

Town of Templeton

ANNUAL REPORT

Fiscal Year 2023



TCTV'S WOMEN IN TECHNOLOGY

Meet the generation propelling Templeton to new heights. See Inside.



TEMPLETON
MASSACHUSETTS

ON THE COVER

Photo By Magnus Carlberg, Wachusett Business Incubator

Only about 11% of the professional audio/video workforce is made up of women. At Templeton Community TV, two-thirds of our staff are women, and they have propelled TCTV and Templeton to new heights.

TCTV'S WOMEN IN TECHNOLOGY

HANNAH BENNETT is TCTV's full-time Program Coordinator. She curates all Cable Channel 8 programming, hosts live streams of meetings, and contributes to TCTV's Facebook News Feed. She anchors and produces our regular TCTV News show—and even finds time for video productions.

DOTTIE BRESNAHAN is Montachusett.TV's Program Coordinator. She edits and manages our regional Montachusett.TV website, co-hosts meeting live-streams, and provides staff support for the Cable TV Advisory Committee. She also keeps the Cable TV department organized and on track.

KAITLYN SCOTT is a talented artist and illustrator. She produces TCTV and Montachusett.TV graphics, designs logos, and helps with video production and meeting coverage. Kaitlyn doubles as an actress who has performed in theater productions in New York and L.A.

ERIN BRESNAHAN is a skilled writer and content producer. She finds and produces captivating events for our Montachusett.TV website Calendar, anchors TCTV News, and helps with video productions and meeting coverage. Erin is completing her studies at Fitchburg State University toward a degree in Communications with a concentration in Technical Theater.

SARAH HALL is a full-time student at UMass Amherst with a focus in Film Studies. Sarah works with us in the summer and on her holiday break. Her diligent work ethic helps us boost our production and efficiency. Sarah is a valued videographer who has already produced several shorts and trailers for TCTV's YouTube Channel (YouTube.com/TCTVweb).

ADDITIONAL TCTV STAFF

ALEX HARRISON, Media Assistant, is a father of three with a background in public relations, project management and signage.

LOGAN CASEY, Media Assistant, is a skilled videographer and video editor who aims to be an author.

CABLE TV ADVISORY COMMITTEE

GAGE PACIER, Chair, is an IT and security professional who found out about TCTV at an Easter Egg Hunt.

SHAWN LAMPERT, Vice Chair, is a computer and IT professional who worked his way through high school and college by covering TCTV meetings and local events.

PAT GALE, Member, is a highly respected area writer, editor and member of the Templeton Cultural Council.

JOHN COLUMBUS, Member, is a former Templeton Selectman and NRSD School Committee Chair.

ADMINISTRATION

STEVE CASTLE, TCTV Director, has four decades of experience in building media brands from news organizations to web sites to all things digital.

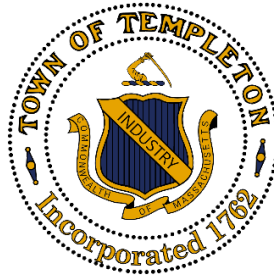
JACKIE PRIME, Director of Community Services, is the Boynton Public Library director and TCTV's biggest supporter and fan.

Learn more about TCTV's accomplishments in the Cable Section

TCTV



MONTACHUSETT.TV



TOWN OF TEMPLETON
Incorporated 1762

Population as of December 2023- 8,080
Registered Voters as of December 2023- 6,045

Representative in Congress – Second District
Congressman, Jim McGovern
Worcester, MA

State Senate
Senator Anne Gobi
Spencer, MA
&
Senator Peter Durant
Spencer, MA

Executive Council – Governor’s Council
MA Governor’s councilor – 7th District
Paul DePalo
Worcester, MA

Representative 2nd Worcester District
Jon Zlotnik
Gardner, MA

Town Counsel
Miyares & Harrington LLP

DEDICATION

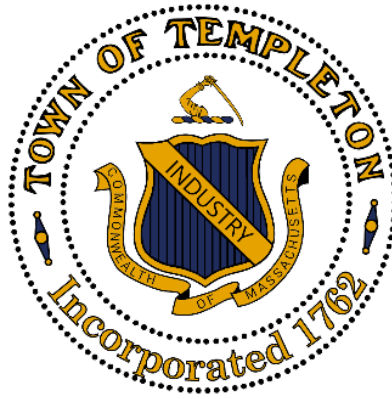
The Annual Report for Fiscal Year 2023 is dedicated to a devoted member of the Templeton Community.

Patrick T Mullins January 2, 1968 — September 2, 2022



Patrick T. Mullins, 54, died Friday September 2, 2022, at UMass Memorial Medical Center in Worcester. He leaves his wife Courtney (Sans) Mullins; his mother Mary Jane (Cummings) Rodecki of Baldwinville; his sister Pamela Pritchard and her husband David of Baldwinville; two brothers John Mullins and his wife Michelle, of Sanford, NC and Robert Mullins and his wife Sandra of Winchendon; his godmother Patricia Smith of Hubbardston; and his beloved nieces and nephews. Patrick is predeceased by his father, Phillip T. Mullins; his step-father, Albert Rodecki; and his niece Morgan Pritchard.

He was born in Wheeling, West Virginia on January 2, 1968, and grew up in Baldwinville where he made lifelong friends, and graduated from Narragansett Regional High School in 1986. Upon graduation Patrick joined the United States Army, attaining the rank of Sergeant. He served honorably with the 82nd Airborne Division during Operation Desert Shield; Desert Storm and Just Cause in Panama. Following his discharge Patrick returned to his hometown where he became involved in his community as a member of the Artisan Masonic Lodge in Winchendon and the Templeton Fire Department and Rescue Squad. He was a member of both the American Legion Post 373 in Baldwinville and VFW Post 905 in Gardner. He enjoyed travelling with his wife and spending time with his family. Patrick had a quick wit, infectious smile and was always ready to help a friend. He will be greatly missed by all who knew and loved him.



ANNUAL REPORTS

OF THE

COMMITTEES AND DEPARTMENTS

OF THE

TOWN OF TEMPLETON

IN THE COMMONWEALTH OF

MASSACHUSETTS

FOR THE FISCAL YEAR 2023

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SECTION 1

ADMINISTRATION

&

FINANCE



SELECT BOARD

The Select Board respectfully submits this report of its activities during 2023.

Mission Statement

The Select Board continued its message of unity and forward progress by retaining a unified Mission Statement that promotes the values of our community as a whole: *“Templeton’s town government strives to promote transparency and improve quality of life, enhancing a sense of community, and preserving the core values of our four villages. We are committed to fostering respect, public decorum, and hospitality for a caring community. Your town government supports initiatives that create a welcoming and compassionate environment for residents, businesses and visitors alike. We endeavor to provide excellent services through a responsible and accessible Town government focused on the public good.”*

The following mission statement was adopted by the Board and appears on the town website (www.templetonma.gov)

The American Rescue Plan Act (ARPA)

Over 2 years ago, the Town of Templeton received notice of award and disbursement resulting in a wire transfer of just over \$2 million dollars in American Rescue Plan Act (ARPA) Funds. We also received guidance on the use of these funds with very explicit restrictions to follow. The Select Board, Templeton Staff, and the community went about several efforts to suggest the allocation and use of these funds in the wake of the COVID-19 pandemic.

After careful consideration of the Capital Improvements Committee, the various department heads (through the Town Administrator (TA)), our board’s public deliberation, a town-sponsored survey, and finally public input, the board deliberated and approved a thoughtful and ambitious list of instructions that represent the procurement plan for the remain and uncommitted ARPA funds.

The board is pleased to review the final 2023-approved requisitions and services: Senior Center Kitchen, Scout Hall Completion, fully fund meals for the Senior Center (community request), \$50,000 for micro grants of up to \$1k each (community request), HVAC Upgrades at Middle/High School, Replace NRSD Internet Core Switches, Family Subsidies for Extended Day Program, Athletic Field Drainage, North Side of Middle/High School Drainage, Fire Department Forestry 2 Truck, 6-Wheel Dump/Sander Truck for the DPW, and finally, a Cemetery Dump Truck. This close out plan represents \$1,085,704 remaining from the ARPA funds allocated to Templeton.

Leadership and Members

At the Annual Town Election on May 15th, 2023, Tim Toth was re-elected to serve a three-year term; this is Tim’s second term and represents his 4th year as a Selectman. Jeff Bennett’s departure from the board and resulting vacancy was filled by a successful election to the board for Matthew Rivard, formerly the chair of the Advisory Committee. Michael (Mike) Currie and Terry Griffis continued their second year of their second term (into their 5th years on the board)

while Julie Richard continued her third year of her third term (a total of almost 9 years' service). The Board met two weeks after the May 10th Annual Town Meeting and just over a week after the Annual Town Election to organize and select key positions. Thereafter, the Board appointed Mr. Currie as Chairman for the upcoming fiscal year, Tim Toth as Vice-Chair, and appointed Julie Richard as the Select Board Clerk.

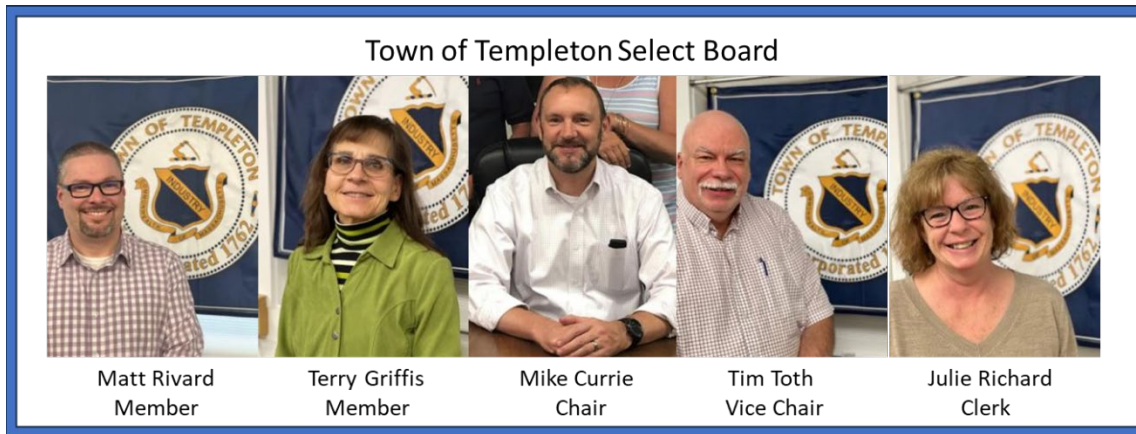


Figure 1: The Templeton Select Board

The Board approved a Meeting Schedule on the 24 May meeting, maintaining its meetings on 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 that come before Town Meeting. Board members sometimes serve as liaison to various municipal boards and committees throughout the year. The Board's organizational meeting also assigned the following liaison appointments:

- | | |
|---|-------------------------------|
| • Capital Planning | Tim Toth |
| • Educational Liaison | Matthew Rivard |
| • Montachusett Regional Planning Commission | Tim Toth |
| • Montachusett Metropolitan Planning Organization | Tim Toth |
| • Templeton Developmental Center Reuse Comm | Mrs. Griffis and Mrs. Richard |

The annual All Boards meeting was held on 3 January 2024. Representatives from the majority of Templeton's boards and committees attended the event held at the Templeton Senior Community Center. Each board, committee, or commission was afforded the opportunity to introduce members, discuss their mission and any successes and challenges over the previous year.

We would also like to extend a warm welcome to our new Veteran Services Officer (VSO) Michelle Durkee and our new Grant Writer Administrator Gracelyn Currie!

Tim Toth, our Vice Chair, asks that we take a moment to reflect on 2023, "it is most fitting for the Board to acknowledge those citizens, family members and friends who did not see the end of the calendar year. We keep them all in thoughts and prayers." Further, looking ahead we shall strive to create, develop, and improve the models and methods of delivering quality services to the community.



Figure 2: The 2023 Leadership Team posed for a photo with a previous Town Administrator Bob Markel at the annual Massachusetts Municipal Association Conference

On August 23rd, 2023, the board held their annual ‘retreat’ at the Templeton Center Fire Station Training Classroom. This planning business meeting established the key documents used to guide fiscal and operating efforts and resources throughout the budget process and administrative year. The Board did note that several goals and items from the last retreat were completed since the last time the Board collaborated on Goals (see figure 4); we view this as a tremendous success for the Board as completing goals is good for the town.

Revitalization in Baldwinville

The Select Board has worked hard to address the issue of affordable housing. As housing costs rise, we risk losing the very fabric of our community – the diversity of families and individuals who contribute so much to Templeton’s unique character. We continued our relationship with Capstone Communities and MPZ Development to adopt innovative solutions to ensure that everyone has access to safe and affordable housing options. Our past efforts with creating enterprise funds or our current efforts to convert old and cherished historical properties into useable facilities for a wide range of existing and new residents is a testament to our commitments. We are pleased that through the efforts of our partners, the Community Preservation Committee, and Templeton Town Meeting, we made significant progress towards the realization of this project. We are also leveraging a Community Development Block Grant (CDBG) to significantly improve the Vernon, School, and Cottage St area.



Figure 3: Terry Griffis, LtGov Kim Driscoll, Matt Rivard, and Jon Zlotnik Receiving \$1.35 million in CDBG Funds

SelectBoard Workplan 2024-2027

ADMINISTRATION/FINANCE	FY 24	FY 25	FY 26	FY 27		Followup	SB Rep
Select Board policy on public hearings	S/I	F				Adam	Mike
Adopt an Island Policy/Program	S/I	F				Adam	Mike
Maintain Key Financial Indicators with Audit	O	O	O	O			
Update Budget Process to include formal PILOT from I. & W	P	P	P	P		Adam	Mike
Self inspection plan policies	O	O	O	O			
Tracking of issues & meeting items (Action Tracker-M. Currie owns this item)	S	I	O				
Main Street bridge project	S	S/I	I/F	F	1		
Baldwinville School Street project	S	I	F		1		
Create a Human Resource position	S	I	F				
ARPA spending plan	I/F	F			2		
PUBLIC SERVICES							
Integration of work orders & asset management software	S/I	I	F		3	Bob	Terry
Incremental ADA Improvements via budget	O	O	O	O	4		
Capital Asset Assessment/Property Audit	P	S	I	F	5		
Sustainable Communities Initiatives (Illegal dumping)	O	O	O	O			
Develop & implement preventative maintenance program	P	S	I	F	6		
Continue moving forward with Royalston Road improvement project	S	S	I	F	7		
Upgrade furnishings and finishings of all Town Buildings	O	O	O	O			
Create and fund a Tree Warden plan to have tree inspection, trim, cut and plant shade tree	S	I	F		8		
Update Pavement Study	S	I	F		9		
Clear deed of Houghton Park and proceed accordingly	S/I	F					
Add staff	S	I	F				
Formalize IMA with Winchendon for transfer station	F						
DEVELOPMENT SERVICES							
Master Plan integration with EDIC	P	P/S	S	I			
Innovate advanced recycling bylaw	O	O	O	O			
MS4 Public Messaging Campaign	O	O	O	O			
Business Outreach Plan	F						
Private well water initiative	S	I/F	F			Laurie	Terry
COMMUNITY SERVICES							
Facilitate installation of Senior Community Center Kitchen	P	S	I				
Expanded Senior Center Operating Hours	P	S/I					
Scout Hall	I	F					
Develop Citizens Academy & tour outreach	P	O					
PUBLIC SAFETY							
Develop Critical Incident Notification Plan	P	S	I	F			
Revise development goals	P	S	O	O			
Grow public safety staff and seek opportunities to do so.	S	I	O	O			
ALL DEPARTMENTS							
Prepare for Service-Funded budget for FY '25	I/F						
Affordable housing, housing insecurity, and goals	S	I	F				
Grant Updates	O	O	O	O	10		

O = Ongoing P = Plan S = Start I = Implement F = Finish

Notes

- Subject to funding from state
- Monies must be fully committed by December 31, 2024 and fully expended by December 31, 2026
- Funding secured. Quotes obtained from vendors
- Working on ADA compliance in all buildings which will be time consuming and expensive. The 1st floor of Senior Center is ADA compliant.
- Inventory of vehicles & equipment is complete and is periodically updated
- This will be ongoing, however, the software will help track
- Article for Fall Town Meeting to move project.
- Examining feasibility of IMA with Winchendon for tree program
- Subject to successful grant application
- Grant Writer submits quarterly reports with Finance team.

Approved and adopted this 29th day of November, 2023 by a vote of 5 in favor, and 0 opposed.



Michael Currie, Chair
Town of Templeton Select Board

From Workshop of 08/23/2023

Figure 4: Updated 2024-2027 Select Board Goals

Financial Management and Audits

2023 was a year of steady budget growth, maintenance of policy, and seeking potential grant-funding opportunities. The town's finances were further strengthened by sound Financial Management practices and Moody's sustained the town's bond rating at our AA3 rating. The fiscal year 2022/2023 audit was completed by Roselli & Clark.

"The assets and deferred outflows of financial resources for the Town exceeded its liabilities and deferred inflows of financial resources at the close of the most recent fiscal year by approximately \$54.1 million (total net position). This was an increase of over \$2.8 million over the prior year. This consisted of an increase to governmental activities by over \$2.0 million and business-type activities by nearly \$0.8 million."

In this audit, the town was reminded of a low retirement system funding ratio and due to this fact, the town will see pension assessments rise significantly. Some excerpts concerning budget observations from their recommendations:

- Correct a police detail report and reconciliation.
- Title V loan administration tasks.
- Payroll and 'Other Liability' account management
- Satisfying Indirect Cost transfer details

The town financial team has successfully mitigated over 30 weaknesses in the past few years, holding the number of remaining weaknesses at 6; of the 6 remaining (mentioned above), the town's financial management team are working with the Select Board on solid solutions.

We are also very happy to report that our continued diligence in making deposits to our financial bedrock accounts (OPEX and CAPEX Stabilization) are going very well with well over \$1.5 million in OPEX alone; our town has not had this this great of a reserve in many years!

The Advisory Committee continued in its growing communication and collaborative processes with the Select Board. The committee welcomed several new members and sustained leadership and has worked collectively on several items including raising the targets for stabilization accounts.

Budget Process

FY23 was a successful year for balancing the budget through a rigorous and careful process. The Select Board were managing partners in the FY24 budget process. The Town Administrator aptly translated the Select Board goals and priorities and then turned them into his budget guidance to all department heads. As in years past, the entire financial team converged in early Spring to fuse together months of hard work to produce the level-service omnibus budget for the 2023 Annual Town Meeting. FY24 proved to be a challenging year as our Narragansett Regional School District (NRSD) was faced with ending state and federal subsidies for COVID-related expenditures. Our 'Tri-Board' approaches in working together, early-on in the process, made better committee planning processes between the NRSD, the Town of Phillipston, and the Templeton Select Board.



Figure 5: Preparation Books for Budget Kick-off

Licensing

The Select Board continued its support to local business by approving over 60 applications for liquor, common victualer, class II and III auto sale, live entertainment, and automatic amusement licenses. Although not required, the businesses that do appear before the board for license renewal are always surveyed by the board for any additional support requests or improvement suggestions. We are very happy to have the Assistant Town Administrator Holly Young oversee the new licenses as well as the renewals; her diligence and thoughtful recommendations make the process better for all.

Town Administrator

The Town Administrator (TA) position was maintained by Adam Lamontagne and saw his second contract renewal in 2023 for an additional 3 years. Also, we were very happy to have Jaclyn Nally join the leadership team as the Administrative Assistant where she applied her skills to preparing meetings and performing the lion's share of minutes and document translation. Holly Young, our Assistant Town Administrator, continued her stellar and unyielding support to the Select Board and the TA as well as maintained our presence in social media.

The Town Administrator Weekly Report continues to be an excellent source of information and administrative updates; this report is compiled by the TA's office. The several page document is typically issued by the end of the work week and is a compilation of all department heads'

reports to the TA. The TA's office suspended the report for a brief time in the summer to accommodate several staff vacation plans.



Figure 6: Town Administrator Adam Lamontagne speaking at the Baldwinville School Open House

Town Ventures

We are proud of the continued community support of the sale and future community project the property known as the Baldwinville Elementary School, located at 16 School Street, together with three parcels of land in their entirety. With a little under than an additional \$1 million in Community Preservation funds allocated to this historic project, the community will not only recognize the value in the re-use of our historic buildings, but the flexibility of our resolve to house all of our residents in affordable housing. This new project will enable over 50 units of affordable housing, bring economic opportunities for local businesses, and preserve the history and dignity of the 1923-era building.

The restoration of Scout Hall continues with major upgrades to the heating system, electrical, and lighting. The Select Board set aside necessary ARPA funds to augment the last of the Community Preservation funds to finish the project. We also worked this year with the Community Services Director and TCTV to coordinate future community use so that the building may go into immediate use once we achieve minimum operability (basic floor plan).

Other Highlights

- American Rescue Plan Act (ARPA) Final Spend Plan
- Strong Stabilization Accounts and Bond Rating
- Community Compact Grant Awards and Full-time Grant Writer Administrator!
- Problem Property Control and Demolitions
- Insurance Collaboration
- Town Administrator's Office
- Multiple Intermunicipal Agreements w/ Winchendon
- Affordable Housing Initiatives and Baldwinville School Project Progress
- Hazard Mitigation Plan Kick-off
- Construction Collaboration with TMLWP
- Senior Center Improvements
- Parks and Recreation team efforts @ Gilman Waite and Houghton
- CDBG For School, Vernon, and Cottage Streets
- Multiple Chapter 90 and WRAP fund road resurfacing projects



Figure 7: Mike Currie Speaking at the Baldwinville School Open House

The State of Templeton

(from the Chair's Annual "State of the Town" TCTV Production)

"First and foremost, our community is our greatest asset. From the bustling streets of Baldwinville to the quiet charm of our town common, a sense of connection and shared purpose binds us together. We support one another in times of need, celebrate triumphs with open arms, and volunteer our time and talents with boundless generosity. To all of our new residents that have joined us in the last year, welcome! You are now

part of a caring community with rich history preserved by our Historical Commission, Council on Aging, and Narragansett Historical Society and projected into the future with our cultural council, community services department and economic development cooperatives.

Secondly, our economic landscape is flourishing. Local businesses are thriving, driven by innovation and a commitment to serving our community. The recent revitalization of the Baldwinville village district speaks volumes about our forward-thinking approach and dedication to economic growth. Our town staff is steadfast when it comes to securing the knowledge or the resources to accomplish the mission of our community.

Thirdly, our commitment to education remains unwavering. Our schools consistently rank among the best in the region, fostering a love of learning and preparing our young minds for the future. Narragansett Regional Public Schools are a cornerstone of our community, ensuring a bright future for generations to come.

However, as with any community, we face our share of challenges. We must not shy away from them, but rather confront them head-on with the same determination and collaborative spirit that should continue to define us.

One pressing challenge is the need for infrastructure improvements. Our roads and bridges, the arteries of our town, require ongoing maintenance and strategic upgrades. We must invest wisely in these systems to ensure the safety and well-being of our residents and the continued growth of our community. Our state partners in the House of Representatives, the Senate, and the Governor's office are laser-focused on get state or federal funds to drive our revitalization efforts. Our continued financial health plays a big part for big ticket solutions.

Secondly, we must continue to address the issue of affordable housing. As housing costs rise, we risk losing the very fabric of our community – the diversity of families and individuals who contribute so much to Templeton's unique character. We must continue to explore innovative solutions to ensure that everyone has access to safe and affordable housing options. Our past efforts with creating enterprise funds or our current efforts to convert old and cherished historical properties into useable facilities for a wide range of existing and new residents is a testament to our commitments.

Along with infrastructure and housing ...we must remain vigilant in protecting our small-town appeal and environment. From our pristine lakes and rolling hills to our vibrant forests, the natural beauty of Templeton is a treasure we must safeguard for future generations. Sustainable practices and responsible land management are essential to ensuring the long-term health and vitality of our town. Our conservation and preservation efforts are monumental as shown in all of the important work from the volunteers on our associated committees. Our robust recreation efforts and support volunteers are a part of this significant work.

Finally, we have a need and duty to provide the best public safety team that is sustainable and resilient for the foreseeable future. I am already immensely proud of the Police, Fire, EMS, Emergency Management, Department of Public Services, and our Light and Water Department partners... they continue to provide premium services to our residents with the resources we are able to allocate. Our challenge is to modernize our approach with innovative ways to harness resources that are both fleeting and difficult to secure. Our board is committed to this task and counts it as a top priority.

The road ahead presents both opportunities and challenges. But I have unwavering faith in our ability to overcome any obstacle, together. By harnessing the strengths that define us – our sense of community, our entrepreneurial spirit, and our unwavering commitment to progress – we will ensure that Templeton continues to thrive for generations to come.

Let us move forward with courage, collaboration, and a shared vision for the future while building upon the legacy of those who came before us. Achieving this, we will create a tomorrow that is even brighter for our collective community.”

Thank You

The entire Select Board acknowledges our DPW and DPS workers who are working to keep our roads drivable to our Police, Fire, and EMS 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 giant thank you to all the volunteers serving on our Boards Committees, 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.



Figure 8: Our Local Partners from the All-Boards Meeting on 3 January 2024

TOWN COUNSEL

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

In 2023 Harrington Heep represented the Town in the following judicial and administrative appeals:

- *Drury v. Board of Assessors*, Massachusetts Appeals Court: A property owner appealed an Appellate Tax Board decision. The resident had appealed to the Appellate Tax Board on the grounds that her home was overvalued by the Assessors, and requested an abatement. The Appellate Tax Board denied the abatement and the resident subsequently appealed to the Massachusetts Appeals Court. Last November, the Appeals Court affirmed the decision of the Appellate Tax Board. This matter is now closed.
- *Templeton v. Valliere*, Worcester County Superior Court: Counsel filed this matter on behalf of the Building Commissioner and the Town to enjoin occupants of a certain property from unlicensed and unpermitted automobile repair and sales activities in violation of the Town's General and Zoning Bylaws. The parties reached, and the Court entered, an Agreement for Judgment allowing the Town to remove and prevent the offending business.
- *T&T Realty v. ZBA*, Worcester County Superior Court: A property owner appealed the decision of the Zoning Board of Appeals finding that storage of commercial equipment was not a permitted use on plaintiff's property. This litigation is ongoing.
- *Hanks v. Raffaele*, Worcester County Superior Court: Counsel successfully pursued this matter on behalf of the Building Commissioner and Town to enjoin the illegal occupation of a nonconforming lot and Title 5 violations. The Court issued the injunction requested by the Town.
- *Raffaele v. Town*, Worcester County Superior Court: The plaintiff filed two actions, one in Superior Court and one in Land Court, both claiming ownership of a public way. At the request of the Town, the two matters were consolidated in Superior Court. The plaintiff has not pursued the actions since he lost his request for a preliminary injunction. The litigation is ongoing.

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

Respectfully submitted,

Thomas J. Harrington
Rian Holmquest
Harrington Heep LLP
Town Counsel

ANNUAL REPORT OF SPECIAL COUNSEL

During 2023, we assisted the Town as counsel in the litigation matter captioned James E. Wilson v. Town of Templeton, et al; Worcester Superior Court C.A. # 1785CV01843-D, and issues related to that litigation. That lawsuit continues.

Respectfully submitted,
/s/ Paul R. DeRensis

Paul R. DeRensis
SPECIAL COUNSEL

ADVISORY COMMITTEE

The Templeton Advisory Committee is a five-member volunteer committee, appointed by the Town Moderator. The main purpose of the Advisory Committee is to provide advice to the townspeople as necessary. Minutes for the Advisory Committee meetings are approved at regular meetings and posted online to www.mytowngovernment.org/01468 upon approval. Meeting materials for Advisory Committee meetings are also posted to the website above no later than 48 hours in advance of the meeting, per the Massachusetts Open Meeting laws. Recordings of previous meetings are available on YouTube (www.youtube.com) by searching for “TCTV.” We highly encourage the public to review the Advisory Committee’s meeting materials, approved minutes, and previously recorded meetings to educate themselves and understand the topics that the Committee discusses on a regular basis. The Committee is proud of the work done for the Town of Templeton and its townspeople over the course of FY 2023 and looks forward to act responsibly to meet the fiscal challenges of the future.

Membership during FY 2023:

- **Chairperson**—John Caplis
- **Vice Chairperson**--Nowell Francis
- **Clerk**--Michael Euvrard

The following members were appointed to standing committees:

- **NRSD Regional Agreement Committee**—John Caplis
- **Capital Improvements Committee**—Nowell Francis

As required by the Town of Templeton bylaws the Advisory Committee held public hearings, known as “Pre-Town Meetings” prior to the Annual Town Meeting and the Fall Town

Meeting. The Committee submitted recommendations on the budget as well as other articles on the warrants.

Advisory Committee FY 2023 Final Budget and Expense Report (per Town Accountant).

Fund Name	Budgeted	Expended	Monies Returned
Committee Support	\$1,200	(\$36.82)	\$1,163.18
Purchase of Services	\$255	(\$0)	\$255
Supplies	\$400	(\$0)	\$400
Reserve Fund	\$40,000	(\$40,000)	\$0
TOTALS	\$41,855	(\$40,036.82)	\$1,818.18

There were two requests for transfers from the emergency reserve fund approved during FY 2023. On January 12, 2023 \$20,000 was approved for design, engineering and consulting services for the CDBG application for the Baldwinville Elementary School. On June 28, 2023 \$20,000 was approved for the emergency repair of a culvert and bridge pipe on Whitney Road.

The Advisory Committee recognizes the continued improvements in the fiscal management of the Town and the continued fiscal vigilance by the town departments. The Committee continues to advocate the importance of a strong savings plan, an adequate emergency reserve fund appropriation, and an increase in the participation of residents at the Annual Town Meeting and Special Town Meetings. While the Advisory Committee is an independent committee, it looks forward to working with all of the Town's departments during FY 2024 with the goal of bringing Templeton to greater overall financial stability.

Respectfully Submitted,

John Caplis

Chairperson, Templeton Advisory Committee

BOARD OF ASSESSORS

John L. Brooks, Clerk, Chairman

Steven J. LaPrise, Clerk (Temporary appointment October 2022 – May 2023)

Fred C. Henshaw, Member

Luanne Royer, Deputy Assessor (July 2022 – April 2023)

Justice Graves, Deputy Assessor (starting November 2022)

Susan O'Coin, Administrative Assistant (July 2022 – April 2023)

The Board of Assessors this year had many changes occur on both the Board and in the Assessor's Office. Justice Graves, a newly elected member, resigned from the Board in September 2022. In October 2022, Steven LaPrise, a former member of the Board, was appointed to a temporary term to fill the vacant seat. At a reorganization meeting in October 2022, John Brooks was appointed Chairman for the remainder of the year, with his term expiring in 2023, Steven LaPrise the Clerk, with his term expiring in 2023, and Fred Henshaw as Member, with his term expiring in 2024.

In the Assessor's Office, Luanne Royer retired as the Board's Deputy Assessor in April 2023. Susan O'Coin, Administrative Assistant, also retired in April 2023. We Thank Luanne and Sue for their years of service to the Board and Town! Luanne's knowledge of the Town will be greatly missed! The Assessor's Office was absent an Administrative Assistant at the end of FY'2023.

The Board of Assessors are a three member board, each member elected to a three-year term of office. In May 2023 two new members, George Barnes Jr. and Shawn Case were elected to the Board of Assessors, filling vacated seats by John Brooks and Steven LaPrise. Thank you, John, for your many years of service, and Steve for serving the town once again. Welcome aboard George and Shawn! Fred Henshaw was appointed Chairman for the upcoming year, Shawn Case the Clerk, with a term expiring 2025, and George Barnes as Member, with his term expiring 2026.

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

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

The office commits Motor Vehicle Excise tax bills generated from the Massachusetts RMV. They review Statutory Exemption applications for Widow/Widower, Senior, Blind & Veteran property owners, Senior Work-off Program and Chapter Land Applications. The Board also reviews abatement applications for Real

Estate, Personal Property & Motor Vehicles. Sewer Betterments, Title V Loans, Water, Sewer, Electric and Trash Liens and Community Preservation Taxes are all processed through the office. All Deed changes, sale of properties and other information from Registry of Deeds are recorded in the office. Plans are reviewed and mapping changes are made to town maps and submitted to our on-line mapping company, once a year after January. The Assessor's Office is the prime source of information regarding title and valuation of all Real and Personal Property accounts for the Town. ***We are committed to providing timely, accurate and courteous service and will respond in kind to all the Citizens of Templeton.***

Real Estate Assessment Classifications FY2023

Residential – 3,498 Parcels – \$899,237,900.00

Commercial – 229 Parcels – \$32,836,400.00

Industrial – 74 Parcels – \$19,287.00

Mixed Use-50 – (add'l 43 included in Chapter Land Totals) – \$38,331,875.00

Chapter 61 Forestry – 23 Parcels – \$130,822.00

Chapter 61A Agriculture/Horticulture – 23 Parcels – \$174,475.00

Chapter 61B Recreational – 18 Parcels – \$477,625.00

Total Taxable Real Estate – 3,958 Parcels – \$990,494,197.00

Exempt Properties – 230 Parcels – \$97,837,525.00

Personal Property – 78 Accounts – \$10,743,072.00

FY2023 Commitments, Abatements & Exemptions to Collector/Treasurer & Accountant

Real Estate Tax Committed – \$12,797,184.73

Real Estate Supplemental Tax Committed – \$29,988.07

Real Estate Omitted & Revised Tax Committed – \$5,780.41

Personal Property Omitted & Revised Committed – \$2,884.83

Personal Property Tax Committed – \$138,800.52

Motor Vehicle Excise Tax Committed – \$1,286,666.32

Title V – Principal – \$16,030.62

Interest – \$7,636.64

Title V Unapportion – \$116,954.76

Water Liens – \$980.41

Sewer Liens – \$89,143.77

Electric Liens – \$0.00

Trash Liens – \$0.00
CPA Surcharge Tax – \$265,164.13
In Lieu of Taxes-City of Gardner – \$1,244.06
In Lieu of Taxes-Templeton Housing Authority – \$2,342.12
In Lieu of Taxes-Lost Exempt Status – \$0.00
In Lieu of Taxes-Town Property Sold after Order of Taking – \$0.00
Sewer Betterments 2002 Paid off – \$0.00
Title V Loans Paid off (2) – \$3,455.22
Sewer Betterment SB2 Refunded – \$0.00
Real Estate Abatements Granted – \$1,820.34
Real Estate Exemptions Granted – \$96,931.50
Real Estate Abatement Rescinded – \$0.00
Senior Work-Off Exemptions Granted – \$7,313.50
Personal Property Abatements Granted – \$314.55
CPA Surcharge Abatements/Exemptions Granted – \$14,345.06
CPA Surcharge Rescinded – \$173.64
Motor Vehicle Abatements Granted – \$39,002.18
Motor Vehicle Abatement Rescinded – \$0.00

Tax Rate for FY2023 – \$12.92

\$1 on the Tax Rate raises \$1,001,237.00

New Growth for FY2023 was approved at \$142,012.00

FY2023 Miscellaneous Information

Worcester Registry of Deeds

Plans filed– 12

Deeds filed-243

Land Sales - 6

Foreclosure Deeds – 4

FY2023 VOTED BUDGET BREAKDOWNS

<i>Assessor Office Salary Account</i>	<i>Voted Budget ATM</i>	\$ 96,500.00
	Addt'l Increase Transfer	1,047.00
	Voted Increase STM	<u>18,650.00</u>
		\$ 116,197.00
	Deputy Assessor #1 Salary Spent	63,417.25
	Deputy Assessor #2 Salary Spent	39,676.56
	Admin Asst Salary Spent	<u>9,555.46</u>
	<i>Money turned back</i>	\$ 3,547.73
<i>Employee Support Expense</i>	<i>Voted ATM</i>	\$ 1,400.00
	Voted Increase STM	1,350.00
	Intra Department XFERs In	<u>565.00</u>
		\$ 3,315.00
	MAAO Dues, Workshop, Edu	\$ 3,015.00
	WCAA Dues, Workshops, Mtgs	100.00
	Mileage	0.00
	Notary Renewal/Supplies	147.44
	Miscellaneous	<u>28.79</u>
	Spent	<u>\$ 3,291.23</u>
	<i>Money turned back</i>	\$ 23.77
<i>Office Supplies</i>	<i>Voted ATM</i>	\$ 500.00
	Office Supplies Spent	244.33
	XFER Out to Employee Support	<u>165.00</u>
	<i>Money turned back</i>	\$ 90.67

<i>Purchase of Services</i>	<i>Voted ATM</i>	<i>\$ 12,150.00</i>
	Equipment Repairs	0.00
	Gardner New Subscription	0.00
	Gardner News Legal	0.00
	Vision yearly software	6,198.00
	CAIGIS On-line Mapping	4,800.00
	Record Preservation	58.00
	Other/Legal	635.50
	XFER Out to Employee Support	<u>400.00</u>
	Spent	<u>\$ 12,091.50</u>
	<i>Money turned back</i>	<i>\$ 58.50</i>
<i>Other Expenses</i>	<i>Voted ATM</i>	<i>\$ 450.00</i>
	Postage	\$ 247.53
	Worcester Registry of Deeds	<u>44.00</u>
	Spent	<u>\$ 293.53</u>
	<i>Money turned back</i>	<i>\$ 158.47</i>
<i>Assessors Revaluation Account</i>	Rolled over from FY2019	\$ 23,482.30
	Rolled over from FY2020	22,500.00
	Rolled over from FY2021	22,500.00
	Rolled over from FY2022	20,000.00
	Rolled over from FY2023	<u>20,000.00</u>
		\$ 108,482.30
	Revaluation Money Spent	<u>7,257.95</u>
	<i>Money rolled over to FY2023</i>	<i>\$ 101,224.35</i>

Respectfully prepared by

Justice J.H. Graves

Deputy Assessor

Approved and submitted by

BOARD OF ASSESSORS

Fred C. Henshaw, Chairman

Shawn K. Case, Clerk

George Barnes Jr., Member

Signatures on file.



TOWN ACCOUNTANT

STATEMENT OF REVENUE & EXPENSE										
	General Fund	Special Revenue	Capital Projects	Sewer/Cable Enterprise	Light & Water Enterprise	Agency & Trust	Combined Total			
<u>REVENUE</u>										
Personal, Real Estate, Tax Title Taxes	12,848,879	273,828		7,678			13,130,385			
Motor Vehicle Taxes	1,268,895						1,268,895			
Penalties & Interest	61,027			7,700			68,727			
Payment in Lieu of Taxes	10,694						10,694			
Meals & Room Tax	77,817						77,817			
Fees, License, Permits, Fines, Rentals	450,846						450,846			
Ambulance		501,997					501,997			
State Funds	1,739,125	303,761	610,808				2,653,694			
Earning on Investments	55,065	79,820		272	2,037	86,645	223,839			
Miscellaneous	296,846	107,276		468,731		11,000	883,853			
Transfers from Other Funds	1,781,101	147,137				512,500	2,440,738			
Donations		8,089					8,089			
Grants		277,241					277,241			
BANS/Premium/MSBA			1,748,694				1,748,694			
User Charges				1,094,701	11,483,578		12,578,279			
CARES/ARPA Fund		1,216,252					1,216,252			
Total Revenue	18,590,293	2,915,402	2,359,502	1,579,083	11,485,615	610,145	37,540,039			

TOWN OF TEMPLETON									
Templeton, Massachusetts									
Fiscal 2023									
STATEMENT OF BUDGET VS ACTUAL									
	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
	Original	Transfers	Free Cash	Final	Expenses	Excess/Deficit			
	Budget		Additions	Budget					
<u>DEPARTMENT</u>									
Selectman	325,500	(70,319)	42,500	297,681	296,979.85	701.15			
Advisory Committee	41,855	(40,000)		1,855	36.82	1,818.18			
Town Accountant	191,900	1,140		193,040	191,129.36	1,910.64			
Assessor	111,000	1,047	20,000	132,047	128,167.86	3,879.14			
Treasurer/Collector	149,850	4,043		153,893	148,422.15	5,470.85			
Information Technology	100,000	3,500		103,500	101,824.26	1,675.74			
Town Clerk	119,250	3,056		122,306	118,974.22	3,331.78			
Police/Dispatch	1,442,950	23,905		1,466,855	1,459,631.81	7,223.19			
Fire/Ambulance	905,350	(19,702)		885,648	845,745.55	39,902.45			
Emergency Management	1,750			1,750	1,705.01	44.99			
Development Services	196,250	94		196,344	190,424.37	5,919.63			
Highway	701,500	18,639		720,139	695,909.84	24,229.16			
Building & Grounds	363,980	2,907		366,887	366,402.03	484.97			
Snow & Ice	148,503	61,000	150,000	359,503	359,463.38	39.62			
Veterans Benefits	108,214			108,214	73,616.65	34,597.35			
Senior Services	96,063	5,544		101,607	94,260.98	7,346.02			
Library	86,835	3,148		89,983	84,349.05	5,633.95			
Recreation & Culture	5,521	48		5,569	4,855.18	713.82			
Debt	2,228,235			2,228,235	2,228,232.31	2.69			
Insurance & Benefits	2,637,139	1,950	65,000	2,704,089	2,702,900.54	1,188.46			
School Assessments	7,925,968			7,925,968	7,925,967.60	0.40			
Total	17,887,613	-	277,500	18,165,113	18,018,998.82	146,114.18			

TOWN FINANCIAL REPORTS

TOWN OF TEMPLETON FISCAL YEAR 2023

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

	General Fund	Special Revenue	Capital Projects	Sewer/Cable Enterprise	Light & Water Enterprise	Agency & Trust	Long Term Obligations	Combined Total
ASSETS:								
Cash	2,130,995	7,622,599	1,837,157	673,445	1,127,032	3,251,949		16,643,177
Receivables								-
Property Taxes(Comm Presv)	212,092	3,746						215,838
Abateents and Exemptions	(767,325)							(767,325)
Excise Taxes	142,397							142,397
User Charges				136,113				136,113
Betterments		251,859						251,859
Utility Liens Added to Taxes				5,175	385			5,560
Other	3,799							3,799
Tax Liens Tax Liens	1,255,876	51,950		14,858	31,382			1,354,066
Tax Possessions Tax Possessions	31,003							31,003
Due From Ambulance Billing		399,933						399,933
Due From Comm of MA			136,832					136,832
Due From Light - Water-Sewer	404,970							404,970
Prepaid	7,162							7,162
Bonds/BANS Authorized								
Amt to be provided long-term debt							24,063,884	24,063,884
Total Assets	3,420,969	8,330,087	1,973,989	829,592	1,158,799	3,251,949	24,063,884	43,029,268

TOWN OF TEMPLETON
FISCAL YEAR 2023

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

	General Fund	Special Revenue	Capital Projects	Sewer/Cable Enterprise	Light & Water Enterprise	Agency & Trust	Long Term Obligations	Combined Total
ASSETS:								
Cash	2,130,995	7,622,599	1,837,157	673,445	1,127,032	3,251,949		16,643,177
Receivables								-
Property Taxes(Comm Presv)	212,092	3,746						215,838
Abatements and Exemptions	(767,325)							(767,325)
Excise Taxes	142,397							142,397
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Befferments		251,859		5,175	385			251,859
Utility Liens Added to Taxes								5,560
Other	3,799							3,799
Tax Liens Tax Liens	1,255,876	51,950		14,858	31,382			1,354,066
Tax Possessions Tax Possessions	31,003							31,003
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Total Assets	3,420,969	8,330,087	1,973,989	829,592	1,158,799	3,251,949	24,063,884	43,029,268

TOWN OF TEMPLETON

JULY - JUNE 2023

<u>FIRST</u>	<u>M</u>	<u>LAST</u>	<u>POSITION</u>	<u>HIRE DATE</u>	<u>BASE</u>	<u>OVERTIME</u> <u>OTHER</u>	<u>GROSS</u>
Jeffrey	S	Aldrich	Sewer Superintendent	06/01/02	\$ 89,563.01	\$ -	\$ 89,563.01
Susan	M	Anderson	Poll Worker	05/01/18	\$ 444.75	\$ -	\$ 444.75
Beth		Arsenault	Seasonal	06/15/22	\$ 500.00	\$ -	\$ 500.00
Joseph	P	Arsenault	Seasonal	06/07/22	\$ 500.00	\$ -	\$ 500.00
Anthony	P	Astuccio	Laborer	08/22/22	\$ 3,648.00	\$ -	\$ 3,648.00
Mary		Austin	Seasonal	11/02/22	\$ 500.00	\$ -	\$ 500.00
Jacob	P	Babcock	Foreman	08/05/19	\$ 51,052.18	\$ 10,503.36	\$ 61,555.54
Eric	J	Baker	Police Clerical Dispatcher	02/26/06	\$ 47,374.31	\$ 28,677.31	\$ 76,051.62
Nathaniel		Baldwin	Fire/EMS	03/10/22	\$ 66,780.13	\$ 8,091.96	\$ 74,872.09
Lou Ann		Bankowski	Library Assistant	08/21/17	\$ 8,317.48	\$ -	\$ 8,317.48
Timothy	B	Batchelder	Veterans Service Agent	09/26/22	\$ 3,857.10	\$ -	\$ 3,857.10
Jennifer	R	Belliveau	Business Manager	12/06/95	\$ 80,584.96	\$ -	\$ 80,584.96
Hannah		Bennett	Cable Communication	05/31/19	\$ 34,217.75	\$ 273.01	\$ 34,490.76
Jeffrey		Bennett	Select Board	09/01/22	\$ 3,750.00	\$ -	\$ 3,750.00
Michael	R	Bennett	Police Chief	09/08/95	\$ 114,017.28	\$ 11,179.39	\$ 125,196.67
Vanessa	R	Bernard	Seasonal Help	04/06/23	\$ 300.00	\$ -	\$ 300.00
Thomas	A	Berry	Electric Superintendent	07/09/01	\$ 119,033.16	\$ -	\$ 119,033.16
Dana	F	Blais	Commissioner	12/01/05	\$ 5,100.00	\$ -	\$ 5,100.00
Richard	V	Blodgett Jr	Utility Laborer	09/26/02	\$ 24,456.52	\$ 3,643.68	\$ 28,100.20
George	W	Bowren Jr	Laborer	07/10/97	\$ 20,339.95	\$ -	\$ 20,339.95
Drew	M	Brassard	On Call FF/Medic	04/24/17	\$ 250.00		\$ 250.00
Dorothy	S	Bresnahan	Cable Communication	03/08/23	\$ 1,657.50	\$ -	\$ 1,657.50
Tabitha	M	Bresnahan	Cable Communication	04/11/22	\$ 3,483.75	\$ -	\$ 3,483.75
Andrea	D	Brooks	Poll Worker	05/25/23	\$ 52.50	\$ -	\$ 52.50
Randy		Brown	Work Foreman	06/06/88	\$ 75,845.61	\$ 19,392.44	\$ 95,238.05
Scot		Caisse	Seasonal Help	01/26/15	\$ 13,812.44	\$ -	\$ 13,812.44
Timothy	J	Caissie	Laborer	05/17/04	\$ 61,260.60	\$ 7,463.38	\$ 68,723.98
Jessica	D	Case	Administrative Assistant	06/18/20	\$ 18,500.75	\$ -	\$ 18,500.75
Logan		Casey	Cable Communication	11/23/21	\$ 8,588.54	\$ -	\$ 8,588.54
Nicholas		Celata	Firefighter/Paramedic	03/29/23	\$ 13,708.00	\$ 2,104.50	\$ 15,812.50
William		Chapman	Police Officer	05/25/23	\$ 1,904.00	\$ 715.52	\$ 2,619.52
Stephen	E	Chartier	COA Drivers	03/22/21	\$ 8,192.66	\$ -	\$ 8,192.66
Warren	G	Cheney	Water Department	11/25/02	\$ 47,516.04	\$ 4,297.79	\$ 51,813.83
Russell	H	Clark	COA Drivers	05/13/19	\$ 112.50	\$ -	\$ 112.50
Karen		Conroy	Seasonal	06/15/22	\$ 500.00	\$ -	\$ 500.00
Chester		Costa	Mechanic	05/08/19	\$ 55,470.59	\$ 10,869.58	\$ 66,340.17
George		Couillard	Seasonal	03/17/00	\$ 599.75	\$ -	\$ 599.75
Sheila	M	Cregg	Poll Worker	05/03/23	\$ 45.00	\$ -	\$ 45.00
Michael	J	Currie	Select Board	06/23/20	\$ 3,750.00	\$ -	\$ 3,750.00
Kyle	M	Daniels	Firefighter/Paramedic	08/29/22	\$ 54,399.50	\$ 24,988.41	\$ 79,387.91

TOWN OF TEMPLETON

JULY - JUNE 2023

<u>FIRST</u>	<u>M</u>	<u>LAST</u>	<u>POSITION</u>	<u>HIRE DATE</u>	<u>BASE</u>	<u>OVERTIME</u> <u>OTHER</u>	<u>GROSS</u>
Mark	P	Danielson	Laborer Truck Driver	04/19/11	\$ 43,805.38	\$ 2,124.55	\$ 45,929.93
Ronald		Davan	Water Superintendent	02/05/01	\$ 74,596.10	\$ 8,878.31	\$ 83,474.41
Andrew		Davis	Police Dispatch	05/24/16	\$ 48,970.76	\$ 16,601.00	\$ 65,571.76
Daniel		Dean Jr	LT Medic	02/25/19	\$ 70,178.40	\$ 5,901.30	\$ 76,079.70
Joseph	S	Denis	Seasonal	11/30/22	\$ 300.00	\$ -	\$ 300.00
Robert	J	Denoncourt	Building Maint	01/14/22	\$ 13,509.21	\$ -	\$ 13,509.21
Robert	J	Deschenes III	Police Officer	11/12/19	\$ 62,396.67	\$ 29,811.06	\$ 92,207.73
Harrison		Devlin	Seasonal Help	05/26/23	\$ 568.00	\$ -	\$ 568.00
David	T	Dickie	Fire Chief	10/01/91	\$ 82,829.74	\$ -	\$ 82,829.74
Joseph		Dimucci	On Call Firefighter	03/02/13	\$ 3,305.17	\$ -	\$ 3,305.17
Daniel	M	Donahue	Police Officer	07/01/14	\$ 68,159.74	\$ 33,679.12	\$ 101,838.86
John	M	Driscoll	LW Gen Mgr Engineer	04/28/06	\$ 144,461.90	\$ -	\$ 144,461.90
Drew	M	Duplessis	Police Detective Corporal	04/22/96	\$ 6,070.71	\$ 5,382.61	\$ 11,453.32
Landen	H	Dupuis	Seasonal	11/30/22	\$ 475.00	\$ -	\$ 475.00
Gregg	M	Edwards	Commissioner	06/08/05	\$ 5,100.00	\$ -	\$ 5,100.00
Shane	T	Egan	Lineman	11/25/13	\$ 99,634.88	\$ 24,402.98	\$ 124,037.86
Linda	M	Erali	COA Administration	02/21/22	\$ 13,355.36	\$ -	\$ 13,355.36
Gerhard		Fandreyer	Electrical	08/13/15	\$ 1,448.00	\$ -	\$ 1,448.00
Jonathan	M	Fletcher	COA Drivers	09/12/22	\$ 5,527.50	\$ -	\$ 5,527.50
Steven	F	Flis	Police Sergeant	09/16/02	\$ 77,934.46	\$ 45,767.94	\$ 123,702.40
Walter	J	Flis	Police Dispatch	12/10/01	\$ 52,271.04	\$ 8,219.35	\$ 60,490.39
Benjamin	T	Ford	Cable Communication	05/03/23	\$ 1,710.00	\$ -	\$ 1,710.00
Andrew		Francis	Firefighter/Paramedic	10/20/14	\$ 69,210.00	\$ 13,027.54	\$ 82,237.54
Dorothy		Gallant	Poll Worker	11/30/20	\$ 188.82		\$ 188.82
Edmond		Gallant	Poll Worker	11/30/20	\$ 92.63		\$ 92.63
Linda	M	Gallant	Poll Worker	09/04/18	\$ 552.19		\$ 552.19
Karen	C	Gautreau	Poll Worker	05/31/07	\$ 175.00		\$ 175.00
Tyler	T	Gearin	Groundman	02/24/20	\$ 86,668.24	\$ 10,320.39	\$ 96,988.63
Christopher		Gemma	On Call FF/Medic	10/06/19	\$ 26,926.00	\$ 9,890.64	\$ 36,816.64
Rick	P	Geyster Jr	Gas Plumbing	01/25/10	\$ 12,540.00	\$ -	\$ 12,540.00
Jarrett		Giblin	Seasonal	06/04/19	\$ 8,183.50	\$ 91.50	\$ 8,275.00
Robert		Goodwin II	Poll Worker	09/08/20	\$ 267.00	\$ -	\$ 267.00
Justice		Graves	Deputy Assessor	06/25/19	\$ 43,326.68	\$ -	\$ 43,326.68
Theresa	M	Griffis	Select Board	07/14/08	\$ 3,750.00	\$ -	\$ 3,750.00
James	F	Halkola	Police Officer	02/08/05	\$ 3,495.50	\$ 185.13	\$ 3,680.63
Derek		Hall	Police Sergeant	03/01/97	\$ 76,248.45	\$ 90,082.43	\$ 166,330.88
Melanie	W	Hall	Poll Worker	03/03/20	\$ 178.13	\$ -	\$ 178.13
Richard	D	Hanks	Building Inspector	04/13/15	\$ 51,243.66	\$ -	\$ 51,243.66
Karen		Hannula	Police Dispatch	11/01/95	\$ 52,374.56	\$ 24,550.00	\$ 76,924.56
Gary	L	Hannula	On Call Firefighter	12/01/97	\$ 558.94	\$ -	\$ 558.94

