 registrations, and during the Spring 2018 semester, there were 114 post-graduate and continuing studies courses, with 671 registrations.

The program is on track to support North Central Massachusetts workforce readiness pipeline with an increase in career and licensure courses. The students earn industry-recognized credentials, and participate in externships to support the hands on learning component. We continue to increase our small business partnerships, and the number and quality of personal enrichment classes - sewing, knitting, acrylic painting and glass fusing, to name a few. Catalog distribution has more than doubled, from 80,000 to 170,000 copies, and the relatively new online registration feature continues to add value to our students and instructors.

Spring 2019 will see an Oil Burner Technician certification prep courses come to fruition. This will provide our community members with a high quality, affordable entry into a viable career pathway. Upon completion of the 120-hour program, students will have the opportunity to sit for the oil burner technician state licensing exam, and begin their work in the oil burner industry.

The continued success and sustainability of an adult education program is based on hiring quality instructors and meeting the needs of the community and supporting workforce development. Our goal in the coming year includes increasing our adult education course offerings, with a continued concentration on career programs. Stay tuned for Pharmacy Technician, Medical Billing and Coding, Manufacturing Boot Camp and Apprenticeship opportunities at the Monty Tech School of Continuing Education.

### **Practical Nursing Program**

The Monty Tech Practical Nursing Program is designed to prepare graduates to practice safely, ethically and in a caring manner for patients who are experiencing common variations in health status in diverse health care settings. On June 28, 2018, a graduating class of 35 students completed the Practical Nursing Program and entered the nursing profession. The class achieved an initial pass rate of 77%, with 27 of the 35 graduates passing the NCLEX-PN exam. Five graduates are waiting to take their NCLEX- PN exam, and three graduates are expected to retake the examination in the coming months.

All of the 2018 graduates are currently employed in the health care profession throughout Massachusetts, and many are working within the eighteen cities and towns of the Monty Tech school district as LPNs in various health care settings, ranging from long term care, sub-acute care to mental health facilities.

The Monty Tech Practical Nursing Program continues to develop the “LPN to BSN Bridge” relationship with Fitchburg State University. Several 2018 graduates are pursuing seats in the LPN to BSN program at FSU and will be continuing their education to the Bachelors in Nursing. Many class applicants cited their attraction to Monty Tech as the opportunity to complete a ten-month accelerated program and then bridge to Fitchburg State University.

Monty Tech Practical Nursing students are now completing patient scenarios in the Sim Lab on a weekly basis in Terms 2 and 3. The Faculty Sim team has implemented National League of Nursing (NLN) patient scenarios consistent with our curriculum frameworks, and have also utilized the Sim lab setting to instruct students in developing nursing skills that they may not be experiencing in the clinical setting. Instructors have successfully developed and implemented a

Maternity Sim lab boot camp where students utilize the new simulation models to simulate the birthing process. Student feedback has been positive regarding these new maternity scenarios, stating it better prepares them for an unexpected outcome during a delivery.

Substance abuse and the mental health setting job opportunities have increased with more funding being provided to combat the opiate crisis. Having a clinical rotation at AdCare Hospital in Worcester, and performing simulation scenarios involving substance abuse clients, has better prepared our graduates to work in a substance abuse clinical setting, as well.

### Looking Ahead

While the Montachusett Regional Vocational Technical School District educational community is certainly proud of the achievements of our talented students, faculty, and staff, we continue to have an eye toward the future, always committed to improving our vocational and academic programming, strengthening key partnerships, and maintaining facilities that contribute to student success and achievement. As we look ahead, there are a number of programs and initiatives that we expect will have a positive impact on our school and students for years to come.

Expand science offerings to include new biomedical courses: For several months, school officials worked to launch an exciting new biomedical science program. Using grant funds, a science lab was renovated, transforming it into a biomedical science laboratory, aligned with current industry standards. In addition, one talented instructor, Mr. Dylan Hager, attended four weeks of intensive teacher training (2 weeks during summer 2017 at the University of San Diego, and 2 weeks during the summer of 2018 at the University of Washington). While Mr. Hager spent weeks preparing this exciting new coursework, school officials purchased the supplies and materials necessary to deliver two rigorous Project Lead the Way courses, Human Body Systems and Principles of Biomedical Sciences. These courses, which will be available to students Fall 2018, are expected to engage students in a variety of hands-on learning opportunities in a newly renovated laboratory environment that replicates industry standards. Students will be trained in the safe and effective use of the same tools that professionals in hospitals and laboratories are currently using and will work together to find solutions to real-world problems by analyzing medical histories, reading and interpreting autopsy reports, and understanding basic biology and human physiology.

Celebrate the completion of the school's newest instructional space: For two years, students and instructors in our Carpentry, Electrical, Plumbing, Masonry, HVAC and Property Maintenance, and Cabinetmaking trades worked to complete an incredible project – a 7,500 sq. ft. building, which would become home to the school's newest vocational program, Veterinary Science. With construction of this state-of-the-art facility completed during the summer months, school officials celebrated the finished product with local and state officials, donors, and community members who helped bring the innovative animal science program to Monty Tech. While the facility will not be open to serve pets until Fall 2019, Monty Tech Veterinary Science students will work and learn in the new space in the 2018-2019 school year, preparing for a successful opening September 2019.

Expand post-secondary and continuing education opportunities: Montachusett Regional Vocational Technical School is home to a very popular evening program that, in recent years, has expanded to include countless workforce readiness programs. A generous grant provided by the Community Foundation of North Central Massachusetts has enabled school officials to begin developing a new, meaningful workforce training program that will have an immediate and positive impact on regional workforce needs. In 2018-2019, an Oil Burner Technician Certification course will be made available to non-traditional students with an interest in pursuing entry-level careers in HVAC trades. This evening program, the only such course in North Central Massachusetts, will include three industry-recognized certification opportunities and will undoubtedly benefit dislocated workers who have been interested in related careers but unable to participate in the required training, due to lack of offerings or high costs associated with similar training programs.

Expand the school's marketing efforts: A Monty Tech high school experience is one students must choose, and to ensure that every interested student in our sending district has access to information needed to make sound decisions regarding his/her high school experience, it is imperative that the school's marketing efforts are expanded to include a variety of social media platforms. While the school currently hosts an updated website and Facebook page, school officials are exploring adding Twitter and Instagram accounts, in an effort to continue to engage interested students and parents.

**The Monty Tech School Committee**

The Montachusett Regional Vocational Technical School District Committee is comprised of twenty-one 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 2017-2018 School Committee for their outstanding service.

Brian J. Walker, Fitchburg  
*Chair*

Diane Swenson, Ashburnham  
*Vice Chair*

Peter Capone, Ashby  
Toni L. Phillips, Athol  
Whitney Marshall, Barre  
Claudia Holbert/ Dr. Robert Babineau, Fitchburg  
Dr. Ronald Tourigny, Fitchburg  
Melanie Weeks, Fitchburg  
Eric D. Commodore/ Matthew Vance, Gardner  
James S. Boone, Gardner  
*Vacant Seat*, Harvard  
James Cournoyer, Holden  
Kathleen Airoidi, Hubbardston  
Barbara Reynolds, Lunenburg  
Edward Simms, Petersham  
Eric Olson, Phillipston  
John P. Mollica, Princeton  
Mary C. Barclay, Royalston  
Dr. Kenneth I.H. Williams/ William Brassard, Sterling  
James M. Gilbert, Templeton  
Ross Barber, Westminster  
Austin Cyganiewicz, Winchendon

Terri Hillman  
*Secretary*

Norman J. LeBlanc  
*District Treasurer*

Respectfully Submitted By:

Sheila M. Harrity, Ed.D., Superintendent-Director  
January 17, 2019

---

**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 FY18**

The 2017-18 school year was yet another busy but productive year for staff and students. On the facility front, the long-awaited Templeton Center project began in earnest, as the old Templeton Center Elementary School was razed (demolished) early on in 2018, making room for the new elementary building. In the blink of an eye, foundations were set, and walls were starting to form; and the shape of our new school started to take place. A ground-breaking ceremony with State and Town Officials, District Administrators and even some elementary students took place in May of 2018.

In the fall of 2017, it was determined that the wooden bleachers at our Middle School/High School football field were no longer safe for use. The decision was made to replace the bleachers, and in doing so, we were also able to replace the visitor bleachers as well. As an add on to this project, we were able to update the exterior of the Snack Shack with new siding and a much-needed new roof. I'm happy to report that after this much needed "facelift", we are once again ready (weather permitting) for an outdoor graduation ceremony for the Class of 2019.

In an effort coordinated by several Town departments (DPW/Recreation) and the District, plans have been finalized to install a sprinkler system at the Gilman-Waite playing fields. Many of our District teams frequently use the fields at Gilman-Waite, as well as the various town and other area sports organizations. In recent seasons, some games have had to be cancelled due to the condition of the fields and the injuries taking place as a result. With the safety of our district children in mind, this collaboration of town and school departments will have the system installed, helping to create safe playing fields for all who use them.

The winter of 2017 took a hard toll on some of the District buildings. Renovations were completed caused by severe water damage due to frozen pipes on the lower level of the High School, requiring the replacement of tile floors and the complete renovation of four classrooms. In terms of the Baldwinville Elementary school, it was the daily struggle of containing a leaky roof, and the expected trials and tribulations of a 95+ year old building.

The importance of academic education for our students is equally met with Social Emotional care. There has been a strong push for staff-wide training on Social Emotional learning, which included mental health issues and trauma-based care for our youngest students. We were excited to learn that we were one of the few districts in the state to have been awarded a Telehealth Grant in collaboration with Heywood Hospital. Through this grant, we were able to provide students with case management and counseling services that are provided via a video conference link allowing them access to trained counselors.

In mid-2018, we began the daunting process of discussing the reorganization of the District, with the opening of the new school in mind. A District Reorganization Committee made up of various town and school stakeholders from each of the District towns was formed and tasked with studying the impact of the new elementary school and what the reorganization would look like.

In early October the NRSD District improvement plan was completed. This document sets goals through continuous improvement in the areas of core academics and social/emotional learning. This document can be found on our newly updated website.

In closing, the Narragansett Regional School District is heading in the right direction. We are seeing an increase in student enrollment numbers that we have not seen in several years. This is a direct reflection of the supportive culture that we continue to build upon, and the excellent educators and support staff that we are fortunate to have as part of our learning community.

Respectfully,



Dr. Christopher Casavant  
Superintendent of Schools

## **NARRAGANSETT REGIONAL SCHOOL DISTRICT**

462 Baldwinville Road, Baldwinville, MA 01436 978-939-5661



**Cate Calise**  
CHIEF ACADEMIC OFFICER



### NRSD CAO 17-18 Town Report

During the FY18, the 2017-2018 school year, the Narragansett Regional School District engaged in several important curricular projects which were guided by our District and School Improvement Plans. These included continuing to update our curriculum and resources to match the current standards in English language arts and mathematics and refining our system of interventions for struggling learners.

Teams of teachers and administrators met regularly to develop standards-based units of study in English language arts and mathematics. This important work built on efforts from the previous year and extended the curriculum maps through high school. These curriculum maps form the

foundation of student learning. As state standards change, we must adapt our curriculum and resources so that our students continue to get a quality education. This collaborative work helped teachers deepen their understanding of the standards, consider the best means of assessing learning, and determine effective instructional practices to deliver the content. Writing and refining curriculum is ongoing with different subjects reviewed each year.

Another important initiative involved refining our multi-tiered system of support for students. For most student, units of study as planned and taught are sufficient. Others, however, need additional support in order to be successful learners. We developed a coherent system of collecting data and using that information to plan and deliver additional supports for students who need them. Our focus last year was on Kindergarten through grade 8. Recognizing student learning gaps early helps them to be successful as they move up through the grades.

Our focus continues to be on providing the best learning environment to meet the needs of our students.