TOWN OF TEMPLETON

JULY - JUNE 2023

<u>FIRST</u>	<u>M</u>	<u>LAST</u>	<u>POSITION</u>	<u>HIRE DATE</u>	<u>BASE</u>	<u>OVERTIME</u> <u>OTHER</u>	<u>GROSS</u>
Carol	A	Harris	Town Clerk	08/06/01	\$ 67,179.39	\$ -	\$ 67,179.39
Zachary	S	Hastings	Police Officer	01/15/20	\$ 53,292.24	\$ 6,932.25	\$ 60,224.49
Holly		Hayek	Seasonal	09/29/21	\$ 500.00		\$ 500.00
Rebecca	L	Hicks	On Call FF/EMT	12/26/08	\$ 2,602.75	\$ 330.00	\$ 2,932.75
Nicholas	J	Houston	Lead Lineman	07/29/04	\$ 104,158.58	\$ 25,104.20	\$ 129,262.78
Thomas	A	Hurd	Commissioner	07/29/19	\$ 3,000.00	\$ -	\$ 3,000.00
Amanda	M	Iannacone	Recreation	06/14/22	\$ 475.00	\$ -	\$ 475.00
Carmine	J	Imbriglio	Seasonal	09/27/22	\$ 675.00	\$ -	\$ 675.00
Gloria		Jalbert	Poll Worker	11/03/20	\$ 318.88	\$ -	\$ 318.88
Lila		Jankowski	Seasonal	06/23/22	\$ 500.00	\$ -	\$ 500.00
Thomas	E	Jeleniewski	Commissioner	06/18/12	\$ 3,000.00	\$ -	\$ 3,000.00
Karen	M	Johnson	Library Assistant	12/11/13	\$ 13,713.53	\$ -	\$ 13,713.53
Cheryl		Kasper	Assistant Town Clerk	01/05/15	\$ 15,994.09	\$ -	\$ 15,994.09
Maxim	A	Kauffman	Recreation	11/30/22	\$ 600.00	\$ -	\$ 600.00
Raymond	E	Kauffman III	Recreation	11/22/21	\$ 300.00	\$ -	\$ 300.00
John	R	Kelley	Heavy Equipment	09/25/17	\$ 45,450.09	\$ 7,652.58	\$ 53,102.67
Patrick		Kelly	Admin Assistant Fire	09/25/17	\$ 12,594.88	\$ -	\$ 12,594.88
Scott	V	Kendall	Driver Laborer	03/28/22	\$ 44,908.35	\$ 9,965.98	\$ 54,874.33
Danielle	M	Kirby	Asst Treasurer/Collector	06/25/18	\$ 40,140.04	\$ -	\$ 40,140.04
Carole	A	Knechtel	Firefighter/Paramedic	04/11/22	\$ 42,330.43		\$ 42,330.43
Lindsay		Knox	LW Secretary Clerk	04/27/17	\$ 66,222.40	\$ 5,999.76	\$ 72,222.16
Deborah		Koziol	Poll Worker	09/04/18	\$ 499.44	\$ -	\$ 499.44
Connor	J	Kvingedal	On Call FF/EMT	05/03/23	\$ 536.00		\$ 536.00
Ann-Marie		LaBollita	Activities Coordinator	05/23/23	\$ 922.25	\$ -	\$ 922.25
Jacob	R	Lafrennie	Recreation	05/02/23	\$ 1,100.00	\$ -	\$ 1,100.00
Cody		Laine	Utility Laborer	02/24/22	\$ 54,233.97	\$ 10,974.35	\$ 65,208.32
Peter	H	Laitinen	On Call Medic Captain	02/18/14	\$ 4,429.50	\$ -	\$ 4,429.50
Brigid		Lambert	LW Secretary Clerk	09/06/88	\$ 64,336.70	\$ -	\$ 64,336.70
Adam	D	Lamontagne	Town Administrator	09/17/18	\$ 99,904.23	\$ -	\$ 99,904.23
David	M	Laprade	On Call FF/EMT	04/01/09	\$ 1,926.75	\$ -	\$ 1,926.75
Ava	B	LeBlanc	Recreation	11/30/22	\$ 500.00	\$ -	\$ 500.00
Christine	M	LeBlanc	Poll Worker	09/01/22	\$ 320.88	\$ -	\$ 320.88
Elaine	M	LeBlanc	Admin Assistant COA	09/28/20	\$ 16,277.45	\$ -	\$ 16,277.45
John		LeBlanc	On Call Firefighter	03/27/13	\$ 8,030.04	\$ -	\$ 8,030.04
Judith	A	LeVangie	Poll Worker	05/01/18	\$ 1,089.07	\$ -	\$ 1,089.07
Robert	P	LeVangie	Poll Worker	08/14/06	\$ 322.88	\$ -	\$ 322.88
Patricia		Levasseur	On Call EMT	04/15/19	\$ 5,144.50	\$ 330.00	\$ 5,474.50
Ronald	D	Lewis	COA Drivers	03/05/20	\$ 1,900.52	\$ -	\$ 1,900.52
Marybeth	A	Lovewell	Administrative Assistant	10/01/20	\$ 40,157.45	\$ 457.26	\$ 40,614.71
Barbara		Lucas	Seasonal	08/09/22	\$ 500.00	\$ -	\$ 500.00

TOWN OF TEMPLETON

JULY - JUNE 2023

<u>FIRST</u>	<u>M</u>	<u>LAST</u>	<u>POSITION</u>	<u>HIRE DATE</u>	<u>BASE</u>	<u>OVERTIME</u> <u>OTHER</u>	<u>GROSS</u>
Nicholas		Malnati	Police Officer	08/25/14	\$ 65,197.74	\$ 69,515.81	\$ 134,713.55
Gianna	E	Manca	Seasonal	05/17/23	\$ 500.00	\$ -	\$ 500.00
Mia		Manca	Seasonal Help	05/25/23	\$ 300.00	\$ -	\$ 300.00
Curtis	J	Manning	Seasonal Laborer	05/01/23	\$ 3,757.50	\$ -	\$ 3,757.50
Hunter	T	Marion	Seasonal Help	06/23/22	\$ 1,500.00	\$ -	\$ 1,500.00
Caleb	S	Matson	Police Officer	11/12/19	\$ 63,040.28	\$ 37,040.97	\$ 100,081.25
Colton		Mauch	On Call FF/Medic	06/01/14	\$ 1,729.50	\$ -	\$ 1,729.50
Cassey		Maxfield	On Call EMT	08/16/16	\$ 2,880.64	\$ 1,005.00	\$ 3,885.64
Matthew	K	McAuliffe	Utility Laborer	11/02/22	\$ 34,467.92	\$ 3,383.53	\$ 37,851.45
Paul	J	McAuliffe	HWY Laborer Truck	11/01/11	\$ 52,966.32	\$ 13,284.49	\$ 66,250.81
Lindsey		McCullin	Seasonal	01/14/22	\$ 750.00	\$ -	\$ 750.00
Shawn	P	McDonald	Police Officer	05/19/08	\$ 3,923.25	\$ 16,049.23	\$ 19,972.48
Rene		Melanson	COA Drivers	08/19/19	\$ 6,749.55	\$ -	\$ 6,749.55
Ursula	J	Michel	Poll Worker	11/06/18	\$ 719.63	\$ -	\$ 719.63
James	W	Moran	Seasonal	07/01/21	\$ 500.00	\$ -	\$ 500.00
Mark	A	Moschetti	Commissioner	05/25/11	\$ 3,000.00	\$ -	\$ 3,000.00
John	J	Muhr	Patrolman	02/08/23	\$ 2,462.75	\$ 3,534.15	\$ 5,996.90
Megean	A	Mulcahy	On Call Firefighter	11/30/22	\$ 510.00	\$ -	\$ 510.00
Shane		Murphy	Lineman	11/30/15	\$ 75,701.92	\$ 5,247.57	\$ 80,949.49
Irene	A	Murray	Seasonal	08/03/22	\$ 313.50	\$ -	\$ 313.50
Mark	R	Mustakangas	Laborer	05/18/21	\$ 17,766.05	\$ 98.98	\$ 17,865.03
Jaclyn	M	Nally	Admin Asst Selectboard	12/12/22	\$ 7,799.25	\$ -	\$ 7,799.25
Denise		Nankivell	Senior Services	04/20/22	\$ 5,715.00	\$ -	\$ 5,715.00
Katelyn	M	Nault	Firefighter/Paramedic	07/19/21	\$ 2,927.40	\$ 1,300.00	\$ 4,227.40
James		Nicholson	On Call Firefighter	10/20/14	\$ 3,296.21	\$ -	\$ 3,296.21
Peter	L	Noel	Veterans Service Agent	11/02/21	\$ 6,288.75	\$ -	\$ 6,288.75
Kayla	H	Nolette	Seasonal	08/22/22	\$ 750.00	\$ -	\$ 750.00
Brianna	P	Nunez	Recreation	06/23/22	\$ 1,000.00	\$ -	\$ 1,000.00
Ida	M	O'Brien	Poll Worker	05/06/18	\$ 876.75	\$ -	\$ 876.75
Susan	J	O'Coin	Admin Asst Assessors	06/01/15	\$ 13,565.77	\$ -	\$ 13,565.77
Sherric	A	O'Donnell	Police Dispatch	05/01/01	\$ 48,797.35	\$ 19,498.05	\$ 68,295.40
Carol	H	Osborne	Admin Asst Sewer	05/25/12	\$ 40,380.11	\$ 2,164.58	\$ 42,544.69
Adam	K	Paicos	Police Officer	07/27/20	\$ 2,787.75	\$ 10,017.00	\$ 12,804.75
Richard	S	Paine Jr	On Call Deputy Fire	09/01/95	\$ 13,503.88	\$ -	\$ 13,503.88
Rhonda	M	Parenteau	Admin Asst Development	09/30/19	\$ 38,984.73	\$ -	\$ 38,984.73
Joseph	M	Parker	Lineman	06/09/08	\$ 102,372.80	\$ 28,476.35	\$ 130,849.15
Sheila	E	Pelletier	Veterans Service Agent	03/05/18	\$ 1,747.00	\$ -	\$ 1,747.00
Colleen		Pender	Poll Worker	05/21/19	\$ 64.13	\$ -	\$ 64.13
Nick		Perron	On Call Firefighter	07/30/14	\$ 870.25	\$ -	\$ 870.25
Wendy	E	Pervier	Seasonal	08/09/22	\$ 500.00	\$ -	\$ 500.00

TOWN OF TEMPLETON
JULY - JUNE 2023

<u>FIRST</u>	<u>M</u>	<u>LAST</u>	<u>POSITION</u>	<u>HIRE DATE</u>	<u>BASE</u>	<u>OVERTIME</u> <u>OTHER</u>	<u>GROSS</u>
Kelli		Pontbriand	Town Accountant	12/16/14	\$ 72,285.00	\$ 7,800.00	\$ 80,085.00
Jacqueline	P	Prime	Library Director	05/09/95	\$ 68,664.00	\$ -	\$ 68,664.00
Julie	R	Richard	Select Board	06/23/20	\$ 3,750.00	\$ -	\$ 3,750.00
Brayden	C	Richards	Recreation	12/01/22	\$ 550.00	\$ -	\$ 550.00
Jessica	A	Richards	On Call Firefighter	12/14/22	\$ 3,751.51	\$ -	\$ 3,751.51
Cheryl	A	Richardson	Treasurer Collector	07/31/17	\$ 73,864.25	\$ -	\$ 73,864.25
Charles		Robertson	Foreman	05/23/88	\$ 57,637.34	\$ 12,131.94	\$ 69,769.28
Luanne	E	Royer	Deputy Assessor	04/13/99	\$ 64,780.85	\$ -	\$ 64,780.85
Kathleen	M	Ryan	Poll Worker	07/20/20	\$ 221.13	\$ -	\$ 221.13
Christine		Sargent	Senior Services	08/09/22	\$ 2,551.03	\$ -	\$ 2,551.03
Shelley		Saunders	Poll Worker	05/06/18	\$ 346.13	\$ -	\$ 346.13
Paul	D	Schwartz	Police Detail	02/28/84	\$ -	\$ 4,361.00	\$ 4,361.00
Scott		Schwinger	Water Superintendent	05/19/21	\$ 77,628.84	\$ 15,618.54	\$ 93,247.38
Kaitlyn		Scott	Cable Communication	11/03/20	\$ 3,379.34	\$ -	\$ 3,379.34
Ryan	T	Scoville	Asst Chief Operator	11/22/21	\$ 60,378.06	\$ 12,688.90	\$ 73,066.96
Cynthia		Shea	Senior Services	06/30/20	\$ 18,294.92	\$ -	\$ 18,294.92
Eric		Smith	Police Detective Corporal	11/13/02	\$ 66,406.40	\$ 73,345.49	\$ 139,751.89
Jacob	D	Smith	Seasonal	12/08/18	\$ 375.00	\$ -	\$ 375.00
Nicholas	R	Smith	Recreation	03/10/22	\$ 375.00	\$ -	\$ 375.00
Lorenzo	J	Sordoni III	Firefighter/Paramedic	04/16/14	\$ 69,825.00	\$ 9,854.09	\$ 79,679.09
Albert	J	Stewart	On Call Firefighter	06/25/12	\$ 1,623.84	\$ -	\$ 1,623.84
Christopher		Stewart	Commissioner	11/20/09	\$ 5,100.00	\$ -	\$ 5,100.00
Timothy	M	Stewart	Police Detail/Patrol	09/13/21	\$ 17,190.67	\$ 49,356.18	\$ 66,546.85
Virginia		Strahan	Seasonal	06/15/22	\$ 500.00	\$ -	\$ 500.00
Jonathan		Sturgis	Police Officer	09/17/20	\$ 14,658.39	\$ 28,562.53	\$ 43,220.92
Alex		Sutton	Recreation	10/06/21	\$ 200.00	\$ -	\$ 200.00
Taryne	M	Swan	Police Dispatch	09/09/21	\$ 765.00	\$ 1,697.12	\$ 2,462.12
Darrell	M	Sweeney	Electrical	06/27/97	\$ 17,607.00	\$ -	\$ 17,607.00
Robert	A	Szocik	DPW Director	10/15/18	\$ 86,978.16	\$ -	\$ 86,978.16
Sheila	R	Tallman	Poll Worker	05/01/18	\$ 175.00	\$ -	\$ 175.00
Scott	L	Taylor	Operator Laborer	12/01/97	\$ 50,917.26	\$ 7,382.88	\$ 58,300.14
Emily	P	Thibeault	On Call FF/EMT	02/22/19	\$ 1,684.00	\$ -	\$ 1,684.00
Timothy		Toth	Select Board	10/20/15	\$ 3,750.00	\$ -	\$ 3,750.00
Rae-Ann		Trifilo	Poll Worker	06/01/18	\$ 137.25	\$ -	\$ 137.25
Nancy	G	Tyros	Assistant Town Acct	01/10/22	\$ 50,659.55	\$ -	\$ 50,659.55
Miguel		Valencia	Utility Laborer	01/05/23	\$ 26,998.72	\$ 382.86	\$ 27,381.58
Charlene	V	Van Cott	On Call FF/Medic	02/20/23	\$ 31,921.00	\$ 5,272.00	\$ 37,193.00
Alphonse		Vautour	Poll Worker	09/08/20	\$ 555.75	\$ -	\$ 555.75
Evelyne		Walker	Seasonal	06/22/22	\$ 500.00	\$ -	\$ 500.00
Brian	J	Walsh	Laborer	07/08/19	\$ 39,929.50	\$ 4,108.23	\$ 44,037.73

TOWN OF TEMPLETON
JULY - JUNE 2023

<u>FIRST</u>	<u>M</u>	<u>LAST</u>	<u>POSITION</u>	<u>HIRE DATE</u>	<u>BASE</u>	<u>OVERTIME</u> <u>OTHER</u>	<u>GROSS</u>
Lorin	A	Walter	Patrolman	11/17/21	\$ 2,028.50	\$ 2,361.00	\$ 4,389.50
Kathleen		Webster	Poll Worker	07/07/17	\$ 895.44	\$ -	\$ 895.44
Noah	M	Welch	Police Officer	10/03/22	\$ 33,296.34	\$ 9,480.12	\$ 42,776.46
David	H	Whitaker	Police Detail	01/01/98	\$ -	\$ 5,429.00	\$ 5,429.00
Jordan	B	Whitaker	Laborer	02/21/23	\$ 11,754.00	\$ 1,086.75	\$ 12,840.75
John	P	White	Lead Lineman	09/07/99	\$ 107,288.00	\$ 2,944.13	\$ 110,232.13
Laurie	A	Wiita	BOH Director	05/04/07	\$ 65,135.70	\$ -	\$ 65,135.70
Virginia		Wilder	Seasonal	08/09/22	\$ 500.00	\$ -	\$ 500.00
Gail		Winslow	Poll Worker	03/03/20	\$ 1,440.63	\$ -	\$ 1,440.63
Michael		Winters	Driver Laborer	08/30/21	\$ 44,909.39	\$ 9,690.73	\$ 54,600.12
Austin	J	Wnek	Laborer	07/08/19	\$ 43,237.43	\$ 7,260.05	\$ 50,497.48
Barbara	A	Woodbury	Poll Worker	05/01/18	\$ 426.51	\$ -	\$ 426.51
George	E	Woodbury	Poll Worker	09/04/18	\$ 441.75	\$ -	\$ 441.75
Kim	M	Yablonski	Poll Worker	09/03/20	\$ 555.75	\$ -	\$ 555.75
Holly	A	Young	Asst Town Administrator	05/18/13	\$ 57,021.97	\$ 165.30	\$ 57,187.27
					\$5,173,470.89	\$ 1,010,457.11	\$6,183,928.00

TOWN OF TEMPLETON, MASSACHUSETTS

Report on Examination of the Basic Financial Statements and
Additional Information

Year Ended June 30, 2023



TOWN OF TEMPLETON, MASSACHUSETTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Select Board
Town of Templeton, Massachusetts

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, 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, 2023 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents, (except for the Templeton Municipal Light Department, "the Light Department, Electric Light Department, or TMLD", which is as of December 31, 2022). We did not audit the financial statements of the Light Department which represents 49.3% and 69.2% of the assets and operating revenues of the Town's business-type activities; or the Water Department which represented 24.9% and 17.1% of the assets and revenues of the Town's business-type activities. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts is based solely on the report of the other auditors.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Town as of June 30, 2023, (except for the Templeton Municipal Light Department, which is as of December 31, 2022) and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the schedules listed under the required supplementary information section in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is the responsibility of management, and is required by the Governmental Accounting Standards Board, who considers these 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.

Roselli Clark & Associates

Roselli, Clark and Associates
Certified Public Accountants
Woburn, Massachusetts 01801
April 1, 2024

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, 2023 (December 31, 2022 for the Light Department). We encourage readers to consider the information presented here in conjunction with their review of the basic financial statements, notes to the basic financial statements and required supplementary information found in this report.

Financial Highlights

- The assets and deferred outflows of financial resources for the Town exceeded its liabilities and deferred inflows of financial resources at the close of the most recent fiscal year by approximately \$54.1 million (*total net position*). This was consistent with prior year. This consisted of an increase to governmental activities by nearly \$0.6 million offset by a decrease to business-type activities by nearly \$0.6 million.
- At the close of the current fiscal year, the Town's governmental funds balance sheet reported a combined ending fund balance of over \$9.7 million, which is approximately \$0.5 million higher than the prior year. The Town reported fund balance increases in its community preservation major fund and nonmajor funds of nearly \$0.4 million and nearly \$0.2 million, respectively.
- Of the ending fund balance in the Town's governmental funds, the Town reports unassigned fund balance at year-end of approximately \$3.4 million in the general fund, over \$3.0 million and nearly \$2.2 million respectively as restricted in the community preservation and aggregate nonmajor funds. The remaining balances of over \$1.1 million in aggregate are designated as assigned or committed in the general fund and in nonspendable form in the combined nonmajor funds.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was 20.2% of the total general fund expenditures and the total general fund balance was 25.0% of the total general fund expenditures.
- The Town's total long-term debt in its governmental activities and business-type activities decreased by over \$0.6 million in 2023 due to regular scheduled maturities exceeding proceeds of new issues.

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 and ARPA Fund. Data from the other governmental funds are combined into a single, aggregate 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:

	Governmental Activities		Business-Type Activities		Total	
	June 30,		June 30,		June 30,	
	2023	2022	2023	2022	2023	2022
<u>Assets</u>						
Current and other assets	\$ 14,395,368	\$ 13,264,835	\$ 7,468,466	\$ 6,908,160	\$ 21,863,834	\$ 20,172,995
Capital assets, net	57,588,123	58,270,938	29,254,250	29,215,025	86,842,373	87,485,963
Total Assets	71,983,491	71,535,773	36,722,716	36,123,185	108,706,207	107,658,958
<u>Deferred Outflows of Resources</u>						
Related to net pension liability	1,227,100	724,083	670,458	521,819	1,897,558	1,245,902
Related to net other postemployment benefits liability	611,412	1,089,707	952,054	790,858	1,563,466	1,880,565
Total Deferred Outflows of Resources	1,838,512	1,813,790	1,622,512	1,312,677	3,461,024	3,126,467
<u>Liabilities</u>						
Long-term liabilities	35,514,450	34,836,310	12,682,993	12,307,832	48,197,443	47,144,142
Other liabilities	2,762,761	2,079,317	3,104,114	1,996,555	5,866,875	4,075,872
Total Liabilities	38,277,211	36,915,627	15,787,107	14,304,387	54,064,318	51,220,014
<u>Deferred Inflows of Resources</u>						
Related to net pension liability	384,717	1,435,038	477,462	533,478	862,179	1,968,516
Related to net other postemployment benefits liability	1,349,546	1,747,959	749,485	759,373	2,099,031	2,507,332
Electric light department	-	-	1,086,960	1,003,012	1,086,960	1,003,012
Total Deferred Inflows of Resources	1,734,263	3,182,997	2,313,907	2,295,863	4,048,170	5,478,860
<u>Net Position</u>						
Net investment in capital assets	38,422,173	37,581,394	24,673,276	23,801,106	63,095,449	61,382,500
Restricted	5,565,649	5,059,566	927,870	1,073,232	6,493,519	6,132,798
Unrestricted	(10,177,293)	(9,390,021)	(5,356,932)	(4,038,726)	(15,534,225)	(13,428,747)
Total Net Position	\$ 33,810,529	\$ 33,250,939	\$ 20,244,214	\$ 20,835,612	\$ 54,054,743	\$ 54,086,551

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

By far the largest portion (approximately \$63.1 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 (nearly \$6.5 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 over \$15.5 million. This is primarily a result of the recognition of net other postemployment benefit and net pension liabilities. The Town expects the annual provision for this liability will continue to decrease unrestricted net position for the foreseeable future.

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

	Governmental Activities		Business-Type Activities		Total	
	June 30,		June 30,		June 30,	
	2023	2022	2023	2022	2023	2022
<u>Revenues</u>						
Program revenues:						
Charges for services	\$ 1,452,803	\$ 1,522,567	\$ 11,850,268	\$ 11,072,214	\$ 13,303,071	\$ 12,594,781
Operating grants and contributions	667,008	732,320	72,600	117,433	739,608	849,753
Capital grants and contributions	1,003,230	1,653,998	28,687	40,976	1,031,917	1,694,974
General revenues:						
Property taxes	13,095,231	12,969,547	-	-	13,095,231	12,969,547
Intergovernmental	1,738,877	1,628,829	-	-	1,738,877	1,628,829
Other	1,547,493	1,355,962	(52,067)	(24,263)	1,495,426	1,331,699
Total revenues	19,504,642	19,863,223	11,899,488	11,206,360	31,404,130	31,069,583
<u>Expenses</u>						
General government	1,605,968	1,345,693	-	-	1,605,968	1,345,693
Public safety	4,592,503	3,956,660	-	-	4,592,503	3,956,660
Education	8,997,640	8,811,697	-	-	8,997,640	8,811,697
Public works	2,399,633	2,253,575	-	-	2,399,633	2,253,575
Health and human services	463,074	364,106	-	-	463,074	364,106
Culture and recreation	272,501	285,268	-	-	272,501	285,268
Debt service	464,046	643,446	-	-	464,046	643,446
Sewer services	-	-	1,617,911	1,594,653	1,617,911	1,594,653
Cable services	-	-	161,832	136,952	161,832	136,952
Water services	-	-	1,725,236	1,377,715	1,725,236	1,377,715
Electric Light services	-	-	9,135,594	7,470,103	9,135,594	7,470,103
Total expenses	18,795,365	17,660,445	12,640,573	10,579,423	31,435,938	28,239,868
Excess (deficiency) in net position before transfers	709,277	2,202,778	(741,085)	626,937	(31,808)	2,829,715
Transfers	(149,687)	(153,921)	149,687	153,921	-	-
Change in net position	559,590	2,048,857	(591,398)	780,858	(31,808)	2,829,715
Net position, beginning of year	33,250,939	31,202,082	20,835,612	20,054,754	54,086,551	51,256,836
Net position, end of year	\$ 33,810,529	\$ 33,250,939	\$ 20,244,214	\$ 20,835,612	\$ 54,054,743	\$ 54,086,551

Governmental Activities – Total revenues in fiscal year 2023 in the Town’s governmental activities decreased nearly \$0.4 million from fiscal year 2022. The decrease is primarily due to a decrease in capital grant revenues of nearly \$0.7 million offset slightly by property taxes and other revenues of over \$0.1 million and nearly \$0.2 million, respectively.

The Town’s largest revenue source is property taxes which represented 65.3% of total revenues. The current amount represented a dollar increase of over \$0.1 million. This increase was expected as the Town is allowed to assess property taxes at 2 ½% of the prior year amount. In addition, amounts assessed greater than this that are attributed to debt exclusion and new growth are also legally permissible. Capital grants and contributions decreased nearly \$0.7 million year-over-year attributed to the elementary school project.

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

Major expenses were for education which continues to be an area that the Town devotes significant resources. Education is provided through a regional joint venture with the neighboring Town of Phillipston. Education expenses total approximately 47.9% of total annual expenses in the current year. In terms of gross dollars, education expenses were nearly \$0.2 million higher than the prior year, which is consistent with cost-of-living increases. Public safety expenses total approximately 24.4% of total annual expenses in the current year. In terms of gross dollars, public safety expenses were over \$0.6 million higher than the prior year, which is primarily attributed to ARPA spending, ambulance costs and fringe benefits. Public works expenses total approximately 12.8% of total annual expenses in the current year.

In terms of gross dollars, public works expenses were over \$0.1 million higher than the prior year, which is a modest increase primarily attributed to fringe benefits.

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

Business-Type Activities – User charges for sewer, cable, water and electric light services represent virtually all the reported fiscal year 2023 revenues in the Town’s business-type activities. The Town’s electric light and water enterprise funds reported positive results from operations; the Town’s sewer enterprise fund reported a small gain from operations and requires annual debt subsidies from the general fund to balance. The cable enterprise fund was relatively unchanged. Combined net position decreased by nearly \$0.6 million which was nearly \$0.8 million increase in the prior year.

Government Funds Financial Analysis

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

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

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

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

As of the close of the fiscal year, the Town’s unassigned fund balance had reached nearly \$3.4 million (20.2% of expenditures) while total fund balance reached nearly \$4.2 million (25.0% of expenditures). This was consistent with the prior year.

Community Preservation Fund - The Community Preservation Fund increased nearly \$0.4 million; the Town spent about \$0.2 million for eligible projects against receipts of over \$0.5 million. The Town continues to grow this fund on an annual basis, and exceeded \$3.0 million at the end of the fiscal year which was classified as restricted.

Combined Nonmajor Fund - Revenue and expenditures in the combined nonmajor fund are expected to net each other over time and any increases or decreases are a product of timing of revenues and expenses. In the current year, revenues exceeded expenditures and transfers by nearly \$0.2 million. Over \$0.3 million in corpus of endowments was reported as nonspendable and the remainder as restricted.

Proprietary Funds – The Town’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At the end of the year, net position of the sewer, cable, water and electric funds were nearly \$5.2 million, over \$0.2 million, nearly \$4.3 million and nearly \$10.6 million respectively. The Town’s electric light and water enterprise funds reported positive results from operations; the Town’s sewer enterprise fund reported a small gain from operations and requires annual debt subsidies from the general fund to balance annually. The cable enterprise fund was relatively unchanged. The combined net position decreased by approximately \$0.6 million to over \$20.2 million.

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

General Fund Budgetary Highlights

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

Capital Asset and Debt Administration

Capital Assets –The Town’s investment in capital assets for its governmental and business-type activities as of June 30, 2023 amounts to nearly \$86.8 million, net of accumulated depreciation. This investment in capital assets includes land, buildings and system improvements, machinery and equipment and reflects a decrease of over \$0.6 million. This decrease was a result of depreciation exceeding current year additions. Additional information on the Town capital assets can be found in Notes.

Long-Term Debt – The Town’s total general obligation bond and notes payable debt decreased by over \$0.6 million to approximately \$25.8 million as a result of regular maturities offset by new debt issuances. This includes activity related to bond premiums. 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 Notes.

Economic Factors and Next Year’s Budgets and Rates

- The Town’s property tax base is made up predominantly of residential real estate taxes, which comprise about 92.4% of the Town’s property tax base. In addition, Chapter 580 of the Acts of 1980, more commonly referred to as Proposition 2 ½, limits the Town’s ability to increase taxes in any one year by more than two and one-half percent (2 ½%) of the previous year tax levy.
- Net state aid for the fiscal year 2024 is expected to be over \$1.9 million.
- Inflation is peaking near 40-year historic highs. This is having adverse impacts on the Town. Wage inflation cannot guarantee that the Town will be able to maintain employees without increasing wages. Energy inflation is causing a spike in energy costs. Price inflation is causing a spike in the price of the delivery and cost of goods and services. The construction building index is nearing historic highs which may cause the estimates of major capital projects to increase, in addition to the financing costs of these projects. The Town continues to monitor this situation.

All of the above items were considered when the Town developed its budget for fiscal year 2024. The budget was adopted in May 2023 and the Town’s tax rate was certified in November 2023.

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, 2023**

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 5,810,374	\$ 3,602,048	\$ 9,412,422
Investments	5,967,583	547,407	6,514,990
Receivables, net:			
Property taxes	215,838	-	215,838
User fees	-	1,197,073	1,197,073
Departmental and other	1,986,542	-	1,986,542
Intergovernmental	2,899	45,395	48,294
Apportioned assessments	-	19,272	19,272
Working capital deposit	-	829,488	829,488
Due from other funds	404,970	-	404,970
Inventory	-	287,789	287,789
Other assets	7,162	939,994	947,156
Land	935,838	189,178	1,125,016
Construction in-process	255,545	239,577	495,122
Capital assets, net of accumulated depreciation	56,396,740	28,825,495	85,222,235
Total Assets	<u>71,983,491</u>	<u>36,722,716</u>	<u>108,706,207</u>
Deferred Outflows of Resources			
Related to net pension liability	1,227,100	670,458	1,897,558
Related to net other postemployment benefits liability	611,412	952,054	1,563,466
Deferred Outflows of Resources	<u>1,838,512</u>	<u>1,622,512</u>	<u>3,461,024</u>
Liabilities			
Warrants and accounts payable	248,953	2,359,666	2,608,619
Payroll and related liabilities	197,830	50,641	248,471
Customer and advanced deposits	-	144,055	144,055
Accrued interest	245,303	27,985	273,288
Unearned revenue	2,008,981	-	2,008,981
Other liabilities	61,694	-	61,694
Due to other funds	-	21,767	21,767
Bond anticipation notes payable	-	500,000	500,000
Noncurrent liabilities:			
Due within one year	1,042,695	880,535	1,923,230
Due in more than one year	34,471,755	11,802,458	46,274,213
Total Liabilities	<u>38,277,211</u>	<u>15,787,107</u>	<u>54,064,318</u>
Deferred Inflows of Resources			
Related to net pension liability	384,717	477,462	862,179
Related to net other postemployment benefits liability	1,349,546	749,485	2,099,031
Unavailable revenue	-	1,086,960	1,086,960
Deferred Inflows of Resources	<u>1,734,263</u>	<u>2,313,907</u>	<u>4,048,170</u>
Net Position			
Net investment in capital assets	38,422,173	24,673,276	63,095,449
Restricted:			
Nonexpendable permanent funds	341,145	-	341,145
Expendable permanent funds	237,496	-	237,496
Capital projects	89,730	-	89,730
Community preservation	3,015,790	-	3,015,790
Gifts and donations	303,735	-	303,735
Depreciation	-	456,878	456,878
Other purposes	1,577,753	470,992	2,048,745
Unrestricted	(10,177,293)	(5,356,932)	(15,534,225)
Total Net Position	<u>\$ 33,810,529</u>	<u>\$ 20,244,214</u>	<u>\$ 54,054,743</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

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
Primary government:						
Governmental activities:						
General government	\$ 1,605,968	\$ 486,039	\$ 81,813	\$ -	\$ (1,038,116)	\$ (1,038,116)
Public safety	4,592,503	751,661	244,168	64,944	(3,531,730)	(3,531,730)
Education	8,997,640	-	-	-	(8,997,640)	(8,997,640)
Public works	2,399,633	6,061	13,025	898,286	(1,482,261)	(1,482,261)
Health and human services	463,074	209,042	106,560	-	(147,472)	(147,472)
Culture and recreation	272,501	-	221,442	40,000	(11,059)	(11,059)
Interest expense	464,046	-	-	-	(464,046)	(464,046)
Total governmental activities	18,795,365	1,452,803	667,008	1,003,230	(15,672,324)	(15,672,324)
Business-Type activities:						
Sewer	1,617,911	1,491,290	-	28,687	\$ (97,934)	(97,934)
Cable	161,832	125,286	-	-	(36,546)	(36,546)
Water	1,725,236	1,924,039	72,600	-	271,403	271,403
Electric Light	9,135,594	8,309,653	-	-	(825,941)	(825,941)
Total business-type activities	12,640,573	11,850,268	72,600	28,687	(689,018)	(689,018)
Total Primary Government	\$ 31,435,938	\$ 13,303,071	\$ 739,608	\$ 1,031,917	(15,672,324)	(16,361,342)
General Revenues:						
Property taxes					13,095,231	-
Motor vehicle and other excise taxes					1,325,586	-
Grants and contributions not restricted to specific programs					1,738,877	-
Penalties and interest on taxes					61,027	-
Unrestricted investment income					160,880	108,813
Transfers (net)					(149,687)	149,687
Total general revenues					16,231,914	16,329,534
Change in Net Position					559,590	(591,398)
Net Position:						
Beginning of year					33,250,939	20,835,612
End of year					\$ 33,810,529	\$ 20,244,214
					\$ 33,810,529	\$ 54,054,743

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

	General Fund	Community Preservation	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents	\$ 2,034,660	\$ 83,814	\$ 2,010,570	\$ 1,681,330	\$ 5,810,374
Investments	1,979,564	2,971,677	-	1,016,342	5,967,583
Receivables, net of allowance for uncollectibles:					
Property taxes	212,092	3,746	-	-	215,838
Departmental and other	1,402,072	18,944	-	565,526	1,986,542
Intergovernmental	-	-	-	2,899	2,899
Due from other funds	404,970	-	-	-	404,970
Other	7,162	-	-	-	7,162
Total Assets	<u>6,040,520</u>	<u>3,078,181</u>	<u>2,010,570</u>	<u>3,266,097</u>	<u>14,395,368</u>
Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 6,040,520</u>	<u>\$ 3,078,181</u>	<u>\$ 2,010,570</u>	<u>\$ 3,266,097</u>	<u>\$ 14,395,368</u>
Liabilities:					
Warrants and accounts payable	\$ 78,908	\$ 39,554	\$ -	\$ 130,491	\$ 248,953
Accrued payroll and withholdings	175,874	147	1,589	20,220	197,830
Unearned revenue	-	-	2,008,981	-	2,008,981
Other liabilities	61,694	-	-	-	61,694
Total Liabilities	<u>316,476</u>	<u>39,701</u>	<u>2,010,570</u>	<u>150,711</u>	<u>2,517,458</u>
Deferred Inflows of Resources:					
Unavailable revenue - property taxes	164,444	3,746	-	13,734	181,924
Unavailable revenue - other	1,398,273	18,944	-	551,792	1,969,009
Total Deferred Inflows of Resources	<u>1,562,717</u>	<u>22,690</u>	<u>-</u>	<u>565,526</u>	<u>2,150,933</u>
Fund Balances:					
Nonspendable	-	-	-	341,145	341,145
Restricted	-	3,015,790	-	2,208,715	5,224,505
Committed	777,660	-	-	-	777,660
Assigned	24,464	-	-	-	24,464
Unassigned:	3,359,203	-	-	-	3,359,203
Total Fund Balances	<u>4,161,327</u>	<u>3,015,790</u>	<u>-</u>	<u>2,549,860</u>	<u>9,726,977</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,040,520</u>	<u>\$ 3,078,181</u>	<u>\$ 2,010,570</u>	<u>\$ 3,266,097</u>	<u>\$ 14,395,368</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, 2023**

Total Governmental Fund Balances		\$ 9,726,977
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		57,588,123
Other long-term assets are not available to pay for current-period expenditures and are therefore unavailable within the funds.		2,150,933
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	1,227,100	
Deferred inflows related to net pension liability	(384,717)	
Deferred outflows related to net other postemployment benefits liability	611,412	
Deferred inflows related to net other postemployment benefits liability	<u>(1,349,546)</u>	
Net effect of reporting deferred outflows and inflows of resources		104,249
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the government funds:		
Bonds and notes payable	(19,449,468)	
Unamortized bond premiums	(630,023)	
Landfill closure	(134,000)	
Net pension liability	(9,700,196)	
Net other postemployment benefits liability	(5,118,833)	
Compensated absences	<u>(481,930)</u>	
Net effect of reporting long-term liabilities		<u>(35,514,450)</u>
Net Position of Governmental Activities		<u><u>\$ 33,810,529</u></u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023**

	General Fund	Community Preservation	ARPA Fund	Nonmajor Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 12,785,331	\$ 249,873	\$ -	\$ -	\$ 13,035,204
Intergovernmental	1,807,591	227,630	408,604	944,176	3,388,001
Motor vehicle and other excises	1,346,703	-	-	-	1,346,703
Licenses and permits	211,192	-	-	-	211,192
Penalties and interest on taxes	61,027	-	-	-	61,027
Fines and forfeitures	56,772	-	-	-	56,772
Investment income (loss)	85,245	54,672	-	20,963	160,880
Departmental and other revenue	490,411	-	-	794,505	1,284,916
Contributions and donations	-	-	-	21,114	21,114
Total Revenues	16,844,272	532,175	408,604	1,780,758	19,565,809
Expenditures:					
Current:					
General government	935,792	5,154	60	188,313	1,129,319
Public safety	2,613,094	5,040	110,288	682,120	3,410,542
Education	7,941,683	-	-	-	7,941,683
Public works	1,535,303	14,460	295,239	641,556	2,486,558
Health and human services	177,175	-	3,017	158,562	338,754
Culture and recreation	98,259	151,622	-	21,546	271,427
Pension and fringe benefits	1,917,816	-	-	-	1,917,816
State and county assessments	68,466	-	-	-	68,466
Debt service:					
Principal	822,625	-	-	-	822,625
Interest	533,153	-	-	-	533,153
Total Expenditures	16,643,366	176,276	408,604	1,692,097	18,920,343
Excess (Deficiency) of Revenues Over (Under) Expenditures	200,906	355,899	-	88,661	645,466
Other Financing Sources (Uses):					
Transfers in	38,476	-	-	100,000	138,476
Transfers out	(249,687)	-	-	(38,476)	(288,163)
Total Other Financing Sources (Uses)	(211,211)	-	-	61,524	(149,687)
Net Change in Fund Balances	(10,305)	355,899	-	150,185	495,779
Fund balances - Beginning of year	4,171,632	2,659,891	-	2,399,675	9,231,198
Fund Balances - End of year	<u>\$ 4,161,327</u>	<u>\$ 3,015,790</u>	<u>\$ -</u>	<u>\$ 2,549,860</u>	<u>\$ 9,726,977</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, 2023**

Net Change in Fund Balances - Total Governmental Fund Balances \$ 495,779

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

Capital outlays	1,309,475	
Depreciation expense	(1,992,290)	
Net effect of reporting capital assets		(682,815)

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:

Amortization of bond premiums	56,630	
Repayments of bonds and notes	822,625	
Net effect of reporting long-term debt		879,255

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.

(61,167)

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

Pension benefits	(236,589)	
Other postemployment benefits	183,200	
Interest expense payable	12,477	
Compensated absences	(51,550)	
Landfill closure	21,000	
Net effect of reporting long-term liabilities		(71,462)

Change in Net Position of Governmental Activities \$ 559,590

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2022)	
Assets:					
Current assets:					
Cash and cash equivalents	\$ 469,990	\$ 215,379	\$ 1,884,270	\$ 1,032,409	\$ 3,602,048
Investments	547,407	-	-	-	547,407
Working capital deposit	-	-	-	829,488	829,488
User charges and other receivables, net	539,301	-	292,866	364,906	1,197,073
Apportioned assessments	19,272	-	-	-	19,272
Prepaid expenses	-	-	8,140	57,269	65,409
Materials and supplies	-	-	86,841	200,948	287,789
Other assets	-	-	3,464	77,554	81,018
Total current assets	1,575,970	215,379	2,275,581	2,562,574	6,629,504
Noncurrent assets:					
Intergovernmental receivables	45,395	-	-	-	45,395
Other assets	-	-	-	793,567	793,567
Land	-	-	-	189,178	189,178
Construction in-process	87,395	-	152,182	-	239,577
Capital assets, net of accumulated depreciation	7,556,323	-	6,730,350	14,538,822	28,825,495
Total noncurrent assets	7,689,113	-	6,882,532	15,521,567	30,093,212
Total Assets	9,265,083	215,379	9,158,113	18,084,141	36,722,716
Deferred Outflows of Resources:					
Related to net pension liability	135,142	-	119,727	415,589	670,458
Related to net other postemployment benefits liability	116,697	-	162,860	672,497	952,054
Total Deferred Outflows of Resources	251,839	-	282,587	1,088,086	1,622,512
Liabilities:					
Current liabilities:					
Warrants and accounts payable	\$ 27,503	\$ 2,318	\$ 121,470	\$ 2,208,375	\$ 2,359,666
Payroll and related liabilities	15,866	3,307	31,453	15	50,641
Due to other funds	19,770	1,997	-	-	21,767
Customer and advanced deposits	-	-	-	144,055	144,055
Accrued interest	27,985	-	-	-	27,985
Bond anticipation notes payable	-	-	500,000	-	500,000
Compensated absences	16,249	-	-	-	16,249
Bonds and notes payable	408,856	-	235,210	220,220	864,286
Total current liabilities	516,229	7,622	888,133	2,572,665	3,984,649
Noncurrent liabilities:					
Compensated absences	32,989	-	35,072	28,991	97,052
Bonds and notes payable	1,911,792	-	2,305,993	632,298	4,850,083
Net pension liability	1,068,294	-	946,438	2,191,430	4,206,162
Net other postemployment benefits liability	528,389	-	760,962	1,359,810	2,649,161
Total noncurrent liabilities	3,541,464	-	4,048,465	4,212,529	11,802,458
Total Liabilities	4,057,693	7,622	4,936,598	6,785,194	15,787,107
Deferred Inflows of Resources:					
Related to net pension liability	42,369	-	37,536	397,557	477,462
Related to net other postemployment benefits liability	240,648	-	200,549	308,288	749,485
Unavailable revenues	-	-	-	1,086,960	1,086,960
Total Deferred Inflows of Resources	283,017	-	238,085	1,792,805	2,313,907
Net Position:					
Net investment in capital assets	5,368,465	-	5,429,329	13,875,482	24,673,276
Restricted for debt service	470,992	-	-	-	470,992
Restricted for depreciation	-	-	-	456,878	456,878
Unrestricted	(663,245)	207,757	(1,163,312)	(3,738,132)	(5,356,932)
Total Net Position	\$ 5,176,212	\$ 207,757	\$ 4,266,017	\$ 10,594,228	\$ 20,244,214

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, 2023

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2022)	
Operating Revenues:					
Charges for services	\$ 1,491,290	\$ -	\$ 1,924,039	\$ 8,206,505	\$ 11,621,834
Other	-	125,286	108,364	-	233,650
Total Operating Revenues	1,491,290	125,286	2,032,403	8,206,505	11,855,484
Operating Expenses:					
Personnel	462,890	140,065	501,343	-	1,104,298
Operations	722,033	21,767	920,982	8,391,363	10,056,145
Depreciation	370,403	-	250,036	715,199	1,335,638
Total Operating Expenses	1,555,326	161,832	1,672,361	9,106,562	12,496,081
Total Operating Income (Loss)	(64,036)	(36,546)	360,042	(900,057)	(640,597)
Nonoperating Revenues (Expenses):					
Investment income	15,860	-	1,396	(69,323)	(52,067)
Interest expense	(62,585)	-	(52,875)	(29,032)	(144,492)
Other	-	-	(35,764)	103,148	67,384
Total Nonoperating Revenues (Expenses)	(46,725)	-	(87,243)	4,793	(129,175)
Income (Loss) Before Capital Contributions and Transfers	(110,761)	(36,546)	272,799	(895,264)	(769,772)
Capital Contributions:					
Intergovernmental	28,687	-	-	-	28,687
Total Capital Contributions	28,687	-	-	-	28,687
Transfers:					
Transfers in	149,687	-	-	-	149,687
Transfers, net	149,687	-	-	-	149,687
Change in Net Position	67,613	(36,546)	272,799	(895,264)	(591,398)
Total Net Position - Beginning of Year	5,108,599	244,303	3,993,218	11,489,492	20,835,612
Total Net Position- Ending	\$ 5,176,212	\$ 207,757	\$ 4,266,017	\$ 10,594,228	\$ 20,244,214

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

	Business-Type Activities				Total
	Sewer	Cable	Water	Light Department (December 31, 2022)	
Cash Flows from Operating Activities					
Receipts from users	\$ 1,453,567	\$ -	\$ 1,968,207	\$ 8,349,103	\$ 11,770,877
Receipts from other operating revenues	-	125,286	-	-	125,286
Payments to employees and vendors	(1,397,313)	(165,288)	(1,439,732)	(7,699,425)	(10,701,758)
Net Cash Provided by Operating Activities	56,254	(40,002)	528,475	649,678	1,194,405
Cash Flows from Noncapital Financing Activities					
Apportioned assessments	(1)	-	-	-	(1)
Intergovernmental	39,927	-	-	-	39,927
Other	-	-	(36,361)	72,128	35,767
Payments to other funds	(129,658)	-	-	-	(129,658)
Transfers in	149,687	-	-	-	149,687
Net Cash Provided by Noncapital Financing Activities	59,955	-	(36,361)	72,128	95,722
Cash Flows from Capital and Related Financing Activities					
Contribution in aid of construction	-	-	-	114,969	114,969
Acquisition and construction of capital assets	(129,573)	-	(345,776)	(899,514)	(1,374,863)
Proceeds from bond anticipation notes	-	-	500,000	-	500,000
Proceeds from long-term debt issuance	-	-	1,145,000	-	1,145,000
Proceeds from bond premiums	-	-	103,694	-	103,694
Principal payments on bonds and notes	(424,121)	-	(363,297)	(217,457)	(1,004,875)
Interest payments on bonds and notes	(72,088)	-	(52,875)	(29,032)	(153,995)
Net Cash Provided by Capital and Related Financing Activities	(625,782)	-	986,746	(1,031,034)	(670,070)
Cash Flows from Investing Activities					
Investment income	15,860	-	1,396	(69,323)	(52,067)
Investment of operating cash	623,720	-	-	-	623,720
Net Cash Provided by Investing Activities	639,580	-	1,396	(69,323)	571,653
Net Increase in Cash and Cash Equivalents	130,007	(40,002)	1,480,256	(378,551)	1,191,710
Cash and Cash Equivalents					
Beginning of the year	339,983	255,381	404,014	1,410,960	2,410,338
End of the year	\$ 469,990	\$ 215,379	\$ 1,884,270	\$ 1,032,409	\$ 3,602,048
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:					
Operating Income (loss)	\$ (64,036)	\$ (36,546)	\$ 360,042	\$ (900,057)	\$ (640,597)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	370,403	-	250,036	715,199	1,335,638
Changes in assets and liabilities:					
Receivables	(37,723)	-	(64,196)	(105,602)	(207,521)
Other assets	-	-	-	294,842	294,842
Prepaid expenses and materials	-	-	(38,386)	(47,319)	(85,705)
Deferred outflow of resources	(10,667)	-	8,653	(307,821)	(309,835)
Accounts payable, accrued expenses and other liabilities	(12,840)	(3,456)	255,905	633,878	873,487
Deferred inflow of resources	(188,883)	-	(243,579)	366,558	(65,904)
Net Cash Provided by Operating Activities	<u>\$ 56,254</u>	<u>\$ (40,002)</u>	<u>\$ 528,475</u>	<u>\$ 649,678</u>	<u>\$ 1,194,405</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

**FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Town Other Postemployment Benefits Trust Fund	Sewer Other Postemployment Benefits Trust Fund	Water Other Postemployment Benefits Trust Fund	(Light Department) December 31, 2021 Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds
Assets:					
Cash and cash equivalents	\$ 1,716	\$ 559	\$ 839	\$ -	\$ -
Investments	336,264	109,635	164,483	567,607	145,141
Total Assets	<u>337,980</u>	<u>110,194</u>	<u>165,322</u>	<u>567,607</u>	<u>145,141</u>
				-	
Liabilities:					
Warrants and accounts payable	-	-	-	-	-
Planning board deposits	-	-	-	-	-
Agency liabilities	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position:					
Restricted for other postemployment benefits	337,980	110,194	165,322	567,607	-
Held in trust for private purposes	-	-	-	-	145,141
Total Net Position	<u>\$ 337,980</u>	<u>\$ 110,194</u>	<u>\$ 165,322</u>	<u>\$ 567,607</u>	<u>\$ 145,141</u>

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2023

	Town Other Postemployment Benefits Trust Fund	Sewer Other Postemployment Benefits Trust Fund	Water Other Postemployment Benefits Trust Fund	(Light Department) December 31, 2022 Postemployment Benefits Trust Fund	Private Purpose Trust Funds
Additions:					
Contributions:					
Employer contributions	\$ 248,061	\$ 38,403	\$ 44,863	\$ 91,894	\$ -
Total Contributions	248,061	38,403	44,863	91,894	-
Investment income (loss):					
Interest and dividends	22,501	6,947	10,720	(87,192)	2,871
Net investment earnings	22,501	6,947	10,720	(87,192)	2,871
Total Additions	270,562	45,350	55,583	4,702	2,871
Deductions:					
Benefits and refunds to plan members:					
Benefits paid	190,561	13,403	19,863	50,255	-
Total Deductions	190,561	13,403	19,863	50,255	-
Change in Net Position	80,001	31,947	35,720	(45,553)	2,871
Net Position - Beginning of Year	257,979	78,247	129,602	613,160	142,270
Net Position - End of Year	\$ 337,980	\$ 110,194	\$ 165,322	\$ 567,607	\$ 145,141

See accompanying notes to basic financial statements.

TOWN OF TEMPLETON, MASSACHUSETTS

NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

I. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

The Town is a member community of the Narragansett Regional School District, which provides educational services to two communities. This joint venture assesses each community its share of operational and debt service costs based on student population and other factors. In fiscal year 2023, the Town’s share of operating and debt service expenses was \$7,322,433. Complete audited financial statements can be obtained directly from the District’s administrative office located at the Superintendent and District Offices, 462 Baldwinville Road, Baldwinville, MA 01436.

In addition, the Town is a member community of the Montachusett Regional Vocational Technical School. This joint venture assesses each of the eighteen-member communities its share of the operational and debt service costs based on student population and other factors. In fiscal year 2023, the Town’s share of operating and debt service expenses was \$603,535. 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.

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

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

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

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

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

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

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

The Town reports the following major proprietary funds:

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

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

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

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

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

The Town reports the following fiduciary funds:

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

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

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

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

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

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

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

less from the date of acquisition. Investments are recorded at fair value in accordance with GAAP.

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

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

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

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

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

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

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

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

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

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

advances to/from other funds. All other outstanding balances between funds are reported as due to/from other funds.

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

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

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

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

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

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

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

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has three

types of items which qualify for reporting in this category. The first arises under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes, and other. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items are reported on the government-wide statement of net position and relate to inflows from changes in the net pension, net other postemployment benefit liabilities and unavailable Light Department revenues. The deferred pensions will be recognized in pension expense in future years as more fully described in Note III, subsection A. The deferred other postemployment benefits will be recognized in employee benefits expense in future years as more fully described in Note III, subsection B.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Stabilization Fund – The Town maintains a general stabilization fund which may be used for any municipal purpose upon a two-thirds vote of Town Meeting. The balance of the fund totals \$1,808,924 at June 30, 2023 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 \$24,464 of encumbrances from normal purchasing activity in the general fund as assigned and \$480,672 of encumbrances from Town Meeting votes in the General Fund as committed. There are no encumbrances reported in any other fund.

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

	General	Community Preservation	Nonmajor Governmental Funds	Total
Nonspendable:				
Nonexpendable trust funds	\$ -	\$ -	\$ 341,145	\$ 341,145
Restricted:				
General government	-	-	189,137	189,137
Public safety	-	-	1,002,139	1,002,139
Public works	-	-	188,140	188,140
Health and human services	-	-	339,080	339,080
Culture and recreation	-	3,015,790	490,218	3,506,008
Committed:				
General government	140,548	-	-	140,548
Public safety	20,549	-	-	20,549
Education	15,048	-	-	15,048
Public works	126,060	-	-	126,060
Health and human services	150,284	-	-	150,284
Culture and recreation	28,183	-	-	28,183
Capital purposes	296,988	-	-	296,988
Assigned:				
General government	752	-	-	752
Public safety	1,460	-	-	1,460
Public works	20,670	-	-	20,670
Culture and recreation	582	-	-	582
Employee benefits	1,000	-	-	1,000
Unassigned:				
Unrestricted	3,359,203	-	-	3,359,203
	<u>\$ 4,161,327</u>	<u>\$ 3,015,790</u>	<u>\$ 2,549,859</u>	<u>\$ 9,726,976</u>

E. Excess of Expenditures Over Appropriations and Deficits

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

F. Use of Estimates

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

II. Detailed Notes to All Funds

A. Deposits and Investments

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

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

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

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

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

The following table presents the Town's investments carried at fair value on a recurring basis in the statement of net position at June 30, 2023:

<u>Investments by Fair Value Level</u>	<u>6/30/2023</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	\$ 3,144,456	\$ -	\$ 3,144,456	\$ -
U.S. government obligations	2,654,115	2,654,115	-	-
Total debt securities	5,798,571	2,654,115	3,144,456	-
Equity securities	847,078	847,078	-	-
Mutual funds	460,381	460,381	-	-
Total investments at Fair Value	7,106,030	<u>\$ 3,961,574</u>	<u>\$ 3,144,456</u>	<u>\$ -</u>
Investments at amortized cost				
Money market mutual funds	1,681,768			
Total Town Investments	<u>\$ 8,787,798</u>			

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

The Town had the following investments with maturities at June 30, 2023:

Investment Type	Fair Value	Maturities in Years		
		Less than 1 year	1 - 5 years	More than 5 years
Debt securities:				
Corporate fixed income securities	\$ 3,144,456	\$ 914,016	\$ 2,230,440	\$ -
U.S. government obligations	2,654,115	480,098	2,174,017	-
Total investments with maturities	<u>\$ 5,798,571</u>	<u>\$ 1,394,114</u>	<u>\$ 4,404,457</u>	<u>\$ -</u>

The following table presents the Light Department's investments carried at fair value on a recurring basis in the statement of net position at December 31, 2022:

Investments by Fair Value Level	12/31/2022	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Description:				
Investments measured at the net asset value (NAV):				
External investment pool	\$ 567,607	\$ 567,607	\$ -	\$ -
Total investments at Fair Value	<u>\$ 567,607</u>	<u>\$ 567,607</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

At year-end, the carrying amount of all the Town's deposits (excluding the Water and Light Department) was \$6,498,018 and bank balance was \$5,126,257. The full bank balance was covered by either federal depository insurance or by the depositors' insurance fund.

As of June 30, 2023, the Water Department did not have a bank balance subject to custodial credit risk.

At December 31, 2022 the Light Department did not have a bank balance subject to custodial credit risk.

Custodial Credit Risk: Investments - In the case of investments, this is the risk that in the event of the invested party not being able to provide required payments to investors, ceasing to exist, or filing of bankruptcy, the Town may not be able to recover the full amount of its principal

investment and/or investment earnings. The Town's investments in United States governmental obligations are exposed to custodial credit risk because the related securities are uninsured, unregistered and are held by the counterparty. The Town does not have a formal investment policy related to custodial credit risk.

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

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

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

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

<u>S&P's Rating</u>	<u>U.S. Government Obligations</u>	<u>Corporate Fixed Income</u>	<u>Total</u>
AAA	\$ -	\$ 284,118	\$ 284,118
AA+	2,654,115	-	2,654,115
A+	-	885,493	885,493
A	-	290,892	290,892
A-	-	339,160	339,160
BBB+	-	435,735	435,735
BBB	-	909,058	909,058
Total	<u>\$ 2,654,115</u>	<u>\$ 3,144,456</u>	<u>\$ 5,798,571</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	\$ 215,838	\$ -	\$ 215,838
Tax liens	1,288,554	-	1,288,554
Motor vehicle and other excise taxes	142,397	-	142,397
Departmental and other	407,817	(100,000)	307,817
Title V loan receivables	247,774	-	247,774
Intergovernmental	2,899	-	2,899
Total	<u>\$ 2,305,279</u>	<u>\$ (100,000)</u>	<u>\$ 2,205,279</u>

Receivables as of year-end for the Town's proprietary funds (the TMLD's activity is for the year ended December 31, 2022) are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Sewer user charges	\$ 539,301	\$ -	\$ 539,301
Sewer betterment fees	19,272	-	19,272
Water user charges	292,750	-	292,750
Water other receivable	116	-	116
TMLD user charges	362,940	(72,000)	290,940
TMLD other receivable	73,966	-	73,966
Intergovernmental	45,395	-	45,395
Total	<u>\$ 1,333,740</u>	<u>\$ (72,000)</u>	<u>\$ 1,261,740</u>

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

	General Fund	Other Governmental Funds	Total
Receivable type:			
Real estate and personal property taxes	\$ 164,444	\$ 3,746	\$ 168,190
Tax liens	1,255,876	32,678	1,288,554
Motor vehicle and other excise taxes	142,397	-	142,397
Departmental and other	-	551,792	551,792
Total	<u>\$ 1,562,717</u>	<u>\$ 588,216</u>	<u>\$ 2,150,933</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 \$45,395 and interest in the amount of \$15,553 until the maturity of these agreements. GAAP requires the recognition of gross debt relative to these agreements; therefore, a receivable totaling \$45,395 has been reported in the Sewer Enterprise Fund.

C. Interfund Receivables, Payables and Transfers

The composition of interfund transfers for the year ended June 30, 2023 is as follows:

Transfers Out	Transfers In			Total	
	General Fund	Nonmajor Governmental Funds	Sewer Enterprise		
General Fund	\$ -	\$ 100,000	\$ 149,687	\$ 249,687	(1)
Nonmajor Governmental Funds	38,476	-	-	38,476	(2)
Total	<u>\$ 38,476</u>	<u>\$ 100,000</u>	<u>\$ 149,687</u>	<u>\$ 288,163</u>	

(1) Transfer to nonmajor demolition revolving fund and sewer enterprise for debt service.

(2) Transfer to general fund from Title V to supplement operating budget.

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

D. Capital Assets

Capital asset activity for the year ended June 30, 2023 (the TMLD's activity is for the year ended December 31, 2022) is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u><i>Governmental Activities:</i></u>				
Capital assets not being depreciated/amortized:				
Land	\$ 935,838	\$ -	\$ -	\$ 935,838
Construction in process	131,864	204,245	(80,564)	255,545
Total capital assets not being depreciated/amortized	1,067,702	204,245	(80,564)	1,191,383
Capital assets being depreciated/amortized:				
Buildings and improvements	50,015,563	48,562	-	50,064,125
Infrastructure	14,122,977	937,746	-	15,060,723
Vehicles	939,887	184,586	-	1,124,473
Machinery and equipment	5,199,362	14,900	-	5,214,262
Total capital assets being depreciated/amortized	70,277,789	1,185,794	-	71,463,583
Less accumulated depreciation/amortization for:				
Buildings and improvements	(4,853,768)	(1,200,656)	-	(6,054,424)
Infrastructure	(4,505,216)	(364,094)	-	(4,869,310)
Vehicles	(317,302)	(144,633)	-	(461,935)
Machinery and equipment	(3,398,267)	(282,907)	-	(3,681,174)
Total accumulated depreciation/amortization	(13,074,553)	(1,992,290)	-	(15,066,843)
Total capital assets being depreciated/amortized, net	57,203,236	(806,496)	-	56,396,740
Total governmental activities capital assets, net	\$ 58,270,938	\$ (602,251)	\$ (80,564)	\$ 57,588,123
<u><i>Business-Type Activities:</i></u>				
Capital assets not being depreciated/amortized:				
Land	\$ 189,178	\$ -	\$ -	\$ 189,178
Construction in process	1,468,436	490,056	(1,718,915)	239,577
Total capital assets not being depreciated/amortized	1,657,614	490,056	(1,718,915)	428,755
Capital assets being depreciated/amortized:				
Electric plant	23,839,990	2,090,738	(11,227)	25,919,501
Buildings and improvements	19,651	208,441	-	228,092
Infrastructure	30,773,531	244,627	(68,325)	30,949,833
Vehicles	42,528	-	-	42,528
Machinery and equipment	1,515,225	67,105	-	1,582,330
Total capital assets being depreciated/amortized	56,190,925	2,610,911	(79,552)	58,722,284
Less accumulated depreciation/amortization for:				
Electric plant	(10,669,518)	(715,199)	4,038	(11,380,679)
Buildings and improvements	(9,334)	(7,553)	-	(16,887)
Infrastructure	(16,561,289)	(526,140)	68,325	(17,019,104)
Vehicles	(21,265)	(8,505)	-	(29,770)
Machinery and equipment	(1,372,108)	(78,241)	-	(1,450,349)
Total accumulated depreciation/amortization	(28,633,514)	(1,335,638)	72,363	(29,896,789)
Total capital assets being depreciated/amortized, net	27,557,411	1,275,273	(7,189)	28,825,495
Total business-type activities capital assets, net	\$ 29,215,025	\$ 1,765,329	\$ (1,726,104)	\$ 29,254,250

	Beginning Balance	Increases	Decreases	Ending Balance
<u><i>Business-Type Activities: Sewer</i></u>				
Capital assets not being depreciated/amortized:				
Construction in process	\$ 284,401	\$ 87,395	\$ (284,401)	\$ 87,395
Total capital assets not being depreciated/amortized	<u>284,401</u>	<u>87,395</u>	<u>(284,401)</u>	<u>87,395</u>
Capital assets being depreciated/amortized:				
Buildings and improvements	19,651	208,441	-	228,092
Infrastructure	21,199,515	75,960	-	21,275,475
Machinery and equipment	784,973	42,178	-	827,151
Vehicles	42,528	-	-	42,528
Total capital assets being depreciated/amortized	<u>22,046,667</u>	<u>326,579</u>	<u>-</u>	<u>22,373,246</u>
Less accumulated depreciation/amortization for:				
Buildings and improvements	(9,334)	(7,553)	-	(16,887)
Infrastructure	(13,750,382)	(335,202)	-	(14,085,584)
Machinery and equipment	(665,539)	(19,143)	-	(684,682)
Vehicles	(21,265)	(8,505)	-	(29,770)
Total accumulated depreciation/amortization	<u>(14,446,520)</u>	<u>(370,403)</u>	<u>-</u>	<u>(14,816,923)</u>
Total capital assets being depreciated/amortized, net	<u>7,600,147</u>	<u>(43,824)</u>	<u>-</u>	<u>7,556,323</u>
Total Sewer capital assets, net	<u>\$ 7,884,548</u>	<u>\$ 43,571</u>	<u>\$ (284,401)</u>	<u>\$ 7,643,718</u>
<u><i>Business-Type Activities: TMLD</i></u>				
Capital assets not being depreciated/amortized:				
Land	\$ 189,178	\$ -	\$ -	\$ 189,178
Construction in-process	1,184,035	250,479	(1,434,514)	-
Total capital assets not being depreciated/amortized	<u>1,373,213</u>	<u>250,479</u>	<u>(1,434,514)</u>	<u>189,178</u>
Capital assets being depreciated/amortized:				
Production plant	4,023,430	-	-	4,023,430
Distribution plant	15,457,382	2,026,609	(11,227)	17,472,764
General plant	4,359,178	64,129	-	4,423,307
Total capital assets being depreciated/amortized	<u>23,839,990</u>	<u>2,090,738</u>	<u>(11,227)</u>	<u>25,919,501</u>
Less accumulated depreciation/amortization for:				
Production plant	(1,383,160)	(120,701)	-	(1,503,861)
Distribution plant	(6,881,835)	(463,722)	4,038	(7,341,519)
General plant	(2,404,523)	(130,776)	-	(2,535,299)
Total accumulated depreciation/amortization	<u>(10,669,518)</u>	<u>(715,199)</u>	<u>4,038</u>	<u>(11,380,679)</u>
Total capital assets being depreciated/amortized, net	<u>13,170,472</u>	<u>1,375,539</u>	<u>(7,189)</u>	<u>14,538,822</u>
Total TMLD capital assets, net	<u>\$ 14,543,685</u>	<u>\$ 1,626,018</u>	<u>\$ (1,441,703)</u>	<u>\$ 14,728,000</u>

<i>Business-type Activities: Water</i>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated/amortized:				
Construction in process	\$ -	\$ 152,182	\$ -	\$ 152,182
Total capital assets not being depreciated/amortized	-	152,182	-	152,182
Capital assets being depreciated/amortized:				
Infrastructure	9,574,016	168,667	(68,325)	9,674,358
Machinery and equipment	730,252	24,927	-	755,179
Total capital assets being depreciated/amortized	10,304,268	193,594	(68,325)	10,429,537
Less accumulated depreciation/amortization for:				
Infrastructure	(2,810,907)	(190,938)	68,325	(2,933,520)
Machinery and equipment	(706,569)	(59,098)	-	(765,667)
Total accumulated depreciation/amortization	(3,517,476)	(250,036)	68,325	(3,699,187)
Total capital assets being depreciated/amortized, net	6,786,792	(56,442)	-	6,730,350
Total Water capital assets, net	\$ 6,786,792	\$ 95,740	\$ -	\$ 6,882,532

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

<i>Governmental Activities:</i>		<i>Business-Type Activities:</i>	
General government	\$ 14,820	Sewer	\$ 370,403
Public safety	291,114	Water	250,036
Education	1,055,957	TMLD	715,199
Public works	597,517		<u>\$ 1,335,638</u>
Health and human services	27,520		
Culture and recreation	5,362		
	<u>\$ 1,992,290</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, 2022 is \$829,488.

F. Temporary Debt

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

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

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

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

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

The Town's temporary borrowing activity for fiscal year 2023 was as follows:

Type	Interest Rate	Maturity Date	Beginning Balance	Additions	Retirements	Ending Balance
<i><u>Business-Type Activities:</u></i>						
BAN	4.16%	10/20/23	\$ -	\$ 500,000	\$ -	\$ 500,000
Total Business-Type Notes			<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>

G. Long-term Obligations

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

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

Authorized and Unissued Debt - At June 30, 2023, the Town had authorized and unissued debt for the following:

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

The following reflects the current year activity (the TMLD's activity is for the year ended December 31, 2022) in the long-term liability accounts:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<u>Governmental Activities:</u>					
Bond and note indebtedness	\$ 19,495,000	\$ -	\$ (570,000)	\$ 18,925,000	\$ 590,000
Unamortized bond premiums	686,653	-	(56,630)	630,023	53,994
Notes from direct borrowings and placements	777,093	-	(252,625)	524,468	257,218
Compensated absences	430,380	51,550	-	481,930	120,483
Landfill closure	155,000	-	(21,000)	134,000	21,000
Net pension liability	7,910,269	2,941,670	(1,151,743)	9,700,196	-
Net other postemployment benefits liability	5,381,915	1,334,525	(1,597,607)	5,118,833	-
Total Governmental Activities	<u>\$ 34,836,310</u>	<u>\$ 4,327,745</u>	<u>\$ (3,649,605)</u>	<u>\$ 35,514,450</u>	<u>\$ 1,042,695</u>
<u>Business-Type Activities - Sewer:</u>					
Bond and note indebtedness	\$ 30,000	\$ -	\$ (30,000)	\$ -	\$ -
Notes from direct borrowings and placements	2,714,769	-	(394,121)	2,320,648	408,856
Compensated absences	38,825	10,413	-	49,238	16,249
Net pension liability	871,167	323,970	(126,843)	1,068,294	-
Net other postemployment benefits liability	584,762	269,127	(325,500)	528,389	-
Total Sewer	<u>4,239,523</u>	<u>603,510</u>	<u>(876,464)</u>	<u>3,966,569</u>	<u>425,105</u>
<u>Business-Type Activities - Water:</u>					
Bond and note indebtedness	765,000	1,145,000	(305,000)	1,605,000	170,000
Unamortized bond premiums	-	103,694	-	103,694	6,913
Notes from direct borrowings and placements	890,806	-	(58,297)	832,509	58,297
Compensated absences	35,072	-	-	35,072	-
Net pension liability	757,756	188,682	-	946,438	-
Net other postemployment benefits liability	793,466	-	(32,504)	760,962	-
Total Water	<u>3,242,100</u>	<u>1,437,376</u>	<u>(395,801)</u>	<u>4,283,675</u>	<u>235,210</u>
<u>Business-Type Activities - TMLD:</u>					
Notes from direct borrowings and placements	1,069,975	-	(217,457)	852,518	220,220
Compensated absences	30,364	-	(1,373)	28,991	-
Net pension liability	2,555,637	-	(364,207)	2,191,430	-
Net other postemployment benefits liability	1,170,233	189,577	-	1,359,810	-
Total TMLD	<u>4,826,209</u>	<u>189,577</u>	<u>(583,037)</u>	<u>4,432,749</u>	<u>220,220</u>
Total Business-Type Activities	<u>\$ 12,307,832</u>	<u>\$ 2,230,463</u>	<u>\$ (1,855,302)</u>	<u>\$ 12,682,993</u>	<u>\$ 880,535</u>
Total Long-term Obligations	<u>\$ 47,144,142</u>	<u>\$ 6,558,208</u>	<u>\$ (5,504,907)</u>	<u>\$ 48,197,443</u>	<u>\$ 1,923,230</u>

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, 2023 (the TMLD's activity is for the year ended December 31, 2022):

Description of Issue	Interest Rates	Beginning Balance	Additions	Maturities and Deductions	Ending Balance
<i>Governmental Activities:</i>					
General obligation bonds	2.0 - 5.0%	\$ 19,495,000	\$ -	\$ (570,000)	\$ 18,925,000
State house note	2.29%	225,000	-	(75,000)	150,000
MCWT notes payable	0 - 5.5%	269,202	-	(38,476)	230,726
Capital financing		282,891	-	(139,149)	143,742
Unamortized bond premium		686,653	-	(56,630)	630,023
Total Governmental Activities		\$ 20,958,746	\$ -	\$ (879,255)	\$ 20,079,491
<i>Business-Type Activities - Sewer:</i>					
USDA Rural Utilities Loan	2.25%	\$ 1,634,210	\$ -	\$ (45,395)	\$ 1,588,815
MCWT notes payable	0.00%	1,080,559	-	(348,726)	731,833
Total Sewer Activities		2,714,769	-	(394,121)	2,320,648
<i>Business-Type Activities - Water:</i>					
General obligation bonds	2.6 - 5.0 %	765,000	1,145,000	(305,000)	1,605,000
USDA Rural Utilities Loan	2.25%	890,806	-	(58,297)	832,509
Unamortized bond premium		-	103,694	-	103,694
Total Water Activities		1,655,806	1,248,694	(363,297)	2,541,203
<i>Business-Type Activities - TMLD</i>					
Battery storage - direct borrowing	3.20%	673,225	-	(85,207)	588,018
Clean Renewable Energy Bond	2%	396,750	-	(132,250)	264,500
Total TMLD Activities		1,069,975	-	(217,457)	852,518
Total Business-Type Activities		\$ 5,440,550	\$ 1,248,694	\$ (974,875)	\$ 5,714,369
		26,399,296	1,248,694	(1,854,130)	25,793,860

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 \$45,395 and interest in the amount of \$15,553 until the maturity of these agreements.

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

<i>Governmental Activities</i>							
Year Ending June 30,	Principal			Interest			Total
	General Obligation	Direct Borrowings	Total Principal	General Obligation	Direct Borrowings	Total Interest	
2024	\$ 590,000	\$ 257,218	\$ 847,218	\$ 638,793	\$ 8,399	\$ 647,192	\$ 1,494,410
2025	620,000	105,250	725,250	616,944	1,717	618,661	1,343,911
2026	640,000	30,250	670,250	593,745	-	593,745	1,263,995
2027	675,000	30,250	705,250	561,742	-	561,742	1,266,992
2028	705,000	30,250	735,250	527,995	-	527,995	1,263,245
2029-2033	3,995,000	71,250	4,066,250	2,167,969	-	2,167,969	6,234,219
2034-2038	4,645,000	-	4,645,000	1,519,696	-	1,519,696	6,164,696
2039-2043	5,400,000	-	5,400,000	768,275	-	768,275	6,168,275
2044-2045	1,655,000	-	1,655,000	61,282	-	61,282	1,716,282
Total	<u>\$ 18,925,000</u>	<u>\$ 524,468</u>	<u>\$ 19,449,468</u>	<u>\$ 7,456,441</u>	<u>\$ 10,116</u>	<u>\$ 7,466,557</u>	<u>\$ 26,916,025</u>
<i>Business-Type Activities - Sewer</i>							
2024	\$ -	\$ 408,856	\$ 408,856	\$ -	\$ 51,301	\$ 51,301	\$ 460,157
2025	-	413,767	413,767	-	34,727	34,727	448,494
2026	-	45,395	45,395	-	33,706	33,706	79,101
2027	-	45,395	45,395	-	32,684	32,684	78,079
2028	-	45,395	45,395	-	31,663	31,663	77,058
2029-2033	-	226,975	226,975	-	142,993	142,993	369,968
2034-2038	-	226,975	226,975	-	117,458	117,458	344,433
2039-2043	-	226,975	226,975	-	91,924	91,924	318,899
2044-2048	-	226,975	226,975	-	66,389	66,389	293,364
2049-2053	-	226,975	226,975	-	40,854	40,854	267,829
2054-2058	-	226,965	226,965	-	15,320	15,320	242,285
	<u>\$ -</u>	<u>\$ 2,320,648</u>	<u>\$ 2,320,648</u>	<u>\$ -</u>	<u>\$ 659,019</u>	<u>\$ 659,019</u>	<u>\$ 2,979,667</u>
<i>Business-Type Activities - Water</i>							
2024	\$ 170,000	\$ 58,297	\$ 228,297	\$ 65,933	\$ 23,066	\$ 88,999	\$ 317,296
2025	170,000	58,297	228,297	60,450	21,557	82,007	310,304
2026	175,000	58,297	233,297	53,100	20,049	73,149	306,446
2027	175,000	58,297	233,297	45,500	18,540	64,040	297,337
2028	65,000	58,297	123,297	40,200	17,030	57,230	180,527
2029-2033	380,000	291,485	671,485	148,750	62,624	211,374	882,859
2034-2038	470,000	191,485	661,485	78,200	32,350	110,550	772,035
2039 -2040	-	58,054	58,054	-	10,737	10,737	68,791
	<u>\$ 1,605,000</u>	<u>\$ 832,509</u>	<u>\$ 2,437,509</u>	<u>\$ 492,133</u>	<u>\$ 205,953</u>	<u>\$ 698,086</u>	<u>\$ 3,135,595</u>
<i>Business-Type Activities - TMLD</i>							
Year Ending December 31,	Principal			Interest			Total
	General Obligation	Direct Borrowings	Total Principal	General Obligation	Direct Borrowings	Total Interest	
2023	\$ -	\$ 220,220	\$ 220,220	\$ -	\$ 25,231	\$ 25,231	\$ 245,451
2024	-	223,073	223,073	-	14,443	14,443	237,516
2025	-	93,768	93,768	-	11,497	11,497	105,265
2026	-	96,809	96,809	-	8,456	8,456	105,265
2027	-	99,949	99,949	-	5,316	5,316	105,265
2028-2029	-	118,699	118,699	-	4,111	4,111	122,810
	<u>\$ -</u>	<u>\$ 852,518</u>	<u>\$ 852,518</u>	<u>\$ -</u>	<u>\$ 69,054</u>	<u>\$ 69,054</u>	<u>\$ 921,572</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, 2022 were issued and are available by submitting a request to the Retirement System at 23 Midstate Drive, Suite 106, Auburn, Massachusetts 01501.

Membership – Membership in the System as of December 31, 2022 was as follows:

Retirees and beneficiaries currently receiving benefits	4,270
Active plan members	7,561
Inactive plan members	2,197
Total	<u>14,028</u>
Number of employers	99

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

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

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

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

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

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

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

The System may be amended or terminated in whole or in part at any time by the Massachusetts Legislature, provided that no such modification, amendment or termination shall be made that would deprive a current member of superannuation pension rights or benefits provided under applicable laws of Massachusetts, if such member has paid the stipulated contributions specified in sections or provisions of such laws. There were no significant changes to the System's benefit terms in fiscal year 2023. 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 \$1,064,999 to the Retirement System in fiscal year 2023, 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 24.7% in fiscal year 2023.

Net Pension Liability – At June 30, 2023, the Town proportionate share of the net pension liability was \$13,468,498 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, 2022 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, 2022. 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 1.31% and 1.30% respectfully at December 31, 2022 and 2021.

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, 2022, 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 \$1,393,497 in pension expense in the statement of activities in fiscal year 2023. This does not agree to the amount calculated by the actuary because the Light Department uses a year earlier measurement date.

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2023, 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:

	Town	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 329,543
Net differences between projected and actual earnings on pension plan investments	726,715	-
Changes of assumptions	570,650	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	64,877	97,542
Total	<u>\$ 1,362,242</u>	<u>\$ 427,085</u>

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

<u>Year ended June 30,</u>	
2023	\$ 71,459
2024	196,797
2025	249,851
2026	436,946
2027	(19,896)
Total	<u>\$ 935,157</u>

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2023, the Water Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Water	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 28,963
Net differences between projected and actual earnings on pension plan investments	63,864	-
Changes of assumptions	50,154	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	5,709	8,573
Total	<u>\$ 119,727</u>	<u>\$ 37,536</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>	
2024	\$ 6,280
2025	17,289
2026	21,959
2027	38,403
2028	(1,740)
Total	<u>\$ 82,191</u>

Deferred Outflows of Resources and Deferred Inflows of Resources – At December 31, 2022, the Light Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Light	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 45,834
Net differences between projected and actual earnings on pension plan investments	-	309,175
Changes of assumptions	188,436	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	12,161	42,548
Contributions made subsequent to measurement date	214,992	-
Total	<u>\$ 415,589</u>	<u>\$ 397,557</u>

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

<u>Year ended December 31,</u>		
2023	\$	(50,567)
2024		(78,181)
2025		(47,033)
2026		(33,837)
2027		12,658
Total	\$	<u>(196,960)</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, 2022. The significant actuarial assumptions used in this actuarial valuation included:

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the System's target allocation as of December 31, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	37%	4.74%
Fixed income	23%	7.30%
Private equity	16%	7.60%
Real Estate	10%	3.10%
Timber/Natural Resources	4%	4.40%
Hedge Funds	10%	3.90%

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

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

Sensitivity Analysis – The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as the proportionate share of the net pension liability using a discount rate that is one percentage point lower, or one percentage point higher than the current rate:

	Current Discount	1% Decrease	Current	1% Increase
Net pension liability	7.25%	\$ 16,435,196	\$ 13,468,498	\$ 10,960,343

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

B. Other Postemployment Benefits

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

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

Employees Covered by Benefit Terms – The following employees were covered by the benefit terms as of June 30, 2023 (December 31, 2022 for the Light Department):

	Inactive Employees	Active Employees	Total
Town	32	36	68
Sewer	2	6	8
Water	2	7	9
Light	10	10	20
Total	46	59	105

Contributions – The contribution requirements of OPEB Plan members and the Town are established and may be amended by the Town. Retirees contributed 32% of the set premium for medical, dental and life insurance during fiscal 2023 and contribution rates increase by 1% at every renewal rate until reaching 35% in 2026. The remainder of the cost is funded from taxation and user rates from the enterprise funds effected.

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

For the year ended June 30, 2023, the average contribution rates of covered-employee payroll were 10.8%. The Light Department December 31, 2022 amounts are blended into this rate.

Net OPEB Liability – The Town’s net OPEB liability was measured as of July 1, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the Town at June 30, 2023 (December 31, 2022 for TMLD) were as follows:

	Component				
	Town	Sewer	Water	Light	Total
Total OPEB Liability	\$ 5,456,813	\$ 638,583	\$ 926,284	\$ 1,927,417	\$ 8,949,097
Plan fiduciary net position	337,980	110,194	165,322	567,607	1,181,103
Net OPEB liability	<u>\$ 5,118,833</u>	<u>\$ 528,389</u>	<u>\$ 760,962</u>	<u>\$ 1,359,810</u>	<u>\$ 7,767,994</u>
	6.2%	17.3%	17.8%	29.4%	13.2%

Changes in the Net OPEB Liability – The following table summarizes the changes in the net OPEB liability for the year ended June 30, 2023 (except that the Light department is as of December 31, 2022):

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2022	\$ 9,009,354	\$ 1,078,987	\$ 7,930,367
Changes for the year:			
Service cost	266,239	-	266,239
Interest	450,843	-	450,843
Change in assumptions	(157,226)	-	(157,226)
Difference between expected and actual	(346,041)	-	(346,041)
Employer contributions	-	423,221	(423,221)
Benefit payments withdrawn from trust	-	(274,082)	274,082
Net investment income	-	(47,024)	47,024
Benefit payments	(274,082)	-	(274,082)
Net changes	<u>(60,267)</u>	<u>102,115</u>	<u>(162,382)</u>
Balances at June 30, 2023	<u>\$ 8,949,087</u>	<u>\$ 1,181,102</u>	<u>\$ 7,767,985</u>

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	6.09%, net of OPEB plan investment expense Town, 6.09% for sewer, 6.09% for water and 4.88% for light including inflation.
Municipal bond rate	4.13% as of June 30, 2023
Single Equivalent Discount Rate	5.45% Town; 5.81% sewer; 5.49% water and 4.88% light net of OPEB plan investment expense including inflation. Using a blend of the Municipal Bond Index Rate for unfunded periods and the Investment Rate of Return.
Inflation	2.50% annually
Health Care Trend Rate	6.50%
Salary Increases	3.00% annually
Pre-Retirement Mortality	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females
Post-Retirement Mortality	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females
Disabled Mortality	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

Key assumption changes effective Fiscal Year ending June 30, 2023

Single Equivalent Discount Rate	Town Discount rate increased from 4.81% to 5.45% Sewer Discount rate increased from 5.01% to 5.81%
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The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class.

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

Asset Class	Target Allocation	Expected Rate of Return
Domestic Equity - Large Cap	28.00%	4.10%
Domestic Equity - Small/Mid Cap	15.25%	4.55%
International Equity - Developed Market	12.25%	4.64%
International Equity - Emerging Market	7.75%	5.45%
Domestic Fixed Income	18.75%	1.05%
International Fixed Income	4.75%	0.96%
Alternatives	9.50%	5.95%
Real Estate	3.25%	6.25%
Cash	0.50%	0.00%
	<u>100.00%</u>	
Real rate of return		3.84%
Inflation assumption		2.50%
Total nominal rate of return		<u>6.34%</u>
Investment expense		<u>-0.25%</u>
Net investment return		<u>6.09%</u>

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the year ended June 30, 2023 (December 31, 2022 for the Light Department) OPEB expense was \$169,637 and deferred inflows and outflows are reflected as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 1,481,487	\$ 899,423
Differences between expected and actual experience	-	1,199,608
Differences between projected and actual earnings on investments	<u>81,979</u>	<u>-</u>
	<u>\$ 1,563,466</u>	<u>\$ 2,099,031</u>

Deferred inflows and outflows are amortized to expense as follows:

Year Ended June 30,	
2023	\$ (656,741)
2024	129,016
2025	54,194
2026	(63,967)
2027	1,933
	<u>\$ (535,565)</u>

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

Net OPEB Liability	Discount Rate			
	Current Rate	1% lower	Current	1% greater
Town	5.45%	\$ 5,948,921	\$ 5,118,833	\$ 4,450,449
Sewer	5.81%	626,535	528,389	449,214
Water	5.49%	907,140	760,962	643,236
Light	4.88%	1,729,337	1,359,810	1,068,793
Total		<u>\$ 9,211,933</u>	<u>\$ 7,767,994</u>	<u>\$ 6,611,692</u>

Net OPEB Liability	Health Care Rate			
	Current Rate	1% lower	Current	1% greater
Town	6.50%	\$ 4,381,077	\$ 5,118,833	\$ 6,046,581
Sewer	6.50%	438,668	528,389	640,503
Water	6.50%	629,284	760,962	925,086
Light	6.50%	1,020,597	1,359,810	1,809,316
Total		<u>\$ 6,469,626</u>	<u>\$ 7,767,994</u>	<u>\$ 9,421,486</u>

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

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

Investment Rate of Return – For the year ended June 30, 2023 (December 31, 2022 for TMLD) the annual money-weighted rate of return on investments, net of investment expense, was a loss of 7.74%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

C. Risk Financing

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

D. Commitments and Contingencies

General – During its day-to-day operations, the Town is party to certain legal claims, which are subject to many uncertainties, and the outcome of individual litigation matters in these situations cannot be reasonably estimated. Although the amount of liability, if any, in these situations at June 30, 2023, 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, 2023.

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, 2023, there were zero pending cases in ATB.

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

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

MMWEC Participation – The TMLD is a participant in certain projects of the Massachusetts Municipal Wholesale Electric Company (MMWEC). MMWEC is a public corporation and a political subdivision of the Commonwealth, created as a means to develop a bulk power supply for its Members and other utilities. MMWEC is authorized to construct, own or purchase ownership interests in, and to issue revenue bonds to finance, electric facilities (“Projects”). MMWEC has acquired ownership interests in electric facilities operated by other entities and also owns and operates its own electric facilities.

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

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

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

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

At December 31, 2022, MMWEC has no debt service obligations outstanding relating to the Projects. MMWEC is involved in various legal actions, the outcome of which, in the opinion of MMWEC management, will not have a material effect on the financial position of MMWEC.

The total capital expenditures and annual capacity, fuel and transmission costs (which include debt service and decommissioning expenses discussed above) associated with the Department's Project Capability of the Projects in which it participates was \$25,242,428 for the year ended December 31, 2022.

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

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

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

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

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

The total capital expenditures, debt service and operation and maintenance (O&M) costs associated with the Plant's *pro rata* share of the Phases in which it participates for the year ended December 31, 2022 are listed in the table below:

Phase	Percentage Share	Total Capital Expenditures	Debt Service Billed	Operations & Maintenance Billed
Berkshire Phase 1	5.484%	\$ 3,033,780	\$ 265,426	\$ 117,450

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

<u>For Years Ending December 31,</u>	
2023	\$ 265,398
2024	265,741
2025	264,343
2026	265,590
2027	265,604
2028 - 2030	796,249
Total	<u>\$ 2,122,925</u>

E. Landfill Closure and Post-Closure Care Costs

The Town's landfill is closed and a final cover has been installed in accordance with Federal and State laws and regulations. Those laws and regulations also require the Town to perform certain maintenance and monitoring functions ("post-closure care") at the site for 30 years after the landfill cover is installed. In accordance with generally accepted accounting principles, the estimated remaining cost of monitoring; \$134,000 has been recorded as a governmental activity's liability; actual costs may be higher due to inflation, changes in technology, or changes in regulations.

IV. Implementation of New GASB Pronouncements

Current Year Implementations

In May 2019, the GASB issued GASB Statement No. 91, *Conduit Debt Obligations*. The objective of this Statement was to standardize the reporting of conduit debt obligations by issuers by clarifying the existing definition of conduit debt obligation, among other matters. As amended, the provisions of this Statement became effective for financial reporting periods beginning after December 15, 2021 (fiscal year 2023). The adoption of this standard did not have a material impact on the Town's financial statements.

In March 2020, the GASB issued GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement was to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. The provisions of this Statement became effective for financial reporting periods beginning after June 15, 2022 (fiscal year 2023). The adoption of this standard did not have a material impact on the Town's financial statements.

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this Statement was to address accounting for subscription-based information technology arrangements to government end users based on the standards established in Statement No. 87, as amended. The provisions of this Statement became effective for financial reporting periods beginning after June 15, 2022 (fiscal year 2023). The adoption of this standard did not have a material impact on the Town's financial statements.

Future Implementations –

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

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

TOWN OF TEMPLETON, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS
YEARS ENDED JUNE 30, 2023

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

<u>Year Ended December 31,</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2022	1.31%	\$ 13,468,498	\$ 4,315,139	312.12%	48.20%
2021	1.30%	10,983,225	3,861,532	284.43%	56.20%
2020	1.32%	11,717,239	3,922,523	298.72%	50.30%
2019	1.32%	11,664,176	3,579,056	325.90%	47.36%
2018	1.31%	12,012,202	3,594,982	334.14%	43.05%
2017	1.32%	10,758,199	3,379,162	318.37%	46.40%
2016	1.37%	11,442,390	3,418,702	334.70%	42.00%
2015	1.36%	9,665,159	3,497,074	276.38%	44.52%
2014	1.73%	10,271,629	3,362,571	305.47%	47.94%

SCHEDULE OF THE TOWN'S CONTRIBUTIONS TO PENSION PLAN

<u>Year Ended June 30,</u>	<u>Actuarially Determined Contribution</u>	<u>Contributions in Relation to the Actuarially Determined Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2023	\$ 1,064,999	\$ 1,064,999	\$ -	\$ 4,379,866	24.32%
2022	964,560	964,560	-	3,919,455	24.61%
2021	887,221	887,221	-	3,981,361	22.28%
2020	797,870	797,870	-	3,632,742	21.96%
2019	737,540	737,540	-	3,648,907	20.21%
2018	667,573	667,573	-	3,429,849	19.46%
2017	663,582	663,582	-	3,469,983	19.12%
2016	612,557	612,557	-	3,549,530	17.26%
2015	682,149	682,149	-	3,413,010	19.99%

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 auditors' report.

TOWN OF TEMPLETON, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
YEAR ENDED JUNE 30, 2023

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

	June 30				
	2023	2022	2021	2020	2018
Total OPEB liability:					
Service cost	\$ 266,239	\$ 236,901	\$ 204,753	\$ 182,837	\$ 288,900
Interest	450,843	412,709	387,869	481,117	472,066
Differences between expected and actual experience	(346,041)	(915,834)	(33,566)	(1,703,270)	(833,857)
Changes of assumptions	(157,226)	1,254,569	765,344	(1,873,514)	-
Benefit payments	(274,082)	(302,113)	(298,068)	(290,687)	(381,968)
Net change in total OPEB liability	(60,267)	686,232	1,026,332	(3,203,517)	(454,859)
Total OPEB liability - beginning of year	9,009,354	8,323,122	7,296,790	10,500,307	9,524,637
Total OPEB liability - end of year (a)	<u>\$ 8,949,087</u>	<u>\$ 9,009,354</u>	<u>\$ 8,323,122</u>	<u>\$ 7,296,790</u>	<u>\$ 9,069,778</u>
Plan fiduciary net position:					
Contributions - employer	\$ 423,221	\$ 448,752	\$ 438,836	\$ 377,326	\$ 397,872
Net investment income	(47,024)	(3,254)	132,429	63,498	(1,534)
Benefit payments	(274,082)	(302,113)	(298,058)	(290,687)	(381,968)
Net change in Plan fiduciary net position	102,115	143,385	273,207	150,137	220,129
Plan fiduciary net position - beginning of year	1,078,987	935,602	662,395	512,258	153,982
Plan fiduciary net position - end of year (b)	<u>\$ 1,181,102</u>	<u>\$ 1,078,987</u>	<u>\$ 935,602</u>	<u>\$ 662,395</u>	<u>\$ 374,111</u>
Net OPEB liability - end of year (a) - (b)	<u>\$ 7,767,985</u>	<u>\$ 7,930,367</u>	<u>\$ 7,387,520</u>	<u>\$ 6,634,395</u>	<u>\$ 8,695,667</u>
Plan fiduciary net position as a percentage of the total OPEB liability	13.20%	11.98%	11.24%	9.08%	4.12%
Covered-employee payroll	\$ 3,910,999	\$ 3,742,362	\$ 3,574,967	\$ 3,453,446	\$ 3,257,410
Net OPEB liability as a percentage of covered-employee payroll	198.62%	211.91%	206.65%	192.11%	282.13%

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

See independent auditors' report.

TOWN OF TEMPLETON, MASSACHUSETTS

**REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
YEAR ENDED JUNE 30, 2023**

SCHEDULE OF CONTRIBUTIONS

	June 30				
	2023	2022	2021	2020	2018
Actuarially-determined contribution	\$ 619,915	\$ 577,643	\$ 540,395	\$ 604,776	\$ 846,863
Contributions in relation to the actuarially-determined contribution	(423,221)	(448,752)	(438,836)	(377,326)	(545,832)
Contribution deficiency (excess)	\$ 196,694	\$ 128,891	\$ 101,559	\$ 227,450	\$ 301,031
Covered-employee payroll	\$ 3,910,999	\$ 3,742,362	\$ 3,574,967	\$ 3,453,446	\$ 3,082,121
Contribution as a percentage of covered-employee payroll	10.8%	12.0%	12.3%	10.9%	17.7%

Valuation Date July 1, 2021
Actuarial Cost Method Individual Entry Age Normal
Amortization Period 30 years
Asset Valuation Method Market Value of Assets as of Reporting Date
Investment rate of return 6.09%
Municipal Bond Rate 4.13%
Single Equivalent Discount Rate 5.45%
Inflation 2.50%
Healthcare cost trend rates 6.50%

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

	June 30				
	2023	2022	2021	2020	2018
Annual money-weighted rate of return, net of investment expense	7.74%	-14.89%	24.21%	2.72%	0.00%

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

See independent auditors' report.

TOWN OF TEMPLETON, MASSACHUSETTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Budgetary Amounts	Encumbrances	Actual Budgetary Adjusted	Variance Positive (Negative)
	Original Budget	Final Budget				
Revenues:						
Real estate and personal property	\$ 12,710,212	\$ 12,710,212	\$ 12,848,879		\$ 12,848,879	\$ 138,667
Intergovernmental	1,864,931	1,864,931	1,807,591		1,807,591	(57,340)
Motor vehicle and other excises	1,165,000	1,165,000	1,346,703		1,346,703	181,703
Licenses and permits	166,250	166,250	211,192		211,192	44,942
Departmental and other revenue	369,008	369,008	490,411		490,411	121,403
Penalties and interest	45,000	45,000	61,027		61,027	16,027
Fines and forfeitures	43,250	43,250	56,772		56,772	13,522
Investment income	15,000	15,000	55,065		55,065	40,065
Total Revenues	16,378,651	16,378,651	16,877,640	-	16,877,640	498,989
Expenditures:						
General government	1,278,817	1,181,284	1,016,664	141,300	1,157,964	23,320
Public safety	2,691,998	2,696,295	2,613,094	22,009	2,635,103	61,192
Education	7,956,733	7,956,733	7,941,683	15,048	7,956,731	2
Public works	1,630,729	1,713,275	1,562,463	146,730	1,709,193	4,082
Health and human services	363,858	369,402	177,175	150,284	327,459	41,943
Culture and recreation	129,595	132,791	98,259	28,765	127,024	5,767
Fringe and pension benefits	2,759,639	2,761,589	2,760,400	1,000	2,761,400	189
State and county tax assessments	73,746	73,746	68,466	-	68,466	5,280
Debt service	2,228,235	2,228,235	2,228,232	-	2,228,232	3
Total Expenditures	19,113,350	19,113,350	18,466,436	505,136	18,971,572	141,778
Other Financing Sources (Uses):						
Transfers in	2,036,958	2,036,958	2,046,434		2,046,434	9,476
Transfers out	(505,000)	(505,000)	(612,500)		(612,500)	107,500
Total Other Financing Sources (Uses)	1,531,958	1,531,958	1,433,934		1,433,934	116,976
(DEFICIENCY) EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES/USE OF PRIOR YEAR BUDGETARY FUND BALANCE	(1,202,741)	(1,202,741)	(154,862)		(659,998)	757,743
Other Budgetary Items:						
Prior year encumbrances	498,750	498,750				
Free cash	722,500	722,500				
Other	(18,509)	(18,509)				
Total Other Budgetary Items	1,202,741	1,202,741				
Net Budget	\$ -	\$ -				

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, 2023

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, 2023, is as follows:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues on a budgetary basis			\$ 16,877,640
Change in recording tax revenues	\$ (63,548)	\$ -	(63,548)
Stabilization interest	-	30,180	30,180
Revenues on a GAAP basis	<u>\$ (63,548)</u>	<u>\$ 30,180</u>	<u>\$ 16,844,272</u>
Expenditures on a budgetary basis			\$ 18,466,436
Reclass of enterprise indirect costs to expenditures	\$ (1,823,070)	\$ -	(1,823,070)
Expenditures on a GAAP basis	<u>\$ (1,823,070)</u>	<u>\$ -</u>	<u>\$ 16,643,366</u>
Other financing sources (uses) on a budgetary basis			\$ 1,276,100
Reclass of enterprise indirect costs to expenditures	\$ (1,823,070)	\$ -	(1,823,070)
Stabilization transfers	-	335,759	335,759
Other financing sources (uses) on a GAAP basis	<u>\$ (1,823,070)</u>	<u>\$ 335,759</u>	<u>\$ (211,211)</u>

Appropriation Deficits – During fiscal year 2023, there were no appropriation deficits.

TOWN CLERK

July 1, 2022-June 30, 2023

VITAL STATISTICS

Births:	Males	43
	Females	33
Marriages:	Male Residents	22
	Male Non-Residents	4
	Female Residents	23
	Female Non-Residents	5
Deaths:	Males	62
	Females	50

**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

Annual Town Report FY 2023													
July 1, 2022 - June 30, 2023													
	July	August	September	October	November	December	January	February	March	April	May	June	TOTALS
St. List	\$50.00	\$20.00	\$30.00	\$10.00	\$20.00	\$10.00	\$30.00	\$20.00	\$10.00	\$10.00	\$30.00	\$10.00	\$250.00
Bus. Cert.	\$140.00	\$240.00	\$220.00	\$60.00	\$180.00	\$60.00	\$40.00	\$180.00	\$120.00	\$260.00	\$200.00	\$100.00	\$1,800.00
Marr. Lic.	\$70.00	\$140.00	\$210.00	\$105.00	\$105.00	\$35.00	\$35.00	\$35.00		\$70.00	\$105.00		\$910.00
Raffles	\$10.00		\$20.00	\$10.00	\$20.00						\$10.00		\$70.00
Junk											\$75.00		\$75.00
Under Gr.									\$10.00	\$60.00		\$10.00	\$80.00
Cert. Copy	\$690.00	\$870.00	\$750.00	\$560.00	\$440.00	\$430.00	\$650.00	\$660.00	\$530.00	\$290.00	\$580.00	\$340.00	\$6,790.00
Dogs	\$336.00	\$255.00	\$90.00	\$95.00	\$120.00		\$5,995.00	\$3,550.00	\$6,015.00	\$2,505.00	\$2,445.00	\$255.00	\$21,661.00
Dog Late Fees	\$350.00				\$100.00		\$45.00				\$450.00	\$150.00	\$1,095.00
Failure to License	\$100.00												\$100.00
Copies													\$0.00
Postage													\$0.00
Plan. Rules													\$0.00
Homestead													\$0.00
Smoking				\$100.00			\$100.00				\$100.00		\$300.00
Misc.					\$200.00								\$200.00
TOTALS	\$1,746.00	\$1,525.00	\$1,320.00	\$940.00	\$1,185.00	\$535.00	\$6,895.00	\$4,445.00	\$6,685.00	\$3,195.00	\$3,995.00	\$865.00	\$33,331.00

COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH

WARRANT FOR 2022 STATE PRIMARY

WORCESTER, ss.

To the Constables of the Town of Templeton

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of the Town of Templeton, who are qualified to vote in Primaries to vote at:

**Narragansett Regional Middle School
460 Baldwinville Road
Baldwinville, MA 01436**

On **TUESDAY, THE 6th DAY OF SEPTEMBER, 2022**, from 7:00 A.M. to 8:00 P.M. for the following purpose:

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

GOVERNOR.....	FOR THIS COMMONWEALTH
LIEUTENANT GOVERNOR.....	FOR THIS COMMONWEALTH
ATTORNEY GENERAL.....	FOR THIS COMMONWEALTH
SECRETARY OF STATE.....	FOR THIS COMMONWEALTH
TREASURER.....	FOR THIS COMMONWEALTH
AUDITOR.....	FOR THIS COMMONWEALTH
REPRESENTATIVE IN CONGRESS.....	SECOND DISTRICT
COUNCILLOR.....	SEVENTH DISTRICT
SENATOR IN GENERAL COURT.....	WORCESTER & HAMPSHIRE DISTRICT
REPRESENTATIVE IN GENERAL COURT.....	SECOND WORCESTER DISTRICT
DISTRICT ATTORNEY.....	MIDDLE DISTRICT
SHERIFF.....	WORCESTER COUNTY

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

Given under our hands this __10th__ day of __August__, 2022.

BOARD OF SELECTMEN:

Timothy Toth, Chairman

Michael Currie, Vice Chairman

Terry Griffis, Clerk

Julie Richard, Member

Jeff Bennett, Member

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

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

8-15-2022
Date

Signature of Constable – Town of Templeton

Randy Brown
Printed Name of Constable Signing Above

A True Copy, ATTEST:

Carol A. Harris
Town Clerk of Templeton

**TOWN OF TEMPLETON
TOTAL TALLY SHEET
SEPTEMBER 6, 2022
State Primary**

5,833

1,038

17.8%

PRECINCT	A	B	C	TOTAL
Democrat	221	188	180	589
Republican	153	153	143	449
				0
TOTAL VOTES CAST	374	341	323	1,038
GOVERNOR	DEMOCRATIC PARTY			
Sonia Chang-Diaz	37	24	24	85
Maura Healey	177	161	156	494
Write-ins	0	0	0	0
Blanks	7	3	0	10
TOTAL	221	188	180	589

LIEUTENANT GOVERNOR				
Kimberley Driscoll	91	84	82	257
Tami Gouveia	41	37	31	109
Eric Lesser	80	61	61	202
Write-ins	0	0	0	0
Blanks	9	6	6	21
TOTAL	221	188	180	589
ATTORNEY GENERAL				
Andrea Campbell	86	77	64	227
Shannon Liss-Riordan	77	76	71	224
Quentin Palfrey	51	28	43	122
Write-ins	0	0	0	0
Blanks	7	7	2	16
TOTAL	221	188	180	589
SECRETARY OF STATE				
William Galvin	170	151	139	460
Tanisha Sullivan	48	33	39	120
Write-ins	0	0	0	0
Blanks	3	4	2	9
TOTAL	221	188	180	589
TREASURER				
Deborah Goldberg	194	170	169	533
Write-ins	1	0	2	3
Blanks	26	18	9	53
TOTAL	221	188	180	589
AUDITOR				
Christopher Dempsey	72	71	77	220
Diana Dizoglio	133	109	97	339
Write-ins	0	0	0	0
Blanks	16	8	6	30
TOTAL	221	188	180	589
REPRESENTATIVE IN CONGRESS				
James McGovern	203	172	170	545
Write-ins	1	0	1	2
Blanks	17	16	9	42
TOTAL	221	188	180	589
COUNCILLOR				
Paul DePalo	183	166	163	512
Write-ins	3	0	1	4
Blanks	35	22	16	73
TOTAL	221	188	180	589

SENATOR IN GENERAL COURT				
Anne Gobi	204	176	169	549
Write-ins	0	0	1	1
Blanks	17	12	10	39
TOTAL	221	188	180	589
REPRESENTATIVE IN GENERAL COURT				
Johnathan Zlotnik	195	171	169	535
Write-ins	3	0	1	4
Blanks	23	17	10	50
TOTAL	221	188	180	589
DISTRICT ATTORNEY				
Joseph Early Jr.	199	171	170	540
Write-ins	3	0	1	4
Blanks	19	17	9	45
TOTAL	221	188	180	589
SHERIFF				
David Fontaine	185	164	167	516
Write-ins	3	0	2	5
Blanks	33	24	11	68
TOTAL	221	188	180	589
REPUBLICAN PARTY				
GOVERNOR				
Geoff Diehl	97	108	75	280
Chris Doughty	55	44	67	166
Write-ins	0	0	0	0
Blanks	1	1	1	3
TOTAL	153	153	143	449
LIEUTENANT GOVERNOR				
Leah Allen	55	74	59	188
Kate Campanale	91	73	79	243
Write-ins	0	0	0	0
Blanks	7	6	5	18
TOTAL	153	153	143	449
ATTORNEY GENERAL				
James McMahon	130	129	118	377
Write-ins	1	0	0	1
Blanks	22	24	25	71
TOTAL	153	153	143	449

SECRETARY OF STATE				
Rayla Campbell	133	125	112	370
Write-ins	0	0	0	0
Blanks	20	28	31	79
TOTAL	153	153	143	449
TREASURER				
Write-ins	2	4	1	7
Blanks	151	149	142	442
TOTAL	153	153	143	449
AUDITOR				
Anthony more	130	124	111	365
Write-ins	0	0	0	0
Blanks	23	29	32	84
TOTAL	153	153	143	449
REPRESENTATIVE IN CONGRESS				
Jeffrey Sossa-Paquette	128	121	111	360
Write-ins	1	0	0	1
Blanks	24	32	32	88
TOTAL	153	153	143	449
COUNCILLOR				
Gary Galonek	128	121	108	357
Write-ins	0	0	0	0
Blanks	25	32	35	92
TOTAL	153	153	143	449
SENATOR IN GENERAL COURT				
James Amorello	127	115	110	352
Write-ins	1	0	0	1
Blanks	25	38	33	96
TOTAL	153	153	143	449
REPRESENTATIVE IN GENERAL COURT				
Bruce Chester	129	129	117	
Write-ins	0	0	0	0
Blanks	24	24	26	74
TOTAL	153	153	143	449
DISTRICT ATTORNEY				
Write-ins	3	3	1	7
Blanks	150	150	142	442
TOTAL	153	153	143	449

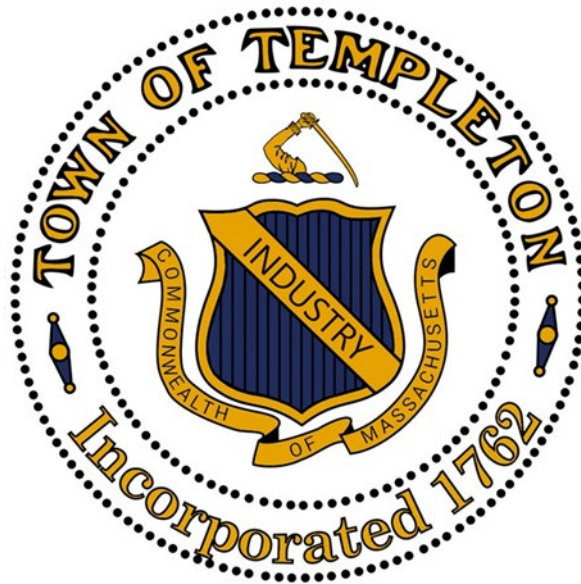
SHERIFF				
Lewis Evngelidis	135	131	123	389
Write-ins	0	0	0	0
Blanks	18	22	20	60
TOTAL	153	153	143	449

FALL TOWN MEETING – NOVEMBER 2, 2022

TOWN OF TEMPLETON

FALL TOWN MEETING VOTER GUIDE

November 2, 2022



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

ARTICLE 1: PAYMENT OF LATE BILLS

**Submitted by the Select
Board 9/10ths Vote Required**

To see if the Town will vote to authorize the payment of late bills from prior fiscal years from the FY 2022 budgets of the following departments in the following amounts:

Sewer Department	\$3,099.60
------------------	------------

Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 1, with a vote of 3-0.