Respectfully submitted,

Cate Calise

Chief Academic Officer

## **BALDWINVILLE & TEMPLETON CENTER ELEMENTARY SCHOOLS**

**Baldwinville Elementary**  
16 School Street  
Baldwinville, MA 01436

**Templeton Center School**  
460 Baldwinville Road  
Baldwinville, MA 01436

### **Annual Report 2018** July 1, 2017-June 30, 2018

Our student population has held steady with 284 students at Baldwinville Elementary School and 175 at Templeton Center. Our classrooms are busy, bustling, and full of excitement on a daily basis.

While there have been many changes taking place, we have continued many of our old traditions as well. The past year has been highlighted by the following events:

- Progress monitoring of reading and writing in the classroom through MobyMax and Galileo computer programs have continued.
- Electric and Bicycle safe presentations from the Templeton Light Department.
- SRO Rosengren has continued to work with the students here via ALICE trainings and drills, as well as through the *Officer Phil Program* presentations.
- The PTO has continued their solid efforts with students. They have provided extra funding for expanded field trips. In addition, they have put on movie nights/mornings, game nights, breakfast with Santa, dances, etc.

- We again had the chance to attend the Theatre at the Mount at Mount Wachusett Community College. This past year we saw a great performance of James and The Giant Peach.
- Our usual school events have continued as well including the trip to the pumpkin patch thanks to the Lions Club, the Horrible's Parade, the Walk-A-Thon, and our Turkey Trot.

Each day that we inch closer to the completion of the new elementary school, we are reminded of how much hard work has gone into the planning. Many people took on great challenges to get us to this point, and those are the folks (along with all voters) that we need to continue to thank. Please think of our schools as an extension of your generosity, and feel free to visit us at any time.

We have started the process of combining the two schools into one, at least through practices in the classroom and programs being used. Resources that were compartmentalized in one building are now shared between the two as well. All of this early planning should ease the physical transition process to the new building.

Sincerely, Emily Soltysik, Principal & Courtney Bachand, Assistant Principal

Baldwinville Elementary School - Templeton Center Elementary School

## NARRAGANSETT MIDDLE SCHOOL

### NARRAGANSETT MIDDLE SCHOOL

460 Baldwinville Road, Baldwinville, MA 01436 978-939-5928



Narragansett Middle School had a positive and productive 2018! 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.

Narragansett Middle School continues to be motivated to excel in two primary responsibilities, both of which are centered on students: safety, and meaningful teaching and learning that promotes student achievement. Continuing to provide a safe learning environment that focuses on vigilance and continued readiness is an ongoing priority. As such, we will be continuing to work with our faculty and staff in practicing the *Alert, Lockdown, Inform, Counter, and Evacuate (ALICE)* protocols. We want to thank the Templeton and Phillipston public safety partners for their continued efforts to maintain the safest environment possible for our students and staff.

For school year 2017-2018, NMS welcomed new Assistant Principal Mrs. Dayna Kendall, following the transfer of previous NMS Vice Principal Mr. Nathaniel North to Baldwinville

Elementary School. For the 2017-2018 school year, Mrs. Kendall brought her personable approach and professional experience as a former teacher to the NMS students and staff.

Narragansett Middle School is pleased to again offer numerous athletic and extracurricular opportunities for our students. Our students have the opportunity to perform in the band and chorus while also being able to participate in a variety of theatrical offerings. We are also able to offer a robust athletics program that includes Golf, Cross Country, Football, Soccer, Field Hockey, Winter Track, Basketball, Softball, Baseball, and Spring Track, and continue to offer athletics to our sixth grade students. While continued budget constraints had previously prevented us from offering intramurals to students in our fifth and sixth grades last year, in fiscal year 2018 we were able to provide this vital wellness activity, an important opportunity for physical activity, community building, and fun. Narragansett Middle School continues to provide longer math instructional blocks at grades 7 and 8. These longer instructional blocks are critical for students to acquire and use the complex mathematical concepts that are presented on our fully aligned math curriculum, Eureka Math. This program is fully aligned to the Common Core Curriculum Framework as adopted by the Massachusetts Department of Elementary and Secondary Education. Teachers have reported that the longer instructional blocks are fundamentally important for our math program to be successful. In fiscal year 2019, a new daily schedule will allow us to continue offering extended blocks in math and humanities / English Language Arts for all grades in order to better prepare students for successive years' curricula and the MCAS exams each spring.

Narragansett Middle School's science faculty is in the process of adapting their science program to the Next Generation Science Standards (NGSS). NMS has a strong core of science teachers passionately dedicated to the success of our students as they consider careers in STEM fields. These standards, like our state math standards, are rigorous, challenging, and require consistent review and revision of our curriculum. As part of this review, we will be comprehensively examining our resources to ensure students have a access to relevant and current materials.

In 2017-2018, NMS students again took the new state-mandated standardized exam *MCAS 2.0*, the updated Massachusetts Comprehensive Assessment System, along with all other public school students in grades 3 to 8, while 10<sup>th</sup> graders took the Legacy MCAS exam for the last time before transitioning. To best prepare our students for the demands of this new assessment in its online format, NMS successfully implemented the 1:1 initiative at Narragansett Middle School during the summer of 2017. As a result of this effort, students accessed Chromebooks in classrooms throughout NMS regularly and continue to have more opportunities to explore their studies in a digital realm. In order to maximize the digital tools' effectiveness in creating learning environments that are relevant and purposeful for students, we will continue to offer teacher training in the use of Chromebooks and other digital media as 21<sup>st</sup> Century digital literacy skills become ever more important. Last winter, two 8<sup>th</sup> grade students, Abigail Currier and Chloe Leano, served as the Class of 2018 ambassadors Narragansett Middle School to Project 351, a campaign begun in 2011 by former governor Deval Patrick, and continued by Governor Charlie Baker, to promote and encourage students to participate in acts of community service to coincide with the Martin Luther King holiday. An 8<sup>th</sup> grade student from each of the 351 Massachusetts cities and towns was chosen by their respective local schools to participate in a day of city-wide service, leadership development, and community building. After an opening ceremony at Faneuil Hall in Boston, both students participated in one of several valuable community service projects in the Boston area and then attended a wrap-up meeting. Additionally, these ambassadors had the chance to meet many students from across the state, an opportunity that was fun, important, and

unique. They exemplify the NMS core value of community! Click [here](#) for the Project 351 Facebook page as well to see updates from the Project 351 Class of 2018.