On a motion duly made and seconded the town voted to authorize the payment of late bills from prior fiscal years from the FY 2022 budgets of the following departments in the following amounts:

Sewer Department	\$3,099.60
------------------	------------

Passed Unanimously/November 2nd @ 6:10 pm

ARTICLE 2: FISCAL YEAR 2023 OPERATING BUDGET AMENDMENT

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

To see if the Town will vote to appropriate the sum of Seventy-Five Thousand Dollars and No Cents (\$75,000) for supplemental appropriations to the Fiscal Year 2023 Operating Budget as follows:

Department	Amount	Reason
Select Board	\$22,500	Hire Grant Writer
Insurance & Benefits	\$12,500	Additional for Benefits
Select Board	\$20,000	Intergovernmental* – Pay Raises
Assessors	\$20,000	Training Transition

*Contains Reserve Transferrable by Select Board for Merit & Equity Raises for Personnel And to meet said appropriation by a transfer of said sum from certified free cash,
Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 2, with a vote of 3-0.

On a motion duly made and seconded the town voted to appropriate the sum of Seventy-Five Thousand Dollars and No Cents **(\$75,000)** for supplemental appropriations to the Fiscal Year 2023 Operating Budget as follows:

Department	Amount	Reason
Select Board	\$22,500	Hire Grant Writer
Insurance & Benefits	\$12,500	Additional for Benefits
Select Board	\$20,000	Intergovernmental* – Pay Raises
Assessors	\$20,000	Training Transition

*Contains Reserve Transferrable by Select Board for Merit & Equity Raises for Personnel
And to meet said appropriation by a transfer of said sum from certified free cash.

Passed/November 2nd @ 6:12 pm

**ARTICLE 3: FISCAL YEAR 2023 SEWER DEPARTMENT OPERATING BUDGET
SUPPLEMENT**

**Submitted by the Select Board for the Sewer Commission
Majority Vote Required**

To see if the Town will vote to appropriate the sum of Seventy Thousand Dollars and No Cents (\$70,000.00), to increase the FY 2023 Sewer Department Budget by said sum to total, in the aggregate, the sum of One Million Four Hundred Thirty-Nine Thousand Dollars Seven Hundred Fifty Dollars and No Cents (\$1,439,750.00) and to meet said appropriation by a transfer of said sum from certified retained earnings.

Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 3, with a vote of 3-0.

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 increase the FY 2023 Sewer Department Budget by said sum to total, in the aggregate, the sum of One Million Four Hundred Thirty-Nine Thousand Dollars Seven Hundred Fifty Dollars and No Cents **(\$1,439,750.00)** and to meet said appropriation by a transfer of said sum from certified retained earnings.

Passed/November 2nd @ 6:14 pm

ARTICLE 4: SPECIAL ARTICLE RE: GENERAL FUND

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

To see if the Town will vote to appropriate the sum of Twenty-Five Thousand Dollars and No Cents (\$25,000.00) for a special article as generally described below:

Department	Amount
Treas/Coll – Tax Title Work	\$25,000

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

Advisory Committee recommends a YES vote on Article 4, with a vote of 3-0.

On a motion duly made and seconded the Town voted to appropriate the sum of Twenty-Five Thousand Dollars and No Cents (\$25,000.00) for a special article as generally described below:

Department	Amount
Treas/Coll – Tax Title Work	\$25,000

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

Passed/November 2nd @ 6:15 pm

ARTICLE 5: ROOSTER BYLAW

**Submitted by the Select Board for the Board of Health
Majority Vote Required**

To see if the Town will vote to amend Chapter 133 of the General Bylaws by placing the existing Sections 133-1 to 133-11 under the heading "Article I Dogs," and inserting the following "Article II Roosters and Chickens":

§ 133-12 Applicability.

This subsection shall not apply to property that is used for the primary purpose of commercial agriculture and (a) contains five or more acres or (b) contains between two and five acres where the sale of products produced from the agricultural use generates at least \$1,000 per acre annually based on gross sales dollars.

§ 133-13 Responsibility of owner or keeper.

No person shall own or keep a rooster which, by crowing or by any other noise that is plainly audible from an abutting or nearby residential property between the hours of 9:00 p.m. and 7:00 a.m., or unreasonably disturbs the peace and quiet of any other person.

Any person owning or keeping roosters/chickens that are allowed to free range upon abutting or neighboring properties, can at any time be required to discontinue the practice at the request of the property owner, and the owner of the fowl must provide suitable deterrent to keep said roosters/chickens from trespassing.

§ 133-14 Violations; enforcement; disposition.

- A. Upon receipt of a complaint under this subsection, the police department shall investigate. Upon a determination that a violation of said subsection exists, the police department shall deliver to the keeper of the rooster notice of violation, along with an information brochure, to be prepared and published by the Town of Templeton's Agricultural Commission, discussing best practices for the keeping of roosters and outlining various methods for abating the noise impacts associated therewith. Upon delivery of such brochure, enforcement under this

subsection shall be stayed for a period of three weeks for the purpose of allowing the keeper of the rooster the opportunity to take remedial measures in response to the complaint.

- B. At least three weeks after the delivery of the brochure, the Police Department shall renew its action on the complaint and shall impose a non-criminal disposition.

Or take any other action related thereto.

Advisory Committee recommends a NO vote on Article 5, with a vote of 3-0.

A motion was duly made and seconded to waive the reading of Article 5

Passed/November 2nd @ 6:15 pm

Article 5 was duly made and seconded.

Defeated/November 2nd 6:25pm

**ARTICLE 6: AMENDING THE BYLAWS RE: COMMUNITY PRESERVATION
COMMITTEE**

**Submitted by the Select Board for the Community Preservation Committee
Majority Vote Required**

To see if the Town will vote, subject to the acceptance of the Special Act by the General Court, to amend Chapter 9 of the General Bylaws as follows:

§ 9-9 Establishment; members; terms; vacancies; removal.

- A. There is hereby established a Community Preservation Committee ("CPC"), consisting of nine voting members pursuant to MGL Chapter 44B (the "Act"). The composition of the CPC, the appointment authority and the terms of office for the CPC members shall be as follows:
- (1) One member of the Templeton Conservation Commission as designated by that Commission.
 - (2) One member of the Templeton Historical Commission as designated by that Commission.
 - (3) One member of the Templeton Housing Authority as designated by that Authority.
 - (4) One member of the Templeton *Parks and* Recreation Commission as designated by that Commission.
 - (5) One member of the Templeton Planning Board as designated by that Planning Board.
 - (6) One member of the Templeton Board of Assessors as designated by that Board of Assessors.
 - (7) Three members to be elected at large from the registered voters of the Town.

Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 6, with a vote of 3-0.

On a motion duly made and seconded the Town voted to the acceptance of the Special Act by the General Court, to amend Chapter 9 of the General Bylaws as follows:

§ 9-9 Establishment; members; terms; vacancies; removal.

B. There is hereby established a Community Preservation Committee ("CPC"), consisting of nine voting members pursuant to MGL Chapter 44B (the "Act"). The composition of the CPC, the appointment authority and the terms of office for the CPC members shall be as follows:

(4) One member of the Templeton Conservation Commission as designated by that Commission.

(5) One member of the Templeton Historical Commission as designated by that Commission.

(6) One member of the Templeton Housing Authority as designated by that Authority.

(4) One member of the Templeton *Parks and* Recreation Commission as designated by that Commission.

(5) One member of the Templeton Planning Board as designated by that Planning Board.

(6) One member of the Templeton Board of Assessors as designated by that Board of Assessors.

(7) Three members to be elected at large from the registered voters of the Town.

Passed Unanimously/November 2nd @ 6:28 pm

ARTICLE 7: COMMUNITY PRESERVATION COMMITTEE APPROPRIATIONS

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

To see if the Town will vote to appropriate the sum of One Hundred Twenty-Four Thousand Dollars and No Cents (\$124,000.00) for various activities and special articles as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Narragansett Historical Society	\$75,000	Grange Hall ¹	Historic Resources
Narragansett Historical Society	\$9,000	Drape Restoration ²	Historic Resources
Building & Grounds	\$40,000	Gilman Waite ³	Open Space

¹ Continued rehabilitation of Grange Hall at 9 Hubbardston Road, a historic building in Templeton contingent upon the demonstration of public benefit by continued free admission to public events held at said Grange Hall for Templeton residents.

²This allocation will be used for the preservation of 2 historic drapes for display in the Templeton Grange Hall Building.

³Continued improvements to Gilman Waite making the public restrooms functional. Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 7, with a vote of 3-0.

On a motion duly made and seconded the Town voted to appropriate the sum of One Hundred Twenty- Four Thousand Dollars and No Cents **(\$124,000.00)** for various activities and special articles as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Narragansett Historical Society	\$75,000	Grange Hall ¹	Historic Resources
Narragansett Historical Society	\$9,000	Drape Restoration ²	Historic Resources
Building & Grounds	\$40,000	Gilman Waite ³	Open Space

¹ Continued rehabilitation of Grange Hall at 9 Hubbardston Road, a historic building in Templeton contingent upon the demonstration of public benefit by continued free admission to public events held at said Grange Hall for Templeton residents.

²This allocation will be used for the preservation of 2 historic drapes for display in the Templeton Grange Hall Building.

³Continued improvements to Gilman Waite making the public restrooms functional.

Passed Unanimously/November 2nd @ 6:45 pm

ARTICLE 8: CEMETERY RULES

**Submitted by the Select Board for the Cemetery Commission
Majority Vote Required**

To see if the Town will approve, pursuant to Chapter 114, Section 23 of the Massachusetts General Laws, the following amendments to the Cemetery Commission's Rules:

Lot Maintenance Section

- Shrubbery - May be planted by the lot owner on each side of the upright stone at the center of the burial lot. **Prior approval must be obtained before planting any shrubbery.
- Shrubbery will be maintained on an "as time allows" basis, however the owner may trim their own shrubs and dispose all waste in the receptacles.
- Shrubs will grow and exceed their decorative means; it is the responsibility of the lot owner to remove/replace the shrubs. **If shrubbery, encroaches on abutting lots, is deemed a hazard, or impedes safe passage for maintenance of lots it may be removed without notice.**
- Flowers may be planted with in the width of the upright stone not to exceed 12 inches from the stone, and **all plantings must be within the lot boundary, or they will be subject to removal**

without further notice.

- Potted flowers placed at flat markers but must be able to be moved for mowing purposes. No flowers can be planted near flat markers.
- Holiday decorations may be placed on lots but must be removed with-in two weeks of the holiday.
- **Artificial flowers and greenery will only be permitted from November 15th until April 1st (due to maintenance and environmental impact).**
- **Excessive decorations are subject to removal upon the discretion of the Cemetery Department.**
- No fences are allowed.
- Objects that may cause damage to the equipment shall be removed, such as rocks, spikes and pottery.

Driving in the Cemeteries:

- Vehicle travel speed in the cemeteries should not exceed 5 MPH.
- Please do not park on the grass.
- Foot traffic and bicycles should stay on the road ways.
- Snowmobiles, ATV's, Dirt Bikes, Go Carts, and horses are prohibited from all cemeteries.

Monuments:

- Upright monuments and flat markers shall be placed by cemetery staff or by a professional company that specializes in monuments and markers.
- **All upright monuments will need to be submitted via draft to the Cemetery Foreman for prior approval before installation will be scheduled. Cemetery foreman reserves the right to submit said drafts to the Cemetery Commissioners for additional review if needed due to any concerns that may require additional fees or services, or possible refusal.**
- **Each lot may contain one upright monument. Additional monuments would be considered however they would require assessment of multiple factors including, but not limited to the location for placement and its impact on future plot use, maintenance, safety, visual aesthetics, etc. and will require unanimous approval from the Cemetery Commissioners.**
- All monuments and markers shall be tasteful and consistent with the history of the cemetery.
- All extraordinary markers such as benches and statues must be pre-approved by the cemetery commission. **Benches will be considered the upright monument for that lot.**
- Maintenance of the monument/Stone is the responsibility of the lot owner.
- One monument per lot is allowed.

Grounds:

- Animals are prohibited from the cemeteries, except for service dogs needed for standing and balance ~~animals~~.
- Receptacles are provided for the disposal of flower pots and trimmings.
- The planting of trees is strictly forbidden.

Lot Purchases:

- To be considered for a lot in the cemeteries of Templeton, you must meet the following qualifications: you must be a resident or have been born in Templeton or have family buried in Templeton.
- The cost of various sized lots is available by contacting the cemetery department (978) 939-8666.

- A deed will be issued for each lot; however, no burial can take place until the lot is paid in full. Emergency situations will be handled with the commissioners on an as needed basis. Payment in full must be made within 30 days.
- Cemetery lots span many generations, and the subdivision of ownership should be clearly noted on the lot deed at purchase. Otherwise, family members will need a signed letter from the owner permitting they be added to the deed. A \$5.00 deed filing fee will be charged.
- If the lot owner is deceased, the heirs or devisees of such must show proof to transfer or subdivide ownership.
- Re-sale of lots is NOT permitted. A lot owner may gift a lot to a new owner, and they will need to purchase a new lot deed at the cost of \$5.00. The cemetery department will NOT buy back lots. **Unused lots can be gifted back to the town, pending approval of the Cemetery Commission with the understanding that they will be resold if applicable at current market value.**
-
- Approximately 90% of the cost of the lot is for perpetual care. Perpetual care provides for grass trimming of the lot. No one can perform this task other than cemetery staff.

The cemetery department is NOT responsible for personal belonging left at grave sites or for any vandalism to lots or monuments/stones.

The cemetery reserves the right to:

Enlarge, reduce, change plotting, or change boundaries or grading of the cemetery, or a section or sections, including the right to modify or change locations or regrade roadways, walkways or any part thereof.

Interments:

Most interments are managed through a funeral home and notification of place and time is done with them. However, there are times when a private burial is to be performed and contact should be made first with the cemetery department. The place and time and any fees can be discussed during that time.

Interment can be as follows:

One full casket in a burial vault with up to 3 cremation vaults on top. A cement vault is required for all burials.

Disinterment: The proper documentation prescribed by law must be provided when any body is moved from one cemetery to another or to a new lot location within the town.

Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 8, with a vote of 2-1.

A motion was duly made and seconded to waive the reading of Article 8 Passed Unanimously/November 2nd @ 6:45 pm

On a motion duly made and seconded to the Town voted to approve, pursuant to Chapter 114, Section 23 of the Massachusetts General Laws, the following amendments to the Cemetery Commission's Rules:

Lot Maintenance Section

- Shrubbery - May be planted by the lot owner on each side of the upright stone at the center of the burial lot. ****Prior approval must be obtained before planting any shrubbery.**
- Shrubbery will be maintained on an "as time allows" basis, however the owner may trim their own shrubs and dispose all waste in the receptacles.
- Shrubs will grow and exceed their decorative means; it is the responsibility of the lot owner to remove/replace the shrubs. **If shrubbery, encroaches on abutting lots, is deemed a hazard, or impedes safe passage for maintenance of lots it may be removed without notice.**
- Flowers may be planted with in the width of the upright stone not to exceed 12 inches from the stone, and **all plantings must be within the lot boundary, or they will be subject to removal without further notice.**
- Potted flowers placed at flat markers but must be able to be moved for mowing purposes. No flowers can be planted near flat markers.
- Holiday decorations may be placed on lots but must be removed with-in two weeks of the holiday.
- **Artificial flowers and greenery will only be permitted from November 15th until April 1st (due to maintenance and environmental impact).**
- **Excessive decorations are subject to removal upon the discretion of the Cemetery Department.**
- No fences are allowed.
- Objects that may cause damage to the equipment shall be removed, such as rocks, spikes and pottery.

Driving in the Cemeteries:

- Vehicle travel speed in the cemeteries should not exceed 5 MPH.
- Please do not park on the grass.
- Foot traffic and bicycles should stay on the road ways.
- Snowmobiles, ATV's, Dirt Bikes, Go Carts, and horses are prohibited from all cemeteries.

Monuments:

- Upright monuments and flat markers shall be placed by cemetery staff or by a professional company that specializes in monuments and markers.
- **All upright monuments will need to be submitted via draft to the Cemetery Foreman for prior approval before installation will be scheduled. Cemetery foreman reserves the right to submit said drafts to the Cemetery Commissioners for additional review if needed due to any concerns that may require additional fees or services, or possible refusal.**
- **Each lot may contain one upright monument. Additional monuments would be considered however they would require assessment of multiple factors including, but not limited to the location for placement and its impact on future plot use, maintenance, safety, visual aesthetics, etc. and will require unanimous approval from the Cemetery Commissioners.**
- All monuments and markers shall be tasteful and consistent with the history of the cemetery.
- All extraordinary markers such as benches and statues must be pre-approved by the cemetery commission. **Benches will be considered the upright monument for that lot.**
- Maintenance of the monument/Stone is the responsibility of the lot owner.
- One monument per lot is allowed.

Grounds:

- Animals are prohibited from the cemeteries, except for service ~~dogs needed for standing and balance animals.~~
- Receptacles are provided for the disposal of flower pots and trimmings.

- The planting of trees is strictly forbidden.

Lot Purchases:

- To be considered for a lot in the cemeteries of Templeton, you must meet the following qualifications: you must be a resident or have been born in Templeton or have family buried in Templeton.
- The cost of various sized lots is available by contacting the cemetery department (978) 939-8666.
- A deed will be issued for each lot; however, no burial can take place until the lot is paid in full. Emergency situations will be handled with the commissioners on an as needed basis. Payment in full must be made within 30 days.
- Cemetery lots span many generations, and the subdivision of ownership should be clearly noted on the lot deed at purchase. Otherwise, family members will need a signed letter from the owner permitting they be added to the deed. A \$5.00 deed filing fee will be charged.
- If the lot owner is deceased, the heirs or devisees of such must show proof to transfer or subdivide ownership.
- Re-sale of lots is NOT permitted. A lot owner may gift a lot to a new owner, and they will need to purchase a new lot deed at the cost of \$5.00. The cemetery department will NOT buy back lots. **Unused lots can be gifted back to the town, pending approval of the Cemetery Commission with the understanding that they will be resold if applicable at current market value.**
- Approximately 90% of the cost of the lot is for perpetual care. Perpetual care provides for grass trimming of the lot. No one can perform this task other than cemetery staff.

The cemetery department is NOT responsible for personal belonging left at grave sites or for any vandalism to lots or monuments/stones.

The cemetery reserves the right to:

Enlarge, reduce, change plotting, or change boundaries or grading of the cemetery, or a section or sections, including the right to modify or change locations or regrade roadways, walkways or any part thereof.

Interments:

Most interments are managed through a funeral home and notification of place and time is done with them. However, there are times when a private burial is to be performed and contact should be made first with the cemetery department. The place and time and any fees can be discussed during that time.

Interment can be as follows:

One full casket in a burial vault with up to 3 cremation vaults on top. A cement vault is required for all burials.

Disinterment: The proper documentation prescribed by law must be provided when any body is moved from one cemetery to another or to a new lot location within the town

Passed/November 2nd @ 7:03 pm

ARTICLE 9: DEPOSIT TO DEMOLITION REVOLVING FUND

**Submitted by the Select
Board Majority Vote**

To see if the Town will vote, subject to the acceptance of the General Court of the special act establishing the fund, to appropriate the sum of Two Thousand Five Hundred Dollars and No Cents (\$2,500.00) to make a deposit into the Demolition Revolving Fund for the purpose of addressing problem properties which may require demolition.

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

Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 9, with a vote of 3-0.

A motion was duly and seconded to Amend Article 9 by changing the sum to \$100,000.00

Passed/November 2nd @ 7:10 (by hand count Y-43, N-34)

A motion was duly and seconded to Amend Article 9 by changing the sum to \$50,000.00

Passed/November 2nd @ 7:16

An amended motion that was duly made and seconded to see if the Town would vote to acceptance of the General Court of the special act establishing the fund, to appropriate the sum of Two Thousand Five Hundred Dollars and No Cents (\$50,000.00) to make a deposit into the Demolition Revolving Fund for the purpose of addressing problem properties which may require demolition.

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

Defeated/November 2nd @ 7:22 pm

A motion was duly made and seconded to reconsider Article 9.

Passed/November 2nd @ 7:28

A motion was duly and seconded to Amend Article 9 by changing the sum to \$100,000.00

Passed/November 2nd @ 7:29

An amended motion that was duly made and seconded the Town voted to the acceptance of the General Court of the special act establishing the fund, to appropriate the sum of One Hundred Thousand Dollars and No Cents (\$100,000.00) to make a deposit into the Demolition Revolving Fund for the purpose of addressing problem properties which may require demolition.

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

Passed/November 2nd @ 7:33 pm

**ARTICLE 10: DEPOSITS TO GENERAL FUND STABILIZATION & OPEB
ACCOUNTS**

**Submitted by the Select
Board Majority Vote**

To see if the Town will vote to appropriate the sum of Four Hundred Sixty-Two Thousand Five Hundred Dollars and No Cents (\$462,500.00) to make deposits into its Operations (OPEX), Capital (CAPEX) and Infrastructure stabilization accounts and the OPEB reserve account as follows:

OPEX	\$175,000
CAPEX	\$115,000
Infrastructure	\$115,000
OPEB	\$57,500

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

Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 10, with a vote of 3-0

On a motion duly made and seconded to the Town voted to appropriate the sum of Four Hundred Sixty-Two Thousand Five Hundred Dollars and No Cents (\$462,500.00) to make deposits into its Operations (OPEX), Capital (CAPEX) and Infrastructure stabilization accounts and the OPEB reserve account as follows:

OPEX	\$175,000
CAPEX	\$115,000
Infrastructure	\$115,000
OPEB	\$57,500

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

Passed Unanimously/November 2nd @ 7:35 pm

ARTICLE 11: DELETE FIREWORKS CIVIL ASSESSMENT WITHIN Ch. 1-7

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

To see if the Town will vote to delete the text of Chapter 1-7, Subsection G, Part 4 of the Bylaws and to mark said Part as “(Reserved)”.

Or take any other action related thereto.

Advisory Committee recommends a YES vote on Article 11, with a vote of 3-0

On a motion duly made and seconded to the Town voted to delete the text of Chapter 1-7, Subsection G, Part 4 of the Bylaws and to mark said Part as “(Reserved)”.

Or take any other action related thereto.

Passed Unanimously/November 2nd @ 7:36 pm

**A motion was duly made and seconded to dissolve the Fall Town Meeting.
Passed Unanimously/November 2nd @ 7:37 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, 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 15th day of October, 2022.

SELECT BOARD

Timothy Toth, Chair

Michael Currie, Vice Chair

Terry Griffis, Clerk

Julie Richard, Member

Jeff Bennett, Membe

True Copy: ATTEST

Signature of Constable – Town of Templeton

John P. White

Printed Name of Constable Signing Above

OFFICER'S RETURN

WORCESTER, SS

October 17, 2022

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

John P. White

Printed Name of Constable Signing Above

A True Copy, ATTEST:

Carol A. Harris
Town Clerk of Templeton

Meeting Attendance 11-2-2022
Voters Total 10

**COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH**

WARRANT FOR 2022 STATE ELECTION

WORCESTER, SS.

To the Constables of the Town of Templeton

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of the Town of Templeton, who are qualified to vote in Elections to vote at:

**Narragansett Regional Middle School
460 Baldwinville Road
Baldwinville, MA 01436**

On **TUESDAY, THE 8th DAY OF NOVEMBER, 2022**, from 7:00 A.M. to 8:00 P.M. for the following purpose:

To cast their votes in the State Election for the candidates for the following offices:

GOVERNOR and LIEUTENANT GOVERNOR..... FOR THIS
COMMONWEALTH
ATTORNEY GENERAL..... FOR THIS
COMMONWEALTH
SECRETARY OF STATE..... FOR THIS
COMMONWEALTH
TREASURER..... FOR THIS
COMMONWEALTH
AUDITOR..... FOR THIS
COMMONWEALTH
REPRESENTATIVE IN CONGRESS..... SECOND
DISTRICT COUNCILLOR.....
..... SEVENTH DISTRICT
SENATOR IN GENERAL COURT..... WORCESTER & HAMPSHIRE
DISTRICT
REPRESENTATIVE IN GENERAL COURT..... SECOND WORCESTER
DISTRICT
DISTRICT ATTORNEY..... MIDDLE
DISTRICT
SHERIFF..... WORCESTER
COUNTY

QUESTION 1: PROPOSED AMENDMENT TO THE CONSTITUTION

Do you approve of the adoption of an amendment to the constitution summarized below, which was approved by the General Court in joint sessions of the two houses on June 12, 2019 (yeas 147 – nays 48); and again on June 9, 2021 (yea 159 – nays 41)?

SUMMARY

This proposed constitutional amendment would establish an additional 4% state income tax on that portion of annual taxable income in excess of \$1 million. This income level would be adjusted annually, by the same method used for federal income-tax brackets, to reflect increases in the cost of living. Revenues from this tax would be used, subject to appropriation by the state Legislature, for public education, public colleges and universities; and for the repair and maintenance of roads, bridges, and public transportation. The proposed amendment would apply to tax years beginning on or after January 1, 2023.

A YES VOTE would amend the state Constitution to impose an additional 4% tax on that portion of incomes over one million dollars to be used, subject to appropriation by the state Legislature, on education and transportation.

A NO VOTE would make no change in the state Constitution relative to income tax.

QUESTION 2: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 3, 2022?

SUMMARY

This proposed law would direct the Commissioner of the Massachusetts Division of Insurance to approve or disapprove the rates of dental benefit plans and would require that a dental insurance carrier meet an annual aggregate medical loss ratio for its covered dental benefit plans of 83 percent. The medical loss ratio would measure the amount of premium dollars a dental insurance carrier spends on its members' dental expenses and quality improvements, as opposed to administrative expenses. If a carrier's annual aggregate medical loss ratio is less than 83 percent, the carrier would be required to refund the excess premiums to its covered individuals and groups. The proposed law would allow the Commissioner to waive or adjust the refunds only if it is determined that issuing refunds would result in financial impairment for the carrier.

The proposed law would apply to dental benefit plans regardless of whether they are issued directly by a carrier, through the connector, or through an intermediary. The proposed law would not apply to dental benefit plans issued, delivered, or renewed to a self-insured group or where the carrier is acting as a third-party administrator.

The proposed law would require the carriers offering dental benefit plans to submit information about their current and projected medical loss ratio, administrative expenses, and other financial information to the Commissioner. Each carrier would be required to submit an annual comprehensive financial statement to the Division of Insurance, itemized by market group size

and line of business. A carrier that also provides administrative services to one or more self-insured groups would also be required to file an appendix to their annual financial statement with information about its self-insured business. The proposed law would impose a late penalty on a carrier that does not file its annual report on or before April 1.

The Division would be required to make the submitted data public, to issue an annual summary to certain legislative committees, and to exchange the data with the Health Policy Commission. The Commissioner would be required to adopt standards requiring the registration of persons or entities not otherwise licensed or registered by the Commissioner and criteria for the standardized reporting and uniform allocation methodologies among carriers.

The proposed law would allow the Commissioner to approve dental benefit policies for the purpose of being offered to individuals or groups. The Commissioner would be required to adopt regulations to determine eligibility criteria.

The proposed law would require carriers to file group product base rates and any changes to group rating factors that are to be effective on January 1 of each year on or before July 1 of the preceding year. The Commissioner would be required to disapprove any proposed changes to base rates that are excessive, inadequate, or unreasonable in relation to the benefits charged. The Commissioner would also be required to disapprove any change to group rating factors that is discriminatory or not actuarially sound.

The proposed law sets forth criteria that, if met, would require the Commissioner to presumptively disapprove a carrier's rate, including if the aggregate medical loss ratio for all dental benefit plans offered by a carrier is less than 83 percent.

The proposed law would establish procedures to be followed if a proposed rate is presumptively disapproved or if the Commissioner disapproves a rate.

The proposed law would require the Division to hold a hearing if a carrier reports a risk-based capital ratio on a combined entity basis that exceeds 700 percent in its annual report.

The proposed law would require the Commissioner to promulgate regulations consistent with its provisions by October 1, 2023. The proposed law would apply to all dental benefit plans issued, made effective, delivered, or renewed on or after January 1, 2024.

A YES VOTE would regulate dental insurance rates, including by requiring companies to spend at least 83% of premiums on member dental expenses and quality improvements instead of administrative expenses, and by mailing other changes to dental insurance regulations.

A NO VOTE would make no change in the law relative to the regulations that apply to dental insurance companies.

QUESTION 3: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 3, 2022?

SUMMARY

This proposed law would increase the statewide limits on the combined number of licenses for the sale of alcoholic beverages for off-premises consumption (including licenses for “all alcoholic beverages” and for “wines and malt beverages”) that any one retailer could own or control: from 9 to 12 licenses in 2023; to 15 licenses in 2027; and to 18 licenses in 2031.

Beginning in 2023, the proposed law would set a maximum number of “all alcoholic beverages” licenses that any one retailer could own or control at 7 licenses unless a retailer currently holds more than 7 such licenses.

The proposed law would require retailers to conduct the sale of alcoholic beverages for off-premises consumption through face-to-face transactions and would prohibit automated or self-checkout sales of alcoholic beverages by such retailers.

The proposed law would alter the calculation of the fine that the Alcoholic Beverages Control Commission may accept in lieu of suspending any license issued under the State Liquor Control Act. The proposed law would modify the formula for calculating such fee from being based on the gross profits on the sale of alcoholic beverages to being based on the gross profits on all retail sales.

The proposed law would also add out-of-state motor vehicle licenses to the list of the forms of identification that any holder of a license issued under the State Liquor Control Act, or their agent or employee, may choose to reasonably rely on for proof of a person's identity and age.

A YES VOTE would increase the number of licenses a retailer could have for the sale of alcoholic beverages to be consumed off premises, limit the number of “all-alcoholic beverages” licenses that a retailer could acquire, restrict use of self-checkout, and require retailers to accept customers’ out-of-state identification.

A NO VOTE would make no change in the laws governing the retail sale of alcoholic beverages.

QUESTION 4: REFERENDUM ON AN EXISTING LAW

Do you approve of a law summarized below, which was approved by the House of Representatives and the Senate on May 26, 2022?

SUMMARY

This law allows Massachusetts residents who cannot provide proof of lawful presence in the United States to obtain a standard driver's license or learner's permit if they meet all the other qualifications for a standard license or learner's permit, including a road test and insurance, and

provide proof of their identity, date of birth, and residency. The law provides that, when processing an application for such a license or learner's permit or motor vehicle registration, the registrar of motor vehicles may not ask about or create a record of the citizenship or immigration status of the applicant, except as otherwise required by law. This law does not allow people who cannot provide proof of lawful presence in the United States to obtain a REAL ID.

To prove identity and date of birth, the law requires an applicant to present at least two documents, one from each of the following categories: (1) a valid unexpired foreign passport or a valid unexpired Consular Identification document; and (2) a valid unexpired driver's license from any United States state or territory, an original or certified copy of a birth certificate, a valid unexpired foreign national identification card, a valid unexpired foreign driver's license, or a marriage certificate or divorce decree issued by any state or territory of the United States. One of the documents presented by an applicant must include a photograph and one must include a date of birth. Any documents not in English must be accompanied by a certified translation. The registrar may review any documents issued by another country to determine whether they may be used as proof of identity or date of birth.

The law requires that applicants for a driver's license or learner's permit shall attest, under the pains and penalties of perjury, that their license has not been suspended or revoked in any other state, country, or jurisdiction.

The law specifies that information provided by or relating to any applicant or license-holder will not be a public record and shall not be disclosed, except as required by federal law or as authorized by Attorney General regulations, and except for purposes of motor vehicle insurance.

The law directs the registrar of motor vehicles to make regulations regarding the documents required of United States citizens and others who provide proof of lawful presence with their license application.

The law also requires the registrar and the Secretary of the Commonwealth to establish procedures and regulations to ensure that an applicant for a standard driver's license or learner's permit who does not provide proof of lawful presence will not be automatically registered to vote.

The law takes effect on July 1, 2023.

A YES VOTE would keep in place the law, which would allow Massachusetts residents who cannot provide proof of lawful presence in the United States to obtain a driver's license or permit if they meet the other requirements for doing so.

A NO VOTE would repeal this law.

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

Given under our hands this _26th_ day of October, 2022.

BOARD OF SELECTMEN:

Timothy Toth, Chairman

Michael Currie, Vice Chairman

Terry Griffis, Clerk

Julie Richard, Member

Jeff Bennett, Member

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

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

Date 10-27-2022

Signature of Constable – Town of Templeton

Randy Brown
Printed Name of Constable Signing Above

A True Copy, ATTEST:

Carol A. Harris
Town Clerk of Templeton

**TOWN OF
TEMPLETON**

**State Election
Tuesday, November 8, 2022**

Registered
Voters
Voter Turn Out

5,903

3,163

53.6%

A

B

C

Governor & Lieutenant Governor

Diehl & Allen	678	541	464	1683
Healey & Driscoll	499	445	459	1403
Reed & Everett	19	16	16	51
Write-Ins	1	0	0	1
Blanks	6	14	5	25
	1203	1016	944	3,163

Attorney General

Andrea Campbell	486	416	435	1337
James McMahon	691	578	498	1767
Write-in	1	0	0	1
Blanks	25	22	11	58
	1203	1016	944	3163

Secretary of State

William Galvin	560	504	511	1575
Rayla Campbell	601	478	407	1486
Juan Sanchez	30	17	18	65
Write Ins	0	2	0	2
Blanks	12	15	8	35
	1203	1016	944	3163

Treasurer

Deborah Goldberg	615	557	558	1730
Cristina Crawford	432	325	289	1046
Write Ins	14	7	7	28
Blanks	142	127	90	359
	1203	1016	944	3163

Auditor

Anthony Amore	676	527	485	1688
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Diana DiZoglio	399	372	368	1139
Gloria Caballero-Roca	20	14	21	55
Dominic Giannone	25	27	17	69
Daniel Riek	36	32	21	89
Write Ins	0	0	1	1
Blanks	47	44	31	122
	1203	1016	944	3163

Representative in Congress

James McGovern	524	462	481	1467
Jeffrey Sossa-Paquette	647	529	447	1623
Write Ins	0	1	0	1
Blanks	32	24	16	72
	1203	1016	944	3163

Councillor

Paul DePalo	487	454	464	1405
Gary Galonek	662	525	452	1639
Write Ins	0	0	0	0
Blanks	54	37	28	119
	1203	1016	944	3163

Senator in General Court

Anne Gobi	561	501	505	1567
James Amorello	618	495	425	1538
Write Ins	1	0	0	1
Blanks	23	20	14	57
	1203	1016	944	3163

Representative in General Court

Jonathan Zlotnok	528	461	504	1493
Bruce Chester	650	534	421	1605
Write Ins	0	0	0	0
Blanks	25	21	19	65
	1203	1016	944	3163

District Attorney

Joseph Early	756	689	684	2129
Write Ins	74	44	18	136
Blanks	373	283	242	898
	1203	1016	944	3163

Sheriff

Lewis Evangelidis	815	674	601	2090
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David Fontaine	352	302	323	977
Write Ins	1	2	0	3
Blanks	35	38	20	93
	1203	1016	944	3163

Question 1 (income tax)

Yes	443	423	403	1269
No	740	564	512	1816
Blanks	20	29	29	78
	1203	1016	944	3163

Question 2 (dental)

Yes	713	614	555	1882
No	466	371	353	1190
Blanks	24	31	36	91
	1203	1016	944	3163

Question 3 (sale of alcohol)

Yes	443	332	338	1113
No	738	656	568	1962
Blanks	22	28	38	88
	1203	1016	944	3163

Ques. 4 (refer. citizen's drivers lic.)

Yes	407	374	347	1128
No	781	619	565	1965
Blanks	15	23	32	70
	1203	1016	944	3163

ANNUAL TOWN MEETING – MAY 10, 2023

TOWN OF TEMPLETON

WARRANT FOR ANNUAL TOWN MEETING

MAY 10, 2023

WORCESTER, ss.

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

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

Wednesday, May 10, 2023 at 6:00 p.m.

Then and there to act on the following articles:

ARTICLE 1: PAYMENT OF LATE BILLS

To see if the Town will vote to authorize the payment of late bill(s) from the FY 2022 budgets of the following departments in the following amounts:

Senior Services Department	\$249.99
Insurance & Benefits	\$250.00

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

Submitted by the Select Board

4/5ths Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 1, with a vote of 4-0.

On a motion duly made and seconded the Town voted to authorize the payment of late bill(s) from the FY 2022 budgets of the following departments in the following amounts:

Senior Services Department	\$249.99
Insurance & Benefits	\$250.00

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

Passed by a 4/5th vote/May 10th @ 6:12pm/105-Y, 4-N

ARTICLE 2: FISCAL YEAR 2023 OPERATING BUDGET AMENDMENT(s)

To see if the Town will vote to appropriate the sum of Two Hundred Five Thousand and No Cents (\$205,000.00) for supplemental appropriations to the Fiscal Year 2023 Operating Budget as follows:

Department	Amount	Reason
Insurance & Benefits	\$52,500	Increased Enrollment
Emergency Management	\$2,500	Funds Necessary for Grant
Snow & Ice	\$150,000	FY '23 Deficit

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

Submitted by the Select Board

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 2, with a vote of 4-0.

On a motion duly made and seconded the Town voted to approve and appropriate the sum of Two Hundred Two Thousand Five Hundred Dollars and No Cents (**\$202,500.00**) for supplemental appropriations to the Fiscal Year 2023 Operating Budget as follows:

Department	Amount	Reason
Insurance & Benefits	\$52,500	Increased Enrollment
Emergency Management	\$2,500	Funds Necessary for Grant
Snow & Ice	\$150,000	FY '23 Deficit

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

Passed/May 10th @ 6:17pm

ARTICLE 3: SNOW AND ICE DEFICIT

To see if the Town will vote to transfer the sum of Seventy Thousand Dollars and No Cents (\$70,000.00) or any lower sum, from the Operations (OPEX) Stabilization Fund, to close the FY 2023 deficit for snow and ice removal. Or take any other action related thereto.

Submitted by the Select Board

Two-Thirds Vote Required

Advisory Committee Comments & Recommendation:

The Committee is split on their recommendation vote on Article 3, with a vote of 2-2.

On an **amended** motion that was duly made and seconded the Town voted to transfer the sum of Sixty-One Thousand Dollars and No Cents (**\$61,000.00**) from the accounts listed below to close the FY 2023 deficit for snow and ice removal.

Account	Description	Move From
1000-120-000-51-5100-0000	Select Board – Personnel	\$25,200

1000-220-000-51-5110-0000
 1000-400-000-51-5100-0000
 1000-250-000-52-5200-000

Fire – Employee Support **\$20,000**
 Highway Personnel **\$11,000**
 Development Services – **\$ 4,800**
 Purchase of Services

		equipment and disposal of recycled goods		
Plumbing and Gas Inspector Compensation Fund	Wages for the Gas and Plumbing Inspector	80% of the fees collected for gas and plumbing permits	Office of Development Services Director	FY 2018 and subsequent fiscal years
Electrical (Wiring) Inspector Compensation Fund	Wages for the Electrical (Wiring) Inspector	80% of the fees collected for electrical (wiring) permits	Office of Development Services Director	FY 2018 and subsequent fiscal years
Community Services Fund Parks and Recreation 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 Director of Public Services / Chair of Parks and Recreation Commission or One Commissioner Voted annually.	FY 2019 2024 and subsequent fiscal years

Or take any other action related thereto.

Submitted by the Select Board

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 5, with a vote of 4-0.

On an **amended** motion that was duly made and seconded the Town voted to amend the main motion on Article 5 by changing the Officer Authorized to Expend from Fund for the amended Parks and Recreation Fund to say “Parks and Recreation Commission” and adding the word “concessions” after the “facilities” in the list of Departmental Receipts to be Credited to Fund for the said Parks and Recreation Fund, such that subsection E of Article 1, Section 28-6 of the General Bylaws is instead written as follows with certain deletions

(in strikethrough) and additions (in bold):

E. Establishment of the several departmental accounts. The authorized departmental revolving accounts are as follows:

Revolving Fund Name	Programs and Purposes of Fund	Departmental Receipts to be Credited to Fund	Officer Authorized to Expend from Fund	Fiscal Years
Burial and Improvement Fund	Wages for weekend burials and cemetery capital improvements	Fees charged for weekend burials	Cemetery Commission	FY 2018 and subsequent fiscal years
Recycling Fund	Operation of the recycling program	Receipts from the sale of recycling equipment and disposal of recycled goods	Board of Health	FY 2018 and subsequent fiscal years
Plumbing and Gas Inspector Compensation Fund	Wages for the Gas and Plumbing Inspector	80% of the fees collected for gas and plumbing permits	Office of Development Services Director	FY 2018 and subsequent fiscal years
Electrical (Wiring) Inspector Compensation Fund	Wages for the Electrical (Wiring) Inspector	80% of the fees collected for electrical (wiring) permits	Office of Development Services Director	FY 2018 and subsequent fiscal years
Community Services Fund Parks and Recreation Fund	Wages of seasonal or part- time staffing, supplies, and general associated expenses	Fees received for rentals of facilities, concessions , sports, instructional day-camp, and program offerings	Director of Community Services Parks and Recreation Commission	FY 2019 2024 and subsequent fiscal years

Passed Unanimously/May 10th @ 6:34pm

ARTICLE 6: CONSENT AGENDA

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

A. REPORTS OF TOWN OFFICERS

Accept the reports of the Town Officers as printed in the 2022 Town Report:

B. REPORTS OF TOWN COMMITTEES

Allow any Town Committee to present its report.

C. SET ANNUAL SPENDING LIMITS OF REVOLVING FUNDS

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

Burial & Improvement Fund	\$10,000
Recycling Fund	\$10,000
Plumbing & Gas Inspector Fund	\$20,000
Electrical Inspector Fund	\$25,000
Parks and Recreation Fund	\$60,000

D. ACCEPT TRANSPORTATION NETWORK COMMUNITY FEE ASSESSMENT

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

Passed/May 10th @ 6:37pm

ARTICLE 7: AMEND THE BYLAWS RE: RECREATION COMMISSION

To see if the town will vote to amend Article IV of the General Bylaws by changing the title of the Article from "Recreation Commission" to "Parks and Recreation Commission," and by amending Section 9-16 of that Article as follows:

§ 9-16 Membership; appointment; terms; ~~vacancies~~.

~~The Select Board (Board) shall appoint a Recreation Commission consisting of seven members: three members to be appointed from Precinct A, three members to be appointed from Precinct B, and one member to be appointed at large. The term for each member shall be one year. Any seat that becomes vacant during the one year term shall be filled by the appointing authority for the remainder of the expired term. Reference Chapter 311 of the Acts of 2022.~~

Or take any other action related thereto.

Submitted by the Select Board

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 7, with a vote of 4-0.

On a motion duly made and seconded the Town voted to amend Article IV of the General Bylaws by changing the title of the Article from "Recreation Commission" to "Parks and Recreation Commission," and by amending Section 9-16 of that Article as follows:

§ 9-16 Membership; appointment; terms; ~~vacancies~~.

~~The Select Board (Board) shall appoint a Recreation Commission consisting of seven members: three members to be appointed from Precinct A, three members to be appointed from Precinct B, and one member to be appointed at large. The term for each member shall be one year. Any seat that becomes vacant during the one year term shall be filled by the appointing authority for the remainder of the expired term. Reference Chapter 311 of the Acts of 2022.~~

Passed Unanimously/May 10th @ 6:41pm

ARTICLE 8: AMEND THE BYLAWS RE: ADVISORY COMMITTEE

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

§ 9-2 Appointment; terms; officers; compensation

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

be kept a true record of its proceedings.

Or take any other action related thereto.

Submitted by the Select Board

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 8, with a vote of 3-0-1 present.

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

§ 9-2 Appointment; terms; officers; compensation

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

Passed/May 10th @ 6:50pm

ARTICLE 9 AMEND THE BYLAWS RE: FLAGS

To see if the Town will vote to amend Chapter 240 of the General Bylaws by inserting a new Article VI as follows:

§ 240-16

[Reserved].

§ 240-17 Flags for Display on Town Owned Flagpoles

This bylaw permits the following, but not limited to, town-owned flags to be flown on Town-owned flagpoles: The Flag of the United States of America, the flag of the Commonwealth of Massachusetts, the flag of the Prisoners of War/Missing In Action (POW/MIA), Fire-Fighter's flag, and the flags of the Departments of Defense. The Town may approve other flags to be flown on Town-owned flagpoles as an expression of the Town's official sentiments. Flagpoles are not intended to serve as a forum for free expression by the public. No more than two (2) flags may be flown on a single flagpole at a time.

Flags with the following characteristics will specifically not be accepted for display:

- a. Flags that promote political fundraising within the meaning of Massachusetts General Laws, Chapter 55;
- b. Flags that promote or oppose a candidate, ballot question, political party, political committee or any other matter placed, or to be placed, before the voters at the polls or that otherwise promotes a political campaign purpose within the meaning of Massachusetts General Laws, Chapters 50 through 55;
- c. Flags that endorse religion or any particular religion, or that endorse opposition to religion or any particular religion;
- d. Flags that contain commercial advertising;
- e. Flags that are not appropriate for general audiences of all ages;
- f. Applications may also be denied if they do not comply with the requirements of this policy or other relevant requirements, bylaws, regulations, or policies of the Town.

Approval of the placement of flag on Town-owned flagpoles shall be the responsibility of the Select Board and selectively delegated to the Town Administrator. In cases where delegated responsibility causes a difference of approval or denial for any of the authorized approvers, the ultimate final decision authority resides with the Select Board. The approval of requests for placement of flags on Town-owned flagpoles shall be accomplished by making requests to the Select Board in accordance with established Select Board policy. A record of approvals and denials shall be kept in the Select Board and Town Administrator's municipal offices.

§ 240-18

[Reserved]

Or take any other action related thereto.

Submitted by the Select Board Majority

Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 9, with a vote of 4-0.

On a motion duly made and seconded the Town voted to amend Chapter 240 of the General Bylaws by inserting a new Article VI as follows:

§ 240-16

[Reserved].

§ 240-17 Flags for Display on Town Owned Flagpoles

This bylaw permits the following, but not limited to, town-owned flags to be flown on Town-owned flagpoles: The Flag of the United States of America, the flag of the Commonwealth of Massachusetts, the flag of the Prisoners of War/Missing In Action (POW/MIA), Fire-Fighter's flag, and the flags of the Departments of Defense. The Town may approve other flags to be flown on Town-owned flagpoles as an expression of the Town's official sentiments. Flagpoles are not intended to serve as a forum for free expression by the public. No more than two (2) flags may be flown on a single flagpole at a time.

Flags with the following characteristics will specifically not be accepted for display:

- a. Flags that promote political fundraising within the meaning of Massachusetts General Laws, Chapter 55;
- b. Flags that promote or oppose a candidate, ballot question, political party, political committee or any other matter placed, or to be placed, before the voters at the polls or that otherwise promotes a political campaign purpose within the meaning of Massachusetts General Laws, Chapters 50 through 55;
- c. Flags that endorse religion or any particular religion, or that endorse opposition to religion or any particular religion;
- d. Flags that contain commercial advertising;
- e. Flags that are not appropriate for general audiences of all ages;
- f. Applications may also be denied if they do not comply with the requirements of this policy or other relevant requirements, bylaws, regulations, or policies of the Town.

Approval of the placement of flag on Town-owned flagpoles shall be the responsibility of the Select Board and selectively delegated to the Town Administrator. In cases where delegated responsibility causes a difference of approval or denial for any of the authorized approvers, the ultimate final decision authority resides with the Select Board. The approval of requests for placement of flags on Town-owned flagpoles shall be accomplished by making requests to the Select Board in accordance with established Select Board policy. A record of approvals and denials shall be kept in the Select Board and Town Administrator's municipal offices.

§ 240-18

[Reserved]

Passed/May 10th @ 6:54pm

ARTICLE 10 AMEND CEMETERY REGULATIONS

To see if the Town will vote to approve, pursuant to Chapter 114, Section 23 of the Massachusetts General Laws, the amendment of the Cemetery Commission's Regulations by adding to the Regulations a new section as follows:

Interment and Monument Fees:

The Cemetery Commission may adopt, amend, and enforce a schedule of fees for interments and monument installations based on factors affecting the cost, time, and labor for the interment or installation, including but not limited to the time of year or the size of the monument.

Or take any other action related thereto.

Submitted by the Select Board on behalf of the Cemetery Commission

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 10, with a vote of 4-0.

On a motion duly made and seconded the Town voted to approve, pursuant to Chapter 114, Section 23 of the Massachusetts General Laws, the amendment of the Cemetery Commission's Regulations by adding to the Regulations a new section as follows:

Interment and Monument Fees:

The Cemetery Commission may adopt, amend, and enforce a schedule of fees for interments and monument installations based on factors affecting the cost, time, and labor for the interment or installation, including but not limited to the time of year or the size of the monument.

Passed/May 10th @ 6:59pm

ARTICLE 11 FUNDING OF COMMUNITY PRESERVATION ACCOUNT(S)

To see if the Town will vote to appropriate the sum of Five Hundred Ten Thousand Dollars and No Cents (\$510,000.00) to the several accounts of the Community Preservation Committee, as recommended by the Community Preservation Committee, as follows:

	Amount	% of Total
Administrative Account	\$25,500	5%
Historic Resources Reserve	\$51,000	10%
Community Housing Reserve	\$51,000	10%
Open Space & Recreation Reserve	\$51,000	10%
General Reserve	<u>\$331,500</u>	65%
Total	\$510,000	100%

And to meet said appropriation by a transfer from the Community Preservation annual revenues, which include the amount to be collected as a surcharge on real property, and the November 2023 state match for CPC permissible expenses.

Or take any other action related thereto.

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

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 11, with a vote of 4-0.

On a motion duly made and seconded the Town voted to appropriate the sum of Five Hundred Ten Thousand Dollars and No Cents **(\$510,000.00)** to the several accounts of the Community Preservation Committee, as recommended by the Community Preservation Committee, as follows:

	Amount	% of Total
Administrative Account	\$25,500	5%
Historic Resources Reserve	\$51,000	10%
Community Housing Reserve	\$51,000	10%
Open Space & Recreation Reserve	\$51,000	10%
General Reserve	<u>\$331,500</u>	65%
Total	\$510,000	100%

And to meet said appropriation by a transfer from the Community Preservation annual revenues, which include the amount to be collected as a surcharge on real property, and the November 2023 state match for CPC permissible expenses.

Passed/May 10th @ 7:01pm

ARTICLE 12 CPA FUNDING FOR BAPTIST COMMON CEMETERY ACCESS

To see if the Town will vote to appropriate the sum of Thirty Eight Thousand Dollars and No Cents (\$38,000.00) for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Building & Grounds/ Cemetery Commission	\$38,000	To create walking trail to Baptist Common Cemetery ¹	\$38,000 Open Space

¹ The appropriation of \$38,000 from the Templeton CPA Fund Balance Reserved for Open Space Resources for the Department of Public Works, in conjunction with Templeton Cemetery Commission, to create a walking trail on Town-owned land from Baldwinville Road to gain access to the historic Baptist Common Cemetery. The work will include some tree/brush work, installation of split rail fencing, signage, and additional landscaping.

Or take any other action related thereto.

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

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 12, with a vote of 4-0.

On a motion duly made and seconded the Town voted to appropriate the sum of Thirty Eight Thousand Dollars and No Cents (**\$38,000.00**) for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Building & Grounds/ Cemetery Commission	\$38,000	To create walking trail to Baptist Common Cemetery ¹	\$38,000 Open Space

¹ The appropriation of \$38,000 from the Templeton CPA Fund Balance Reserved for Open Space Resources for the Department of Public Works, in conjunction with Templeton Cemetery Commission, to create a walking trail on Town-owned land from Baldwinville Road to gain access to the historic Baptist Common Cemetery. The work will include some tree/brush work, installation of split rail fencing, signage, and additional landscaping.

Passed/May 10th @ 7:03pm

ARTICLE 13 CPA FUNDING FOR DWELLY FARM ONGOING RESTORATION

To see if the Town will vote to appropriate the sum of Thirty Six Thousand Five Hundred Dollars and No Cents (\$36,500.00) for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
North County Land Trust	\$36,500	Wildlife habitat improvement, invasive plant management and promotion ¹	\$36,500 Open Space

¹ The appropriation of \$36,500 from the Templeton CPA Fund Balance Reserved for Open Space Resources for the non-profit North County Land Trust to continue wildlife habitat improvement, invasive plant management and to promote public participation in open space activities at the Dwelly Farm Conservation Area on Barre Road, Templeton.