Last spring, two exciting extracurricular trip opportunities were offered to our 7<sup>th</sup> and 8<sup>th</sup> graders. In June, 7<sup>th</sup> grade student attendees had a wonderful time on the Ferry Beach Ecology School trip in Maine, where they got to apply their ecological studies in a hands-on environment. The 8<sup>th</sup> grade students who traveled to Washington, D.C. trip in May experienced many exciting aspects of our nation's capital and toured important cultural sites and memorials in a way that allows the learning to come alive beyond the classroom, where all learning becomes connected.

As we conclude the year at Narragansett Middle School, we reflect on our many accomplishments with pride and look forward to the coming year as we continually strive for excellence. 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

## **NARRAGANSETT REGIONAL HIGH SCHOOL**

### **Narragansett Regional High School**

**2017-2018 Annual Report**

**464 Baldwinville Road    Baldwinville, MA 01436**

**Mandy H. Vasil, Principal**

**John Vancelette, Assistant Principal**

The 2017-2018 school year at Narragansett Regional High School (NRHS) was a year of maintaining administrative stability and trust to the high school. Principal Mandy Vasil and Assistant Principal John Vancelette began their second year at the helm by meeting with teachers, describing their vision for the upcoming year, and laying the foundation for the New England Association of Schools and Colleges (NEASC) evaluative visit which was set for the first weekend of December.

Once again, NRHS embraced the tradition of establishing a solid foundation for incoming 9th grade students by planning and implementing the annual Freshman Academy. A full day of activities brought opportunities for students learn the nuances of the high school, work with the upperclassmen volunteers and teachers, practice teamwork and leadership skills, and build new positive relationships. Our upperclassmen continue to see their participation in the event a privilege. On the first day of school, August 28, students were welcomed by faculty and staff members who were eager to start the new year. Completing the NEASC self-study was the focus for the faculty and administrative staff for the start of the year. In preparation for the December site visit, evidence was finalized, schedules for the visit were set, and plans were made to welcome the visiting committee. The decision to use King Philip's catering for the opening reception as well as holding it in the school's front lobby, was a good decision as the evening went well, the food was delicious, and the committee was impressed at what our small school has to offer.

During the site visit, students were instrumental in welcoming the committee members and proved to be diligent escorts. Students and teachers were interviewed throughout the visit and many classrooms were observed. At the conclusion of the visit, the NRHS community received many commendations including the addition of the Chief Academic Advisor, identification and display of the school's core values, use of technology, lesson planners, and a variety of assessments to support student learning, and the weekly Monday Memo to support best practices for teaching. Additionally, the committee commended NRHS of the safe and inclusive learning environment and the interventions that are in place to identify struggling students. Committee members were especially impressed by the BioMass Wood Chip Boiler. At the end of the process, NRHS maintained their accreditation status.

The Class of 2018 had 25 recipients of the John and Abigail Adams Scholarship entitling them to free tuition upon admittance to any of the state colleges of Massachusetts. The traditional Fall Senior Give Back Day had to be postponed until the spring of 2018 due to inclement weather conditions. Seniors participated in a variety of service projects around the school community including painting, cutting brush, pulling weeds, planting flowers, cleaning windows and trophy cases, and painting the lobby area of the gym in preparation for graduation.

The NRHS internship program continues to be a popular choice among juniors and seniors. Community agencies and businesses who have worked with our student interns have reported their infinite satisfaction with our students and request that they continue their partnership. Teachers in the high school, middle school, and elementary school are to be commended for providing an excellent opportunity for students to learn independence, work initiative, dependability and accountability. Students consistently select the internship program as a course option. Many students utilize this option to support their future career search.

The NRHS Band, Chorus, and Drama Programs each provided opportunities for students to showcase their talents including UMASS Band Day, MICCA Competition, receiving three stars and bronze achievement, and Central District Chorus. The Drama Club presented "Clueless the Musical" for their spring show which included many Narragansett students from high school and middle school. The International Club worked diligently throughout the year to bring awareness of the various cultures and languages that are part of our society today. The club sponsored a fun International Week when students were able to sample food items from different countries and learn new facts about the countries.

Creative talents were exhibited during the year by members of the Art Club culminating in a showcase of their work in the spring. The Video Game, Board Game Club, and Chess Club offer excellent outlets for students who were looking for an activity after school. The Chess Club held their annual Chess competition where the NRHS team brought home the second-place trophy. The Common Ground group provides an alternative outlet for positivity which they share with the school community through positive messages that they post around the school.

For several years, young women of NRHS have actively participated in the Women in Technology (WIT) Program. Once again, the program is sponsored by Johnson Controls. Student participants meet 12 times during the school year and are exposed to STEM careers. NRHS had five student

participants during the 2017-2018 school year.

The NRHS Student Council sponsored an interesting night of talent during the Student Talent Show. The Varsity Lettermen's Club sponsored an exciting Homecoming Week including spirit days, a pep rally, and ending the week with a fall themed homecoming dance. The theme for the year for student athletes was community service. All athletic teams were asked to choose a community service project including volunteering for the Clayton Laine fundraiser, supporting the Templeton Craft Fair and Food Pantry. Student athletes competed with the Mid-Wach League and were League Champs in Field Hockey, Fall Cheerleading, Boys Basketball. We also had an All-State qualifier for Indoor Track.

The Class of 2018 had 94 graduates who crossed the stage to receive their diploma on June 1. Seniors participated in a full week of activities including the traditional Chicken Bar-B-Q, Senior Awards Night, and Faculty Senior reception. Graduation was a fun night filled with balloons and advice to the grads from kindergarten students presented by Dr. Casavant. Faculty members sent the graduates off with a receiving line that was filled with tears of joy, congratulations, and pride.

Respectfully submitted by:

Mandy H. Vasil, Principal  
Narragansett Regional High School

## **PHILLIPSTON MEMORIAL SCHOOL**

### **Phillipston Memorial School**

#### **Annual Report**

#### **School Year 2017-18**

It's been another exciting year at Phillipston Memorial School. Phillipston Memorial Elementary School serves students in Pre-Kindergarten through Fourth Grade. During the 17-18 school year, we served 176 students. 53.4% of students receive free or reduced lunch. This year class sizes vary between 15 to 23 students depending on the grade level.

Each year Phillipston Memorial works hard to create a joyful learning community. The 17-18 school year was no different. There are so many highlights. In September, we had our First "Walk Your Child to School" Day! Parents, students, staff and teachers met at the town bard to walk to school together. Our Phillipston Police Department escorted us. Upon arrival, we enjoyed a community breakfast together. The weather was crisp, the sun was bright and we got to sing, dance, walk and eat together as we started our day.

Another fall tradition is our school wide trip to get pumpkins and apples from the Red Apple Farm. Nothing beats a Hayride through the field with a stop along the way to pick a pumpkin. Our community connections with the Red Apple Farm and The Phillipston Lion's Club allows our kids the joy of living in a rural community. Some of the favorites beyond the hayride are petting the animals and maybe feeding them some grass through the fence and tasting the sweet Red Apple Farm cider! The hands-on science, writing and reading activities our students do upon returning make the whole experience such fun. We are so grateful for our community partners. They always



provide our students with great learning opportunities. The Annual Halloween Stroll around the Common is another fall favorite. This year we added some dancing and donuts on a string eating after our trip around the common. We also have our annual Thanksgiving Feast where the whole school gathers together for a sit-down turkey feast with all the fixings. Student prepare placemats. We turn the gym into a huge banquet hall.

The Phillipston Parent Teacher Group continues to provide valuable support to our school community. They bring additional enrichment programs and resources to our school. Each year they bring in an author to share their writing craft with our students. They sponsor the annual Father/Daughter Dance and Mother/Son event. The Father Daughter Dance is always a special night for Dad's, Granddad's and daughters. The Mother/Son event was a Glow Stick Party. PTG's supports our annual field day with a bounce obstacle courses and volunteers to support all field day stations. This year we continued our "Build a Boat" Challenge. Before Field day, student constructed boats. The only rules for boat construction was they had to float and move. On field day, we had boat races! It was great fun and our kids really learned a lot of boat construction. Thanks to PTG for all they do for the school.

Our PTG hosts its annual Fall Craft fair. The 17-18 school year was the 39th Fall Craft Fair sponsored by the PTG. The monies raised through this long-standing traditional event help fund all kinds of amazing programs and resources. In the fall, PTG provided an author in residence to teach our kids all about book creation and publication. They also sponsor our Circus in Residence Program that is a hands-on learning experience for our third and fourth graders. The Van Lodostov Family Circus let everyone be a circus performer. They teach us to juggling, unicycling, trapeze, tightwire, tumbling, clowning in a safe, noncompetitive environment. The skills of cooperation, perseverance, teamwork and determination are just a few of the skills practiced during this learning unit.

Parent teacher conferences take place in the spring and fall of each year. This opportunity provided our families the chance to share progress and challenges. Teachers and parents meet together to discuss progress. This face to face meeting is an essential element that builds our home to school connect.

Our music program offers multiple opportunities to showcase student talents. Our fourth graders performed a winter concert in early December with their fourth graders friends from BES at the Middle School. The whole school presented a Christmas play for family and friends. The final opportunity to showcase their voices is the Memorial Day Program which honored our Fallen Heroes. Students shared poems and songs to commemorate this solemn observation.

The Annual Elementary Art Show took place in the Spring at the Middle School. It highlighted student artwork for the entire year. Every elementary student had at least one if not more art pieces on display. It was a phenomenal showcase of talent for our budding artists. It was one of the most spectacular shows to date! Our students create amazing works of art from different cultures and genres were showcased.

Each Friday our school gets together for All School Meeting. At all school meeting, we highlight weekly successes, birthday and special events happening in school. There is singing, dancing,

games and storytelling. This year our goal is to focus on literacy and the love of reading. Each teacher or staff member is taking time to share their favorite childhood story.

Phillipston Memorial provides a multitude of services to support all learners. Students in Kindergarten through grade four have Physical Education, Music, Health, Art and Guidance. Students have PE instruction 90 minutes per week and Music, Art, and Health for 45 minutes per week. Guidance classes are offered to support social-emotional learning. Additional Support services included Special Education, School Adjustment Counseling and the Title I program. Title I provides additional academic support services for students who are not meeting the academic benchmarks in ELA or Math. Special Education Services provide a resource room setting and inclusive services depending on a student's educational needs. Special education services may also include ABA Therapy, Physical Therapy, Occupational Therapy and/or Speech and Language Therapy. In addition, individual and small group school adjustment counseling services are available for students in need. The preschool program is an integrated program that provides morning or afternoon classes. Phillipston Memorial offers an extended day program to provide care for students before and after school.

Phillipston teachers and staff work diligently to ensure that curriculum is accessible to all students. They continually refine, adjust and accommodate the core curriculum based on the MA Curriculum Frameworks to meet the needs of ALL our learners. Teachers research and create additional resources in order to meet the needs of our students. They ensure the best interest of our students is at the forefront of their practice.

The core curriculum for English Language Arts uses the Readers and Writers Workshop model to support students. The Units of Study for Teaching Reading and Writing via Lucy Calkins is the baseline of resources used to teach ELA. It offers grade-by-grade curricula in reading and writing bends or units and is designed to meet ambitious learning standards. It provides students with tools and methods to move up the ladder of text and writing complexity; builds foundational skills and strategies; and supports the teaching of understanding; interpretation, synthesis, and main idea. The workshop model is rooted in the best practices and newest thinking to support student's engagement and create critical thinkers. Students are regularly assessed using the Fountas and Pinnell Benchmark Reading Assessment to track progress and adjust instruction to meet the needs of the students. During the summer, grade level teams worked to update curriculum to the 2017 Revised ELA MA Curriculum Frameworks. Students use Ipads and Chromebooks as a tool for reading and writing.