Passed/May 10th @ 7:10pm

ARTICLE 14 CPA FUNDING FOR GRANGE HALL ADA BATHROOMS

To see if the Town will vote to appropriate the sum of Eighty Thousand Dollars and No Cents (\$80,000.00) for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Narragansett Historical Society	\$80,000	Rehabilitate Ground Floor Restrooms ¹	\$80,000 Historic Resources

¹ The appropriation of \$80,000 from the Templeton CPA Fund Balance Reserved for Historic Resources for the non-profit Narragansett Historical Society to rehabilitate ground floor restrooms of the historic Templeton Grange Hall to enable Americans with Disabilities Act compliant access. Public benefit to include no cost to residents of Templeton to access when the building is open to the public.

Or take any other action related thereto.

Submitted by the Select Board on behalf the Community Preservation Committee

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 14, with a vote of 4-0.

On a motion duly made and seconded the Town voted to appropriate the sum of Eighty Thousand Dollars and No Cents (**\$80,000.00**) for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Narragansett Historical Society	\$80,000	Rehabilitate Ground Floor Restrooms ¹	\$80,000 Historic Resources

¹ The appropriation of \$80,000 from the Templeton CPA Fund Balance Reserved for Historic Resources for the non-profit Narragansett Historical Society to rehabilitate ground floor restrooms of the historic Templeton Grange Hall to enable Americans with Disabilities Act compliant access. Public benefit to include no cost to residents of Templeton to access when the building is open to the public.

Passed/May 10th @ 7:14pm

ARTICLE 15 CPA FUNDING FOR TOWN HALL CUPOLA PRESERVATION/RESTORATION To see if the Town will vote to appropriate the sum of Thirty Thousand Dollars and No Cents (\$30,000.00) for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Building & Grounds/ Select Board	\$30,000	Cupola Restoration ¹	\$30,000 Historic Resources

¹ The appropriation \$30,000 from the Templeton CPA Fund Balance Reserved for Historic Resources for the Department of Public Works, in conjunction with the Templeton Select Board, for the preservation and restoration of the cupola atop the historic culturally significant Town Hall building in East Templeton. Or take any other action related thereto.

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

Advisory Committee Comments & Recommendations

The Committee recommends a YES vote on Article 15, with vote of 4-0.

On a motion duly made and seconded the Town voted to appropriate the sum of Thirty Thousand Dollars and No Cents **(\$30,000.00)** for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Building & Grounds/ Select Board	\$30,000	Cupola Restoration ¹	\$30,000 Historic Resources

¹ The appropriation \$30,000 from the Templeton CPA Fund Balance Reserved for Historic Resources for the Department of Public Works, in conjunction with the Templeton Select Board, for the preservation and restoration of the cupola atop the historic culturally significant Town Hall building in East Templeton.

Passed/May 10th @ 7:16pm

ARTICLE 16 CPA FUNDING FOR RESURFACING GILMAN WAITE TENNIS COURTS/FENCING REPLACEMENT

To see if the Town will vote to appropriate the sum of One Hundred Thirty Nine Thousand Five Hundred Dollars and No Cents (\$139,500.00) for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Building & Grounds/ Parks & Recreation Commission	\$139,500	Reclaim & resurface the Tennis Courts at Gilman Waite ¹	\$139,500 Undesignated

¹ The appropriation of \$139,500 from the Templeton CPA Fund Balance Unbudgeted Reserve for the Department of Public Works, in conjunction with Templeton Parks and Recreation Commission, to reclaim and resurface the tennis courts at Gilman Waite for subsequent use for tennis and/or pickleball and to replace adjoining fencing with appropriate chain link material.

Or take any other action related thereto.

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

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 16, with a vote of 4-0.

On a motion duly made and seconded the Town voted to appropriate the sum of One Hundred Thirty Nine Thousand Five Hundred Dollars and No Cents **(\$139,500.00)** for the below mentioned project as follows:

Item Agent to Expend	Amount	Purpose	CPA Fund/Source
Building & Grounds/ Parks & Recreation Commission	\$139,500	Reclaim & resurface the Tennis Courts at Gilman Waite ¹	\$139,500 Undesignated

¹ The appropriation of \$139,500 from the Templeton CPA Fund Balance Unbudgeted Reserve for the Department of Public Works, in conjunction with Templeton Parks and Recreation Commission, to reclaim and resurface the tennis courts at Gilman Waite for subsequent use for tennis and/or pickleball and to replace adjoining fencing with appropriate chain link material.

Passed/May 10th @ 7:19pm

ARTICLE 17: PROPERTY VALUATION ACCOUNT

To see if the Town will vote to raise and appropriate, transfer from available funds, or otherwise provide the sum of Twenty Two Thousand Five Hundred Dollars and No Cents (\$22,500.00) from the FY24 tax levy and other general revenues of the Town to be spent by the Board of Assessors for Full Valuation, Interim Statistical Updates, Cyclical Inspections and the Purchase of Supportive Upgrades.

Or take any other action related thereto.

Submitted by the Select Board on behalf of the Board of Assessors Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 16, with a vote of 4-0.

On a motion duly made and seconded the Town voted to raise and appropriate, transfer from available funds, or otherwise provide the sum of Twenty Two Thousand Five Hundred Dollars and No Cents **(\$22,500.00)** from the FY24 tax levy and other general revenues of the Town to be spent by the Board of Assessors for Full Valuation, Interim Statistical Updates, Cyclical Inspections and the Purchase of Supportive Upgrades.

Passed/May 10th @ 7:20pm

ARTICLE 18: FY 2024 SEWER DEPARTMENT OPERATING BUDGET

To see if the Town will vote to appropriate the sum of One Million Four Hundred Forty Thousand Seven Hundred Twenty Three Dollars and No Cents (\$1,440,723.00) to operate the Sewer Department for Fiscal Year 2024 and to meet said appropriation by a transfer of Sixteen Thousand One Hundred Forty Eight Dollars and No Cents (\$16,148.00) from the certified retained earnings of the Sewer Fund and the balance from the receipts and revenues to be collected on behalf of the Sewer Department for said fiscal year. Or take any other action related thereto.

Submitted by the Select Board on behalf of the Sewer Commission Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 18, with a vote of 4-0.

On a motion duly made and seconded the Town voted to appropriate the sum of One Million Four Hundred Forty Thousand Seven Hundred Twenty Three Dollars and No Cents **(\$1,440,723.00)** to operate the Sewer Department for Fiscal Year 2024 and to meet said appropriation by a transfer of Sixteen Thousand One Hundred Forty Eight Dollars and No Cents **(\$16,148.00)** 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/May 10th @ 7:22pm

ARTICLE 19: FY 2024 CABLE DEPARTMENT OPERATING BUDGET

To see if the Town will vote to appropriate the sum of Two Hundred Twenty Two Thousand Three Hundred Dollars and No Cents (\$222,300.00) to operate the Cable Department for Fiscal Year 2024 and to meet said appropriation by a transfer of Ninety Seven Thousand Three Hundred Dollars and No Cents (\$97,300.00) from the certified retained earnings of the Cable Fund and the balance from the receipts and revenues to be collected on behalf of the Cable Department for said iscal year.

Or take any other action related thereto.

Submitted by the Select Board Majority Vote

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 19, with a vote of 4-0.

On a motion duly made and seconded the Town voted to appropriate the sum of Two Hundred Twenty Two Thousand Three Hundred Dollars and No Cents **(\$222,300.00)** to operate the Cable Department for Fiscal Year 2024 and to meet said appropriation by a transfer of Ninety Seven Thousand Three Hundred Dollars and No Cents **(\$97,300.00)** from the certified retained earnings of the Cable Fund and the balance from the receipts and revenues to be collected on behalf of the Cable Department for said fiscal year.

Passed Unanimously/May 10th @ 7:23pm

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 certain elected officials for Fiscal Year 2024 as follows:

Town Clerk	\$	72,000	Yearly
Select Board (Each)	\$	3,750	Yearly
Moderator	\$	500	Yearly
Water Commissioner (Each)	\$	2,550	Yearly ¹
Sewer Commissioner (Each)	\$	3,000	Yearly ¹
Light Commissioner (Each)	\$	2,550	Yearly ²

¹ Paid for by an enterprise.
² Paid for by the Light Department.
Or take any other action related thereto.

Submitted by the Select Board Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 20, with a vote of 3-0-1 present.

On a motion duly made and seconded the Town voted to in accord with MGL Ch. 41 § 108, to fix or maintain the salaries of certain elected officials for Fiscal Year 2024 as follows:

Town Clerk	\$	72,000	Yearly
Select Board (Each)	\$	3,750	Yearly
Moderator	\$	500	Yearly
Water Commissioner (Each)	\$	2,550	Yearly ¹
Sewer Commissioner (Each)	\$	3,000	Yearly ¹
Light Commissioner (Each)	\$	2,550	Yearly ²

¹ Paid for by an enterprise.

² Paid for by the Light Department.

Passed/May 10th @ 7:25pm

ARTICLE 21: FUNDING FOR AMBULANCE DEPARTMENT OPERATIONS

To see if the Town will vote to transfer Five Hundred Thirty Four Thousand Five Hundred Dollars and No Cents (\$534,500.00) from the Fire Department/Ambulance- Receipts Reserved for Appropriation, to be spent by the Fire Chief to pay for the operation of the ambulance service within the Fire Department during FY 2024, with any unexpended monies in the ambulance budget being returned to the Receipts Reserved for Appropriation Account and with any unexpended balances in the Receipts Reserved for Appropriation account being carried forward to the subsequent fiscal year.

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

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 21, with a vote of 3-0-1 present.

On a motion duly made and seconded the Town voted to transfer Five Hundred Thirty Four Thousand Five Hundred Dollars and No Cents (**\$534,500.00**) from the Fire Department/Ambulance- Receipts Reserved for Appropriation, to be spent by the Fire Chief to pay for the operation of the ambulance service within the Fire Department during FY 2024, with any unexpended monies in the ambulance budget being returned to the Receipts Reserved for Appropriation Account and with any unexpended balances in the Receipts Reserved for Appropriation account being carried forward to the subsequent fiscal year.

Passed Unanimously/May 10th @ 7:26pm

ARTICLE 22: FY 2024 GENERAL FUND OPERATING (OPEX) BUDGET

To see if the Town will vote to raise and appropriate the sum of Ten Million Four Hundred Twenty-Three Thousand Nine Hundred Sixty-Eight Dollars and No Cents (\$10,423,968.00) for the operations of General Government for Fiscal Year 2024.

Or take any other action related thereto.

Submitted by the Select Board Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 22, with a vote of 3-1.

On a motion duly made and seconded the Town voted to raise and appropriate the sum of Ten Million Four Hundred Twenty-Three Thousand Nine Hundred Sixty-Eight Dollars and No Cents **(\$10,423,968.00)** for the operations of General Government for Fiscal Year 2024.

Dept Code	Name	FY 24 Budget
120	Select Board (1)	\$ 390,237
130	Advisory Committee (2)	\$ 50,000
135	Town Accountant	\$ 180,500
141	Assessor	\$ 113,850
147	Treasurer/Collector	\$ 164,800
155	IT & Communications	\$ 120,000
161	Town Clerk	\$ 133,500
200	Police & Dispatch	\$ 1,578,000
220	Fire	\$ 822,000
230	Emergency Management	\$ 1,750
250	Development Services	\$ 207,750
400	Highway	\$ 829,453
410	Building & Grounds	\$ 386,175
420	Snow & Ice	\$ 148,750
430	Parks & Recreation	\$ 50,511
500	Veterans Service	\$ 121,099
600	Senior Services	\$ 144,220
610	Library	\$ 91,275
620	Historical & Culture	\$ 1,750
700	Debt Service	\$ 2,128,348
900	Insurance & Benefits	\$ 2,760,000
		\$ 10,423,968

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

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

Passed Unanimously/May 10th @ 7:38pm

RTICLE 23: FY 2024 CAPITAL BUDGET-ROLLING STOCK & IMPROVEMENTS

To see if the Town will vote to raise and appropriate the sum of One Hundred Eighty Thousand Two Hundred Sixty Eight Dollars and No Cents (\$180,268.00) toward a capital purchase and improvement as generally illustrated below:

DPW-B&G	Truck, Swap Loader	\$180,268
	Total	\$180,268

and to meet said appropriation by a transfer of One Hundred Eighty Thousand Two Hundred Sixty Eight Dollars and No Cents (\$180,268.00) from certified free cash.

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

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 23, with a vote of 4-0.

On a motion duly made and seconded the Town voted to raise and appropriate the sum of One Hundred Eighty Thousand Two Hundred Sixty Eight Dollars and No Cents (\$180,268.00) toward a capital purchase and improvement as generally illustrated below:

DPW-B&G	Truck, Swap Loader	\$180,268
	Total	\$180,268

and to meet said appropriation by a transfer of One Hundred Eighty Thousand Two Hundred Sixty Eight Dollars and No Cents (**\$180,268.00**) from certified free cash.

Passed Unanimously/May 10th @ 7:41pm

ARTICLE 24: FY 2024 CAPITAL FUNDED THROUGH CAPEX

To see if the Town will vote to raise and appropriate the sum of Sixty Nine Thousand Two Hundred Forty One Dollars and No Cents (\$69,241.00) towards capital purchases and improvements as generally illustrated below:

DPW - Highway	Software, work orders and asset management	\$40,942
DPW-B&G	Mower, zero-tum	\$16,060
Parks & Rec.	Water-reel device for irrigation	\$12,239
	Total	\$69,241

and to meet said appropriation by a transfer from the Capital (CAPEX) Stabilization Fund the sum of Sixty Nine Thousand Two Hundred Forty One Dollars and No Cents (\$69,241.00).

Or take any other action related thereto.

Submitted by the Select Board Two-Thirds Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 24, with a vote of 4-0.

On a motion duly made and seconded the Town voted to raise and appropriate the sum of

Sixty Nine Thousand Two Hundred Forty One Dollars and No Cents (**\$69,241.00**) towards capital purchases and improvements as generally illustrated below:

DPW - Highway	Software, work orders and asset management	\$40,942
DPW-B&G	Mower, zero-tum	\$16,060
Parks & Rec.	Water-reel device for irrigation	\$12,239
	Total	\$69,241

and to meet said appropriation by a transfer from the Capital (CAPEX) Stabilization Fund the sum of Sixty Nine Thousand Two Hundred Forty One Dollars and No Cents (\$69,241.00).

Passed Unanimously/May 10th @ 7:42pm

ARTICLE 25: FY 2024 SPECIAL ARTICLE

To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Nine Hundred Thirty Dollars and No Cents (\$18,930.00) toward a program of special articles as generally illustrated below:

DPW - Highway	Street Sign Replacement	\$7,500
DPW - Highway	Community Sand Pile Shed	\$4,500
Town Hall - B&G	Electrical Panels	\$6,930
	Total	\$18,930

and to meet said appropriation by a transfer of Eighteen Thousand Nine Hundred Thirty Dollars and No Cents (\$18,930.00) from certified free cash.

Or take any other action related thereto.

Submitted by the Select Board Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 25, with a vote of 4-0.

On a motion duly made and seconded the Town voted to raise and appropriate the sum of Twenty-One Thousand Four Hundred Thirty Dollars and No Cents (**\$21,430.00**) toward a program of special articles as generally illustrated below:

DPW - Highway	Street Sign Replacement	\$7,500
DPW - Highway	Community Sand Pile Shed	\$4,500
Town Hall - B&G	Electrical Panels	\$6,930
Emergency Management	Municipal Funds – Hazard Mitigation Grant	\$2,500
	Total	\$21,430

and to meet said appropriation by a transfer of Twenty-One Thousand Four Hundred Thirty Dollars and No Cents (**\$21,430.00**) from certified free cash.

Passed Unanimously/May 10th @ 7:44pm

ARTICLE 26: AUTHORIZE LEASE OF A TANKER FOR THE FIRE DEPARTMENT

To see if the Town, will vote to raise and appropriate the sum of Ninety Seven Thousand Seven Hundred Eighty-Nine Dollars and Seventy-Eight Cents (\$97,789.78) to pay for the first year of a five year lease for a tanker for the Fire Department with said lease not to exceed Four Hundred Eighty-Eight Thousand Nine Hundred Forty-Nine Dollars and Ninety Cents (\$488,949.90) in total, including provisions for an early pay-off, without penalty, and a One Dollar (\$1.00) buy- out upon the conclusion of all regularly scheduled lease payments, and to authorize the Select Board to enter into a contract with the lessor containing the said terms and conditions.

Or take any other action related thereto.

Submitted by the Select Board Two-Thirds Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 26, with a vote of 3-0-1 present.

On a motion duly made and seconded the Town voted to raise and appropriate the sum of Ninety Seven Thousand Seven Hundred Eighty-Nine Dollars and Seventy-Eight Cents (**\$97,789.78**) from free cash to pay for the first year of a five year lease for a tanker for the Fire Department with said lease not to exceed Four Hundred Eighty-Eight Thousand Nine Hundred Forty-Nine Dollars and Ninety Cents (**\$488,949.90**) in total, including provisions for an early pay-off, without penalty, and a One Dollar (**\$1.00**) buy- out upon the conclusion of all regularly scheduled lease payments, and to authorize the Select Board to enter into a contract with the lessor containing the said terms and conditions.

Passed Unanimously/May 10th @ 7:50pm

ARTICLE 27: MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL

To see if the Town will vote to raise and appropriate the sum of Five Hundred Eighty Eight Thousand One Hundred Eighty Nine Dollars and No Cents (\$588,189.00) as the amount assessed upon the Town for the Fiscal Year 2024 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 2024.

Or take any other action related thereto.

Submitted by the Select Board on behalf of the Montachusett Regional Vocational Technical School District

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 27, with a vote of 4-0.

On a motion duly made and seconded the Town voted to raise and appropriate the sum of Five Hundred Eighty Eight Thousand One Hundred Eighty Nine Dollars and No Cents **(\$588,189.00)** as the amount assessed upon the Town for the Fiscal Year 2024 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 2024.

Passed/May 10th @ 7:53pm

ARTICLE 28: NARRAGANSETT REGIONAL SCHOOL DISTRICT

To see if the Town will vote to raise and appropriate the sum of Seven Million Six Hundred Ninety Two Thousand Four Hundred Thirty Three Dollars and No Cents (\$7,692,433.00) as the amount assessed upon the Town for the Fiscal Year 2024 assessment by the Narragansett Regional School District for the purposes of educating and transporting the Town's enrolled students provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town, for Fiscal Year 2024.

Or take any other action related thereto.

Submitted by the Select Board on behalf of the Narragansett Regional School District Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 28, with a vote of 4-0.

On a motion duly made and seconded the Town voted to raise and appropriate the sum of Seven Million Six Hundred Ninety Two Thousand Four Hundred Thirty Three Dollars and No Cents **(\$7,692,433.00)** as the amount assessed upon the Town for the Fiscal Year 2024 assessment by the Narragansett Regional School District for the purposes of educating and transporting the Town's enrolled students provided, however, that any stated amount shall be reduced to any lesser amount which shall subsequently be certified by the school committee and certified to the Town, for Fiscal Year 2024.

Passed Unanimously/May 10th @ 7:55pm

ARTICLE 29: AMENDING THE NARRAGANSETT REGIONAL SCHOOL DISTRICT AGREEMENT

To see if the Town will approve the amendments to the Narragansett Regional School District Agreement as recommended and approved by the Regional School District Committee,

Or take any other action related thereto.

Submitted by the Select Board on behalf of the Narragansett Regional School District School Committee

Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee is split on their recommendation vote on Article 29, with a vote of 2-2.

On an **amended** motion that was duly made and seconded the Town voted to approve the amendments to the Narragansett Regional School District Agreement as recommended and approved by the Regional School District Committee with it to be amended further to revise the Agreement by striking Section VI(G)(2) as proposed and replacing it to read: (2) All capital costs in town-owned buildings used by the District shall be apportioned among the member towns on the basis of their respective student enrollments in the PK-12 District.

Passed/May 10th @ 8:30pm

ARTICLE 30: ACCEPT LAYOUT OF LAUREL VIEW ROAD AS TOWN WAY

To see if the Town will vote to accept Laurel View Road, as laid out in the As-Built Plan approved by the Select Board and filed with the Town Clerk on January 30, 2023, as a public way pursuant to Chapter 82, Section 23 of the General Laws.

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

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 30, with a vote of 4-0.

On a motion duly made and seconded the Town voted to accept Laurel View Road, as laid out in the As-Built Plan approved by the Select Board and filed with the Town Clerk on January 30, 2023, as a public way pursuant to Chapter 82, Section 23 of the General Laws. **Passed/May 10th @ 8:31pm**

ARTICLE 31: ESTABLISH OPIOID REMEDIATION STABILIZATION FUND

To see if the Town will vote to establish an Opioid Abatement Stabilization Fund, in accordance with Chapter 40, Section 5B of the Massachusetts General Laws, to be used, upon further appropriation, for the purposes of implementing the abatement strategies set forth in the Massachusetts State-Subdivision Agreement for Statewide Opioid Settlements, dated March 4, 2022.

Or take any other action related thereto.

Submitted by the Select Board Two-Thirds Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 30, with a vote of 4-0.

On a motion duly made and seconded the Town voted to establish an Opioid Abatement Stabilization Fund, in accordance with Chapter 40, Section 5B of the Massachusetts General Laws, to be used, upon further appropriation, for the purposes of implementing the abatement strategies set forth in the Massachusetts State-Subdivision Agreement for Statewide Opioid Settlements, dated March 4, 2022.

Passed Unanimously/May 10th @ 8:33pm

ARTICLE 32: ACCEPT FOURTH PARAGRAPH OF CHAPTER 40, SECTION SB

To see if the Town will vote to accept the fourth paragraph of Chapter 40, Section SB, of the Massachusetts General Laws, which allows the dedication, without further appropriation, of all, or a percentage not less than 25 percent, of particular fees, charges or receipts to a stabilization fund established under Chapter 40, Section SB of the Massachusetts General Laws, to be effective for all fiscal years beginning on July 1, 2023. This will allow the Town to take the action described in Article 33.

Or take any other action related thereto.

Submitted by the Select Board Majority Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 30, with a vote of 4-0.

On a motion duly made and seconded the Town voted to accept the fourth paragraph of Chapter 40, Section SB, of the Massachusetts General Laws, which allows the dedication, without further appropriation, of all, or a percentage not less than 25 percent, of particular fees, charges or receipts to a stabilization fund established under Chapter 40, Section SB of the Massachusetts General Laws, to be effective for all fiscal years beginning on July 1, 2023. This will allow the Town to take the action described in Article 33.

Passed Unanimously/May 10th @ 8:35pm

ARTICLE 33: DEDICATE RECEIPTS FROM STATEWIDE SETTLEMENT

To see if the Town will vote to dedicate all or a percentage, which may not be less than 25 percent, of the receipts from the Statewide Opioid Settlements, as defined in the

State- Subdivision Agreement for Statewide Opioid Settlements, to the Opioid Abatement Stabilization Fund established in accordance with Chapter 40, Section SB of the Massachusetts General Laws, effective for the fiscal year 2024, beginning on July 1, 2023..

Or take any other action related thereto.

Submitted by the Select Board Two-Thirds Vote Required

Advisory Committee Comments & Recommendation:

The Committee recommends a YES vote on Article 30, with a vote of 4-0.

On a motion duly made and seconded the Town voted to dedicate all of the receipts from the Statewide Opioid Settlements, as defined in the State- Subdivision Agreement for Statewide Opioid Settlements, to the Opioid Abatement Stabilization Fund established in accordance with Chapter 40, Section SB of the Massachusetts General Laws, effective for the fiscal year 2024, beginning on July 1, 2023.

Passed Unanimously/May 10th @ 8:39pm

A motion was duly made and seconded to dissolve the Annual Town Meeting. Passed/May 10th @ 8:39pm

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 12th day of April in the year AD 2023.

SELECT BOARD

Timothy Toth, Chairman

Michael Currie, Vice Chairman

Terry Griffis, Clerk

Julie Richard, Member

Jeff Bennett, Member

A True Copy ATTEST

Signature of Constable – Town of Templeton

John White
Printed Name of Constable Signing Above

OFFICER'S RETURN

WORCESTER, SS

April 18, 2032

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

Signature of Constable – Town of Templeton

John White

Printed Name of Constable Signing Above

A True Copy, ATTEST:

Carol A. Harris
Town Clerk of Templeton

Meeting Attendance 05-10-2023
Voters Total 170

**TOWN OF TEMPLETON
WARRANT FOR ANNUAL TOWN ELECTION
May 15, 2023
COMMONWEALTH OF MASSACHUSETTS**

WORCESTER, ss.

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

GREETINGS:

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

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

On **Monday, the 15th day of May, 2023**, from 11:00 A.M. to 7:00 P.M. for the following purpose:

To cast their votes in the Town Election for the candidates for the following offices:

Two Members Select Board.....	3 years
One Member Board of Assessors.....	2 yr. unexp.
One Member Board of Assessors.....	3 years
One Member Board of Health.....	3 years
One Member Cemetery Commission.....	3 years
One Member Community Preservation Committee.....	3 years
One Member Light and Water Commission.....	3 years
One Moderator.....	1 year
Two Members Planning Board.....	5 year
One Member Sewer Commission.....	3 years
One Members Narragansett Regional School District Committee -- Templeton	1yr. unexp.
Two Members Narragansett Regional School District Committee -- Templeton	3 years
One Members Narragansett Regional School District Committee -- Phillipston	1yr. unexp.
One Member Narragansett Regional School District Committee – Phillipston	3 years

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

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

Given under our hands this 22nd day of March in the year AD 2023.

SELECT BOARD

Timothy Toth, Chairman

Michael Currie, Vice Chairman

Terry Griffis, Clerk

Julie Richard, Member

Jeff Bennett, Member

A True Copy ATTEST

Signature of Constable of Templeton

Date 4/10/2023

John White
Printed Name of Constable Signing Above

**TOWN OF
TEMPLETON
RECORD OF
Annual Town Election
Monday, May 15, 2023**

Registered
Voters: **6,031**

Total
Votes Cast: **202**

Percentage
of
Registered
Voters
who
Voted: **3.35%**

	Precinct A	Precinct B	Precinct C	
Select Board (Vote for 2)				
Timothy Toth	64	44	41	149
Matthew Rivard	67	55	47	169
				0
				0
				0
Write Ins	1	1	1	3
Blanks	38	30	15	83
	170	130	104	404

Board of Assessors (2 yr. Unexp.)				
Shawn Case	70	58	48	176
				0
				0
Write Ins	1	0	0	1
Blanks	14	7	4	25
	85	65	52	202

Board of Assessors				
George Barnes, Jr.	76	58	49	183

			0
			0
Write Ins	0	0	0
Blanks	9	7	3
	85	65	52
			202

Board of Health
Laura Hoag

	70	61	51	182
				0
				0
Write Ins	1	0	0	1
Blanks	14	4	1	19
	85	65	52	202

Cemetery Commission
Matthew McDonald

	74	55	51	180
				0
				0
Write Ins	1	0	0	1
Blanks	10	10	1	21
	85	65	52	202

Community Preservation
Committee

John Henshaw	76	60	51	187
				0
				0
Write Ins	0	0	0	0
Blanks	9	5	1	15
	85	65	52	202

Light & Water
Commission

Dana Blais	72	58	49	179
				0
				0
Write Ins	1	0	0	1
Blanks	12	7	3	22
	85	65	52	202

Moderator**Write Ins:****John Graves****Derek Hall****Blanks**

5	1	2	8
13	3	8	24
1	3	4	8
			0
66	58	38	162
85	65	52	202

Planning Board (Vote for 2)**Charles Carroll, II****Franklin Moschetti****Write Ins****Blanks**

66	55	47	168
53	40	38	131
			0
1	0	0	1
50	35	19	104
170	130	104	404

Sewer Commission**Mark Moschetti****Write Ins****Blanks**

57	47	47	151
			0
			0
0	0	0	0
28	18	5	51
85	65	52	202

NRSD-Templeton (1yr. Unexp.)**Henry Mason****Write Ins****Blanks**

71	58	47	176	Phillipston	42
			0		
			0		
2	0	0	2		
12	7	5	24		13
85	65	52	202		55

NRSD-Templeton (Vote for 2)**Shawn Case****Shauna White****Write Ins**

70	49	42	161	37
68	50	39	157	28
			0	
2	0	1	3	

Blanks	30	31	22	83		45
	170	130	104	404		110

NRSD-Phillipston (1 Yr. Unexp.)

Write Ins:	0	0	0	0		2
Linda Langevin	0	0	0	0		5
Amanda Clapnam				0		2
Write Ins	3	0	1	4		
Blanks	82	65	51	198		46
	85	65	52	202		55

NRSD-Phillipston

Danielle Boucher-Brunelle	61	50	42	153		46
				0		
				0		
Write Ins	1	0	0	1		
Blanks	23	15	10	48		9
	85	65	52	202		55

ELECTED TOWN OFFICIALS

Board of Selectman	Michael Currie	2025
	Jeffrey Bennett	2023
	Julie Richard	2024
	Theresa Griffis	2025
	Timothy Toth	2023
Board of Health	Earl Baxter	2024
	Elizabeth Crocker	2025
	Laura Hoag	2023
Board of Assessors	John Brooks	2023
	Steven LaPrise	2023
	Fred C. Henshaw	2024
Town Clerk	Carol A. Harris	2024
Light & Water Commissioners	Dana F. Blais	2023
	Gregg Edwards	2025
	Christopher Stewart	2024
Moderator	John Graves	2023
Cemetery & Parks Commission	Joseph Celata	2024
Sewer Commission	Mark Moschetti	2023
	Thomas Hurd	2025
	Thomas Jeleniewski	2024
Community Preservation Comm.	John Henshaw	2023
	Jo-Ann Burdin	2025
	Carrie Novak	2024
Constables	Randy Brown	2024
	John White	2024
NRSD	Henry J. Mason	2023
	Catherine McClure	2023
	Heather Niemczura	2025
	Holly Helmer	2024

	Jennifer Smith	2024
	Margaret Hughes	2023
	Jeffrey Marques	2025
	Bobbie French	2024
Housing Authority	John Columbus	2024
	Louise Chaffee	2026
	Diane Moulton	2025
Planning Board	Kirk Moschetti	2025
	Franklin Moschetti	2023
	Charles Carroll, II	2023
	John Buckley	2026
	Dennis Rich	2024

APPOINTED TOWN OFFICIALS

Town Accountant	Kelli Pontbriand	
Town Administrator	Adam Lamontagne	2023
Advisory Board	John Caplis	2023
	Nowell Francis	2025
	Michael Euvrard	2024
Agricultural Commission	Timothy Rotti	2023
	Matt LeClerc	2025
	Carrie Novak	2024
	Andre' Chartier	2024
	David Pease	2024
Board of Appeals	John Fletcher	2025
	Rick Moulton	2024
	Alan Drouin	2024
	David Smart	2024
	Dennis O'Brien	2025
	Ronald Davan	2024
	Joseph Risi	2026
	Edwin Figueroa-Torres	2025
Deputy Assessor	Luanne Royer	2023

	Justice Graves	2023
Boynton Public Library Trustees	Michael Morgan	2023
	John Henshaw	2023
Building Inspector Alternate Building Insp.	Richard Hanks	
	Paul Blanchard	
Cable TV Committee	Steven Castle	2023
	Pat Gale	2023
Capital Improvement	Justice Graves	2023
	Michael Currie	2023
	Nowell Frances	2023
Community Preservation Committee	Candace Graves	2023
	John Brooks	2023
Conservation Commission	George Andrews	2023
	David M. Symonds	2024
	Amanda Suzzi	2025
	Amanda Rasmusm	2023
Council on Aging	Janice Lefebvre	2025
	Joanne Waugh	2024
	Thomas Ehnstrom	2023
	Mary Ehnstrom	2023
Town Council	Miyares & Harrington	2023
Cultural Council	Carol Clark	2023
	Lisa Dembek	2025
	Sally Waite	2025
	Patricia Gale	2023
	Nicole Roberts	2025
	Virginia Strahan	2026
	Erin Hardy	2023
	Ann Lyons	2024

Economic Development Committee	Glenn Eaton Michael Currie Steve Castle Elizabeth Toth	2023 2025 2023 2025
Electrical Inspector	Darrell Sweeney	
Asst. Electrical Inspector	Gerhard Fandryer	
Fire Chief	David Dickie	2023
Acting Forest Fire Warden	David Dickie	2023
Gas/Plumbing Inspector	Richard P. Geyster, Jr.	
Asst. Gas/Plumbing Inspector	Robert O'Brien	
Alternate	Ed Tonet	
Board of Health Director	Laurie Witta	
Director of Public Works	Bob Szocik	
Historical Commission	John L. Brooks Michael Dickson George Couillard Steve Skorko	2023 2023 2023 2024
Local Licensing Agent	Chief Michael Bennett	
Asst. Liquor Licensing Agent	Sgt. Steven Flis Sgt. Derek Hall	
MART Advisory Board	Adam Lamontagne	2024
Mont. Reg. Voc. School Comm Rep	John Columbus James Gilbert	2023 2023
Mun. Coord. Right to Know Law	David Dickie	2023
Official Boundary Marker	Fred Henshaw	2023
Open Space Committee	Dennis Rich Carrie Novak	2023 2023

	John Henshaw	2023
Parking Clerk	Carol Harris	2024
Parks & Recreation Commission	Derek Sutton	2023
	Erin Davis	2022
	Candace Graves	2023
	Hunter Graves	2023
	Jessica Sutton	2023
	Andrea Figueroa-Torres	2023
Scholarship Committee	Elizabeth Toth	2024
	John Henshaw	2024
	Sheila Taylor	2023
	Catrina Boumil	2023
	Tom Cook	2024
	Chris Casavant	2025
Treasurer/Collector	Cheryl Richardson	
Tree Warden	Bob Szocik	2024

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

	Michael Currie	2023
	Jeffrey Bennett	2023
	Julie Richard	2023
	Theresa Griffis	2023
	Timothy Toth	2023
Veterans Graves Officer	Timothy Batchelder	2023
Board of Registrars	Karen Gautreau	2024
	Sheila Tallman	2025
Election Constables	George Couillard	2023
	Robert LeVangie	2023
	Robert Goodwin	2023
	Alphonse Vautour	2023
Poll Workers	Karen Hannula	2023
	Judith LeVangie	2023
	Susan Anderson	2023
	Shelley Saunders	2023

Barbara Woodbury	2023
Kathy Webster	2023
Ida O'Brien	2023
Gail Winslow	2023
Kayla McKee	2023
George Woodbury	2023
Kim Yablonski	2023
Laurie Snoonian	2023
Cheryl Decateret	2023
Carol Clark	2023
Kathy Matson	2023
Melanie Hall	2023
Linda Gallant	2023
Kathleen Ryan	2023
Ursula Michel	2023
Deborah Koziol	2023
Sheila Cregg	2023
Luanne Royer	2023
Christine LeBlanc	2023
Gloria Jalbert	2023
Joyce Birchler	2023

TREASURER/COLLECTOR

<u>FISCAL 2023</u>	<u>COLLECTED</u>	<u>INTEREST</u>	<u>TOTAL</u>
Real Estate	\$ 12,493,743.00	\$ 21,065.00	\$ 12,514,808.00
Sewer Liens	\$ 91,262.00	\$ 406.00	\$ 91,668.00
Electric Liens	\$ -	\$ -	\$ -
Water Liens	\$ 980.00	\$ -	\$ 980.00
Trash Liens	\$ -	\$ -	\$ -
Sewer Betterment	\$ -	\$ -	\$ -
CPA	\$ 246,571.00	\$ 385.00	\$ 246,956.00
Supplemental CPA	\$ 674.00	\$ 1.00	\$ 675.00
Supplemental Tax	\$ 25,834.00	\$ 35.00	\$ 25,869.00
Title V	\$ 13,197.00	\$ 6,384.00	\$ 19,581.00
Personal Property	\$ 141,490.00	\$ 121.00	\$ 141,611.00
Motor Vehicle Excise	\$ 1,236,170.00	\$ 5,082.00	\$ 1,241,252.00
Sewer	\$ 997,671.00	\$ 7,054.00	\$ 1,004,725.00
Tax Title	\$ 47,642.00	\$ 5,173.00	\$ 52,815.00
	\$ 15,295,234.00	\$ 45,706.00	\$ 15,340,940.00

SECTION 2

COMMUNITY SERVICES



BOYNTON PUBLIC LIBRARY

The library continued to provide reading and audio-visual materials, internet access, and reference services throughout FY 23. An offering of programs included: weekly preschool story hour, elementary school class visits, a newly formed weekly stitching group, a seasonal Farmers' Market and a self-directed Summer Reading Program. Our membership in CWMars affords us the ability to 'supplement' our collection, with inter-library loan materials from other libraries throughout the region, in addition to providing ongoing, free training opportunities.

Circulation: Adult & YA 11,185 Children's 8,920

State Aid to Public Libraries received: \$15,520

Expenses paid out of appropriated funds:

Salaries: \$65,232.94

Employee Support: 0

Purchase of Services: \$2,372.47

Supplies: \$16,743.64

Expenses paid out of non-appropriated funds:

Purchase of Services: \$1,271.

Supplies: \$1,340.20

Other (programming) \$560.



Library Hours: Monday 9-6, Wednesday 9-5, Thursday 9-6, Saturday 11:30-2:30

Thank you to our wonderful staff, Karen Johnson and LouAnn Bankowski and our Patrons

Respectfully submitted,

Jacqueline P. Prime

Library Director



CABLE COMMITTEE & TCTV

A Breakthrough Year for TCTV

Overview

Templeton's Cable TV Department produces and maintains Templeton Community Television (TCTV) on Templeton Cable Channel 8, as well as a TCTV YouTube channel ([YouTube.com/TCTVweb](https://www.youtube.com/TCTVweb)), and the TCTV Facebook page (facebook.com/TempletonTV). In addition, TCTV manages and operates the new Montachusett.TV (www.Montachusett.TV) regional web site highlighting arts, culture and events in North Central Mass. The Cable TV department is part of the Community Services group of town services.

TCTV's popular YouTube Channel had 44,000+ views from 750,000+ impressions (thumbnails show to viewers) in FY23, and added 159 subscribers. Of the 44,000 views, 8,400 were for meeting live-streams.

FY23 Highlights

FY23 was a breakthrough year for TCTV producing exciting and new content. Our regional Montachusett.TV website celebrating arts, culture and events was launched early in FY23, and we ended strong with the debut of *TCTV News*, which has met with rave reviews. *TCTV News* often takes witty and humorous look at Templeton news and issues.

In addition to our usual coverage of town-wide festivals and events, TCTV also co-hosted a *Coffee with the Candidates* Forum for several state election candidates representing Templeton. We were contracted to do video production work for Wachusett Business Incubator (WBI) business how-to videos. TCTV also was privileged to be asked to record a Food Security Forum at Montachusett Regional Planning Commission (MRPC) with the U.S. Health and Human Services cabinet secretary while being watched intently by several Secret Service agents.

TCTV Community Programs produced in FY23:

TCTV News
Farmers' Market Moments
Collector Time (from Cabin Fever shows)
Start Me Up: Business 101 from WBI (4 sponsored videos)
Be the One: Suicide Awareness programs (3 videos)
Go Fly a Kite Festival
Appleseed Country Fair
Narragansett Craft Fair
Lions Club Haunted Gazebo
Lions Club Egg Hunt
Holiday Tree Lighting and Parade
Food Security Forum at MRPC (sponsored)
Motorpalooza car show
Coffee with the Candidates (Candidates Forum)
Remembering Sept. 11 ceremony
Citizen of the Year Award
Memorial Day parade and observance



Other FY23 Accomplishments

Staff development was a primary focus of the Cable TV Department and Templeton Community Television (TCTV) in FY23.

We started a full-time TCTV Program Coordinator position in FY23 to oversee the day-to-day running and scheduling of TCTV Cable Channel 8 and [YouTube.com/TCTVweb](https://www.youtube.com/TCTVweb), in addition to running and hosting all meeting streams. We hired and trained Program Coordinators for Montachusett.TV and our fledgling Digital Lab, which we are starting with area business partners.

Montachusett.TV was launched in early FY23, and we quickly went to work to populate the web site with events happening throughout the Montachusett Region.

As part of the Digital Lab, we set up a small studio space with a backdrop and began experimenting with 360-degree cameras obtained through a grant and which may be used to produce Virtual Reality and Augmented Reality content.

TCTV recorded and broadcast more than 100 government and civic meetings in FY23, in addition to producing numerous community productions. Slide shows of local events and short videos that run between programs are frequently updated to provide up-to-date local information and programming variety.

TCTV started live-streaming meetings at the start of the COVID emergency in March 2020, and has since eclipsed well over 400 meeting streams with a 99%+ success rate. TCTV's YouTube Channel ([YouTube.com/TCTVweb](https://www.youtube.com/TCTVweb)) and Facebook page ([Facebook.com/TempletonTV](https://www.facebook.com/TempletonTV)) have grown by several hundred subscribers and followers, and receiving thousands of views each month. In FY22 TCTV cablecast and live-streamed meetings from Town Hall in a hybrid format, including online participants.

About TCTV and the Cable TV Department

TCTV produces media for non-profit Public, Education, and Government (PEG) programming. TCTV provides government transparency by recording and broadcasting numerous town government meetings each week. In addition, TCTV produces shows on local festivals, concerts, programs for senior citizens, school events, *Story Time at the Library*, and more. TCTV's Facebook page provides an objective informational and cultural resource for Templeton-area residents, businesses and friends. Just as important, TCTV provides those interested in media-related careers real-world experience and training.

All programming and content decisions for Cable Channel 8, TCTV's YouTube Channel and Facebook page, as well as Montachusett.TV and its Facebook page and social media, are made solely by TCTV personnel, to ensure fairness and to protect the Town government and its officials from media-related liabilities and conflicts of interest.

TCTV broadcasts from a small space in a Light Department garage and has a small closet off the conference room at Town Hall to store equipment for recording meetings and events. TCTV continues to support the Scout Hall Rehabilitation Project to provide a public community space, in partnership with other groups, and as a space where TCTV personnel and volunteers will work and greet the public. Scout Hall will provide TCTV with a *public* space to satisfy its public PEG programming commitment, and allow staff to meet with clients and others seeking community media services.

TCTV initiated the Scout Hall rehabilitation project as a community center and its home base, along with the Scouts and Lions Club, and looks forward to working with responsible town officials on its completion.

Funding and Budget

TCTV and the Cable Department are funded primarily by franchise fees that cable TV operator Comcast charges cable TV subscribers in Templeton. Templeton receives 4.25 percent of the cable carrier's cable TV revenues in Templeton (not including Internet and VoIP phone service) through June 2027. The Town is legally bound by the license contract and state mandates to use that funding only for the maintenance and operation of the town's cable TV station (TCTV) and other related cable TV and community media matters.

Cable TV Department funding is maintained in an Enterprise fund, with an annual budget approved each year at the Annual Town Meeting. Unused monies at the end of each fiscal year go back into "Retained Earnings," which the Cable Department uses as its capital fund for needed equipment upgrades. Annual revenues fund operational expenses only. Capital costs, including equipment and technologies, are drawn from savings accrued in retained earnings.

FY23's total Cable budget was \$252,000, including \$89,130 in planned capital expenditures from retained earnings. TCTV expended a total of \$157,517.25, up almost 7% from FY22. The resulting \$94,482.75 in savings went into the department's Retained Earnings used for future capital expenditures (in FY25 budget).

FY23 operating costs included \$138,595.88 for Personnel, up 29% the previous year; \$1,277.00 for employee support; \$11,456.28 for purchase of services, up 74% from the previous year; \$586.57 for supplies; and \$5,601.52 in capital for equipment.

Public Meetings Recorded by TCTV

TCTV regularly cablecasts and live-streams numerous public and civic meetings including but not limited to:

- Town Meetings (Annual, Fall and Special)
- Select Board (except Annual Retreat)
- Advisory Committee
- Board of Health
- Planning Board
- Zoning Board of Appeals (ZBA)
- Conservation Commission
- Community Preservation Committee (CPC)
- Capital Improvements Committee
- Economic Development & Industrial Corporation (EDIC)
- Agricultural Commission
- Open Space Committee (for Open Space Plan)
- Public Informational Meetings (for special projects, businesses, etc.)

TCTV has added 4 government bodies to its live-streaming capabilities since the start of the pandemic: CPC, Capital Improvements, Agricultural Commission and EDIC.

TCTV reserves the right to record/live-stream and

cablecast any public meeting it alone deems of significant public interest.

Cable TV Advisory Committee

The Cable TV Advisory Committee was not active in FY2023 and has since reformed with four members.

The Cable TV Advisory Committee functions as an advisory and adjudicating body for TCTV and its media properties, as well as the Town of Templeton's Cable TV Department. The Cable TV Advisory Committee also enforces the cable TV license agreement with the cable TV operator.

Respectfully Submitted by:

Steven Castle, TCTV Manager/Director, Jan. 2, 2024

On behalf of the Cable TV Advisory Committee (Reformed in FY24):

Gage Pacier, Chairman

Shawn Lampert

Pat Gale

John Columbus

OPEN SPACE

The Templeton Open Space Committee consists of three members, who are residents of the Town of Templeton; these are appointed positions by the Select Board, and each serve a three year term. The Open Space Committee meets as needed and is provided with administrative assistance by Development Services.

During fiscal year '23 members met on September 20, 2022. The purpose of the meeting was to discuss the remaining items in the Templeton Open Space and Recreation Plan. Discussion involved seeking assistance through the administrative fund of the Templeton Community Preservation Committee to write the remaining items in the report.

Members also discussed the need for additional members and will seek information on limits and move forward later to fulfill those needs.

Respectfully submitted,

Carrie Novak, Chair

John Henshaw, Member

Dennis Rich, Member

HISTORICAL COMMISSION

The Historical commission held four meetings in 2023. Typically, we meet bi-monthly or as needed.

Members: Steve Skorko and John Brooks, George Couillard, Mike Dickson, and Steve Skorko. Steve Skorko is Chair and Mike Dickson is Scribe.

The gist of our mission is to be able to see our town grow and prosper without losing our rich heritage and identity.

Amongst items for discussion or approval were: review of a Historic District survey, approval for the Baldwinville School redevelopment project for continuation of grant monies, and the Historic Commission's 2023 budget for hosting speakers promoting awareness for the conservation of art, architecture and history of our town.

We were budgeted \$600 for hosting speakers: the two events were hosted at the Senior Center, the speakers were local and received enthusiastically with a good exchange between themselves and the audience, no money was needed this year for those events.

We hope to reach out further this next year and would like the same budget as last year, whether we use it or not would depend on those speakers invited.

Respectfully submitted,

John Brooks, George Couillard, Mike Dickson and Steve Skorko.



HOUSING AUTHORITY

July 1, 2022– June 30, 2023

The Templeton Housing Authority has been in operation for Fifty-One (52) years managing fifty-two (52) units of affordable elderly/handicapped public housing at Phoenix Court, 99 Bridge St. Baldwinville and eight (8) units of state family public housing at Tucker Building, 733 Baldwinville Rd. Baldwinville. The Templeton Housing Authority was established at a town meeting in 1976. The Commonwealth of MA issued the charter for the Authority in 1976. It is a separate corporation from the Town of Templeton.

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

2022/2023 Board Members:

John Columbus, Chairperson

Louise Chaffee, Vice-Chairperson

Diane Moulton, Treasurer

Carol Caisse, Clerk/Resident Rep

Governors Appointee, Vacant

Regular meetings are generally held on the second Friday of each month at 11:00 AM in the Community Building at Phoenix Court. All meetings are posted at least 48 hours in advance on the town web site.

State-aided public housing eligibility requirements are applicants must be a resident of the United States and meet qualifications regarding income guidelines, age, and disability, set by the Department of Housing and Community Development. Rents are based on 27-32% of gross adjusted income.

The Templeton Housing Authority is funded solely by tenant's rents and by subsidy received from the Commonwealth of MA to cover daily operations, renovations, and payroll. The Authority pays the Town of Templeton in lieu of property taxes, and water & sewage fees at customary rates. Capital Planning Grants from the Commonwealth of MA are used to fund major repairs and modernization of our property. The Authority employs under a management agreement with the Winchendon Housing Authority Mr. David P. Connor, as Executive Director, (1) full time Maintenance Mechanic, and a part time administrative assistant.

The Templeton Housing Authority was awarded a 5-year grant from the Department of Housing & Community Development to fund a Resident Services Coordinator. In March 2023 the THA contracted with the Winchendon CAC and they will provide the professional resources to operate this program. The main objective of this program is to enhance the quality of life for our residents through advocacy and resources.

Modernization and Capital Planning Projects completed at Phoenix Court during the prior fiscal years included replacement of exterior lighting, upgraded/warranty (ASHP) Air Source Heat Pump heating/cooling in 12 units. At the Tucker Building we replaced exterior doors and front entry stairway, new exterior parking lot lighting and have installed new Fire Alarm System. We are now working to design and install a new Sprinkler System and second means of egress at Tucker Building. We continue to maintain the buildings to the best of our ability and as funding allows.

The Templeton Council of Aging provides transportation from Phoenix Court to appointments and errands in the surrounding area. An (RSC) Resident Services Coordinator from Winchendon Community Action Committee is at Phoenix Court twice a week (Monday 10:00-3:00 and Wednesday 10:00 to 3:00) to help with a wide variety of senior and family resident issues.

Respectfully submitted by David P. Connor, Executive Director, THA

SCHOLARSHIP COMMITTEE

The Scholarship Committee met once in 2023. Typically, we meet once or twice per year, during the scholarship season, as needed, to review applications and award scholarship money.

Members: Sheila Taylor (Chair), Catrina Boumil (Vice-Chair), Christopher Casavant (Secretary), Liz Toth, Tom Cook, and John Henshaw.

We began the year with \$2,765 in the account, comprised of previous monies not distributed. In addition, we received our annual budget allotment of \$4,000, giving us a total of \$6,765 to award. We awarded seven applicants \$750 each in scholarship money, totaling \$5,250.

We will carry forward \$1,515 and hope to receive the same budget as last year, so that we can continue to award scholarship money towards further education.

SENIOR SERVICES

The Templeton Senior Community Center provided a variety of programs and services to the town's older adults throughout FY 23. Offerings ranged from social gatherings, concerts and educational presentations to luncheons, exercise classes, social service assistance appointments and volunteer group projects. The center's transportation program had heavy usage every Monday through Thursday. Meals on Wheels were delivered to an average of 15 residents every Monday, Wednesday and Friday. Many thanks to our friends at GAAMHA for partnering with us to deliver these meals and check in on the recipients! Volunteer Gail Noel, our SHINE representative, met with dozens of seniors to discuss their insurance needs. The Council on Aging Board had periods of low membership this quarter and were not able to have consistent meetings. Many thanks to our caring staff, Cindy Shea, Elaine LeBlanc and Linda Erali and our wonderful volunteers for all they do to make our Center so great!

Senior Center Hours

Monday through Thursday 10am-4pm

Expenses paid out of appropriated funds

Salaries: \$81,460.12

Employee Support: \$868.28

Purchase of Services \$3,649.84

Supplies: \$8,282.74

Volunteer Appreciation: \$395.

Respectfully submitted,
Jacqueline P. Prime
Director of Community Services

CULTURAL COUNCIL

Mass Cultural Council and Local Cultural Councils receives funding from Massachusetts Legislature and the National Endowment for the Arts and distributes these public funds by direct grants to individual and organizations and through Local Cultural Councils, by re-granting funds to individuals and organizations in their own communities.

Each year Templeton Cultural Council distributes these funds by reviewing the grant applications submitted, TCC group meetings to discuss all grants and deciding which ones would be best for our area. This is all done by a voting process with Templeton Cultural Council members.

The Templeton Cultural Council aims to provide a variety of cultural programs for wide audiences within the community. We feel it is important to reach as many residents in the town as possible with our limited funds. We hope to find a balance between meeting this goal and exposing residents to multiple cultural elements.

Listed are a few examples of performances that took place in our area throughout the fiscal year:

Templeton Cultural Council had 3 band performances in Templeton center at the Bandstand.

Narragansett Historical Society: Garden Tea, Kite Festival and Haunted Historic Walk

Templeton Senior Center: Rita Parisi - I am Zelda Fitzgerald, Sean Fullerton - acoustics, Dennis Cormier "Songs of Yesteryear" Dennis Cormier, Cynthia LaBarre – violin concert

Winchendon Winds Concert Series

Fitchburg Art Museum – 87th Regional Art Exhibition of Arts & Crafts

Gala Spring Art & Music Festival

Our council is in need of members and any town resident interested in promoting the arts in Templeton is encouraged to apply for Templeton Cultural Council membership. Members are appointed by the Board of Selectmen for three-year terms; application forms are available on the town website.

Lisa Dembek



VETERAN'S SERVICES

There was turnover in the Office of Veterans Services in FY23, which led to several months of the office not being staffed. During this time, Templeton Veterans in need of services were referred to the Department of Veterans Affairs. As FY23 ended, the Select Board and Town Administrator committed to conduct an intensive new search for a director, with a significant increase in the salary offered.

Expenses paid out of appropriated funds:

Salary: \$12,781.75

Employee Support: \$0

Purchase of Services: \$449.

Supplies: \$634.79

Chapter 115 payments: \$59,751.11

Respectfully submitted,
Jacqueline P. Prime
Director of Community Services



SECTION 3

DEVELOPMENT

SERVICES

An architectural drawing featuring a ruler, a protractor, and a pen. The drawing includes various measurements and lines, such as '88', '1.37', '1.08', '2.13', '1.96', '39.5', '180.5', '170.5/180.5', and '1.80'.

Development
Services

Staff Support & Inspections for: Building & Zoning

Health

Planning

Conservation

Agriculture

BOARD OF HEALTH

The Templeton Board of Health (TBOH) consists of three members who are residents of the Town of Templeton; these are elected positions, and each serve a three year term. The TBOH meets on the fourth Monday of the month at 7:00 p.m. Staff is comprised of one full time Board of Health Agent (who is also the Development Services Director who oversees Planning, ConCom, ZBA, AgCom, Building and BOH) and a full time Administrative Asst. (who also works for CPC, Conservation and Open Space).

COVID-19 continues to be part of the daily program at the Board of Health and the Town; from new variants to changes in quarantining and isolation; the Town continues to follow the recommendations of the CDC and State. Data continues to be shared in the town's weekly report. Through the NRSD and the Senior Center vaccine clinics have been offered free of charge for anyone interested in being vaccinated. Through the state, the Board of Health has been able to acquire test kits and continues to offer them free of charge to all residents. The State rescinded the state of emergency for MA.

Food establishments are inspected throughout the year, including the schools. The BOH also oversees permitting for food establishments, septic haulers and installers, tobacco, and nicotine sales, well installation, and rubbish haulers. The BOH Agent provides services by witnessing percolation testing and inspectional services.

Reportable diseases are surveilled as mandated by MassDPH Division of Epidemiology through the utilization of a Public Health Nurse through Montachusett Public Health Network (MPHN). These services include disease surveillance, direct observation therapy, information gathering and the filing of reports through the Mass Virtual Epidemiologic Network (MAVEN). The MPHN nurses have been utilized for contact tracing throughout the COVID-19 pandemic, as well as advising daycare facilities and individuals with COVID-19 related questions and issues. Templeton continues to offer 24/7 collection of prescription drugs and sharps through kiosks located at the Fire Department vestibule on 2 School Street, Baldwinville.

TBOH continues to be an active member of the Leominster Tobacco Control Alliance, this affiliation has proven to be increasingly valuable with the changes to state regulations, including "vaping", flavored nicotine and tobacco bans, the 21 age restriction and new legislation dissemination. Surprise inspections for regulation compliance occur multiple times per year at each establishment that sells tobacco and nicotine; LTCA investigates any related complaints and are the authority issuing fines for violations, all fines collected are remitted to the town of Templeton, there was only one reported incidence that resulted in a fine for selling a tobacco product to a minor.

TBOH promotes health, safety, and well being of the town by enforcing local, state, and federal regulations and when necessary, promulgates new regulations as need dictates; one such bylaw was presented at town meeting for the keeping of fowl, this was defeated at town meeting.

Members express their appreciation to all town boards, commissions and staff for their assistance and cooperation throughout the year.

Respectfully submitted,
E. Jane Crocker, Chair
Earl Baxter, Vice Chair
Laura Hoag, Clerk

BUILDING DEPARTMENT

BUILDING, WIRING, PLUMBING AND GAS FY '23

The Development Services office continued to be busy throughout FY '23 with new construction.

In total, there were two hundred eighty-three (283) building permits issued, including twenty-seven (27) including new single family homes and additions to existing homes. There were nineteen (19) new non-residential permits including detached garages/barns/sheds and commercial structures. There were two hundred thirty-seven (237) permits for alterations that include interior and exterior upgrades, additions, swimming pools, and other minor changes. Building permit values for this fiscal year came to \$13.8 million, with fees totaling \$131,735 collected.

There were two hundred ten (210) electrical permits processed and issued, including twenty-four (24) commercial upgrades and one hundred eighty-six (186) for residential projects; fees totaling \$28,805 were collected.

There were seventy-five (75) plumbing permits, including five (5) for commercial projects and seventy (70) for residential projects; there were forty-eight (48) gas permits issued, including five (5) for commercial and forty-three (43) for residential projects. Total fees collected of \$16,995.

In the last year, Administrative Assistant, Rhonda Parenteau evaluated the Building Department fee schedule by completing research among Templeton's comparative communities with the expectation of increasing the fee structure to support permitting software in the future. Rhonda presented the proposed change to the Select Board, received approval, and instituted the change on January 1, 2023. In the six months after the change, the total value of the issued permits was \$5.3 million with \$58K in collected fees, versus \$5.8 million in value and \$41K in fees collected for the same time period in 2022.

Several permitting software companies were interviewed and provided both quotes and demonstrations for Development Services staff. The hope is to have permitting software in place in 2024, increasing efficiency, transparency, and convenience for all users.

All permit applications are available online at www.templetonma.gov and in the Development Service office. It is imperative that proper permits be obtained for any construction, alteration, demolition, above ground/in ground pool, roof, solar, or solid fuel burning appliance (wood/pellet stove) project. Wiring, plumbing and gas permits must be obtained by a Massachusetts licensed professional prior to the completion of the project. Any questions pertaining to permitting can be directed to Rhonda Parenteau, Administrative Assistant, at rparenteau@templetonma.gov or by calling at 978-894-2770.

Office hours are Monday 7:30 a.m. – 6:30 p.m., Tuesday through Thursday 7:30 a.m. – 4:30 p.m. and closed Fridays.

All inspectors schedule their own appointments, please contact them at:

Richard Hanks, Building Commissioner/Zoning Enforcement Officer	978-939-3411
Darrell Sweeney, Wiring Inspector	978-939-5440
Rick Geyster, Plumbing/Gas Inspector	978-895-3924

AGRICULTURE COMMISSION

The Templeton Agricultural Commission (AgCom) consists of five members who are residents of the Town of Templeton; these are appointed positions by the Select Board, and each serve a three year term. The AgCom meets on the first Monday of every other month at 6:00 p.m. Administrative staff are provided by Development Services.

During fiscal year '23 the Agricultural Commission had a period of re-organization and resurgence in interest. At the August 29, 2022, meeting Carrie Novak was nominated and confirmed as Chair, David Pease was nominated and confirmed as Vice Chair, and Andre Chartier was nominated and confirmed as Clerk. Two new members were being actively sought; Matthew Leclerc and Tim Rotti, local farmers, were eventually appointed to commission, filling all the seats.

During the year, the members worked with the Board of Health to present a proposed bylaw for the control of roosters/chickens, which was presented at the annual town meeting and was defeated. Another issue faced by local businesses was the placement of signs on the town's commons; this issue was moved further, and the Select Board would be developing a bylaw for future presentation at the fall town meeting.

The AgCom will be scheduling and providing education for the public on subject matter directly linked to agricultural business; the first was a presentation by Michael Fontaine of Wild Brook Apiary in February of 2023. AgCom was contacted by Natural Resources Conservation Services (USDA) with regard to local farmland properties that could benefit from the Farmland of Local Importance Program, Ms. Novak continues to work with Al Averill at USDA.

Members participated in the Farmer's Market in Templeton to assist Community Services Director, Jackie Prime.

It is the mission of the Agricultural Commission to provide continued education and assistance when possible to the farming community.

Respectfully submitted,
Carrie Novak, Chair
David Pease, Vice Chair
Andre Chartier, Clerk
Matthew Leclerc, Member
Timothy Rotti, Member

COMMUNITY PRESERVATION COMMITTEE

Annual Report (July 1, 2022 – June 30, 2023)

Chair:	John Henshaw	At Large
Vice-Chair:	Carrie Novak	At Large
Clerk:	Dennis Rich	Planning Board
Members:	Jo-Ann Burdin	At Large
	Candace Graves	Recreation Committee
	George Andrews	Conservation Commission
	George Barnes	Board of Assessors
	Mike Dickson	Historical Commission
	<i>Vacant</i>	Templeton Housing Authority

The Templeton Community Preservation Committee (CPC) met regularly during the fiscal year 2023. The state match awarded to Templeton in November 2022 was \$227,630 representing a 100% match of the town CPA billing. The Town continued membership in the Community Preservation Coalition. Progress was made on ongoing projects and reported to the state CPA database of projects. The CPC approved articles for Templeton Town Meetings that were placed on the warrants and acted upon are listed below.

At the **Fall Town Meeting** held on November 2, 2022, Templeton voters approved:

- **Article 6** to amend the Bylaws for the Community Preservation Committee to say (4) One member of the Templeton **Parks and** Recreation Commission as designated by that Commission.
- **Article 7** for the expenditure of \$75,000 from the Historic Resources CPA Fund to continue rehabilitation of Grange Hall, for the expenditure of \$9,000 from the Historic Resources CPA Fund to restore and preserve 2 historic drapes at Grange Hall and for the expenditure of \$40,000 from the Open Space CPA Reserve Fund to create public restrooms at Gilman Waite. At the **Annual Town Meeting** held on May 10, 2023, voters approved Article 11 for the appropriation of \$510,000 from CPA tax receipts and state match distribution to the CPA fund accounts as follows:

<u>Account</u>	<u>Amount</u>	<u>% of Total</u>
Administrative Account	\$ 22,500	5%
Historic Resources Reserve	\$ 51,000	10%
Community Housing Reserve	\$ 51,000	10%
Open Space & Recreation Reserve	\$ 51,000	10%
<u>General Reserve</u>	<u>\$331,500</u>	<u>65%</u>
Total	\$510,000	100%

Templeton voters also approved:

- **Article 12** for the expenditure of \$38,000 from the Open Space CPA Reserve Fund to create access to the Baptist Common Cemetery on Town owned land.
- **Article 13** for the expenditure of \$36,500 from the Open Space CPA Reserve Fund to support NCLT in the efforts of ongoing restoration including invasive plant management.
- **Article 14** for the expenditure of \$80,000 from the Historic Resources CPA Fund to support the Narragansett Historical Society to create ADA compliant public bathrooms at Grange Hall.
- **Article 15** for the expenditure of \$30,000 from the Historic Resources CPA Fund to preserve and restore the cupola atop the Town Hall building in East Templeton.
- **Article 16** the expenditure of \$139,500 from the Undesignated CPA Fund to reclaim and resurface the tennis courts at Gilman Wait, including fencing replacement for use of tennis and/or pickleball.

CONSERVATION COMMISSION

Annual Report FY '23 (July 1, 2022 – June 30, 2023)

Chair: George Andrews (*also ConCom rep for CPC*)
 Vice Chair: David Symonds
 Member: Amanda Suzzi-Simmons
 Member: *vacant*
 Member: *vacant*
 Agent: Jessica Case



The Conservation Commission is a 5-member board that has been operating with 3 members and an Agent (*who was promoted in December 2022*). These individuals are challenged with enforcing the Massachusetts General Laws, Chapter 131, Section 40, the Wetlands Protection Act, and the Rivers Protection Act. The Templeton Conservation Commission continued its membership in the Massachusetts Association of Conservation Commissions (MACC).

Throughout FY '23, the Commission and/or its Agent completed **(90)** Site Walks.

(9) Public Meetings were held. 7/18/22, 10/17/22, 11/21/22, 12/19/22, 1/9/23, 2/13/23, 3/20/23, 4/10/23, 5/15/23.

(6) Notice of Intent requests (NOIs) were heard and all issued Orders of Conditions. **(1)** OOC Extension request was approved.

(7) Requests for Determination of Applicability (RDAs) were heard with 6 receiving negative determinations and 1 receiving a positive determination.

(13) Certificates of Compliance (COCs) were requested, heard, and granted.

(1) Superseding COC was received from MassDEP.

(3) Forest Cutting Plans were received and monitored.

(1) Enforcement order was issued to a property on State Road for disturbance of the wetlands by building on and living on the wetlands; Enforcement Order was ratified, and a second letter issued. The resident did not comply, and a court case began with other zoning, building and environmental violations.

Admin/Agent attended **(10)** webinar/seminar trainings: (4) SuAsCo Watershed Group meetings, (4) MACC training webinars, (1) MassDEP Webinar and (1) FEMA Webinar.

A new 4-ft fence and a new park sign that says “Park Open Dawn to Dusk” was installed at River’s Edge Conservation Area in Baldwinville. Pan Am Railway proceeded with their yearly post emergent herbicide application program this summer that controls nuisance vegetation on the railroad right-of-way and around switches and signals. On July 12, 2022, the Office of Energy and Environmental Affairs (EEA) declared a Level 2 –Significant Drought in the Central MA. Templeton was amongst 90 percent of Massachusetts experiencing drought conditions. On August 9, 2022, the EEA confirmed drought conditions worsened. Then the EEA lowered Central Mass to a Level 1 – Mild Drought status, since much of the state had received above average rainfall. Due to the rainfall in October 2022, on November 14, 2022, Central Mass was finally at a Level 0 – No Drought status.

As part of the Development Services office, any Conservation questions can be directed to Jessica Case, Conservation Agent, at jcase@templetonma.gov or by phone at 978-894-2767. Her hours are Monday through Thursday 9:00 AM – 2:30 PM. If you wish to volunteer for this commission, please go to www.templetonma.gov and fill out an interest form!

PLANNING BOARD

The Templeton Planning Board consists of seven members, who are residents of the Town of Templeton; these are elected positions, and each serve a three year term. The Planning Board meets the second and fourth Tuesday of each month as needed and is provided with administrative assistance by Development Services. Annually the board reorganizes, in FY 23 members voted to have Kirk Moschetti, Chair, Charles Carroll II, Vice Chair, and Bruce Marien, Clerk – Dennis Rich to remain representative to CPC and Charles Carroll II to Montachusett Joint Transportation Committee; updated signature card was submitted to the Worcester Registry of Deeds.

During fiscal year '23 the Planning Board members heard six requests for “approval not required” (ANR) creating eighteen new buildable lots for residential properties; also heard was a request from the residents of Laurel View for the road to be an accepted town road and through a lengthy process, was approved at town meeting; special permits were heard for 136 Patriots for a laundromat, 280 State for a non-conforming business in an RA1 zone, 12 Elm for a gift shop, and a business transfer of Bunny’s Dairy to Izzie’s Ice Cream. Members began the process of reviewing the zoning bylaws and invited residents to participate with suggestions; site plan reviews were completed for 280 State for an automotive garage (existing), 1 North Main for retail cannabis sales, and off Brooks Village for an extension of the existing gravel pit.

It is the mission of the Planning Board members to provide overview of proposed and existing residential and commercial projects within the parameters of the zoning bylaws.

Respectfully submitted,

Kirk Moschetti, Chair, Charles Carroll II, Vice Chair, Bruce Marien, Clerk, Franklin Moschetti, Member, Dennis Rich, Member, John Buckley, Member, Michael Caruso, Member

ECONOMIC DEVELOPMENT & INDUSTRIAL CORPORATION

Annual Report FY23 (July 1, 2022 – June 30, 2023)

Chair:	Glenn Eaton, Industrial Representative
Vice Chair:	Elizabeth “Liz” Toth, At Large Representative
Member:	Michael Currie, Finance Representative
Member:	Steven Castle, Municipal Government Representative
___:	<i>vacant</i>
___:	<i>vacant</i>
___:	<i>vacant</i>

Staff Support Received from: Laurie Wiita, Development Services Director
Jessica Case, Administrative Assistant

The EDIC is fortunate to receive support from Development Services and is grateful for their assistance.

The Economic Development and Industrial Corporation (EDIC) is a seven-member board. In accordance with State Law (G.L. of MA c. 121C) is an entity that is separate from the Town of Templeton.

The purpose of an EDIC is a corporation established by a municipality for the public purpose of implementing local economic development projects in accordance with an economic development plan. Such projects are designed to decrease the unemployment rate and eliminate decadent and blighted open areas existing in a municipality.

Templeton's Board of Selectmen appointed the above four members to the EDIC on December 14, 2022.

Templeton's EDIC met on March 6, 2023, May 1, 2023, and June 26, 2023, in FY23.

Discussions and actions taken at these meetings were as follows:

March 6, 2023

- Templeton EDIC's compliance with MA statutes such as open meeting, public records, conflict of interest/ethics, procurement, and others as applicable
- Hand out and review the EDIC's Enabling Statute, M.G.L. c. 121C.
- Process for adoption of a local economic development plan (LEDP), submission, review, and approval of the MA Department of Housing and Community Development (DHCD) possibly using economic development element (chapter) of March 2017 Master Plan as basis for LEDP (required to become a full-fledged EDIC)
- \$200,000 State allocation of funds for economic development by the Commonwealth of MA - Subsequent allocation of entire fund to EDIC for economic development purposes and accounting of funds

May 1, 2023

- MRPC Rep., Karen Chapman, Planning and Development Director – talk about conversion of Master Plan Economic Development Chapter to EDIC Plan for submittal to DHCD
- Meeting with Steve Adams, CEO/President, Community Foundation of North Central MA
- Review ad slide for TCTV/Channel 8
- Correspondence from EDIC to Senator Gobi and Representative Zlotnik

June 26, 2023

- Marketing – outsourcing digitally and digital equity planning.
- Investments follow up discussion.
- Logo follow up discussion.

- Economic Development Plan follow up discussion – MRPC quote to create Economic Development Plan
- Assessment of properties

Questions concerning the EDIC can be directed to Laurie Wiita, Development Services Director at lwiita@templetonma.gov or (978-894-2771) and/or Adam Lamontagne, Town Administrator at alamontagne@templetonma.gov or (978-894-2778). Hours of operation of the Development Services Office are Monday 7:30 am – 6:30 pm and Tuesday, Wednesday, and Thursday 7:30 am – 4:30 pm. If you wish to volunteer to serve on the EDIC, please go to www.templetonma.gov and fill out a volunteer interest form!

“Powers and duties” of the EDIC have been appended to this Annual Report (per G.L. or MA, c. 121C).

Powers of EDIC in Massachusetts

Section 5: Powers of corporation; payment of relocation costs

Section 5. The corporation is hereby authorized:

- (a) To sue and be sued in its own name and plead and be impleaded.
- (b) To adopt by-laws for the regulation of its affairs and the conduct of its business, and to alter the same at its pleasure.
- (c) To make and enter into all contracts and agreements necessary or incidental to the performance of its duties and the execution of its powers under this act, and to employ consulting engineers, superintendents, managers, and such other engineers, construction and accounting experts and attorneys and such other employees, agents and consultants as may be necessary in its judgment, and to fix their compensation.
- (d) To receive and accept from any federal agency, the commonwealth or the municipality grants, loans, or advances for or in aid of an economic development project or projects and to receive and accept contributions from any source of either money, property, labor or other things of value, to be held, used and applied for the purposes for which such grants, loans, advances and contributions may be made. A municipality may borrow outside its debt limits to obtain money for loan to a corporation, or within its debt limits to obtain money for grants to a corporation, with the approval of MOBD and secretary.
- (e) To borrow money, and, from time to time, to make, accept, endorse, execute, and issue bonds, debentures, promissory notes, bills of exchange, and other obligations of the corporation, for moneys borrowed or in payment for property acquired or for any of the other purposes of the corporation, and to secure the payment of such obligations by mortgage, pledge, deed, indenture, agreement, or other instrument of trust, or by other lien upon, assignment of, or agreement in regard to all or any part of the property, rights, or privileges of the corporation.

(f) To issue revenue bonds of the corporation, payable solely from revenues, for the purpose of paying all or any part of the cost of a project or projects, except that a municipality may, upon request by a corporation, may pledge its full faith and credit to the solvency of a corporation.

(g) To invest any funds not required for immediate use or disbursement in certificates of deposit or in obligations of the government of the United States or in obligations the payment of the principal of, and interest on, which is guaranteed by the government of the United States.

(h) To provide such advisory services and technical assistance as may be necessary or desirable to carry out the purposes of this act.

(i) To prepare or cause to be prepared plans, designs, drawings, specifications and estimates of cost for the construction, reconstruction, development, redevelopment, rehabilitation, remodeling, alteration or repair of economic development projects and from time to time modify such plans, designs, drawings, specifications and estimates.

(j) To finance pollution control facilities in the same manner provided by this chapter for economic development projects, in which event all provisions of this chapter which are applicable to economic development projects apply to the pollution control facilities, insofar as such provisions are apt, except as otherwise provided.

(k) Subject to the approval of the municipality to designate areas of the city as economic development areas.

(l) To acquire and hold by bequest, devise, grant, gift, purchase, exchange, lease, judicial order or decree, or otherwise, for any of its objects and purposes, any property, either real or personal, or any interest therein; and without limiting the generality of the foregoing, to acquire by purchase or otherwise, on such terms and conditions and in such manner as it may deem proper, or by the exercise of the power of eminent domain following a public hearing and an affirmative two thirds vote of the city council with the approval of the mayor or city manager, as the case may be in a city, or by an affirmative two thirds vote at an annual town meeting or a special town meeting called for the purpose, in a town, with the advice of MOBD and the director, with the provisions of chapter seventy-nine or chapter eighty A in so far as such provisions may be applicable, such private lands, or any interests therein, as it may deem necessary for carrying out the provisions of this act or for providing for the relocation of persons and businesses displaced as a result of carrying out an economic development plan. The provisions of section forty of said chapter seventy-nine shall apply to any taking by the corporation, except that the security therein required shall be deposited with the treasurer of the municipality and shall be in an amount at least twenty-five per cent higher than the aggregate average assessed valuations in the three previous calendar years of all real estate to be taken by eminent domain. Prior to approval of an economic development plan by the municipality after such a public hearing and in the manner described in this subsection, with the advice of MOBD and director, the date as of which the value of such lands shall be determined for eminent domain purposes shall be the date on which the said economic development plan was first submitted to the municipality.

(m) To make relocation payments to persons and businesses displaced because of carrying out an economic development plan, including such payments on a pro tanto basis.

(n) To procure insurance against any loss in connection with its property and other assets and operations in such amounts and from such insurers as it deems desirable.

(o) To clear and improve property acquired by it, and to engage in or contract for the construction, reconstruction, development, redevelopment, rehabilitation, remodeling, alteration, or repair thereof.

(p) To arrange or contract with the municipality for the planning, replanning, opening, grading, or closing of streets, roads, alleys or other places or for the furnishing of facilities or for the acquisition by the municipality of property or property rights or for the furnishing of property or services in connection with a project or projects.

(q) To sell, convey, mortgage, lease, transfer option, exchange or otherwise dispose of, any property, either real or personal, or any interest therein, as the objects and purposes of the corporation may require, subject to such limitations as may be prescribed by law.

(r) To loan on mortgages, including purchase money mortgages, on real estate and personal property within economic development areas, to foreclose the same when in default, and to bid for and purchase property at any foreclosure or other sale; and in such event, to deal with such property in such manner as may be necessary or desirable to protect the interests of the corporation therein.

(s) To manage any project whether owned or leased by the corporation and to enter into agreements with the commonwealth or the municipality or any agency or instrumentality thereof or with any person, firm, partnership, or corporation either public or private for the purpose of causing any project to be managed.

(t) To act with respect to one or more projects as a corporation organized under section three or section eighteen B of chapter one hundred twenty-one A of the General Laws; provided that the accounts for each project shall be kept separately, and the income of one project shall not be expended upon or for the benefit of another project.

(u) To borrow money for the purposes of aiding in the construction of equipment required by the commonwealth or United States to abate air or water pollution.

(v) To do all acts and things necessary or convenient to carry out the powers expressly granted in this act.

The corporation is hereby directed to pay the reasonable relocation costs of persons and businesses displaced as a result of carrying out an economic development plan as authorized by clause (1) of this section; provided, that the corporation shall not be required hereby to pay or contribute to the payment of such costs of any relocatee in excess of twenty-five thousand dollars.

Source: <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXVII/Chapter121C/Section5>

Respectfully submitted:

Glenn Eaton, EDIC Chair

ZONING BOARD OF APPEALS

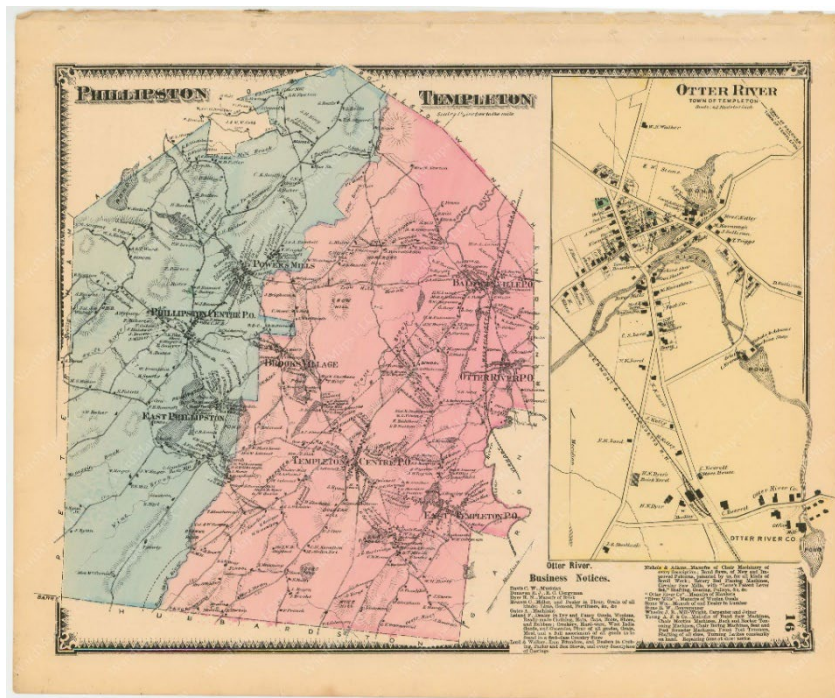
The Templeton Zoning Board of Appeals (ZBA) consists of five members and two alternates, who are residents of the Town of Templeton; these are appointed positions by the Select Board, and each serve a three year term. The ZBA meets as needed and is provided with administrative assistance by Development Services.

During fiscal year '23 the ZBA had long time members John Fletcher and Ron Davan resign from their seats on the board; Joe Risi stepped in to act as Chair until a formal vote was taken which resulted in David Smart as Chair, Joe Risi as Vice Chair and Rick Moulton as Clerk.

During the year, members heard eight requests including a special permit for 148 South and 195 Brooks; variance requests for 14 Main, 66 Baptist Common, 280 State, 522 Barre, and 335 Dudley; and a first for Templeton, a comprehensive permit for the proposed affordable housing at the former Baldwinville Elementary School.

It is the mission of the ZBA members to provide relief to those who have a hardship with the Zoning Enforcement Officer's determination; it is the applicant's burden to prove otherwise and to present evidence to the members.

Respectfully submitted,
David Smart, Chair
Joseph Risi, Vice Chair
Alan Drouin, Member
Edwin Figueroa-Torres, Member
Dennis O'Brien, Alternate Member



SECTION 4

PUBLIC SAFETY

ANIMAL INSPECTOR

FY 2023 calls for service



Animal Complaint	39
Animal Inspector	32
General/Information	84
Dog Bite	11
Barking Dog Complaint	9
Cat Bite	1
Animal Bite	1
Cruelty/abuse to Animals	2
Stray Cat	22
Animal Injury/Hit by Motor Vehicle	13
Wildlife Concern	48
Stray/Loose Dog	102
Lost	18



The fiscal year 2023 was a productive one for Animal Control. With the help of social media, we have higher success rates in reuniting families with their pets.

Sadly, we still see situations in which animals, such as rabbits, roosters, guinea pigs, etc., appear to be abandoned on the side of the road. We work with species-specific rescues to find homes for these animals. Animal abandonment is a felony, MGL Chapter 272 section 77, and we feverishly investigate these situations. We were able to purchase a walk-on-animal scale.

Often, animals are found severely underweight; the scale provides us with an initial weight and the capability of monitoring the animal's weight for its overall health and investigations.

We are the intermediaries for nuisance animal complaints, ranging from dogs to chickens, and we strive to inform our residents and assist in the capture and transport of wildlife to licensed

local wildlife rehabilitators and veterinarians. Because of the community's continued support, we continue to serve proudly.

Anybody interested in donating anything that will better help us care for our animals please feel free to reach out to the Templeton dispatch center.

EMERGENCY MANAGEMENT

Templeton Emergency Management Agency (TEMA)

Richard Curtis, Emergency Management Director (EMD) / CERT Program Manager

Michael Dickson, Deputy EMD/ CERT Director

Don Morin, Deputy EMD/Ass't CERT Director / Emergency Communications Officer.

Peter Laitinen, Deputy EMD / Training Coordinator

EMERGENCIES:

- 1.) The emergency situation at the Depot Pond Dam, (aka Baldwin Water Supply Dam), continued throughout FY23.
- 2.) A Cooling Center was opened at the Senior Center (7/20-7/24 and again 8/4 to 8/9) due to extremely high temperatures. CERT members staffed this operation.
- 3.) A Warming Center was opened at the Senior Center (1/24-25/2023 and again on 2/4/23. CERT members staffed this operation.
- 4.) Local State of Emergency was declared for a Nor' Easter that hit on 3/14-15/23. This SOE was declared as Emergency vehicles would be delayed due to severe road conditions.

TEMA OPERATIONS:

- 1.) Templeton joined the Northwest Worcester County Regional Emergency Planning Committee.
- 2.) Participated in a Board of Health Drill
- 3.) Met with Representative from Mass Department of Fish and Game concerning 2 dams in Town.
- 4.) Completed site checks on several of the Dams in Town.
- 5.) Attended many MEMA meetings and trainings.

GRANT ACTIVITY:

- 1.) Submitted 3 competitive grants for the following: 1) \$25,000 for the update to Templeton's Hazard Mitigation Plan; 2) \$50,000 for our secondary Emergency Shelter (Senior Center); 3) \$5,000 for Shelter equipment for CERT.
- 2.) Submitted an application for and was awarded the 2022EMPG (\$2,900) This grant funding was used for the purchase of "STOP the BLEED" training materials.

COMMUNITY EMERGENCY RESPONSE TEAM (CERT):

- 1.) Templeton Cert was asked to do a presentation at a CERT RODEO. CERT Assistant Director Don Morin and CERT Team Leader Mike Kenney gave the presentation.
- 2.) CERT was active with several Community events, trainings and meetings.

Emergency Management Salary: EMD(1):\$000.00 DEMDs(3): \$000.00

Emergency Management Expense Account: \$1,750.00

Respectfully submitted,

Richard W. Curtis, EMD



FIRE DEPARTMENTENENT & EMS

Fire/EMS Budget Breakdown:

Fire Personnel: \$712,000.00

EMS Personnel: \$53,000.00

Fire Employee Support: \$53,000.00

EMS Employee Support: \$7,570.00

Fire Purchase of Services: \$36,850.00

EMS Purchase of Services: \$114,750.00

Fire Supplies: \$11,000.00

EMS Supplies: \$51,250.00

Fire Other: \$92,500.00

EMS Other: \$63,500.00

Fire Total: \$905,350.00

EMS Total: \$290,070.00

Income:

Ambulance Receipts: \$504,514.04

Open Burn Permits: \$2,490.00

Inspections: \$9,125.00

Assist another agency	13	Motor Vehicle Accident	76
Animal problem	1	Mutual aid cover	8
Authorized Fire	1	No Incident Found	5
Brush fire	11	Outside trash fire	2
Building fire	8	Passenger vehicle fire	4
Carbon Monoxide Alarm	11	Powerline down	2
Chimney Fire	8	Public assist	20
Citizen Complaint	1	Smoke scare	21

Cooking Fire Contained	4	Tech rescue	1
Dispatched Cancelled Before Arrival	30	Unauthorized Fire	30
Electrical problem	2	Water Leak	2
EMS	1090	Weather related	5
Fire alarm	125	Total Emergency Calls	1508
Hazmat	15		
Large animal rescue	1	Inspections	273
Lock-out	5		
Good Intent	5		
Mobile property fire	1	Combined Total	1781

Respectfully submitted.

David T. Dickie

Fire Chief



POLICE DEPARTMENT & DISPATCH

The Templeton police Department full-time personnel roster as follows:

Position	Date Hired	Position	Date Hired
Chief Michael Bennett	09/95	Sgt. Derek Hall	03/97
Sgt. Steve Flis	09/02	Det/Cpl. Eric Smith	02/05
Ofc. Daniel Donahue	07/14		
Ofc. Nicholas Malnati	08/14		
Ofc. Robert Deschenes	11/19		
Ofc. Caleb Matson	11/19		
Ofc. Noah Welch	10/22		
Ofc. William Chapman	06/23		

Part-time Officers:

Ofc. Shawn McDonald	01/10
Ofc. James Halkola	08/16



Ofc. Paicos, Adam	07/20	Ofc. Jonathan Strugis	10/20
Ofc. Timothy Stewart	09/21	Ofc. Zachary Hastings	6/20

The Templeton Dispatch Center full-time personnel roster as follows:

Disp. Karen Hannula	04/92	Disp. Walter Flis	12/02
Disp. Eric Baker	11/02	Disp. Sherrie O'Donnell	03/01
Disp. Andrew Davis	09/16		

Part-time Dispatchers:

Disp. Timothy Stewart	09/21
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Police Department Budget Breakdown:

Personnel	\$1,327,000.00
Employee Support	\$33,700.00
Purchase of Services	\$72,250.00
Supplies	\$10,000.00

Other	\$0
Total	\$1,442,950.00

Templeton Police Department Analysis from 07/01/22 to 06/30/2023:

Arrest	50
Incident/Investigations	458
Restraining Orders	29
Parking Tickets	5
MV Citations	442
MV Accidents	95
FID/LTC Issued	266
Police Calls for Service	14,940
Total Calls to Dispatch	21,540



SECTION 5

PUBLIC SERVICES



DEPARTMENT OF PUBLIC WORKS

July 1, 2022 – June 30, 2023

Public Works – Highway Division

- This was a tough year for our crews between being short staffed most of the year and storms that caused significant damage to trees in multiple areas throughout town.
- This year we were able to get paving and drainage done on South Road with Chapter 90 funds.
- Crews have repaired potholes throughout the year.
- We have had multiple issues with beavers this year. Including Royalston Road, Henshaw Road, and Stone Bridge Road.
- Crews plowed and treated roads as needed, as will clearing sidewalks.
- Numerous inspections of trees throughout town by the Tree Warden.
- The Director (who is also the town Tree Warden) attended the tree warden 2-day conference. He also attended multiple meetings with Worcester County Highway Association and Massachusetts Highway Association.
- Crews cut several trees down, cleared brush, chipping, and cleanup.
- New computers were installed on the spreaders to save material.
- In addition to the regular street sign replacement program, the town received multiple signs including some speed limit signs, passing zones, and stop signs.
- There were 27 Driveway Permit Inspections, 9 Road Cut Permit Inspections, 8 Road Cut Escrow Return Inspections, and 2 Trench Permit Inspections.

Snow & Ice Operations

30 Sanding Events

2505 tons of salt used.

10 Plowable Events

9,982 Total Miles Plowed

54 Inches of snow fell.

Monies turned over to the town from Highway division:

Driveway Permits - \$ 2,025.00

Road Cut Permits/Escrow - \$ 14,400.00

Trench Permits - \$50.00

Sewer Dept. Fuel Reimbursement - \$ 10,357.04

Ch90 Reimbursements - \$ 380,539.60

WRAP Reimbursements-\$230,269.21

Other - \$ 5,689.26

July 1, 2022 – June 30, 2023
Public Works – Building & Grounds Division

- Several burials and flag duties took place.
- Fire Alarms have been tested at all town buildings.
- The Fire escape was replaced at the Baldwinville Fire Department.
- Worked with the Water Department to install water pits at both Greenlawn and Pine Grove Cemeteries.
- Crews continue to work on mowing/weed whacking at all town buildings, cemeteries, and common areas.
- Worked with multiple vendors and departments to assist with improvements at Gilman Waite, including a new score board, batting cages, and put down stone dust for ramp. Installed memorial plaque at Gilman Waite.
- There was a large amount of storm clean up that was required at all town buildings, cemeteries, and common areas.
- Department was very pleased that a Gravely zero-turn mower was purchased.
- Installed multiple stones and flat marked.
- The Cemetery Department has new software that has been implemented to keep track of all the graves and people associated with the graves located in Greenlawn Cemetery and Pine Grove Cemetery. This continues to be a work in progress.
- The Building and Grounds division also purchased a new backpack blower and weed whacker as part of their normal replacement plan.
- There were 38 Interments, 22 Lot Sales, 7 Foundations put down, and 3 lot re-deeded.

Monies turned over to the town from Buildings and Grounds division:

Interments – \$13,700.00

Lot Sales – \$11,965.00

Foundations- \$2,576.75

Re-deed- \$15.00



PARKS & RECREATION

On December 20, 2022, Governor Baker signed the legislation, Chapter 311 an Act establishing Parks and Recreation in the Town of Templeton.

The Parks and Recreation Commission Consist of 7 members, who are appointed by the Select Board for a term of 1 year. The parks and recreation commission are a policy-making board responsible for overseeing the management and maintenance of town-owned parks, fields and related facilities, and for providing year-round high quality indoor and outdoor recreation activities for children and adults with varying interests and physical abilities. It shall deliver programs that are diverse culturally, socially, mentally and physically and establish suitable policies and guidelines relating to the programs and the use, maintenance and improvement of the facilities under its oversight. The parks and recreation commission shall have all the powers and duties granted by the General Laws relative to park commissions and recreation commissions.

The Parks and Recreation Commission in Fiscal Year 2023 saw the re-appointment of Jessica Sutton, Candace Graves Derek Sutton New appointee Hunter Graves. The Commission reorganized in July 2022. Candace Graves was elected Chair. Jessica Sutton was elected Vice-Chair. Derek Sutton was elected Treasurer. Hunter Graves was elected Secretary, With the Support of Community Services Director Jackie Prime. The Commission was trying hard to fill the three vacant openings on commission.

Parks; The Commission set Policies, purchased a new storage container, saw the installation of the donated Softball scoreboard and was working completing the Bathrooms at Gilman-Waite Park. The Commissioners were also looking into grant opportunities and funding to make much needed improvements to Houghton Parks and Gilman-Waite and the Town's other Parks.

The Commission would like to Thank volunteer Sue Gunnis for helping with Concession during Softball season, The Commissioners continued work on trying to hire a part-time Manager for the Concession stand at Gilman-Waite through job advertising / posting and word of mouth.

Recreation; Four annual programs were offered in full fiscal 23; Soccer, Basketball, Softball, Learn to Swim. All Were funded through a combination of taxpayer dollars and registration fees. The Parks and Recreation would like to Thank the Local business and Community for their support to our various Rec Sports Teams.

Kayla Nolette was hired as the Soccer Coordinator for the fall. The program ended up serving 178 children with 22 teams. Soccer games were held Saturdays at Gilman-Waite field August 2022 to October 2022.

Nick Smith was hired as the Basketball Coordinator for the winter along with Volunteer Assistant Bill Gunnis and Assistant Ray Kauffman. The Basketball program, supported over 202 children, had four divisions K/1, 2nd/3rd grade, 4th/5th and 6th/7th/8th grades with 22 teams. Practices and games took place in the Narragansett Middle School Gym and Templeton Elementary school gym from December 2022 to February 2023.

Lindsey McCullen continued as the Spring Traveling Babe Ruth Softball Coordinator with the new hire of Assistant Vanessa Bernard. Softball Clinics were held Saturdays in February 2023 through April 2023 in the Narragansett Middle School gym.

The Commission, with help of Holly Young got the Girls Softball League Chartier with Babe Ruth Softball League. The Templeton League had two 8U rookie teams, one 10U minors and two 12U Major teams and with support of volunteer Bill Gunnis trained and hired three new softball umpires. In Spring Parks and Rec also added Rec CO-ED T-Ball ages 3.5 to 7 under the coordination of Softball. Both programs / League were held May 2023 to June 2023 Gilman-Waite Park serving 74 players.

The Learn to Swim program returned with the hire and training of Hunter Marion as the Director/Instructor, He is Red Cross WSI Certified and Assistant Brianna Nunez, also Red Cross WSI and CPR/AED Certified. The program served 64 students from ages 4 to 15 (4-year-olds were limited to be with a parent). The swim program was supported by the FY 23 budget offered to Templeton residents and students at Narragansett school district. Students who advanced to the next level ages 5 to 15 received a Red Cross Swimming level completion Card.

The Commission would like to Thank Select Member Theresa “Terry” Griffis for her support as the Swimming Director/Instructor for several decades for her help with passing the torch to our new Directors/ Instructors her dedication and support has been appreciated from the thousand plus of students Terry taught through years with her staff through wonderful creative fun instruction and instilling safety.

The Parks and Recreation Commission finished the Fiscal 23-year planning and preparing for The Town’s Annual National play outside day celebration event being held the first Saturday of August and Fall Town Movie in September and Annual Holiday Tree Lighting/Parade in December and were looking forward to what fiscal 2024 would bring to Parks and Rec for the Town.

Respectfully Submitted,
Parks and Recreation Commissioners
Candace Graves, Chair
Jessica Sutton, Vice Chair
Derek Sutton, Member
Hunter Graves, Member



SEWER DEPARTMENT

The Board of Sewer Commissioners members: Thomas Hurd, Tom Jeleniewski and Mark Moschetti.

Mr. Moschetti was voted to remain as Chairman of the Board of Sewer Commissioners.

Wastewater Treatment Plant (WWTP)

- Emptied the Post Equalization Tank twice for maintenance and cleaning.
- Yearly calibration was completed on lab equipment and flow meters.
- Emptied and cleaned the Septage Receiving Tank and replaced all the level control floats.
- Post Equalization Tank mixer rebuilt.
- Replace Disk Filter backwash flow meter.
- Install the new plant water system.
- Purchase a new John Deere tractor.
- Implement river sampling for Phosphorus per permit.
- Added media to Bio- Filter.
- Trimmed around fence line of WWTP.

Sewer Collection System

- SSO (Sanitary Sewer Overflow) Plan was implemented. There were no SSO's in FY' 23.
- Design for Crotty Ave. Pump Station replacement started.
- Jetted/cleaned sewer lines in multiple locations in the collection system.
- Cleaned wet wells at pumping stations.
- Replaced or repaired 15 sewer manholes frames and covers.
- Replaced the level transducer in the Pleasant St. pump Station.
- Clear brush from sewer easements.
- There were 1,485 residences served by the municipal sewer system.

Financial

- Total revenue earned through FY-23 was \$1,453,796.90.
- Estimated budget for FY-23 was \$1,369,750.00.
- Due to unexpected repairs and inflation, 2 articles (1 at the Special Town Meeting for \$70,000.00 and 1 at the Annual Town Meeting for \$40,000.00) totaling \$110,000.00 were presented to the voters to supplement the FY-23 budget. This brought the total FY-23 Operating Budget to \$1,479,750.00.

Personnel

Austin Wnek passed his Grade 2M Wastewater Operators license and obtained his Hoisting license for backhoe/ loader and forklift.

2022 Templeton Municipal Light Plant Report

Herein submitted for inclusion in the Templeton Annual Report for FY23 are the financial and statistical data for the Templeton Municipal Light Plant. During 2022 our customers purchased 66,096,154 kWh of electricity compared to 65,935,324 kWh in 2021, an increase in sales of 160,830 kWh or 0.2%. The peak demand in July of 2022 was 12,617 kW, up 398 kW or 3.3% compared to 12,219 kW in June of 2020. During 2022, a net of +21 electric services were connected compared to a net of +32 services connected in 2021.

Additions and Improvements

The Light Plant started its 116th year of service to the Town of Templeton.

The Light Plant completed construction of both their new outdoor storage facility AND their new 8th garage bay addition in 2022. The total cost for both of these projects was \$1,564,128.

Capital Expenses

OMS Hardware and Software	\$40,700
Distribution Transformers	\$49,858
Substation Transformer #2 NLT Repair	\$48,270
2022 Ford F-350 Supercrew 4x4 XL 6.5' Bed	\$46,648
2022 9' Chipper Top for 1992 Vermeer Unit	\$9,100
New Mini-Split HVAC Unit for Conference Room	\$5,300
New Double-Leaf Gate for Substation Fence	\$9,947
New EVR Approved Overfill Valve for Fuel Tanks	\$5,300

Power Supply

The Light Plant provides electricity for its customers through both fixed contracts and open market power purchases to diversify the town's power resources and stabilize its purchased power costs. These costs include capacity charges, fuel charges and transmission charges. Several unforeseen and uncontrollable factors cause the wholesale cost of energy to fluctuate year-round. The biggest contributors to these fluctuations are the absolute loads (i.e., cold winter nights, hot summer days), unplanned generation plant shutdowns and deviations in natural gas and oil prices in New England.

In 2022 the Light Plant purchased 69,048,399 kWh of wholesale electricity for \$6,621,365, which makes its purchased power cost for that year 9.59¢ per kWh. This figure is up from 7.70¢ per kWh in 2021, which represents an increase of 1.89¢ per kWh or 24.6%. Most power supply costs up in 2022 as compared to 2021 can be attributed to higher market costs for ISO Interchange power and Open Access Transmission Tariff expenses. The two items collectively cost \$2,927,776 more in 2022, which equates to 44.2% of our total power supply cost for 2022.

The Light Plant paid Regional Network Service (RNS) charges in 2022 equal to \$10.79 per kW-Mo. This is up from \$10.74 per kW-Mo. in 2021. Templeton Light has joined the battle with other municipal light plants in attempting to fight legislatively these transmission rate increases and the incentives that transmission companies have received over the year, arguing that ISO New England et al are attempting to recover the costs of 25 years of transmission maintenance in 5 years. These costs are unevenly distributed amongst all the transmission companies' ratepayers and weigh heavily on the Light Plant, as no immediate reliability improvements can ever be witnessed.

Financials

The Light Plant collected a total of \$8,206,505 in electric operating revenues from the sale of retail electricity to our customers in 2022, up from \$7,896,779 collected in 2021. This represents an increase of \$309,726 from this year to last, or 3.9%. The Light Plant's electric customers paid an average rate of 12.42¢ per kWh in 2022.

The Light Plant incurred the following costs from its various wholesale electricity providers in 2021:

Supplier	kWh	Cost	Rate
Local Network Service/Eversource	107,679	\$967	\$0.0090
National Grid (Airport)	58,520	\$13,569	\$0.2139
MMWEC Intermediate Project	1,450,357	\$353,886	\$0.2440
MMWEC Peaking Project	144,465	\$128,050	\$0.8864
ISO Interchange	15,882,603	\$1,765,627	\$0.1112
Regional Network Service/ISONE	107,769	\$1,162,149	\$10.79
Millstone	6,324,469	\$257,907	\$0.0408
Seabrook	21,040,731	\$558,496	\$0.0265
Hydro-Quebec Phase 1	376	(\$25,849)	(\$5.73)
Hydro-Quebec Phase 2	727	(\$30,089)	(\$3.45)
Hydro-Quebec	2,190,000	\$84,315	\$0.0385
MMWEC All Requirements Billing	0	\$148,735	n/a
New York Power Authority	2,949,147	\$141,190	\$0.0479
Forward Power Transactions	10,027,100	\$1,129,652	\$0.1127
Berkshire Wind	1,768,767	\$329,705	\$0.1864
Templeton Wind	695,069	\$183,591	\$0.2641
Hancock Wind	1,636,667	\$74,006	\$0.0452
Templeton Solar	4,628,116	\$288,947	\$0.0624
Totals:	69,048,399	\$6,321,365	\$0.0959

Below is a breakdown of the Light Plant's ultimate kWh sales to customers for 2022:

Rate Class	kWh Sold	Cost	Rate
A-1 Residential	28,919,486	\$4,026,237	\$0.1392
C-3 Small Commercial	2,188,865	\$288,321	\$0.1317
C-4 Medium Commercial	2,857,919	\$394,684	\$0.1381
C-1 Large Industrial Part 1	8,292,637	\$1,034,682	\$0.1248

C-1 Large Industrial Part 2	5,555,200	\$584,746	\$0.1053
C-2 Private Area Lighting	630,474	\$72,365	\$0.1148
T-3 Commercial Time-of-Use ON	6,818,636	\$854,014	\$0.1253
T-4 Commercial Time-of-Use OFF	10,672,590	\$930,143	\$0.0872
Municipal Lighting	136,504	\$14,579	\$0.1068
Totals:	66,072,311	\$8,206,505	\$0.1242

Approximately 70% of the Light Plant's residential customer base took advantage of the early-pay discount program in 2022, resulting in a savings to them of \$203,731, or approximately \$5.17 per monthly electric bill.

All 100% of the Light Plant's residential customer base received credits equal to \$132,175 in 2022 from the New York Power Authority's Hydroelectric Generation Facilities.

Below is a breakdown of the Light Plant's kWh consumption at its own facilities:

Location:	kWh Consumed:	Cost:
86 Bridge Street Office	74,077	\$9,300
76 Bridge Street Templeton Substation	21,158	\$2,656
76A Bridge Street New Storage Shed	15,615	\$1,960
464 Baldwinville Road Templeton Wind	25,900	\$3,252
11.75 Elm Street Food Pantry/Cable TV	6,725	\$844
26 Johnson Avenue Radio/Repeater	2,020	\$254
TMLWP Office Solar Array	-9,008	(\$1,131)
EV Charging	1,296	\$111
Battery Storage Charging	160,671	\$12,957
Battery Storage HVAC	15,860	\$1,375
Totals:	314,404	\$31,578

The Light Commission and the General Manager would like to thank all the Light Plant's employees for their continued dedication and hard work in 2022.

Respectfully Submitted,

Dana Blais
Board Chairman

Gregg Edwards
Board Member

Chris Stewart
Board Clerk

John M. Driscoll
General Manager

TEMPLETON MUNICIPAL LIGHT PLANT

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULES OF CHANGES IN THE NET OPEB LIABILITY

(Unaudited)

	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service cost	\$ 53,345	\$ 45,657	\$ 44,886	\$ 29,054	\$ 18,803	\$ 26,725
Interest	95,126	91,169	68,492	66,769	63,688	82,396
Differences between expected and actual experience	(346,041)	--	(33,566)	(27,438)	(3,396)	(339,549)
Changes of assumptions	391,849	130,883	306,580	177,300	--	--
Benefit payments, including refunds of member contributions	(50,255)	(47,750)	(46,161)	(40,643)	(43,223)	(55,513)
Net change in total OPEB liability	144,024	219,959	340,231	205,042	35,872	(285,941)
Total OPEB liability - Beginning	1,783,393	1,563,434	1,223,203	1,018,161	982,289	1,268,230
Total OPEB liability - Ending (a)	1,927,417	1,783,393	1,563,434	1,223,203	1,018,161	982,289
Plan Fiduciary Net Position						
Contributions - employer	91,894	89,389	129,439	82,282	85,404	109,769
Net investment income (loss)	(87,192)	69,243	55,014	55,774	(12,543)	28,697
Benefit payments, including refunds of member contributions	(50,255)	(47,750)	(46,161)	(40,643)	(43,223)	(55,513)
Net change in plan fiduciary net position	(45,553)	110,882	138,292	97,413	29,638	82,953
Plan fiduciary net position - Beginning	613,160	502,278	363,986	266,573	236,935	153,982
Plan fiduciary net position - Ending (b)	567,607	613,160	502,278	363,986	266,573	236,935
Net OPEB liability - Ending (a-b)	\$ 1,359,810	\$ 1,170,233	\$ 1,061,156	\$ 859,217	\$ 751,588	\$ 745,354

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Plant's financial statements for summary of significant actuarial methods and assumptions.

See independent auditors' report.

TEMPLETON MUNICIPAL LIGHT PLANT

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULES OF NET OPEB LIABILITY, CONTRIBUTIONS, AND INVESTMENT RETURNS (Unaudited)

	2022	2021	2020	2019	2018	2017
Schedule of Net OPEB Liability						
Total OPEB liability	\$ 1,927,417	\$ 1,783,393	\$ 1,563,434	\$ 1,223,203	\$ 1,018,161	\$ 982,289
Plan fiduciary net position	567,607	613,160	502,278	363,986	266,573	236,935
Net OPEB liability	<u>\$ 1,359,810</u>	<u>\$ 1,170,233</u>	<u>\$ 1,061,156</u>	<u>\$ 859,217</u>	<u>\$ 751,588</u>	<u>\$ 745,354</u>
Plan fiduciary net position as a percentage of the total OPEB liability	29.45%	34.38%	32.13%	29.76%	26.18%	24.12%
Covered employee payroll	\$ 1,009,184	\$ 925,066	\$ 898,122	\$ 854,568	\$ 829,678	\$ 802,371
Participating employer net OPEB liability as a percentage of covered employee payroll	134.7%	126.5%	118.2%	100.5%	90.6%	92.9%
Schedule of Contributions						
Actuarially determined contribution	\$ 111,549	\$ 98,097	\$ 115,847	\$ 85,091	\$ 72,845	\$ 105,073
Contributions in relation to the actuarially determined contribution	91,894	89,389	129,439	82,282	85,404	109,769
Contribution deficiency (excess)	<u>\$ 19,655</u>	<u>\$ 8,708</u>	<u>\$ (13,592)</u>	<u>\$ 2,809</u>	<u>\$ (12,559)</u>	<u>\$ (4,696)</u>
Covered employee payroll	\$ 1,009,184	\$ 925,066	\$ 898,122	\$ 854,568	\$ 829,678	\$ 802,371
Contributions as a percentage of covered employee payroll	9.1%	9.7%	14.4%	9.6%	10.3%	13.7%
Schedule of Investment Returns						
Annual money weighted rate of return, net of investment expense	-13.52%	12.90%	13.26%	18.77%	-4.86%	14.80%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Plant's financial statements for summary of significant actuarial methods and assumptions.

See independent auditors' report.