The EngageNY/Eureka math curriculum was adopted and implemented in January of 2014. EngageNY/Eureka curriculum modules are marked by in-depth essential grade level topics. It integrates the MA Curriculum Frameworks standards, reasoning, practice and reflection through problem sets and high expectations for mastery. The time required to complete each curriculum module depends on the scope and difficulty of the mathematical content being taught. The targeted mathematical concepts taught include Counting and Cardinality, Operations and Algebraic Thinking, Number and Operation in Base Ten, Measurement and Data, and Number and Operations-Fractions.

Seeds of Science Module Units of Study has been the primary science resource for science instruction in grades 2 through 4. Seeds of Science aligns with the Readers and Writers Workshop Model allowing for students to experiment, investigate and engage in hands on learning while incorporating the techniques and strategies of the Readers and Writers workshop model. The program incorporates investigations and learning labs that require students to hypothesize, observe, record and adjust their thinking based on their investigations. Teachers created STEM (Science, Technology, Engineering and Math) curriculum projects challenge students to create, critically think and solve problems. Some of the project's student completed this past year included making catapults, building bridges that hold weight and tallest tower challenge.

It is essential that our students learn foundational skills, but we also focus on critical thinking and reasoning, so they become problem solvers. It's important they grapple with real life problems and coming up with solutions that work. When a seven-year-old explains how and demonstrate multiple ways to solve a 2-digit addition or subtraction problem, you know they can be flexible in their thinking and when faced with a more challenging math problem they have means to solve it. Students are working hard to building a foundation for future success in life and school.

Phillipston Memorial always has generous amount of community support and involvement. The highlight of play was the new playground. The joy and laughter of our students climbing, sliding and zipping along the zip line is awesome. They are now also able to play soccer, football and other fun team games on the big field adjacent to the playground and have no worries of the balls going into the road. There is a .14 mile walking loop that circles the field. Great way to get exercise and support our Girls on the Run program that took place in the fall. It helped prepare our girls for their 5k race!

The Athol Savings Bank sponsored the Save-Sum Banking program. The Save\$um Banking Program is an interactive, hands-on educational program designed specifically to educate children of all ages on the importance of saving money, being self-disciplined, and knowing the self-satisfaction of watching their money grow.

The Phillipston Memorial School Community is a great place to learn and play. On behalf of the teachers, staff and most importantly, our students, thank you for all you do to support us! We greatly appreciate all you do for us! Thank You!!

Sincerely,  
Chante Jillson  
Principal

# NARRAGANSETT REGIONAL FINANCIALS

Narragansett Regional School District  
Financial Statement - Year Ending  
6/30/2018

**EXPENDITURES THROUGH 6/30/18**

SCHOOL COMMITTEE EXPENSES	\$40,244
SUPERINTENDENT EXPENSES	\$213,339
BUSINESS AND FINANCE	\$219,517
LEGAL SERVICE FOR SCHOOL	\$28,969
DISTRICT-WIDE INFORMATIO	<u>\$286,344</u>
<b>1000 DISTRICT LEADERSHIP</b>	<b>\$788,413</b>
DIRECTORS & EXPENSES	\$161,494
PRINCIPALS & EXPENSES	\$830,868
TEACHERS, CLASSROOM	\$5,062,006
TEACHERS, SPECIALISTS SN	\$1,630,480
SUBSTITUTE TEACHERS	\$231,010
NON-CLERICAL PARAPROFESSIONALS	\$771,433
LIBRARIAN AND MEDIA CENTER	\$1,182
PROFESSIONAL DEVELOPMENT	\$124,094
TEACHER/INSTRUCTIONAL STIPENDS	\$0
PRO DEV STIPENDS, PROVIDERS	\$3,177
TEXTBOOKS AND RELATED SOFTWARE	\$58,457
OTHER INSTRUCTIONAL MATERIALS	\$0
GENERAL SUPPLIES	\$134,880
INSTRUCTIONAL SUPPLY TECHNOLOGY	\$505
GUIDANCE	\$494,164
TESTING AND ASSESSMENT	\$25,825
SCHOOL PSYCHOLOGIST	<u>\$73,000</u>
<b>2000 INSTRUCTION</b>	<b>\$9,602,575</b>
MEDICAL/HEALTH SERVICES	\$362,480
TRANSPORTATION SERVICES	\$1,168,092
ATHLETICS	\$242,586
OTHER STUDENT ACTIVITIES	\$12,671
BUILDING SECURITY	<u>\$8,206</u>
<b>3000 STUDENT SERVICES</b>	<b>\$1,794,035</b>
CUSTODIAL SERVICES	\$625,830
HEATING OF BUILDINGS	\$165,086
UTILITY SERVICES	\$300,073
MAINTENANCE OF GROUNDS	\$60,714
MAINTENANCE OF BUILDINGS	\$190,663
MAINTENANCE OF EQUIPMENT	<u>\$51,388</u>
<b>4000 OPERATIONS &amp; MAINTENANCE</b>	<b>\$1,393,754</b>

EMPLOYEE BENEFITS	\$507,400
EMPLOYEE SEPERATION COSTS	\$28,823
INSURANCE FOR ACTIVE EMPLOYEES	\$1,075,426
INSURANCE RETIREES	\$782,592
RENTAL LEASE	\$188,962
SHORT TERM INTEREST	\$0
FIXED CHARGES	<u>\$2,500</u>
<b>FIXED CHARGES</b>	<b>\$2,585,703</b>
ASSET ACQUISITION & IMPROVEMENTS	<u>\$10,338</u>
<b>7000 FIXED ASSETS</b>	<b>\$10,338</b>
LONG TERM DEBT PRINCIPAL	\$1,744,000
LONG TERM DEBT INTEREST	<u>\$213,980</u>
<b>8000 DEBT RETIREMENT</b>	<b>\$1,957,980</b>
SCHOOL CHOICE TUITION	\$642,184
CHARTER SCHOOL TUITION	\$149,219
TUITION TO NON-PUBLIC SC	\$307,824
TUITION TO COLLABORATIVE	<u>\$359,813</u>
<b>9000 TUITION</b>	<b>\$1,459,040</b>
<b>Total 001 GENERAL FUND</b>	<b>\$19,591,838</b>

Narragansett Regional School District  
Revolving Accounts  
FY 18

<b>Fund</b>	<b>Revolving Account</b>	<b>Balance 7/1/17</b>	<b>Year to Date</b>		<b>June 30, 2018</b>
			<b>Revenue</b>	<b>Expended</b>	<b>Balance</b>
204	Nasiatka Library Gift Fu	\$13,787.16	\$5,843.30	\$4,398.33	\$15,232.13
301	Athletic	\$102,870.46	\$73,292.68	\$81,267.63	\$94,895.51
302	Music/Theatre	\$3,925.99	\$16,367.15	\$14,859.17	\$5,433.97
303	Circuit Breaker	\$91,914.79	\$437,010.00	\$439,500.28	\$89,424.51
304	TC Donations	\$5,941.38			\$5,941.38
305	Hall of Fame	\$3,452.25	\$2,375.00	\$2,010.70	\$3,816.55
306	Lost Books	\$3,759.96	\$181.00		\$3,940.96
308	Preschool	\$66,611.29	\$77,889.43	\$39,789.08	\$104,711.64
309	Rental	\$14,611.59	\$12,982.50	\$7,610.71	\$19,983.38
311	School Choice	\$832,489.28	\$1,337,639.00	\$1,119,668.84	\$1,050,459.44
314	Cafeteria	\$37,702.38	\$412,443.37	\$403,431.94	\$46,713.81
315	PMS Donation	\$1,124.28	\$3,541.27	\$1,240.30	\$3,425.25
316	Totem Pole	\$1,200.00			\$1,200.00
317	Custodian OT for Rental	\$3,849.68	\$12,901.25	\$9,243.06	\$7,507.87
318	Extended Day	\$63,276.40	\$186,295.68	\$211,323.44	\$38,248.64
319	Parking Fee	\$211.56			\$211.56
320	MS Donation	\$549.34			\$549.34
321	HS Donation	\$23.72	\$6,912.91	\$4,120.00	\$2,816.63
322	NAWWG	\$2,058.85		\$397.50	\$1,661.35
323	BES Donation	\$4,981.35	\$5,302.50	\$5,311.82	\$4,972.03
325	Emergency	\$10,233.62	\$70,175.45	\$56,840.14	\$23,568.93

Narragansett Regional School District  
Grants  
FY 18

	FY 17	FY 18	FY 18	FY 18	FY 18	FY 18	FY 18	FY 18	FY 18
	Title I	SPED 94-142	Inclusive Preschl	Title IIA	SPED EC	Big Yellow School Bus	Title I		
Balance 7/1/17	\$17,042	0	0	0	0			Balance 7/1/17	
AWARD		\$359,482	\$30,816	\$38,513	\$7,283	\$800		AWARD	\$180,421
<b>REVENUE RECEI</b>	\$17,042.00	\$349,482.00	\$30,816.00	\$38,513.00	\$7,283.00	\$800.00		<b>REVENUE RECEI</b>	\$180,421.00
Subtotal	\$17,042.00	\$349,482.00	\$30,816.00	\$38,513.00	\$7,283.00	\$800.00		Subtotal	\$180,421.00
<b>EXPENSES</b>								<b>EXPENSES</b>	
Salaries	\$12,685.00	\$88,906.00	\$30,816.00	\$23,400.00	\$7,283.00			Salaries	\$153,242.00
Stipends								Stipends	\$2,000.00
Subs								Subs	
Fringe				\$2,106.00				Fringe	\$6,345.00
Contract Services		\$259,199.00		\$13,007.00		\$800.00		Contract Services	\$1,888.00
Supplies & Material	\$4,357.00	\$2,462.00						Supplies & Material	\$16,946.00
Travel/Conferences								Travel	
Other Costs								Other Costs	
Indirect Costs								Indirect Costs	
Equipment								Equipment	
Subtotal	\$17,042.00	\$350,567.00	\$30,816.00	\$38,513.00	\$7,283.00	\$800.00		Subtotal	\$180,421.00
Balance 6/30/18	\$0.00	(\$1,085.00)	\$0.00	\$0.00	\$0.00	\$0.00		Balance 6/30/18	\$0.00

Narragansett Regional School District  
Grants  
FY 18

FY 18	FY 18	FY 18	FY 18	FY 18	FY 18	FY 18	FY 18	FY 18	FY 18	FY 18
Title IV	Early Literacy		Opioid Grant	SPED PD Grant	Teen Dating Violence					
\$5,237	\$10,055	\$40,000	\$5,182	\$10,000						
\$5,237.00	\$10,055.00	\$20,000.00	\$5,182.00	10000						
\$5,237.00	\$10,055.00	\$20,000.00	\$5,182.00	\$10,000.00						
			\$2,975.00							
	\$6,000.00	\$2,000.00		\$500.00						
	\$3,000.00									
\$4,000.00		\$3,739.00	\$5,107.00	\$6,500.00						
\$1,237.00	\$1,055.00	\$4,146.00		\$3,000.00						
		\$75.00								
\$5,237.00	\$10,055.00	\$12,860.00	\$5,182.00	\$10,000.00						
\$0.00	\$0.00	\$7,140.00	\$0.00	\$0.00						



# SECTION 7

## TOWN INFORMATION

## EMPLOYEE & VOLUNTEER RECOGNITION

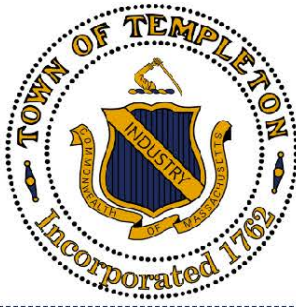
The Board of Selectmen, and the Town of Templeton would like to thank all of our dedicated employees for all of their hard work year-round. We are lucky to have such hard-working employees that serve our community! In 2018, the Annual Employee(s) Awards were put into place. Award recipients in three categories were announced at the Annual Employee Luncheon:



Pictured above, left to right, Holly Young, Laurie Wiita, Mallory Seamon

The Town sincerely thanks all of the Board and Committee members that volunteer so much of their time to improve our community. There are so many tasks that would not get completed without you and the donation of your time and talents.