TEMPLETON MUNICIPAL LIGHT PLANT

COMBINING SCHEDULES OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(Unaudited)

	2022			2021		
	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation	Eliminations	Total	Templeton Municipal Light Plant	Wind Energy Cooperative Corporation
Operating Revenues						
Electric sales, net of discounts of \$202,310 and \$201,769 in 2022 and 2021, respectively	\$ 8,206,505	\$ 234,808	\$ (234,808)	\$ 8,206,505	\$ 7,715,524	\$ 239,478
Total Operating Revenues	8,206,505	234,808	(234,808)	8,206,505	7,715,524	239,478
Operating Expenses						
Cost of purchased electricity	6,638,869	--	(234,808)	6,404,061	4,796,273	--
Operating	1,435,920	94,520	--	1,530,440	1,731,730	96,508
Maintenance	456,862	--	--	456,862	359,330	--
Depreciation	600,299	114,900	--	715,199	544,735	114,900
Total Operating Expenses	9,131,950	209,420	(234,808)	9,106,562	7,432,068	211,408
Operating Income (Loss)	(925,445)	25,388	--	(900,057)	283,456	28,070
Nonoperating Revenues (Expenses)						
Investment income (loss)	(69,323)	--	--	(69,323)	(6,656)	--
Interest expense	(20,994)	(8,038)	--	(29,032)	(24,364)	(10,720)
Change in amounts payable in the future	17,350	(17,350)	--	--	17,350	(17,350)
Other expenses	(3,033)	--	--	(3,033)	(8,432)	--
Other revenues	167,760	--	--	167,760	156,762	--
Total Nonoperating Revenues (Expenses)	91,760	(25,388)	--	66,372	134,660	(28,070)
Income (Loss) Before Payment in Lieu of Taxes	(833,685)	--	--	(833,685)	418,116	--
Payment in lieu of taxes - Transfer to Town	(61,579)	--	--	(61,579)	(89,446)	--
Change in Net Position	(895,264)	--	--	(895,264)	328,670	--
Net Position - Beginning of Year	11,489,492	--	--	11,489,492	11,160,822	--
Net Position - End of Year	\$ 10,594,228	\$ --	\$ --	\$ 10,594,228	\$ 11,489,492	\$ --

TEMPLETON MUNICIPAL LIGHT PLANT

COMBINING SCHEDULES OF UTILITY PLANT IN SERVICE FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(Unaudited)

	Templeton Municipal Light Plant					Wind Energy Cooperative Corporation					Total				
	Beginning Balance 1/1/22	Increases	Decreases	2022 Adjustments	Ending Balance 12/31/22	Beginning Balance 1/1/22	Increases	Decreases	Ending Balance 12/31/22	Beginning Balance 1/1/22	Increases	Decreases	2022 Adjustments	Ending Balance 12/31/22	
Capital assets being depreciated:															
Production plant	\$ 193,360	\$ --	\$ --	\$ --	\$ 193,360	\$ 3,830,068	\$ --	\$ --	\$ 3,830,068	\$ 4,023,428	\$ --	\$ --	\$ --	\$ 4,023,428	
Distribution plant	15,457,382	2,026,609	(4,038)	(7,189)	17,472,764	--	--	--	--	15,457,382	2,026,609	(4,038)	(7,189)	17,472,764	
General plant	4,359,178	64,129	--	--	4,423,307	--	--	--	--	4,359,178	64,129	--	--	4,423,307	
Total capital assets being depreciated	20,009,920	2,090,738	(4,038)	(7,189)	22,089,431	3,830,068	--	--	3,830,068	23,839,988	2,090,738	(4,038)	(7,189)	25,919,499	
Less accumulated depreciation for:															
Production plant	(85,522)	(5,801)	--	--	(91,323)	(1,297,636)	(114,900)	--	(1,412,536)	(1,383,158)	(130,701)	--	--	(1,503,859)	
Distribution plant	(6,881,835)	(463,722)	4,038	--	(7,341,519)	--	--	--	--	(6,881,835)	(463,722)	4,038	--	(7,341,519)	
General plant	(2,404,523)	(130,776)	--	--	(2,535,299)	--	--	--	--	(2,404,523)	(130,776)	--	--	(2,535,299)	
Total accumulated depreciation	(9,371,880)	(600,299)	4,038	--	(9,968,141)	(1,297,636)	(114,900)	--	(1,412,536)	(10,669,516)	(715,199)	4,038	--	(11,380,677)	
Total capital assets being depreciated, net	10,638,040	1,490,439	--	(7,189)	12,121,290	2,532,432	(114,900)	--	2,417,532	13,170,472	1,375,539	--	(7,189)	14,538,822	
Capital assets not being depreciated															
Land	189,178	--	--	--	189,178	--	--	--	--	189,178	--	--	--	189,178	
Construction in progress	1,184,035	250,479	(1,434,514)	--	--	--	--	--	--	1,184,035	250,479	(1,434,514)	--	--	
Total capital assets not being depreciated	1,373,213	250,479	(1,434,514)	--	189,178	--	--	--	--	1,373,213	250,479	(1,434,514)	--	189,178	
Utility plant capital assets, net	\$ 12,011,253	\$ 1,740,918	\$ (1,434,514)	\$ (7,189)	\$ 12,310,468	\$ 2,532,432	\$ (114,900)	\$ --	\$ 2,417,532	\$ 14,543,685	\$ 1,626,018	\$ (1,434,514)	\$ (7,189)	\$ 14,728,000	

TEMPLETON MUNICIPAL LIGHT PLANT

SCHEDULES OF ELECTRIC OPERATIONS AND MAINTENANCE EXPENSES (Excluding Depreciation Expense) FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (Unaudited)

	2022	2021
Power Supply Expenses:		
Purchased power	\$ 6,498,581	\$ 4,653,303
Other expenses	<u>83,501</u>	<u>126,342</u>
Total Power Supply Expenses	6,582,082	4,779,645
Distribution Expenses:		
Operation, supervision and engineering	133,078	136,616
Operation labor	95,187	109,922
Operation supplies and expenses	6,641	5,761
Overhead line expenses	73,402	94,856
Underground line expense	32,722	18,080
Street light and signal system expense	17,508	17,465
Meter expenses	1,934	6,628
Customer installation expense	1,001	1,300
Miscellaneous distribution expenses	166,955	150,786
Maintenance of station equipment	55,108	15,517
Maintenance of overhead lines	306,609	278,884
Maintenance of underground lines	342	2,968
Maintenance of line transformers	7,369	9,902
Maintenance of street lights and signal systems	<u>10,148</u>	<u>11,775</u>
Total Distribution Expenses	908,004	860,460
Customer Account Expenses:		
Meter reading	6,400	3,471
Accounting and collection expense	<u>120,820</u>	<u>118,393</u>
Total Customer Account Expenses	127,220	121,864
Administration and General Expenses:		
Administration and general salaries	192,050	184,707
Office supplies and expenses	54,808	53,522
Outside services employed	52,534	102,919
Property insurance	33,910	3,026
Injuries and damages	90,900	106,915
Employee pensions and benefits	428,753	638,564
Miscellaneous general expense	41,358	41,920
Transportation expense	(197,543)	(189,463)
Maintenance of general plant	<u>77,287</u>	<u>40,284</u>
Total Administration and General Expenses	774,057	982,394
Total Operating and Maintenance Expenses (Excluding Deprecation Expense)	<u>\$ 8,391,363</u>	<u>\$ 6,744,363</u>

See independent auditors' report.

TEMPLETON MUNICIPAL LIGHT PLANT

SCHEDULES OF SALES OF ELECTRICITY FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (Unaudited)

	Net Revenues		Kilowatt Hours Sold		Increase (Decrease)	Net Revenues Per Kilowatt Hour Sold	
	2022	2021	2022	2021		2022	2021
Private Customers:							
Residential Sales	\$ 4,029,297	\$ 3,754,238	\$ 28,934,576	\$ 28,594,433	\$ 340,143	0.13926	0.13129
Commercial and Industrial Sales							
Industrial	1,042,831	2,669,273	9,048,797	26,400,978	(17,352,181)	0.11525	0.10111
Commercial	2,339,992	536,098	21,511,250	4,295,077	17,216,173	0.10878	0.12482
Private Area Lighting	72,356	71,730	630,467	630,467	--	0.11477	0.11377
Public Authority	146,292	119,626	1,159,579	1,006,186	153,393	0.12616	0.11889
Total Private Customers	7,630,768	7,150,965	61,284,669	60,927,141	357,528	0.12451	0.11737
Municipal Customers:							
Industrial	487,619	486,830	4,105,120	4,337,880	(232,760)	0.11878	0.11223
Commercial	72,357	62,893	569,862	533,800	36,062	0.12697	0.11782
Street Lighting	15,761	14,836	136,503	136,503	--	0.11546	0.10869
Total Municipal Customers	575,737	564,559	4,811,485	5,008,183	(196,698)	0.11966	0.11273
Total Sales of Electricity	\$ 8,206,505	\$ 7,715,524	\$ 66,096,154	\$ 65,935,324	\$ 160,830	0.12416	0.11702

FY2023 Templeton Municipal Water Plant Report

Herein submitted for inclusion in the Templeton Annual Report for FY2023 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 FY2023 our customers purchased a total of 115,816,140 gallons of water compared to 113,101,780 gallons in FY2022. This increase in water usage can be attributed to the smaller amount of rainfall this fiscal year versus the last.

Templeton Water connected 10 new water services in FY2023 and collected \$1,847,037 in water sales revenue and another \$121,211 in miscellaneous revenue for a total of \$1,968,248.

Additions and Improvements

The Water Plant made improvements to its water distribution stations in FY2023 amounting to \$45,843, with the largest share of funds going to the Maple Street Wells out on Old Royalston Road.

The Water Plant made improvements to its 53 miles of water distribution mains in FY2023 amounting to \$36,577, with the largest share of funds going to road re-surfacing on Patriots Road.

The Water Plant made improvements to its 3 water storage tanks amounting or just \$766 in FY2023.

The Water Plant made improvements to its 1 water treatment plant amounting to \$14,560 in FY2023.

Capital Expenses

Maple Street Well Re-Development	\$44,896
South Road Booster Station new ATS Controller	\$7,332
Water Meters	\$85,500
Hospital Road Water Storage Tank Mixer Motor	\$5,201
Sawyer Street Water Treatment Plant pH Probe	\$5,155
Laptop Computer for Water Superintendent	\$2,472

Financials

Below is a breakdown of the Water Plant's FY2023 water sales summary by water customer class:

Account #	Rate Class	Gallons Sold	Revenue	# of Bills
461-01	21 Residential	95,934,080	\$1,589,908	8,514
461-02	22 Agricultural	1,039,030	\$13,222	24
461-03	23 Commercial	13,503,760	\$176,596	408
461-04	24 Municipal	2,218,990	\$28,984	65
461-05	25 Industrial	2,000,590	\$24,188	27
461-07	27 Other	39,040	\$1,811	20
461-08	28 Irrigation	1,080,650	\$12,329	123
Totals:		115,816,140	\$1,847,037	9,181

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 FY2023.

Respectfully Submitted,

Dana Blais
Board Chairman

Gregg Edwards
Board Member

Christopher Stewart
Board Secretary

John M. Driscoll
General Manager

**TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER PLANT**

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
(UNAUDITED)**

Worcester Regional Retirement System									
Fiscal Year	Measurement Date	Proportion of the		Proportionate Share of the		Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position	
		Net Pension Liability		Net Pension Liability				Percentage of the Total Pension Liability	
June 30, 2023	December 31, 2022	0.0920%		\$ 946,438	\$	303,227	312.12%		48.20%
June 30, 2022	December 31, 2021	0.0900%		757,756		266,415	284.43%		56.20%
June 30, 2021	December 31, 2020	0.0852%		757,231		253,495	298.72%		50.30%
June 30, 2020	December 31, 2019	0.0830%		738,515		226,607	325.90%		47.40%
June 30, 2019	December 31, 2018	0.0858%		777,958		232,825	334.14%		43.05%
June 30, 2018	December 31, 2017	0.0835%		680,505		213,747	318.37%		46.40%
June 30, 2017	December 31, 2016	0.0562%		470,795		381,136	123.52%		42.00%
June 30, 2016	December 31, 2015	0.1124%		797,955		365,922	218.07%		44.52%
June 30, 2015	December 31, 2014	0.1525%		907,704		348,393	260.54%		47.94%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the financial statements for summary of significant actuarial methods and assumptions.

**TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER PLANT**

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS
(UNAUDITED)**

Worcester Regional Retirement System									
Fiscal Year	Measurement Date	Contributions in Relation to the				Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll	
		Actuarially Determined Contribution	Actuarially Determined Contribution	Actuarially Determined Contribution	Actuarially Determined Contribution				
June 30, 2023	December 31, 2022	\$ 74,838	\$ 74,838	\$ --	\$ 303,227	24.68%			
June 30, 2022	December 31, 2021	66,547	66,547	--	266,415	24.98%			
June 30, 2021	December 31, 2020	57,337	57,337	--	253,495	22.62%			
June 30, 2020	December 31, 2019	50,517	50,517	--	226,607	22.29%			
June 30, 2019	December 31, 2018	47,766	47,766	--	232,825	20.52%			
June 30, 2018	December 31, 2017	42,227	42,227	--	213,747	19.76%			
June 30, 2017	December 31, 2016	27,703	27,703	--	381,136	7.27%			
June 30, 2016	December 31, 2015	50,576	50,576	--	365,922	13.82%			
June 30, 2015	December 31, 2014	60,282	60,282	--	348,393	17.30%			

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the financial statements for summary of significant actuarial methods and assumptions.

**TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER PLANT**

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET OPEB LIABILITY
(UNAUDITED)**

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability							
Service cost	\$ 25,770	\$ 19,860	\$ 14,841	\$ 12,361	\$ 19,401	\$ 35,802	\$ 44,139
Interest	47,045	43,289	41,529	46,750	36,709	35,230	48,861
Differences between expected and actual experience	--	(116,782)	--	(130,498)	--	--	(494,308)
Changes of assumptions	(49,736)	219,234	50,096	(39,716)	(355,462)	--	--
Benefit payments, including refunds of member contributions	(19,863)	(19,228)	(13,981)	(10,588)	(9,720)	(8,374)	(11,163)
Net Change in Total OPEB Liability	3,216	146,373	92,485	(121,691)	(309,072)	62,658	(412,471)
Total OPEB Liability - Beginning	923,068	776,695	684,210	805,901	1,114,973	1,052,315	1,464,786
Total OPEB Liability - Ending (A)	926,284	923,068	776,695	684,210	805,901	1,114,973	1,052,315
Plan Fiduciary Net Position							
Contributions - employer	44,863	44,228	38,971	35,588	34,720	33,374	11,163
Net investment income (loss)	10,720	(21,275)	22,084	2,320	1,727	(244)	--
Benefit payments, including refunds of member contributions	(19,863)	(19,228)	(13,981)	(10,588)	(9,720)	(8,374)	(11,163)
Net Change in Plan Fiduciary Net Position	35,720	3,725	47,074	27,320	26,727	24,756	--
Plan Fiduciary Net Position - Beginning	129,602	125,877	78,803	51,483	24,756	--	--
Plan Fiduciary Net Position - Ending (B)	165,322	129,602	125,877	78,803	51,483	24,756	--
Net OPEB Liability (Asset) - Ending (A-B)	\$ 760,962	\$ 793,466	\$ 650,818	\$ 605,407	\$ 754,418	\$ 1,090,217	\$ 1,052,315

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Plant's financial statements for summary of significant actuarial methods and assumptions.

See independent auditors' report.

**TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER PLANT**

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF NET OPEB LIABILITY, CONTRIBUTIONS, AND INVESTMENT RETURNS
(UNAUDITED)**

	2023	2022	2021	2020	2019	2018	2017
Schedule of Net OPEB Liability							
Total OPEB Liability	\$ 926,284	\$ 923,068	\$ 776,695	\$ 684,210	\$ 805,901	\$ 1,114,973	\$ 1,052,315
Plan fiduciary net position	165,322	129,602	125,877	78,803	51,483	24,756	--
Net OPEB Liability	<u>\$ 760,962</u>	<u>\$ 793,466</u>	<u>\$ 650,818</u>	<u>\$ 605,407</u>	<u>\$ 754,418</u>	<u>\$ 1,090,217</u>	<u>\$ 1,052,315</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	17.85%	14.04%	16.21%	11.52%	6.39%	2.22%	0.00%
Covered Employee Payroll	\$ 550,595	\$ 534,558	\$ 444,259	\$ 431,319	\$ 408,998	\$ 385,519	\$ 376,900
Participating Employer Net OPEB Liability (Asset) as A Percentage of Covered Employee Payroll	138.2%	148.4%	146.5%	140.4%	184.5%	282.8%	279.2%
Schedule of Contributions							
Actuarially determined contribution	\$ 60,879	\$ 54,379	\$ 44,894	\$ 53,854	\$ 69,850	\$ 92,692	\$ 97,832
Contributions in relation to the actuarially determined contribution	44.863	44.228	38.971	35,588	34,720	33,374	11,163
Contribution Deficiency	<u>\$ 16,016</u>	<u>\$ 10,151</u>	<u>\$ 5,923</u>	<u>\$ 18,266</u>	<u>\$ 35,130</u>	<u>\$ 59,318</u>	<u>\$ 86,669</u>
Covered Employee Payroll	\$ 550,595	\$ 534,558	\$ 444,259	\$ 431,319	\$ 408,998	\$ 385,519	\$ 376,900
Contributions as a Percentage of Covered Employee Payroll	8.1%	8.3%	8.8%	8.3%	8.5%	8.7%	3.0%
Schedule of Investment Returns							
Annual money weighted rate of return, net of investment expense	8.15%	-16.90%	27.38%	4.51%	6.98%	-0.10%	0.00%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Plant's financial statements for summary of significant actuarial methods and assumptions.

See independent auditors' report on supplementary information.

**TOWN OF TEMPLETON, MASSACHUSETTS
MUNICIPAL WATER PLANT**

**SUPPLEMENTARY INFORMATION
SCHEDULES OF WATER OPERATIONS EXPENSES**

FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Operation Expenses		
Chemical and water testing	\$ 63,444	\$ 63,609
Electricity	58,796	60,411
Insurance	57,071	20,211
Materials and supplies	114,613	17,271
Miscellaneous	39,937	24,923
Office expense	35,296	28,573
Outside services	75,124	70,179
Salaries and benefits	501,343	430,366
Transportation	<u>18,950</u>	<u>13,888</u>
Total Operation Expenses	<u><u>\$ 964,574</u></u>	<u><u>\$ 729,431</u></u>

See independent auditors' report.

SECTION 6

SCHOOLS





ANNUAL REPORT 2023

Montachusett Regional Vocational Technical School District
1050 Westminster Street
Fitchburg, MA 01420
www.montytech.net



Letter *from* Leadership



As a first-year Superintendent, I could not have asked for a better, more productive 2022-2023 school year. While I have been a part of this extraordinary educational community for ten years, the perspective from which I am now able to view our work, our accomplishments, and certainly our student achievements, has shifted and given me new purpose. I am honored and humbled to lead Montachusett Regional Vocational Technical School District, and am proud to share a few highlights in the following report.

Workforce training continues to be a priority at the local, state and federal levels, with additional funding meant to incentivize schools like Monty Tech to get creative, and develop new training programs for high school students and adult learners seeking a career change. Monty Tech School of Continuing Education has expanded outreach to market all-new, no-cost vocational training programs to unemployed or underemployed individuals. Having received more than \$1.6M in workforce training funds from Commonwealth Corporation to support this effort, the School of Continuing Education now offers free vocational training programs in Carpentry, CNC Operation, Culinary Arts, Electrical, HVAC Repair, Plumbing, and Welding. These programs are designed to provide participants with opportunities to earn valuable industry-recognized credentials, hands-on learning experiences, and job placement services upon program completion. At press, 42 adult learners have successfully completed their programs, been placed in jobs that align with their newfound skillset, and have been successfully employed for more than 3 months. This is an effort we continue to be so proud of.

While we have enjoyed expanding access to our instructional spaces, training equipment, and technology to serve our evening students, we remain committed to seeking competitive grant funding that will allow us to improve and update instructional spaces so that our high school students stay ahead of the curve in their training and career aspirations. With more than 230 students participating in the popular co-op program, working and learning from experienced tradesmen and women in our area, our commitment to align our training programs to serve the needs of our region's workforce has never been more important. In 2022-2023, we heard from a local metal fabrication employer who asked us to consider adding a specific certification to our curriculum, so our graduates would be better prepared to enter the workforce without a delay or need for additional training. So without hesitation, our instructors added the necessary lessons, and embedded an OSHA 10 Construction certification into the program. We heard from a local restaurant owner who asked if we could expand our training to include more sous vide preparation and improved knife skills to the students' training regimen. That request was honored immediately, and a student is currently working with that restaurant owner, demonstrating his improved skillset. We know that training students on new and improved equipment, while adapting and modifying our curriculum to address immediate workforce needs will, in the end, serve our students best – our ultimate goal. Monty Tech is steadfast in its commitment to providing a highly-skilled workforce to its industry partners throughout our region.

Finally, and perhaps the most transformative accomplishment in 2022-2023, is an innovation that does not serve the immediate Monty Tech school community, but rather will benefit high school students enrolled in Fitchburg, Gardner and Narragansett Regional School Districts. While we have significantly expanded and updated our training programs, there are still so many young people without access, who would benefit from meaningful career and technical education. To that end, we researched, applied for, and received a \$1.9M grant that will allow us to develop an all-new vocational training space, designed to serve high school students during the day, and even more adult learners in the evening. Dubbed the Montachusett Vocational Partnership (MVP) Academy, this new training space will open its doors to more than 80 students in Fall 2024. We are honored to lead this trailblazing partnership, and expect it to become a model other vocational schools will emulate in the coming years.

Thank you for your continued support of Monty Tech – a school that I am so honored to lead.

Respectfully submitted,

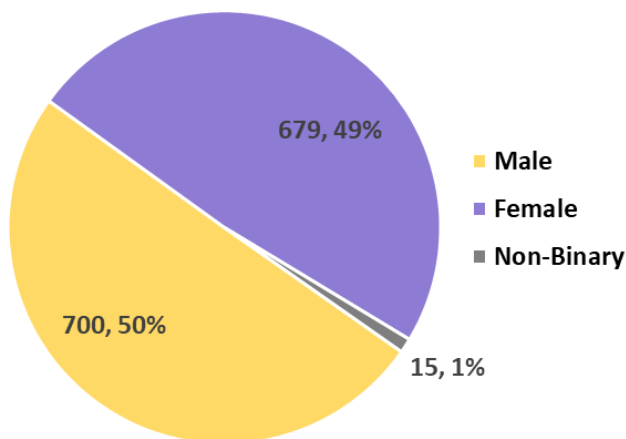
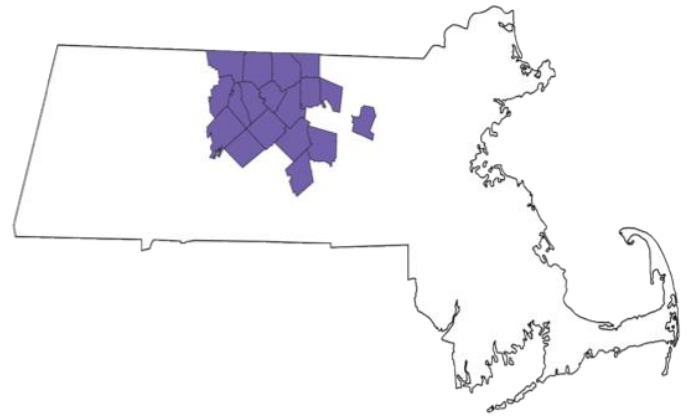
Thomas R. Browne, Superintendent-Director

Our School Community

Montachusett Regional Vocational Technical School is a four-year career and technical high school serving the member towns of:

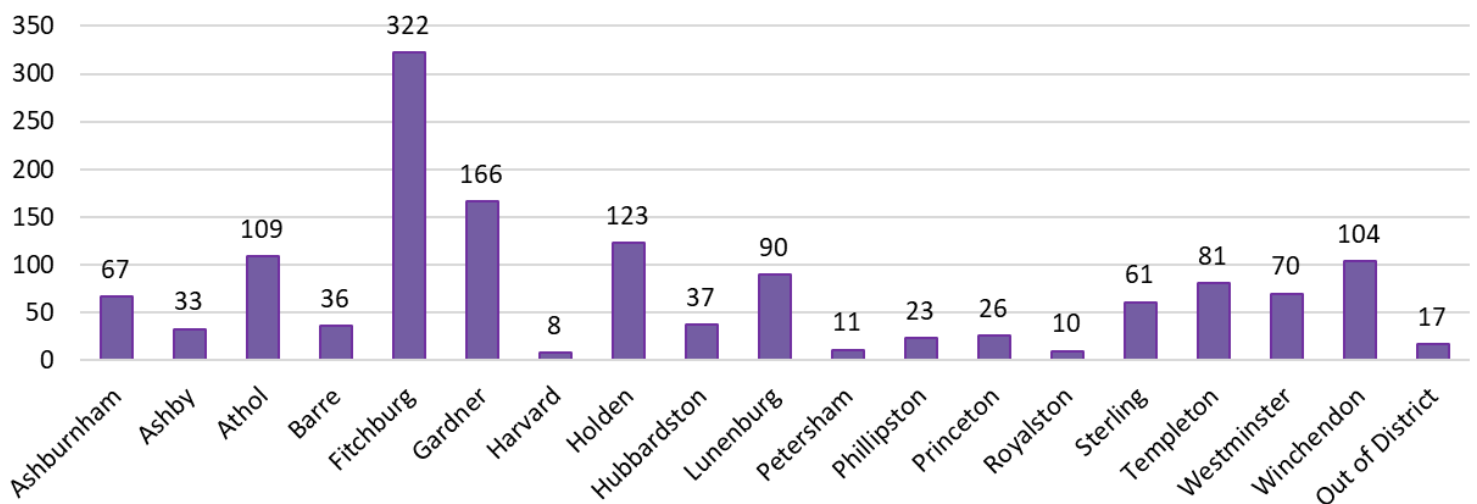
Ashburnham
Ashby
Athol
Barre
Fitchburg
Gardner
Harvard
Holden
Hubbardston

Lunenburg
Petersham
Phillipston
Princeton
Royalston
Sterling
Templeton
Westminster
Winchendon



On June 1, 2023, student enrollment at Monty Tech included 1,394 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 and female students, and each is prepared to explore an interest in one of the school's twenty-one rigorous vocational-technical programs. While the school currently offers only five non-traditional programs for male students, and twelve non-traditional programs 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.

2022-2023 Enrollment by Town



Financial Report

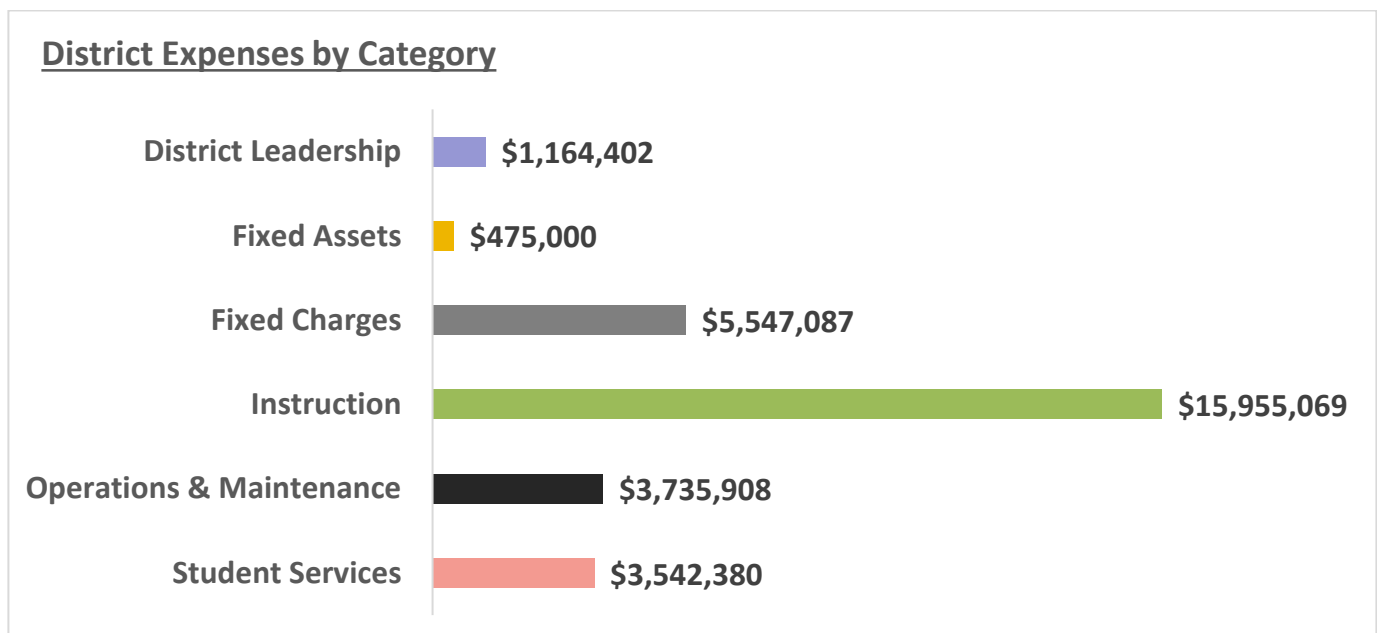


In an effort to develop a cost-effective budget for the fiscal year 2022-2023, a great deal of effort was put forth by the School Committee, administration, and staff. The final fiscal year 2022-2023 Educational Plan totaled \$30,796,896 which represents a 7.6% increase over the 2021-2022 Educational Plan which is driven largely in part by the 7.6% increase in the District's required minimum spending established by the Department of Elementary and Secondary Education. The District's FY23 budget only exceeds the minimum spending required by Massachusetts General Law Chapter 70 by \$60,000 or 0.20%.

To supplement the local budget, school officials pursue grant funding to provide valuable educational and social services to the diverse student population. For fiscal year 2023, state and federal grant sources provided the school with \$3,552,996. Programs funded by these grants include: Elementary and Secondary Schools Emergency Relief Funds, Improving Teacher Quality, Special Education Services and Program Improvement, Title I Support, Perkins Occupational Education, Vocational Capital Equipment Initiatives, Life Sciences, Student Support and Academic Enrichment and Marine Corp Junior Reserve Officer Training.

The District will participate in an annual financial audit, conducted by the accounting firm of Melanson, Heath and Co. from Greenfield, Massachusetts. School officials anticipate a good report.

Expenses for the 2022-2023 school year include:



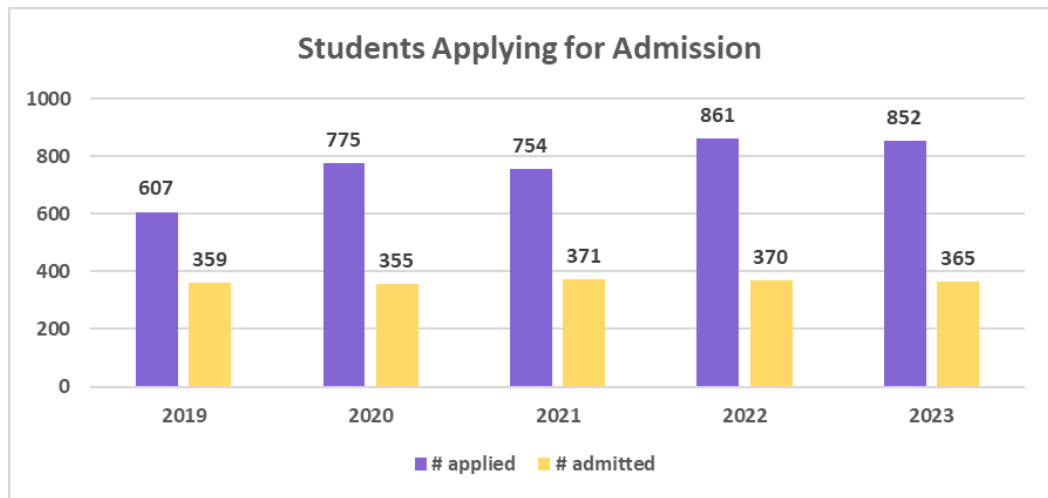
Attending *Monty* Tech

As vocational schools across the Commonwealth grow in popularity, and the value of vocational training becomes more evident, we have seen a steady increase in the number of students applying for admission to Monty Tech.

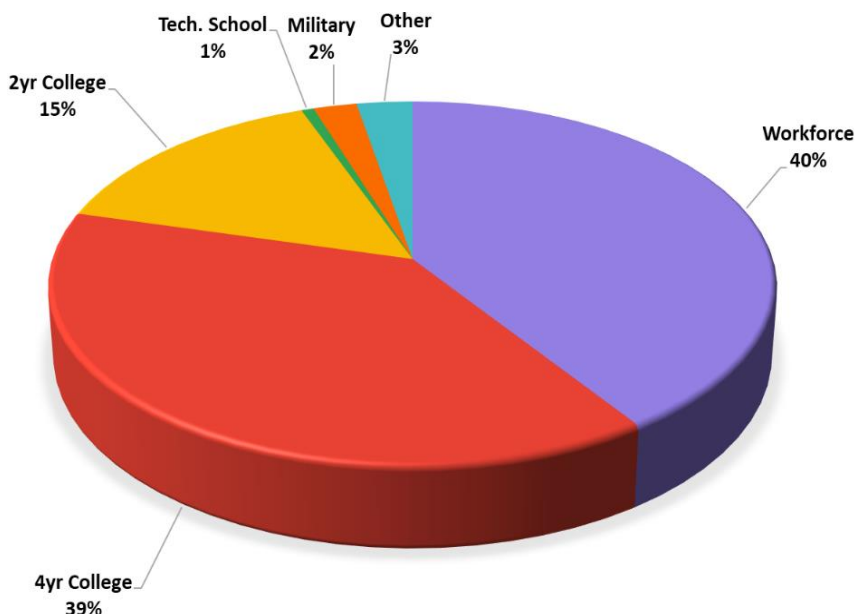
With seats available limited only by our building capacity, and a deep understanding of the increasing demand, school leaders continue to work with

area school and business leaders to develop and expand programs to address this concern. Whether these new programs are offered in the evening through the School of Continuing Education, or even during the traditional school day, our goal is to expand access so that students who hope to enter the workforce may do so with a set of valuable skills and industry-recognized credentials that will make them more employable, and better equipped to grow and learn in the occupation of their choosing.

While Monty Tech continues to ensure that students are job ready immediately after graduation, not all students who graduate from Monty Tech choose to enter the workforce upon completion. In fact, several of the school's vocational training programs prepare students for advanced education and training in high-wage, high-skill careers in engineering, allied health, business, education and computer sciences, field that demand a bachelor's and even master's degree. As such, it is imperative that the school also prepare those students for college level coursework.



CLASS OF 2023 POST GRADUATE PLANS



Students who attend Monty Tech must successfully complete all of the same academic requirements that students in comprehensive high schools complete, but at Monty Tech, students are only in academic classes every other week. Many students may find adjusting to this week on – week off schedule challenging, but it is this same schedule that provides Monty Tech students with time to explore and learn in a chosen vocational program at a deeper level. Whether running the school's on-site, full-service restaurant, operating the School Store, building a home for Habitat for Humanity, or performing community services across our sending communities, Monty Tech students are developing technical skills, while also learning critical time management and study skills. We are confident that whether our graduates choose to pursue college or career pathways, they are prepared for what lies ahead.



Academics

While students attending Monty Tech benefit from project-based, hands-on learning often associated with a vocational-technical high school experience, they must also complete all of the same academic requirements that their peers in comprehensive districts accomplish.

At Monty Tech, we believe a well-rounded high school experience includes rigorous and meaningful academic lessons. We are proud of our students' accomplishments in the classroom, as well as in their vocational shops.

During the Spring of 2023, 10th grade students took the Next Generation MCAS in English Language Arts, Mathematics, and Biology. Select 9th graders also sat for the Next Generation MCAS Biology exam. Students performed well across all subject areas, with remarkable passing rates of 98% in English Language Arts, 98% in Mathematics, and 98% in Biology.

Monty Tech's academic programs continue to evolve to prepare graduates for diverse and challenging college and career pathways, and are widely known to effectively prepare students at all levels to reach their goals. A focus in recent years has been the incorporation of new and updated materials and coursework to expand STEM opportunities for students. In FY23, Monty Tech was awarded a Massachusetts Life Science Center grant, developed in collaboration with our post-secondary partners at Fitchburg State University. Using the \$110,000 award, Monty Tech instructors worked collaboratively to align course expectations with FSU's Anatomy & Physiology class, laying a foundation for a first-ever articulation agreement with FSU. Additionally, students who successfully complete the course will earn 4 college credits at FSU, saving them time and as much as \$1,900 as they consider pursuing STEM college pathways. This grant has also provided funds to help modernize another science lab classroom to meet 21st Century lab requirements.

	2019	2020	2021	2022	2023
Total AP Students	113	106	142	120	184
Number of Exams	148	146	189	162	244
AP Students with Scores 3+	69	75	61	82	104
% of Total AP Students with Scores 3+	61.06%	70.75%	42.96%	68.33%	56.52%

In May of 2023, our students participated in Advanced Placement (AP) exams and student performance showed outstanding results. A record number of students (184) participated in AP Exams, taking 244 AP Exams collectively. 104 of these students were eligible to receive college credit with qualifying scores of 3+. Although the percentage of qualifying scores at 57% is lower than last year's percentage, the total number of students earning qualifying scores is the highest we've seen in 5 years. With regard to specific exams, AP Chemistry had the highest number of test takers in 5 years with 88% of students receiving a qualifying score (14 total). AP English Language and Composition had 72 test takers (an increase of 32 since 2022) and the highest number of exams since 2019. Finally, we had 17 AP Scholars - an AP Scholar earns a qualifying score on at least 3 AP exams.

To support the expansion of AP course offerings, Monty Tech added AP Seminar as an elective course for juniors. Notably, 94% of students who took the AP Seminar exam in 2023 earned qualifying scores (18 students) - outstanding results for the first year of implementation! Monty Tech continues to provide the following AP opportunities for students:

AP English Literature & Composition
AP Language & Composition
AP Calculus, AP Statistics

AP Environmental Science
AP Chemistry
AP Seminar

Vocational Training



Preparing students for high-skill, high-wage careers requires technical proficiency, an ability to break down complex lessons into “bite sized” concepts, and a lot of patience. Our team of vocational instructors are not only skilled tradesmen and women, they are patient, collaborative and talented teachers, responsible for training the next generation’s workforce. Their commitment to student achievement, community service, and advanced technical knowledge and skills is unmatched, and we are so grateful that they have chosen this profession, sharing their expertise with our students. 2022-2023 was a busy year across the District, with students working and learning in shops, on off-campus construction sites, and with area business leaders, refining their skills. We are proud to highlight some notable accomplishments.

Advanced Manufacturing: Advanced Manufacturing students now work and learn in a state-of-the-art machine shop, and may earn a number of industry-recognized credentials to demonstrate their technical capacity. All 15 Junior students completed NC3 Precision Measurement Instruments (PMI) training and earned 6 stackable credentials in measurement. The program’s 6 Seniors earned an additional 6 credentials in Advanced Measuring Instrument (AMI), demonstrating expertise in advanced measuring skills. All 14 Sophomores passed MACWIC level 1, while all Freshman students successfully completed safety training, earning an OSHA 10-hour general industry certification. Six Seniors and eleven Juniors earned co-op placements, working and learning in area machine shops. (Total student enrollment: 52)

Auto Body Collision Repair Technology: Monty Tech Auto Body students earned valuable industry credentials in the 2022-2023 School year. Students earned the OSHA 10 hour general industry card, EPA 6H spray certification, and MACS Air Conditioning Certificates. Seniors completed I-Car Pro Level One in Refinishing and in Non-Structural Repair. Two Seniors earned co-op placements, and were reported to be valuable contributors in local repairs shops. At the SkillsUSA District Competition, Sophomore students won 1st, 2nd & 3rd in collision repair, and one advanced to the state competitions, taking home a bronze medal. The program’s training equipment was upgraded, with the replacement of the frame measuring system, now allowing students to learn on the latest technology, which will lead to more career opportunities. (Total student enrollment: 65)

Automotive Technology: Ten Seniors in Automotive Technology earned their NC3/Snap On Apollo D8 Scan Tool Certification, and all Juniors earned the NC3/Snap on 525F Digital Multimeter certification. The Sophomores received the NC3 Shopkey Pro Service & Repair Information Level 2, while the program’s Freshmen earned the OSHA 10 Safety Certification & the NC3 Shopkey Pro Service & Repair Information Level 1 certification. These industry-recognized credentials will demonstrate the students' level of competency within the automotive industry for years to come. Eight Seniors and six Juniors earned co-op placements. The program serviced, repaired, and diagnosed four hundred vehicles throughout the year, with work including basic maintenance, inspections, alignments, brakes, exhaust, tires, and advanced electric diagnosis. (Total student enrollment: 66)

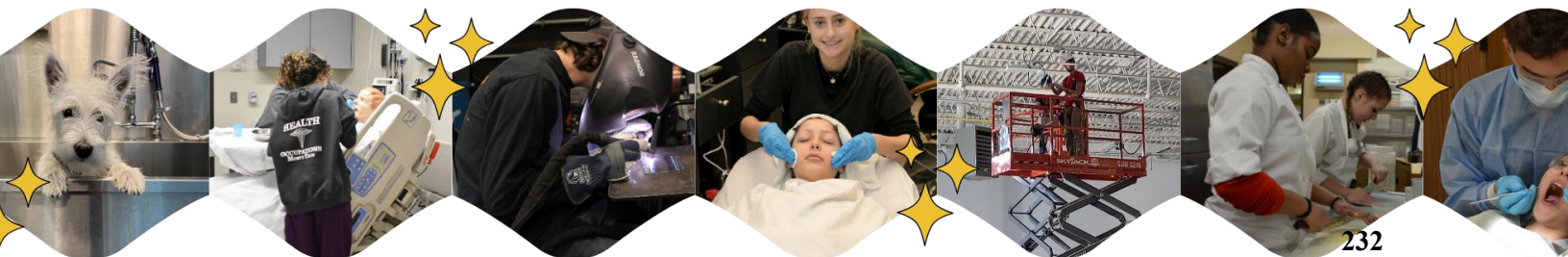


Business Technology: Monty Tech's Business Technology program continues to benefit from the financial literacy initiative. All Juniors and Seniors earned a financial literacy certificate from the MassMutual Foundation FutureSmart program. Instructors, in collaboration with their post-secondary colleagues, continue to refine and develop new articulation agreements. The latest agreement with Mount Wachusett Community College will provide qualified students with college credits at no cost to the student. Students are eligible to receive 9 credits in the college's Business Administration Career program and 12 credits in the Administrative Assistant Certification program. Students were exposed to rebranding, marketing and retail experiences, as the school store underwent a complete renovation. Students were trained in the effective use of a new and streamlined point of sales system, and the daily/weekly/monthly financial report features associated with store sales. The Greenhouse opened in May, and Business Technology students handled all financial transactions professionally. Four of the program's students placed in the Technical Computer Applications competition for SkillsUSA, two students placed in the Customer Service competition, and one placed in the Employment Application competition – all advanced to compete at the District and State levels. Five Seniors & seven Juniors earned co-op placements during the 2022-2023 school year. (Total student enrollment: 58)

Cabinetmaking: Monty Tech Cabinetmaking students are called upon for a number of projects small and large, across the campus and beyond. During the 2022-2023 school year, students completed projects that included: designing and installing a custom kitchen in the Ritter Memorial building for the Town of Lunenburg, cutting and assembling 120 trophies for MWCC's Arts Department, and fabricating maple benches for the locker rooms at Winchendon's Clark Memorial YMCA. Along with the community projects, students built new downdraft tables and custom cabinetry for the school's Dental Assisting program, storage cabinets and countertops for the Business Office, custom display cases and service counters for the Monty Tech School Store, and also built and installed new handicapped accessible cabinetry and storage for the Early Childhood program and Child Care Center. Five Seniors and nine Juniors earned co-op placements, representing the program so well. Sophomores and Freshmen completed important safety training exercises, earning OSHA Construction 10-hour and OSHA Careersafe 10-hour certifications, respectively. (Total student enrollment: 66)

CAD/Drafting & Design: In 2022-2023, five Monty Tech CAD/Drafting & Design Senior students and six Juniors earned co-op placements. Students achieved a number of valuable industry-recognized certifications including AutoCAD, Inventor, Revit, and Solidworks Part 1 & 2. Freshmen students completed safety training, and earned valuable OSHA CareerSafe credentials. The shop completed a variety of signs, banners, and posters for the school and non-profit organizations including: MVP Academy renovation layout work, Lunenburg Senior Center kitchen layout, and cabinetry planning for the improved Early Childhood Education training space. (Total student enrollment: 65)

Cosmetology: The Monty Tech Cosmetology program is one of the only programs that students may leave and directly enter the industry, fully-licensed and ready for a career. The state-approved program is rigorous and provides students with countless opportunities to refine their cosmetology skills on clientele who understand and appreciate the learning environment. During the 2022-2023 school year, the Senior class collectively earned 25 trade-specific certifications in advanced nails, hair cutting and coloring techniques from BehindtheChair.com, Pravana.com, CND.com and Barbacide.com. Instructors signed articulation agreements with Mount Wachusett Community College, Quinsigamond Community College, and Keene State College, resulting in three college credits in Business at MWCC and QCC and nine general elective credits at Keene



State. All students participated in Beauty School Battles at Franklin County Technical School in Turners Falls, MA. One Freshman received 1st place in formal style, one Junior placed 2nd place for textured hair style, and two Seniors placed in fantasy hair style and formal nails. Seniors and Juniors also participated in Mental Health Day, providing spa services to teachers/staff/students to raise funds for awareness. Finally, all 12 Seniors earned their cosmetology licenses – a wonderful testament to the program’s talented students and instructors! (Total student enrollment: 80)



Culinary Arts: Monty Tech Culinary Arts students and instructors operate a full-service restaurant and bakery, serving 70-90 patrons daily. The FY23 school year began with a Welcome Back/New Teachers reception, where students prepared and served hors d'oeuvres and mini pastries for 60 guests. Students were asked to prepare a luncheon for Principals and Counselors Day for 30 school leaders in October, and were asked to prepare dinner for both of the school's Program Advisory meetings, serving more than 380 at each event. Baking students prepared 200 apple pies for the Lunenburg Lions club, catered an offsite Christmas buffet luncheon for 107 people at the Westminster Senior Center for the Ryan Patrick Jones Foundation, and continued to donate leftover baked goods to Our Father's House in Fitchburg. Students prepared and served delicious meals/treats for onsite MAVA Directors meetings and lunch for a statewide Masonry competition, as well as for National Honor Society events and our own high school graduation ceremony. Throughout the year, the busy restaurant hosted several groups that

included: Gardner AARP, Towns of Phillipston, Ashby, Barre, Templeton, and Rindge, NH, and Fitchburg State University. Two students earned co-op placements, and all students sat for the ServSafe Manager exam, earning valuable industry-recognized credentials. (Total student enrollment: 71)

Dental Assisting: Monty Tech Dental Assisting instructors have emphasized the need for students to earn valuable industry-recognized credentials, as a means to demonstrate technical skill and proficiency. As a result, all students work and prepare for Dental Assisting National Board (DANB) certification exams. In 2022-2023, 93% of students passed the DANB Radiology exam. This outstanding pass rate is a true testament to the high quality instruction in the Monty Tech Dental Assisting program, and something the school continues to be so proud of. A total of nine Seniors and 3 Juniors earned co-op placements, while the remaining Juniors and Seniors earned experience in affiliation/externship experiences in area dental clinics and offices. All Seniors and Sophomores earned American Red Cross for Basic Life Support CPR/AED certifications. Demonstrating a commitment to community service, the program enjoyed collaborating with local dental practitioners through the Community Health Connections Caring for Kids Program. While qualified Monty Tech students received free dental cleaning, radiographs, and sealants, Dental Assisting students assisted “chairside” in these procedures. (Total student enrollment: 58)

Early Childhood Education: Seven Seniors and one Junior in the school's popular Early Childhood Education program earned co-op placements, gaining valuable experience working with young children in local childcare centers. Three Seniors and four Juniors also gained experience on externships. All Sophomore and Senior students completed First Aid/CPR training and earned this valuable certification. Eight Seniors also earned the Child Development Associate National certification. Instructors are proud to report that all 12 Seniors applied for the MA Department of Early Education and Care Teacher certification, while Juniors planned a mock baby shower, donating diapers, wipes and clothing to the Montachusett Opportunity Council to benefit families in our region. The Monty Tech Child Care Center continues to provide all students enrolled in the Early Childhood Education program with meaningful hands-on learning opportunities, giving them a glimpse into the day-to-day job functions of early education and care teachers. (Total student enrollment: 48)

Electrical: Throughout 2022-2023, students and instructors in the Monty Tech Electrical program wired numerous machines, equipment, computers, cameras and lights throughout the school. Fifteen Seniors and fifteen Juniors earned co-op placements, which allowed them to gain important on-the-job skills and additional training in the industry. Instructors collaborated with trade partners to obtain critical support for a Lab Modernization Grant application, which was submitted and approved in the amount of \$1.8M. These funds will allow the school to replicate the excellent training happening in our Electrical program, expanding access to students from Fitchburg, Gardner and Narragansett schools. With guidance from program instructors, students performed all wiring services at the Habitat for Humanity house building project in Fitchburg, while others were asked to wire the Lunenburg Town Hall break room. Instructors are pleased to report the program continues to be a highly sought-after experiences, with 24 Freshmen students choosing Electrical as their top choice! All 24 successfully completed the 10-hour OSHA training and certification. (Total student enrollment: 95)

Engineering Technology: The Engineering Technology program at Monty Tech is a rigorous program, infused with a nationally certified curriculum provided by Project Lead the Way, and countless hands-on learning opportunities that provide students with opportunities to demonstrate creativity, make connections with prior learning, and earn college credits. Instructors continue to add creative “benchwork” or hands-on activities to supplement the curriculum, so that students can put their theoretical learning into practice. The program’s automation, 3D printing lab area and the Amatrol software continue to support all areas of the Engineering Frameworks. Seven Seniors and four Juniors earned co-op placements, while all 16 Freshmen completed the OSHA 10-hour General Industry training and certification program. (Total student enrollment: 61)

Graphic Communications: Throughout the 2022-2023 school year, students in the Graphic Communications program produced numerous projects for our district cities and towns, and a variety of non-profit organizations within the district. Students worked diligently to complete four middle school yearbooks for schools in our sending district. Students also completed a tourist map for the town of Sterling and printed Oakmont’s Graduation Programs. Two Seniors earned co-op placements, which allowed them to continue their on-the-job training in a real-world work setting. Graphics students consistently perform well at SkillsUSA competitions, and this year was no exception. The program is proud of its Gold Medal winners in the State Pin Design and National T-shirt Design contests. (Total student enrollment: 85)



Health Occupations: The Health Occupations program continues to be one of the more competitive programs here at Monty Tech, providing a rigorous education grounded in current medical knowledge and practice, balanced by hands-on learning opportunities in the on-site Sim Lab and through the use of state-of-the-art Anatomage technology. We continue to improve the instructional spaces, technology and equipment for student training purposes. 19 Seniors were partnered with area clinics, through the co-op program, where they continued to learn and flourish in their chosen field, while back on campus, students focused on achieving important industry-recognized credentials. 25 students passed their Certified Medical Assistant exam to become nationally certified medical assistants. All students passed their Nurse Aide Exam, and 6 students passed the Home Health Aide exam. All Sophomores obtained their CPR, First Aid, and Alzheimer’s Association certifications, while all Freshmen completed safety training and earned an OSHA certification. Two students received silver medals at the SkillsUSA State competition (in Basic Healthcare and Nursing Assisting), and another received a bronze medal in Nurse Assisting. Finally, five Seniors received their Phlebotomy Technician certification, a valuable industry-recognized credential. (Total student enrollment: 107)

House Carpentry: The Monty Tech House Carpentry program completed a number of projects, large and small during this 2022-2023 school year. Juniors and Seniors were proud to work on a single family residence for Habitat for Humanity in Fitchburg, where they completed all framing, roofing and exterior trim details, and installed all exterior doors and windows. Students worked with instructors to complete exterior renovations to a barn for the Town of Hubbardston Highway Department, a full kitchen renovation for the Town of Lunenburg, exterior weatherization for the Town of Barre Fire Station, and covered a bus stop unit for the City of Fitchburg (MART). Prioritizing community service, House Carpentry students supported local charitable organizations with donations of our Adirondack chairs built by Freshmen students in the program. Eighteen Sophomores received their OSHA safety credentials. 15 Juniors and 11 Seniors received their Hot Works Certification, while six Seniors and three Juniors were working and learning side-by-side with area carpenters and construction professionals through the popular co-op program. (Total student enrollment: 62)

HVAC & Property Maintenance: 2022-2023 was the first year that a Monty Tech student competed in the Facilitron, Leadership in Facilities Management competition for the SkillsUSA competition, and remarkably, the student was awarded a gold medal and advanced to the state competition. Six Seniors and four Juniors earned co-op placements in area businesses, and one top student received a PHCC Award as the Outstanding HVAC student, receiving more than \$400 in tools. 11 Juniors earned the EPA Universal License to work with HVAC Refrigerants, while the program's Sophomore and Freshmen students earned important OSHA safety credentials. Students and instructors also assisted in the construction of a Habitat for Humanity house in Fitchburg, applying energy auditing and building envelope concepts learned using the new energy audit trainer and equipment that was purchased with a recent grant award. This equipment and the students' new skillset allowed students to complete a comprehensive energy audit for the Town of Lunenburg Municipal Building, as well. (Total student enrollment: 58)

Information Technology: The Information Technology program continues to offer students opportunities to earn a wide range of industry-recognized certifications that affirm the technical skill proficiency needed for entry-level careers in networking and information technology. In 2022-2023, all Freshmen completed the OSHA 10-hour General Industry training, while Sophomore students earned Test-out PC Pro, Cisco IT Essentials, and Cisco Introduction to Networking credentials. Juniors and Seniors participated in the CyberStart America Cybersecurity competition, which resulted in one Senior and five Juniors qualifying for scholarships. Two Juniors and one Senior passed the CompTIA A+ Exams. Four students earned co-op placements, applying their technical skills in area businesses. In total, approximately 100 hours of technical support were completed at the program's Help Desk, where students worked on hardware and software troubleshooting on desktops, laptops, printers, and mobile devices. (Total student enrollment: 36)