We also need to thank the many volunteers that run sports leagues, coach teams, help with donations of work, time, or food to our food pantry & senior center. Volunteer at the library or other town departments. You are all sincerely appreciated!



**TOWN OF TEMPLETON  
BOARD OF SELECTMEN  
160 Patriots Road ~ P.O. Box 620  
EAST TEMPLETON, MASSACHUSETTS 01438  
TEL: (978) 894-2755**

---

**Press Release - For Immediate Release**

For Additional Information Contact:

Adam Lamontagne, Municipal Management Fellow

1.978.894.2778

1.413.552.6708

### **Templeton Honors Employees of the Year**

Just two weeks after the SelectBoard created several categories of Special Merit Awards for its employees the Town made its first round of awards consisting of a certificate and one-time payment of \$250 at the Annual Employee Luncheon.

The Pinnacle of Excellence designation was awarded to Ms. Laurie Wiita, an 11-year town employee who serves as the Board of Health Agent and Development Services Director, who demonstrated extraordinary leadership in the ongoing improvement of town government by becoming the Director for the Office of Developments Services; the Town's one stop shop of planning zoning, building and the like.

The Communications Award was presented to Ms. Holly Young, a 5-year town employee who serves as the Assistant to the Town Administrator, who displayed a commitment to improving transparency in local government by suggesting that the SelectBoard packets of supplemental materials as well as the meeting agenda be placed online for the public to view.

The Efficiency Award was presented to Ms. Mallory Seamon, a 4-year town employee who serves as Senior Administrative Assistant in the Development Services Office, who displayed a commitment to cross training in mission critical functions by taking on various projects outside her department regular duties such as the sale of timber of town land yielding over \$18,900.05 and the willingness to "float" as needed.

"It is essential to recognize the hard work of our team as we have three that really went above and beyond," Terenzini said.

"I want to thank this team for all the progress we have made together," said Selectboard Chair John Caplis. "We truly have made monumental milestones in the last three years."

- End -

## **BOARD & COMMITTEE MEETINGS**

**ADVISORY COMMITTEE**

1<sup>st</sup> & 3<sup>rd</sup> Wednesday at 6:30 p.m.  
160 Patriots Road, East Templeton

**BOARD OF ASSESSORS**

2<sup>ND</sup> Tuesday at 4:00 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**

3<sup>rd</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**

3<sup>rd</sup> Wednesday at 6:30 p.m.  
High School Kiva/Library  
464 Baldwinville Rd., Baldwinville

**BOARD OF SELECTMEN**

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 PLANT**

1<sup>ST</sup> Tuesday immediately following  
The Water Commissioners  
Bridge Street, Baldwinville  
Templeton Light & Water

**WATER COMMISSIONERS**

1<sup>ST</sup> Tuesday at 6:00 p.m.  
Bridge Street, Baldwinville  
Templeton Light & Water

**ZONING BOARD OF APPEALS**

Meetings held as needed  
160 Patriots Road, East Templeton

Posted meetings may be viewed at [www.templeton1.org](http://www.templeton1.org) (click on the meeting calendar)  
For agendas, meeting minutes and documents, <http://www.mytowngovernment.org/01468>

**COMMITTEE INTEREST FORM**



**Please refer to the Volunteer Positions available on the Town Website**

**[www.Templeton1.org](http://www.Templeton1.org)**

*If you are interested in serving on a Town Board or Committee, complete this sheet and forward it to the Board of Selectmen's Office, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438. Occasionally appointments are made to fill vacancies on elected boards.*

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

HOME ADDRESS: \_\_\_\_\_

MAILING ADDRESS(if different): \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

HOME PHONE: \_\_\_\_\_ CELL PHONE: \_\_\_\_\_

EXPERIENCE/VOLUNTEER: \_\_\_\_\_

\_\_\_\_\_

EDUCATION OR SPECIAL SKILLS: \_\_\_\_\_

\_\_\_\_\_

*Please indicate below, in order of preference, the Board or Committee that you are interested in:*

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

COMMENTS: \_\_\_\_\_

( Copies of this form are available on the [Town's website](http://www.Templeton1.org): and at the Selectmen's Office)

## **HOURS OF OPERATION**

### **TOWN HALL (160 Patriots Road, East Templeton)**

Town Administrator & Board of Selectmen, 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 from 5:15 pm – 7:30 pm

Veteran's Services holds office hours Tuesday, 1:30 -4:30 pm & Thursday, 9am-Noon

### **BOYNTON PUBLIC LIBRARY**

Monday	10 am – 7 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)

### **STEVEN BREWER COMMUNITY SENIOR CENTER (Baldwinville)**

Monday, Tuesday, Thursday & Friday, 8 am – 4 pm & Wednesday 12 pm – 4 pm

### **FIRE DEPARTMENT OFFICE (2 School Street, Baldwinville)**

Fire Chief Office

Monday – Friday, 8:30 am – 4:30 pm

### **OFFICE OF PUBLIC WORKS (381 Baldwinville Road)**

Highway Division and Cemetery & Parks Office

Monday – Friday, 7 am – 3 pm

### **TEMPLETON MUNICIPAL LIGHT & WATER DEPARTMENT**

Monday – Friday, 7 am – 4 pm

### **SEWER DEPARTMENT (33 Reservoir Street, Baldwinville)**

Monday – Friday, 7 am – 3 pm

## IMPORTANT TELEPHONE NUMBERS & INFORMATION

<b>FIRE / RESCUE</b>	<b>Day or Night</b>	<b>911</b>
<b>POLICE-EMERGENCY</b>	<b>Day or Night</b>	<b>911</b>
<b>POLICE – General</b>		<b>978-939-5638</b>

### **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>Board of Selectmen</b>	<b>978-894-2755</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>Selectmen's 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>