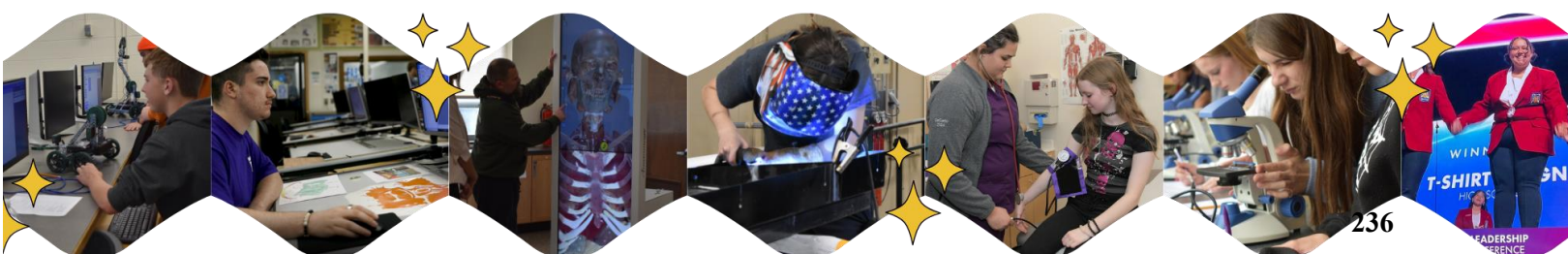
Masonry: The talents of Monty Tech Masonry students are on display throughout district communities, as projects that were completed during the 2022-2023 school year include: concrete sidewalk repairs at Fitchburg High School and brick repairs at Fitchburg South Street School. Students placed and finished a concrete slab in Phillipston for an Eagle Scout project, and completed brick repairs at the Ritter Building in Lunenburg. The Monty Tech campus also benefitted from the work of our talented Masonry students, who constructed a block wall in the boys' locker room, replaced the paver floor in the Greenhouse, and installed concrete pads for the new ticket booth and ROTC storage pods. Sophomores received valuable safety training and earned the 10-hour OSHA Construction certification, while Freshmen completed the 10-hour General Industry certification. Seven Seniors earned co-op placements, and continued to refine their skills working with business partners through the school's co-op program. (Total student enrollment: 48)



Plumbing: The 2022-2023 school year began with Plumbing students rough plumbing at the single family house building project for the Habitat for Humanity Program. Students and instructors also installed a new kitchen sink, utility sink and a kick-space heater at the Lunenburg Town Hall break room. On campus, numerous plumbing issues including leaks, drain cleaning, water heater repair and replacement, water cooler replacements, faucet replacements, and gas leaks were addressed in a timely and professional manner by the students. Juniors successfully completed their HotWorks safety training and earned that important credential. Freshmen also completed the 10-hour OSHA General Industry safety training, while Sophomore students completed the 10-hour OSHA Construction safety training and certification. Ten Seniors and two Juniors earned co-op placements, which allowed them to continue to grow in the trade, working with plumbing professionals in the area. Sophomores and Seniors were trained in Viega PEX/copper press, earning another valuable certification. One Senior earned the Plumbing All Star Award given by the Plumbing, Heating, and Cooling Contractors Association of Massachusetts, and was given a scholarship for his continuing education. Another talented student was awarded the Central Mass Plumbing & Gas Inspectors Association Scholarship, which will assist in his continuing education. (Total student enrollment: 68)

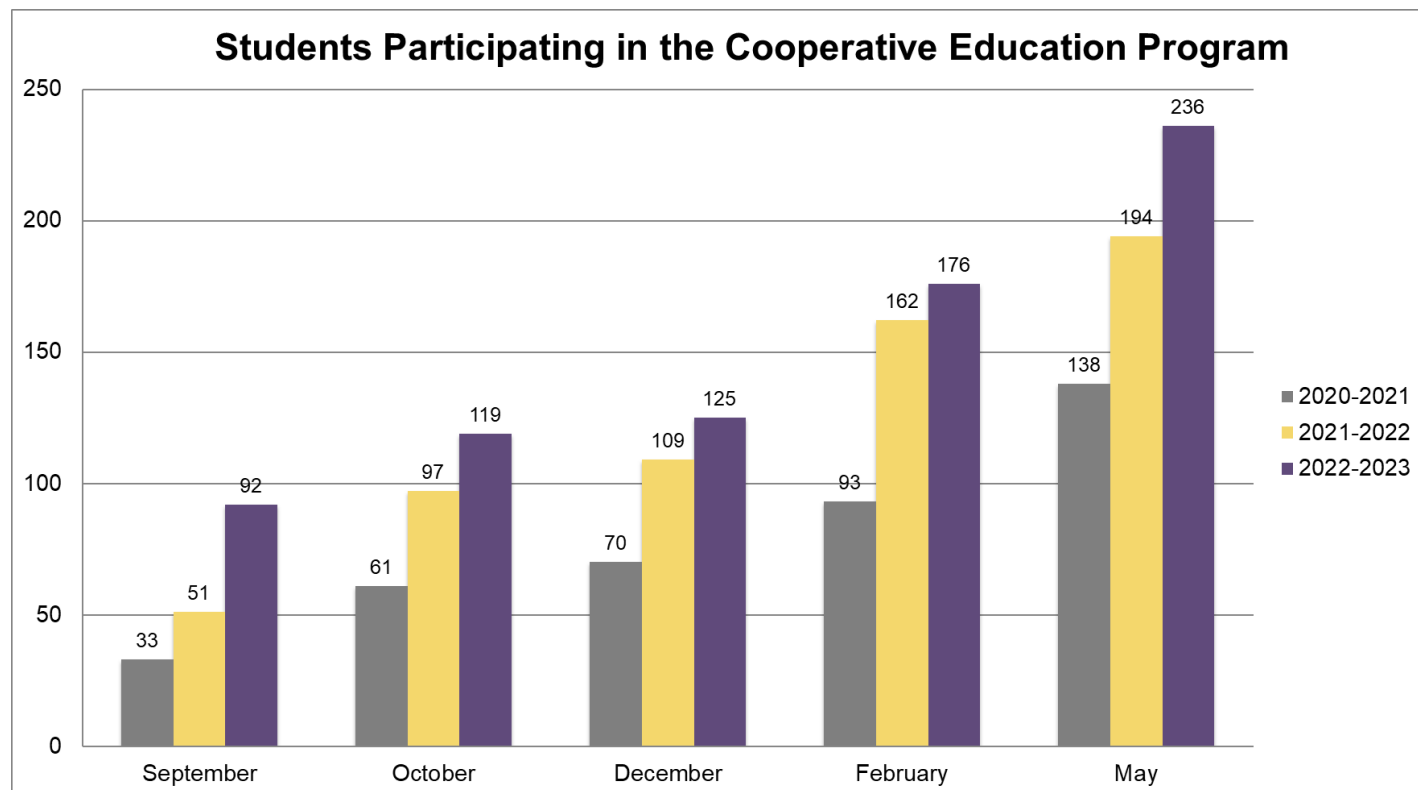
Veterinary Science: For the 2022-2023 school year, the Monty Tech Veterinary Clinic completed 1,200 appointments, of which 222 were grooming services. 750 pets from 260 underserved families in our sending districts were provided high quality veterinary care. All Juniors earned the CVA (Certified Veterinary Assistant) certification, with a 100% pass rate on this important national exam. All Freshmen completed OSHA 10-hour Healthcare training and certification. Three Juniors were able to attend the USDA AgDiscovery Camp, which is a free summer outreach program to help teenagers explore careers in agricultural sciences, learning from university professors and USDA experts and gaining hands-on experience. Finally, ten Seniors and four juniors earned co-op placements, working in local clinics, shelters and animal hospitals, applying the skills gained in this popular vocational training program. (Total student enrollment: 80)

Welding/Metal Fabrication: The Welding/Metal Fabrication program completed more than 30 community service projects in the 2022-2023 school year, including the fabrication and installation of metal shoes for trail maps at Coggs Hall Park in Fitchburg, fabricating stainless steel legs for the locker benches at the YMCA in Winchendon, and creating a metal archway for the entrance at the Music Pavilion in Winchendon. In-house projects included repairing the school plow for the school's maintenance team and repairing the floor in the warehouse. Students fabricated and installed hanging metal racks for the Plumbing Department to help organize their storage unit and cylinder mounts for their propylene tank, as well as more than 10' of floor covers for the hydraulic system in Auto Technology. Four students participated in the Notch Pipe Welding Challenge, and two Seniors were asked to collaborate on a project with WPI Engineering students at the New England Regional Competition. The program is proud to offer students at all levels opportunities to earn industry-recognized credentials. In 2023, Freshmen completed OSHA 10-hour General Industry training and certification requirements, Juniors completed the Hot Works Certification, and all students completed the OSHA 10-hour Construction Certification. All Juniors also earned the AWS D1.1 FCAW 1G Limited Certification while Seniors earned the AWD D1.1 SMAW 3G Limited Certification. A total of 15 students (4 Juniors and 11 Seniors) earned co-op placements. (Total student enrollment: 64)



Cooperative Education

The Monty Tech Cooperative Education Program is an extension of the student's technical education that combines classroom instruction with on-the-job-training. The popular Co-op Program provides students with an opportunity to further develop academic, technical and employability skills in an industry-related work environment. All students are eligible to participate in the Co-op Program, provided they satisfy state and school grade, attendance and performance requirements, and all Co-op students must have completed the OSHA recognized Career Safe online health and safety course prior to being placed in a work environment..



The Cooperative Education Program is beneficial for both student and employer. For the student, it is a chance to gain on-the-job training that improves both their technical proficiency and employability skills, and making industry connections enhances post-graduate employment opportunities. The Co-op Program also allows students to earn while they learn, which has allowed many students to learn valuable life skills, financial literacy skills, and gain a deeper understanding of the importance of career advancement and self-advocacy.

Employer benefits include addressing workforce needs in an efficient manner. Co-op students provide a pool of trained talent, ready to assume temporary, part-time or even full-time opportunities, thus reducing employer training costs. Co-op work hours may also be tailored to suit the needs of partnering employers.

In 2022-2023, the school saw a return to the workplace, and significant increases in the number of students placed in this valuable training program. With approximately 100 area employers participating in Cooperative Education, providing valuable experience to 236 students by the end of the 2022-2023 school year, school officials remain grateful for their continued support, and look forward to future collaborations. .

Student *Support* Services



Monty Tech's Department of Student Support Services has prioritized the district's effort to educate the whole child, ensuring the young adults we serve have access to support in academic and vocational programming, as well as services related to social and emotional wellness. We have focused support around the growing concerns and struggles with age appropriate interactions, use of social media and need for meaningful connections. Creating safe and supported opportunities, we have embraced themes and models that challenge our students to reflect, grow, and learn in all areas of their experiences. The department continues its important mission to break the stigma of mental health, shifting our perspective to find balance and mental wellness. This unified approach, support, and collaboration helps our student body display resilience, grow individually and meet success.

At Monty Tech, we strive to implement thoughtful tiered services that promote a feeling of comfort for students when accessing this support. In addition to the department's current school-based counseling services, Monty Tech and LUK, Inc. collaborated throughout 2022-2023 with the Department of Public Health to provide services to at-risk students and their families. The district also partnered with LUK to create a direct pipeline for telehealth referrals and increased access to counseling support, beyond the traditional school day. Programs such as the Hope Matters, a peer to peer mental wellness and suicide prevention program, Project AMP, a program to prevent substance abuse among youth, and Students Taking A New Direction (STAND), a program to support students displaying at-risk behaviors, have all been implemented successfully. In 2022-2023, Monty Tech also joined forces with CareSolace, an organization committed to matching individuals with mental health and/or substance abuse counselors. CareSolace Coordinators address the growing need to locate support and match individuals with therapists saving students and families hours of time, phone calls, waitlists and frustration. CareSolace supports the matching process and follows up with individuals to ensure each connection was a success. Most importantly, CareSolace Match Services are FREE to our students, family, staff and community. <https://caresolace.com/site/montytech>

The Department of Student Support Services has taken the necessary measures to ensure Social Emotional Learning (SEL) is in the forefront of conversations when supporting students. Courses and activities designed to promote mindfulness, understanding, and social emotional wellness are part of the many course offerings within our school. Yoga and Meditative Art, Visual Arts, Directed Studies with Social Emotional Learning lessons are all part of the efforts being implemented to ensure we address the needs of all students and support their individual growth and development.

During the 2022-2023 school year, Montachusett Regional Vocational Technical School District provided specialized services to approximately three hundred students – measuring progress of over two hundred students on Individual Education Plans (IEPs) and approximately one hundred students adhering to individualized Section 504 plans. While the Student Support Services Department encompasses special education, the department provides support that is available to all Monty Tech students, who have access to direct tutoring both before and after school. School counselors are available to assist students with vocational placement and post-secondary planning, and are equipped with the skills to engage students in workshops and groups that support the development of social resilience and finding balance, for those experiencing struggles.

The Student Support Services department includes a full-time nursing staff that continues to respond to CDC advisories and noted trends, administers medications, performs state-mandated health screening exams, and

provides, when necessary, health information to the special education team for a student's IEP meetings. The department benefits from a full-time school social worker that participates in departmental meetings and assists students who have needs concerning finances, family issues, homelessness, maternity, health issues, proper food and clothing, and military status deployments. The school is also fortunate to have on staff a full-time psychologist, who evaluates all students referred for an initial evaluation or who may require a three-year re-evaluation. In addition, we have a full-time speech language pathologist, available to assist students with disabilities, assess these students and consult with teachers. Finally, our students also have access to the services of a full-time adjustment counselor and part-time school psychologist. All of these individuals are available for scheduled counseling sessions, mental health emergency treatment, medical/mental health re-entry and transition support services, as well as crisis intervention.

Technology @ Monty Tech

Technology and learning go hand-in-hand at Monty Tech, and 2022-2023 was no exception. Monty Tech's talented Technology Department led the transition to a new Student Information System – PowerSchool. The new system, coupled with the school's previous adoption of Performance Matters and Google Classroom has led to increased communications between school and home. For teachers, student outcomes are easier to track and analyze, while noted accomplishments and areas of concern can be brought to the attention of parents/guardians quite easily through these new technologies. The Director of Technology, School Principal, and Director of Academic Programs traveled to Nashville, TN to participate in training so that they could provide in-house support and important solutions, strategies, and techniques to the Monty Tech faculty and staff who would be new to this comprehensive new educational tool

The Technology Department was also called upon to work with the Dean's Office in an effort to mitigate vaping issues. Verkada vape sensors were installed, notifying the Deans and security personnel in the event a sensor is activated. Student safety efforts are ongoing and remain a priority for the technology team, who also installed a comprehensive guest registration system, which uses the guest's state issued ID to run a preliminary background check on any guest entering the school before he/she may be admitted. Interactive learning displays, all new computers in vocational areas, new fiber lines, and an upgraded phone system rounded out the team's 2022-2023 efforts, resulting in a more efficient, more secure working and learning environment for all.



Finally, Department personnel was expanded to include a second Educational Technologist to the team. The two technologists provide valuable, personalized instruction to both academic and vocational teachers, as they expand their instructional delivery models and rely on available technology to provide and deliver important school-to-home communications.

Service Learning



The Monty Tech Marine Corps Junior Reserve Officer Training Corps (MCJROTC), is a leadership program based on the foundations of instilling the values of citizenship, service, personal responsibility, and a sense of accomplishment. The program provides students with countless opportunities to serve as ambassadors in their communities, through the routine demonstration of student leadership development, volunteerism, perseverance, and dedication.

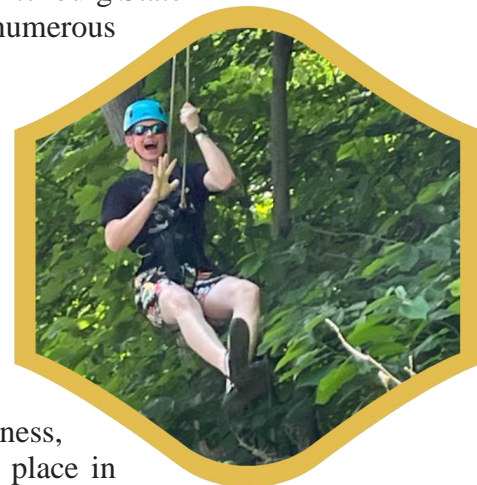
During the 2022 - 2023 school year, Monty Tech MCJROTC Cadets participated in more than 2,000 hours of community service and volunteerism. Cadets began the busy school year supporting two separate running events - the Fitchburg Veterans 5K and the Rock n Roll 5K at the Wachusett Brewery-providing assistance with vehicle parking, run route coordination, and vendor support. Another community event that was a highlight for our students was the Annual Blacksmith Festival held in Fitchburg, MA. Monty Tech cadets assisted competitors and vendors, and while doing so, learned a great deal about community volunteerism and the craft of blacksmithing as a fine art.

Cadets were able to sponsor and participate in a Veterans Day and Marine Corps Birthday Celebration. This event included a full USMC Birthday ceremony, marching in the USMC birthday cake cutting ceremony, and recognition of the guest of honor, Mr. Matt LaRose.

As in years past, Cadets were actively involved with assisting the Salvation Army, and proudly collected more than \$98,000 in donations throughout the 2023 holiday season. Their efforts greatly contributed to the much needed support of those less fortunate throughout the Monty Tech district. Cadets were also invited to participate in the Gardner Centennial Parade celebrating its 100th year as a city, and were asked to provide crowd and traffic control along various places of the parade route.

Assisting with color guards, presenting the Nation's Colors and the Marine Corps Battle Colors, is a particular honor and highlight for our young cadets. In 2022-2023, these special events were numerous, with as many as fifteen color guards to include all of the Monty Tech home football games, Fitchburg State graduate and undergraduate ceremonies, local civic ceremonies, as well as numerous veteran ceremonies in and around veteran holidays.

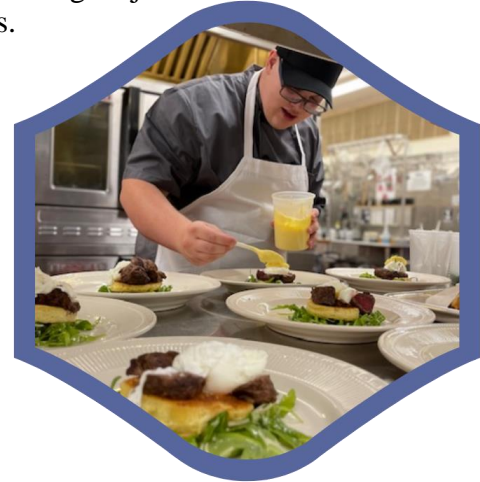
Finally, more than 150 Monty Tech cadets made their way to Fall River to experience Battleship Row. During this visit, cadets were able to walk on and around the USS Massachusetts and the maritime museum. Visits to local historic attractions are one of the many reasons cadets pursue this leadership program. In the Summer of 2023, 70 additional cadets travelled to Prince William Forest Campground located in Triangle, VA for a weeklong leadership trip that included team building skills, physical fitness, and visits to local area attractions. Additionally, 15 cadets attended three separate leadership trips where they learned basic aviation, Cyber/Stem awareness, and advanced leadership techniques. These week-long leadership trips took place in Boswell, PA and Fork Union, VA.



Evening Programs

In recent years, Monty Tech's popular School of Continuing Education, has been the recipient of more than \$1.5M in funding from Commonwealth Corporation, to provide unemployed or underemployed individuals with no-cost training and job placement services in the region's most critical industries/occupations. These grant-funded training opportunities are an example of the collaboration between the MassHire Workforce Investment Board, the Executive Office of Labor and Workforce Development, and generous sponsorship from Commonwealth Corporation, making it possible for Monty Tech to offer meaningful job readiness training in occupations with high demand and self-sustaining wages.

In 2022-2023, school leaders were pleased to offer 200 hour training programs in culinary, electrical, CNC operation, and welding, at no cost to qualified participants. These FY23 training cohorts resulted in 33 individuals having secured full-time employment in their chosen occupations. In addition to these grant-funded opportunities, the School of Continuing Education, continues to offer the area's most affordable and comprehensive cosmetology training program, effectively preparing participants to sit for the Massachusetts State Board examinations. In FY23, four cosmetology students graduated from the program, and all have passed the licensing exam.



Recognizing a need to support social emotional wellness of our non-traditional students, many of whom would be returning to a classroom after many years of not participating in academic endeavors, program staff initiated a creative and beneficial monthly "Mental Health Breaktime," providing with food and community resources for enrolled students. This was a well-attended addition to the evening program, and is expected to become a regularly scheduled event in the coming years.

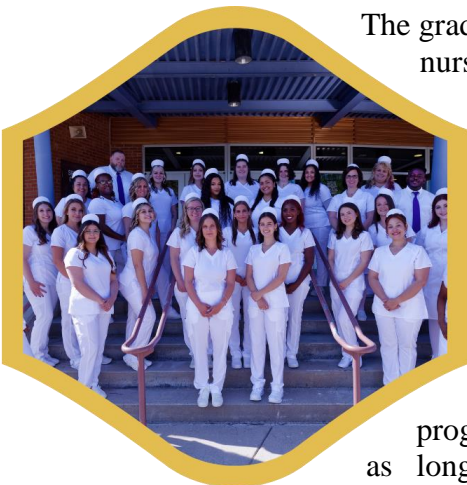
Finally, Monty Tech held its annual public job fair on May 4, 2023. The event was extremely well-attended, with more than sixty (60) area employers visiting on-site with both day and evening students seeking job opportunities. The strength of any Monty Tech training program is dependent upon mutually beneficial relationships between the school and our business partners. Serving more than 1,400 community members annually, the School of Continuing Education is proud to offer meaningful training to a non-traditional student population, while working to develop new and important relationships with business partners in need of a talented candidate pool.

The Montachusett Regional Vocational Technical School Practical Nursing Program strives to create and provide a high-quality educational experience to each individual student seeking to establish a successful career in nursing. 2023 marked the Practical Nursing Programs silver anniversary. Since its inception, the Montachusett Regional Vocational Technical School Practical Nursing Program has graduated more than 700 nursing professionals.

Our program stresses the importance of developing the clinical judgement and skills needed to function safely, effectively, and productively in an ever changing technical and diverse society. By providing our students with an exceptional nursing education, we graduate outstanding healthcare professionals with the ability to make a difference for our local communities and beyond.

Nurses at all levels play a vital role in providing care and compassion to patients in need. Monty Tech Practical Nursing Program graduates continue to seek admission to the "LPN to BSN (Bachelor of Science in Nursing)

Bridge” with Fitchburg State University (FSU). This opportunity provides a seamless pathway for our graduates to enhance their clinical skills, deepen their theoretical knowledge, and embrace leadership roles in the nursing profession.



The graduating class of 2023 volunteered for the United Way Days of Caring. The student nurses engaged in various community activities including painting playgrounds and community buildings, as well as neighborhood and garden clean-ups. The collaboration between student nurses and United Way exemplifies the spirit of altruism and the pursuit of practical knowledge in service to society. It's a reciprocal relationship enriching both the students' learning experiences and the communities served.

On June 22, 2023, a class of 30 students graduated ready to enter the nursing profession. The class of 2023 has achieved a 90% pass rate on the NCLEX-PN exam (National Council Licensure Examination for Practical Nurses). The 2023 program graduates are currently employed working in various health care settings, such as long-term care, sub-acute care, acute care, acute rehabilitation care, mental health/substance abuse facilities, physicians' offices, correctional medicine, pediatric extended care, and school nursing.

Looking Ahead

Monty Tech is known for its innovation and creative programs that prepare young people for high skill and high wage job opportunities. While we are so proud of our annual accomplishments, school leaders maintain an eye to the future – always seeking improvement. School leaders are confident that our efforts to develop and maintain a responsible local budget, coupled with our pursuit of competitive grant funding will ensure our training programs stay current and aligned with industry standards. Our relationships with area business leaders, community service agencies and post-secondary partners will improve student outcomes, whether our graduates choose college or career pathways upon graduation. Our endeavors, as the region's leading workforce training provider, to increase access to valuable training opportunities remain a top priority. A few of the more notable initiatives that we expect to have a positive impact on our school and students in the coming years include:

New partnerships to increase access to vocational programs: In FY23, Monty Tech proudly entered into a partnership with Fitchburg Public Schools, Gardner Public Schools, and Narragansett Regional School District, in an effort to provide students in those districts with meaningful vocational training opportunities. Monty Tech found and secured a vacant property close to campus, and was awarded a record-setting \$1.88M grant to renovate and equip the facility, turning it into a state-of-the-art training center for carpentry, electrical and plumbing occupations. Students and instructors are tasked with building out the new training spaces throughout the 2023-2024 school year, so that doors can open to the Montachusett Vocational Partnership (MVP) Academy in September 2024. School leaders will continue to promote the innovative partnership and modified “After Dark” schedule, as a model program that, if funded properly, could satisfy concerns for lack of access to vocational programming across the Commonwealth. Monty Tech officials look forward to



communicating with local and state leaders, advocating for increased funding for such endeavors, and building upon this exceptional partnership that is expected to serve as many as 125 students when all programs are in operation.

Grant funding to improve and expand training programs: In FY23, Monty Tech applied for its ninth Skills Capital Grant, in the amount of \$500,000. The school's Development Coordinator worked closely with Culinary Arts instructors to craft a comprehensive proposal that, if funded, will bring much needed improvements to the program. School leaders will be able to purchase commercial kitchen equipment that is updated, more efficient, and reflects the same equipment used in our partner's kitchens, and to purchase a food truck, which will allow instructors to develop all-new curricula in street food, quick service and community service opportunities. All equipment will be used to improve the existing day program, and to establish all-new, 100-hour evening training programs for adult learners. School officials look forward to award notification in 2023-2024 school year, with enhancements to the program beginning Fall 2024.

Monty Tech Leadership

The district continues to benefit from a talented leadership team whose varied educational backgrounds, professional experiences, and areas of expertise contribute to the success of the school. Working collaboratively, and under the direction of the Superintendent, the team has transformed the school into one of the most sought-after high schools in North Central Massachusetts.

Thomas R. Browne, Superintendent-Director

Dayana Carlson, Principal

Tammy Crockett, Business Manager

Kim Curry, Co-Operative Education Coordinator

Taryn DiVito, Data Analysis and Accountability Coordinator

Christina Favreau, Director of Academic Programs

Michael Gormley, Director of Facilities

Donald Kitzmiller, Director of Technology

Christine Leamy, Dean of Admissions

Ryan Rege, Director of Vocational Programs

Kathryn Schmidt, Assistant Principal

Katy Whitaker, Development Coordinator

Victoria Zarozinski, Director of Student Support Services

In addition, the Montachusett Regional Vocational Technical School District Committee is comprised of twenty-two dedicated individuals, whose expertise proves invaluable in advising the district's operations, policies, and procedures. Our students continue to benefit from the broad scope of their experiences and varying perspectives, and we are thankful to the following members of the 2022-2023 School Committee for their outstanding service.

Eric Commodore, Gardner
Chair

John Columbus, Templeton
Vice Chair

Julie Marynok
Secretary

Jeffrey Gallant
District Treasurer

Diane Swenson, Ashburnham
Peter Capone, Ashby
Jeffrey Raymond, Athol
Whitney Marshall, Barre
Robert Campbell, Fitchburg
Michael Hurley, Fitchburg
Dr. Ronald Tourigny, Fitchburg
Melanie Weeks, Fitchburg
James S. Boone, Gardner
Jeanne Bartlett, Harvard

Donna Lafayette, Hubbardston
Barbara Reynolds, Lunenburg
Eric Olson, Phillipston
John P. Mollica, Princeton
Sara Dilg, Royalston
William Brassard, Sterling
John Columbus, Templeton
Ross Barber, Westminster
Tamarah Estes, Winchendon



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 FY23

July 1, 2022 - June 30, 2023

The Narragansett Regional School District has much to celebrate during the 2022-2023 School Year. The following highlights encapsulate the key developments and achievements of the district over the past year:

Robust Enrollment Growth:

The district has experienced a significant increase in student enrollment, reaching 1,494 students. This figure includes 1,121 students from Templeton, 191 from Phillipston, and 182 school choice students, with 27 of these in grades K-4. Notably, there has been an increase of 83 students this year alone, marking the highest growth since 2011, with the majority coming from Templeton and Phillipston.

Expansion of Preschool Education:

This year marked the inaugural offering of a full-day preschool program, a milestone for the district. The full-day program includes 17 children, with 15 tuition students and 2 participating in their Individualized Education Program (IEP) services. Overall, the preschool program now serves 100 students, up from 86 the previous year, indicating a growing demand for early childhood education in the community.

Infrastructure Enhancement:

Representative Zlotnik played a crucial role in securing \$50,000 in funding for the district. This funding is earmarked to continue upgrades to the district's HVAC system. Importantly, this financial support enables the district to improve its infrastructure without increasing the financial assessments on its member towns.

Innovative Educational Opportunities:

The District is participating in the state's Early Grades Literacy grant program. Through this opportunity, teachers are participating in ongoing professional development, receiving instructional coaching support, and designing lessons and interventions to strengthen student's early reading skills in the elementary grades. As a result of the impact of the pandemic, our data identifies this was a critical area of focus for supporting our youngest students.

As the district continued to develop its Project Lead the Way (PLTW) program district-wide. We were excited to add a course in Human Body Systems during the 2022-2023 school year and Medical Interventions during the 2023-2024 school year. Students now have full access to participate in the PLTW Biomedical Science pathway (in addition to our existing pathways for Computer Science and Engineering). Ms. Duplessis helped to develop the biomedical program and single-handedly teaches all courses in this pathway. Four of her

students were recognized by Mass STEM Hub and awarded paid internships for an innovative biomedical project completed with feedback from industry partners.

The district introduced Early College coursework for juniors and seniors, a significant academic advancement. These courses cover various subjects, including Introduction to Speech, Sociology, Cultural Awareness, and College Writing 101. This program is particularly notable as it offers students the opportunity to earn college credits at no cost, providing them with early exposure to college-level coursework and aligning their strengths and interests with future career and college pathways. In its inaugural year, 10 students participated in early college courses and a total of 66 college credits were earned. During the 2023-2024 school year, we have increased student enrollment and expanded our Early College programming. We currently have 40 students enrolled in Early College courses and anticipated a total of 432 credits will be earned by the end of this year.

In summary, the Narragansett Regional School District has had a year marked by substantial growth in student enrollment, expansion of educational programs, significant infrastructure improvements, and the introduction of innovative academic opportunities. These achievements reflect the district's commitment to providing quality education and its dedication to preparing students for future academic and career success.

Respectfully,

Dr. Christopher Casavant

Superintendent of Schools

Narragansett Regional School District

NARRAGANSETT REGIONAL SCHOOL DISTRICT

TEMPLETON ELEMENTARY SCHOOL

Templeton Elementary School

17 South Rd. P.O. Box 306

Templeton, MA 01468

July 1, 2022-June 30, 2023

Our theme for the 22-23 school year was “back to basics.” Our 3rd and 4th grade students were in Kindergarten and 1st grade, respectively, when the pandemic began and their school year was cut short. Only to be followed by an almost full school year of hybrid/remote teaching and learning. It was clear that our focus had to be on filling tremendous learning gaps to assure our students have the skills they need to successfully move on. We applied for and received funding through the state’s Early Literacy Grant. This provided us with a literacy coach as well as access to networking opportunities for many of our teachers and professional development. The grant gave us support in sharpening our skills and expanding our repertoire of strategies for teaching reading. Back to the basics.

Returning to school in late August, we welcomed back approximately 600 students. What a relief it was to open our doors and welcome everyone in, mask free. We returned to normal, including sociable seating at lunch.

Academically we continued to focus on:

- Progress monitoring of reading and writing and math in the classroom through DIBELS, Fontas and Pinel, STAR, MobyMax and Galileo.
- The teachers and paraprofessionals worked extremely well together. Without restrictions, everyone focused on the kids, and the busy year seemed to fly by.
-

22-23 was a year of performances, activities and we held our first school-wide assembly to acknowledge retiring teachers. The students exceeded the expectations and we look forward to bringing them together more often.

As always, we have so much gratitude for the PTO who funded several field trips this year and also had the Crocodile River Dance Program return for the students and staff to enjoy.

Upon reflection of the 22-23 school year, other than the 8 snow days, we not only got back to basics, but we returned to normal.

Sincerely,

Emily Soltysik, Principal & Courtney Bachand, Assistant Principal (2018-2023)

Templeton Elementary School

NARRAGANSETT REGIONAL SCHOOL DISTRICT

NARRAGANSETT MIDDLE SCHOOL

Narragansett Middle School

460 Baldwinville Road

Baldwinville, MA 01436

July 1, 2022 - June 30, 2023

Narragansett Middle School, together with the families of Templeton and Phillipston, our faculty and staff, we are united in our mission to provide students with a safe, supportive learning environment in which they can succeed and achieve personal growth. Most importantly, we continually strive to make decisions in the best interests of our students. We are mission-driven, student-centered, and always seeking to improve.

For school year 2022-2023, athletics and clubs continued their return to full capacity after the pandemic. A strong slate of options for students was offered, and we have seen a record-setting number of students come out to participate. Our students have the opportunity to participate in clubs, perform in the resurrected band, as well as a robust athletics program that includes Cross Country, Football, Soccer, Field Hockey, Cheering, Winter Track, Spring Track, and Basketball.

Narragansett Middle School continues to provide longer math instructional blocks at grades 5, 6, and 7. These longer instructional blocks are critical for students to acquire and use the complex mathematical concepts in our math curriculum. This program is fully aligned to the frameworks adopted by the Massachusetts Department of Elementary and Secondary Education. Data supports that the longer instructional blocks are fundamentally successful yet after the pandemic, literacy skills and reading levels will also need additional attention, so plans to address these gaps may affect the realignment of instructional time for the following school year.

In 2022-2023, our award-winning Project Lead the Way program is now fully operational, with all three grades receiving instruction in different modules; our 5th grade takes Design & Modeling, 6th grade takes Green Architecture, and 7th grade takes Computer Science for Innovators & Makers. This full complement of STEM instruction, which supplements our grade-level science curriculum, lays a strong foundation for the continued success of the high school's also award-winning PLTW program.

Students in grades 5-7 also continue to receive Spanish instruction as part of our Unified Arts rotation. In 5th grade, students study for a quarter (10 weeks) and in the upper grades (6th and 7th) they take a full semester (half a year). This programming supports strong language acquisition skill building, which helps students to succeed in upper level high school language classes and positions them to be more competitive with post-graduate endeavors.

In 2022-2023, NMS once again students took the full slate of standardized exam MCAS, the updated Massachusetts Comprehensive Assessment System, along with all other public-school students in grades 3 to 10. Additionally, we use the STAR comprehensive screener for both reading and math at all grade levels in addition to the daily instructional data collected and analyzed by individual teachers to monitor student

progress and plan instructionally and for professional development for staff to ultimately support student achievement.

The IT Department continued to support the NMS 1:1 Chromebook initiative, which had been started during the initial school closure in the spring of 2020, working relentlessly to improve the user experience for students and provide safe, enriching options for teachers to integrate into their instruction. All students have a district-issued Chromebook in their possession for use in and out of school and continue to have more opportunities to explore their studies in a digital realm. With enhanced security measures and features that allow student use to be monitored for content and safety, we are effectively balancing digital resource use within our classroom instruction.

In Spring, 7th grade students attended Ecology School where they applied what they've learned during their ecological studies in a hands-on environment which allows science to come alive beyond the classroom. Our committed 7th grade team, as well as the supportive parents and guardians of their students, works hard to organize and accompany students on this valuable trip. With the benefit of social media, which allows us to chronicle these adventures in near-real time as they share photos and accounts of their days, it's easy to demonstrate the value of these real-world learning and meaningful experiences for our students and we look forward to Spring of 2024 when they will again journey to Maine and another week of exciting adventures.

As we conclude the year at Narragansett Middle School, we reflect on our many accomplishments given the unprecedented set of challenges in education during the pandemic and pride ourselves on how resilient our school community is. We continue to look forward to our work and to the coming year as we continually strive for excellence. Together with the families of Templeton and Phillipston, our goal remains the same: to provide a safe, supportive, and challenging learning environment in which our students may achieve academic success and personal growth. It is an honor and a privilege to work closely with the NMS school community, including students, families, and town residents as we seek to help all of our students achieve their highest potential!

Respectfully Submitted,

Mary M. LaFreniere

Principal

Janet Smith

Assistant Principal

NARRAGANSETT REGIONAL SCHOOL DISTRICT

NARRAGANSETT REGIONAL HIGH SCHOOL

Narragansett Regional High School

464 Baldwinville Road

Baldwinville, MA 01436

Annual Report 2023

July 1, 2022 - June 30, 2023

We are happy to report growth areas in several aspects of Narragansett Regional High School's scholastic programming and school culture over the course of the 2022-2023 school year. NRHS has continued to expand rigorous academics by securing major funding aimed at promoting applied learning and deeper learning programs to benefit students and families with expanded opportunities to explore college and career pathways.

Real World Applied Learning in the Grade Eight and Grade Curricula

All grade 8 students now gain exposure to Science Technology Engineering and Mathematics supplemental through the Project Lead the Way (PLTW) applied STEM curriculum that supplements traditional grade 8 science courses. Additionally, we expanded our STEM pathways to include Engineering, Computer Science, and Biomedical Science course opportunities for grades 9-12 students. This year, NRHS prepared to scale up our Early College program by offering students coursework not only at NRHS, but laid the groundwork to support student learning *on* college campuses to support collegiate immersion and persistence during the upcoming 2023-2024 school year. As noted in last year's report, students are able to participate in up to 24 college courses at *zero* cost to families and the district. Our participation in both the PLTW and Early College programs has been made possible by securing significant grant money through the One8 Foundation and through Early College grant awards supported by the Department of Elementary and Secondary Education, bringing NRHS in line with what has been touted by Commissioner Riley as his "number one priority" for learning at the high school level. Of note, several NRHS students were commended this year by industry professionals, and given paid internships while working for visible STEM companies over the summer. The internships offered to students were offered virtually, removing geographical access as a barrier to NRHS students participating in biotech and stem internships normally relegated to urban areas.

Tiered Supports for All Students: Equity in Learning

Alongside supporting students' social and emotional well-being, NRHS continues to expand meaningful learning opportunities aimed at all students. NRHS has created and continued to expand an academic support course, called academic coaching aimed at supporting students contending with mental health challenges, hospitalization, and/or chronic absenteeism.

Additionally, to support students with disabilities and to close the achievement gap, NRHS has expanded mainstreaming special education students in co-taught general education courses. This approach is research-driven, and is predicated on the notion that students with disabilities benefit most from working directly with content area teaching experts *and* special educators rather than being removed into a special education setting. Last year, these models yielded growth in student math and reading, with student scores in reading and especially math beginning to recover from dips nationwide to math and literacy scores. Our belief is that the aforementioned programs coupled with strong teaching are borne out by gains in math and literacy for NRHS

students as measured by benchmark testing and MCAS data across several grades when compared to previous cohort years.

School Culture: Sustaining & Expanding ‘Gansett Traditions

This year NRHS was able to offer its full Senior Week festivities, including events for the wider community, graduation, baccalaureate, and also brought back the age-old tradition of senior banquet so that all students might participate widely in senior week festivities. This step was based on feedback from the community and School Committee which noted that it would like senior week festivities to be as equitable as possible. Despite the challenges of resurrecting programs fully post-pandemic, NRHS reinstated the Washington, DC program in order to keep grade 8 students engaged first-hand in US Government and Civics, and our Senior Class Advisors worked with the District Attorney’s Office to connect our Seniors and upperclassmen to local, police, fire, and the DA’s office in order to promote student safety during graduation and prom season. Our ‘Gansett Arrives Alive Program (GAAP) was visited by District Attorney Joseph Early Jr., and we look to build the program, which fosters positive decision-making of our young people this upcoming school year by partnering with State Police this coming year. We’re deeply appreciative of the outstanding support from Police, Fire, and the DA’s office in safeguarding our young people.

As in the past, 2022-2023 was a year of growth for our students and school. We are proud of our students and sincerely hope our community leaders know that we seek to be an asset to our students, families, and larger community. Thank you for your support of Narragansett Regional High School.

Respectfully,

Colby Young, Principal

Michelle Landry, Assistant Principal



NARRAGANSETT REGIONAL SCHOOL DISTRICT

SALARIES FY 23

Employee Last Name	Employee First Name	Employee Gross
AGUIAR	ASHLEY	\$87,499.94
AMBROGI	MADISON	\$1,350.00
AMBROZY	LAURA	\$89,253.10
ANCTIL	SHARI	\$47,895.88
ANDERSEN	LAURITS	\$8,184.70
ANDERSON	TAMMY	\$12,870.11
AUKSTIKALNIS	HEIDI	\$84,087.04
BACHAND	COURTNEY	\$92,000.04
BAILEY	MOLLY	\$15,241.24
BALCHUINAS	DAWN	\$41,826.25
BARRETT	BRENT	\$187.50
BEARY	JOHN	\$77,839.06
BEAUREGARD	CYNTHIA	\$5,806.25
BELL	SEAMUS	\$50,047.98
BENNETT	KAYLA	\$110.50
BENOIT	DAWNE	\$75,272.10
BERUBE	KILEY	\$56,018.04
BLACK	CATHERINE	\$187.50
BLAIS	SUSAN	\$3,689.40
BLANCHARD	SHEENA	\$2,983.50
BOIVIN	COLLEEN	\$150.00
BOND	BRADLEY	\$91,999.96
BOSSELAIT	BETHANY	\$37,383.30
BOUDREAU	SAMANTHA	\$44,872.91
BOUDREAU	KRISTINE	\$96,862.12
BOURQUE	REBECCA	\$32,170.41
BOUTELL	JESSICA	\$595.00
BREHIO	JAMES	\$4,400.00
BRETON	JEANNOT	\$48,235.54
BRIGGS	CRYSTAL	\$34,675.00
BRIGHAM	SUSAN	\$0.01
BROOKS	ANDREA	\$4,593.84
BROWN	CYNTHIA	\$78,844.62
BUCKMAN	STACEY	\$80,432.42
BYRNE	FIONA	\$77,391.06
CABRERA	DEITH	\$13,231.03
CALAMARI	KELLY	\$84,162.08
CALISE	CATHERINE	\$0.01
CAOUCETTE	LAUREN	\$84,189.10
CAPPS	TARA	\$58,051.02
CARPENTER	BRENDA	\$41,791.18

CARRINO	EMILY	\$17,305.23
CARRUTH	KATHRYN	\$13,717.13
CARTEE	VICKI	\$500.94
CARUSO	SHAMIM	\$3,076.38
CASAVANT	CHRISTOPHER	\$177,000.04
CASTRIOTTA	JANET	\$73,899.08
CAVICCHI	KELLEY	\$63,956.12
CELATA	ABIGAYLE	\$1,687.50
CELATA	KYRA	\$24,552.48
CERON	KLEBER	\$77,729.88

CHAGNON	NATALIA	\$18,786.04
CHAGNON	JENNIFER	\$81,483.06
CHAPMAN	SUANN	\$81,323.10
CHARLAND	OLIVIA	\$28,170.00
CHARRIER	JAMIE	\$79,528.09
CHARTIER	VICTORIA	\$11,500.06
CHASE	MARJORIE	\$4,103.00
CHENOWETH	SYDNEY	\$3,826.75
CHENOWETH	KIMBERLY	\$78,339.08
CLAPP	JODY	\$77,839.06
COATES	CAILIN	\$50,073.99
COLEMAN	MONET	\$412.25
COLLINS	ANTHONY	\$5,674.75
COMO	ELIZABETH	\$34,058.91
CONIGLIO	SALVATORE	\$2,317.00
CONLEY	MICHAEL	\$83,078.06
CONNOLLY	JESSICA	\$43,535.40
COPPOLINO	MICHELLE	\$9,227.75
CORMIER	TIFFANY	\$21,246.34
CORMIER	MICHELE	\$34,119.07
CORMIER	KATHERINE	\$72,156.04
CORMIER	MELISSA	\$96,507.02
COSGROVE	MICHELLE	\$5,173.68
CRAVEDI	JACK	\$306.00
CULLEN	BETH	\$83,955.04
CURRIER	ABIGAIL	\$496.00
CURTIS	STEPHANIE	\$6,834.01
CUTTING	JAMES	\$36,916.02
DAMON	LISA	\$84,293.40
DAUGHERTY	SCOTT	\$0.01
DAVIDSON	DIANE	\$38,034.11
DAY	YELIMAR	\$22,294.73
DEACON	TYLER	\$51,899.92
DELICATA	ARIANNA	\$357.00
DESPRES	MATT	\$81,936.94
DESPRES	LISA	\$86,987.04
DEVANEY	JENNIFER	\$2,950.60
DEXTER	JENNIFER	\$28,496.75

DICKSON	DARLENE	\$52,125.02
DILLON	ROSANNE	\$36,531.25
DODGE	MALANE	\$88,376.99
DOLAN	KELLY	\$77,339.08
DONAHUE	AMANDA	\$53,894.24
DONNELLY	KATHLEEN	\$97,204.57
DONOFRIO	MICHAEL	\$86,157.92
DONOVAN	JASON	\$71,836.12
DOUCETTE	MARY	\$25,171.80
DUFOUR	BRADY	\$3,536.00
DUFOUR	OLIVIA	\$4,097.00
DUFOUR	CHAD	\$82,143.04
DUPLESSIS	AMY	\$87,739.04

DUPUIS	HEATHER	\$22,804.27
DUPUIS	JANET	\$86,776.04
EADY	PERCY	\$52,015.08
EATON	AMBER	\$4,625.00
EHNSTROM	JULIE	\$42,712.28
EHNSTROM	LILLIAN	\$75,746.06
EIBEN	ERICK	\$86,759.06
ELLIS	MACKENZIE	\$664.61
EMMA	LEONIE	\$9,723.75
ETHIER	LAURA	\$84,377.02
FANEUF	ELIZABETH	\$27,749.17
FANEUF	JOSEPH	\$71,049.58
FLIS	WESLEY	\$7,224.00
FLIS	MANDY	\$85,392.06
FOISY	DIANE	\$33,216.14
FORTIER	ALEX	\$3,400.00
FOWLE	STEPHANIE	\$16,904.08
FRUIT	PAULA	\$41,348.76
FULLER	MAURITA	\$720.00
GAGNON	BENJAMIN	\$80,622.92
GALLANT	AMANDA	\$6,307.14
GAUTHIER	LEO	\$2,040.00
GAUTHIER	BRIDGETT	\$22,815.57
GELINAS	AMY	\$77,339.10
GEYSTER	JILLIAN	\$53,215.02
GEYSTER	ANN-MARIE	\$107,610.94
GILMORE	JESSICA	\$50,607.98
GOGUEN	CHRISTINA	\$18,569.60
GOULD	JACQUELYN	\$4,674.75
GOULD	JODY	\$77,839.06
GRAMOLINI	DANIELLE	\$14,410.01
GRANDINETTI	APRIL	\$7,437.50
GREEN	LAURA	\$82,688.90
GREGORY	JULIE	\$87,051.68
GRUETER	EDWARD	\$65,394.94

GUILD	MARTHA	\$59,756.12
HABEL	ERICA	\$33,044.00
HALL	MELANIE	\$1,636.74
HANNULA	JAMES	\$83,101.87
HARDY	ERIN	\$102.00
HARDY	ALYSSA	\$3,187.00
HASTINGS	DENISE	\$40,023.59
HAYNES	LITICIA	\$24,239.90
HAZELTON	MEGAN	\$79,838.90
HEMLIN	NICOLE	\$82,439.10
HENRY	JONATHAN	\$44,735.95
HERK	KAREN	\$79,339.01
HILTZ	MICHAEL	\$2,075.00
HOLLERAN	SHANNON	\$541.53
HOLLOWAY	MATTHEW	\$116,514.06
HORGAN	BRENDAN	\$72,009.08

HUNT	JASON	\$3,187.00
IACOVELLI	EMILY	\$21,194.18
JASINSKI	KATHLEEN	\$75,120.53
JILLSON	REBECCA	\$82,939.01
JOHNSON	KRISTINE	\$1,773.36
KEGANS	CHRISTINA	\$38,875.00
KENDALL	ELIZABETH	\$4,036.10
KIEDAISCH	LORI	\$77,839.06
KILBURY	KEVEN	\$4,400.00
KING	JENNIFER	\$22,829.25
KIRBY	DANIELLE	\$720.00
KIRBY	MICHAEL	\$43,700.87
KIRBY	JODI	\$67,594.94
KIRKPATRICK	ALICIA	\$5,524.00
KNUTILA	MARLENA	\$34,975.13
KOWALCZYK	KARA	\$79,158.08
KRAUSS	MARY BETH	\$3,350.46
KUEHL	FELICIA	\$65,000.00
LABONTE	TERRY	\$89,188.04
LABRANCHE	KRISTINE	\$21,818.86
LACLAIR	MAKENZIE	\$8,220.14
LACLAIR	MIKAYLA	\$17,905.04
LAFRENIERE	MARY	\$112,977.04
LANDRY	TIMOTHY	\$19,255.48
LANDRY	MICHELLE	\$95,199.92
LANGAN	DANIELLE	\$75,830.65
LANGUIRAND	RONALD	\$15,881.82
LARSON	DAVID	\$5,910.70
LASHUA	JONATHAN	\$3,825.00
LASHUA	TINA	\$80,439.10

LATKA	SARAH	\$80,135.10
LEAHY	JENNIFER	\$62,062.86
LEANO	CHLOE	\$496.00
LEBLANC	KRISTY	\$38,565.37
LEBLANC	ALAN	\$47,584.76
LEBLANC	CINDY	\$51,531.95
LECLAIR	JAMES	\$27,512.44
LECLERC	JESSICA	\$56,733.94
LEHTOMAKI	STEVEN	\$62,511.93
LIZOTTE	MARQUITA	\$64,768.90
LOREE	MADELINE	\$49,977.98
LOTTIG	CHRISTOPHER	\$2,762.00
LOTTIG	EMMA	\$43,965.50
LUNN	RITCHIE	\$77,839.06
LYNCH	DANIELLE	\$77,839.06
LYONS	ANN	\$44,750.05
MACDONALD	GABRIELLA	\$52,709.10
MACFEE	GLENNETTE	\$37,332.40
MACNEIL	CHEMLAH	\$10,565.42
MAGUY	AMY	\$1,695.75
MANZARO	DARLENE	\$49,628.24
MARGARITA-DIXON	DAYNA	\$69,888.66

MARION	HUNTER	\$1,275.00
MARION	KYLIE	\$1,428.00
MARQUES	PATRICIA	\$3,693.25
MARTIN	LYNN	\$3,656.21
MARTIN	REBECCA	\$11,183.20
MARTIN	BRIGETTE	\$14,513.97
MARTIN	MERI	\$25,627.97
MARTIN-PALUMBO	MARY	\$1,750.00
MASON	CHELSEA	\$59,999.94
MAY	KATHERINE	\$51,685.92
MCALLISTER	TARA	\$25,076.87
MCAULIFFE	KATHLEEN	\$56,171.30
MCBRINE	KATHLEEN	\$13,731.80
MCBRINE	ANNE	\$36,794.83
MCCARTHY	LYNDSEY-LEIGH	\$157.25
MCGIVERN	NEVAEH	\$18,464.73
MCKEAN	WENDY	\$81,030.06
MCKINNON	ALYSSA	\$26,780.04
MCLAUGHLIN	JESSICA	\$79,923.06
MCNAMARA	JENNIFER	\$83,912.04
MCNAMARA	BRIAN	\$86,577.02
MEI	MARCUS	\$795.00
MEMBRINO	TABITHA	\$16,102.63
MENDOZA	BRENDA	\$12,781.97
MEUNIER	JAMISYN	\$2,975.00
MICHALOS-SWEET	ANTIOP	\$3,400.00

MINEAR	DOROTHY	\$76,000.08
MONTALBANO	CHARLES	\$3,825.00
MOORE	ANTHONY	\$3,413.28
MORAN	LINDSAY	\$78,399.06
MORGAN	ADRIAN	\$1,020.00
MORIARTY	EMILY	\$47,516.49
MOTT	JAKE	\$2,075.00
MOULTON	OLYMPIA	\$204.00
MOULTON	HANNAH	\$26,380.90
MOULTON	RICHARD	\$26,999.96
MOULTON	DENISE	\$81,241.16
MOUSSEAU	KAYDEN	\$5,564.00
MOUSSEAU	CHERYL	\$59,999.94
MUNSON	JESSICA	\$1,525.75
MURDOCH	KASEY	\$85.00
MURPHY	MELANIE	\$46,959.12
MURPHY	SCOTT	\$54,335.02
NIALL	GARY	\$2,550.00
NOGUEIRA	THERESA	\$9,287.51
NOLIN	JENNIFER	\$65,318.05
NUTTER-TRUEHART	MARY-HELEN	\$34,401.13
O'BRIEN	LIANNE	\$36,973.06
O'CONNELL	JILLIAN	\$68,623.06
O'CONNOR	PATRICIA	\$32,532.50
O'DEA	ERIN	\$96,199.06

O'MALLEY	GABRIELLE	\$6,800.00
O'REILLY	EMILY	\$3,400.00
OAKES	ERIC	\$11,122.95
OSHMAN	MELISSA	\$63,214.90
OXFORD	DYLAN	\$49,880.35
PAINE	BRITTANY	\$9,997.50
PARADIS	SHEILA	\$33,633.97
PARKER	DELANEY	\$786.25
PARKER	KEITH	\$73,350.08
PARKER	LISA	\$91,057.99
PATRIQUIN	DANIEL	\$5,449.82
PAUL	JOSHUA	\$1,638.75
PELLETT-CHARLAND	KAREN	\$84,205.06
PEREZ	ASHLEY	\$4,582.91
PERKINS	EMA	\$480.00
PERRINE	JARED	\$110,313.06
PERSSON	EVAN	\$79,230.71
PITRE	STACEY	\$21,321.61
PLUMMER	GRACE	\$9,023.18
PODRAZIK	EDMUND	\$73,499.98
POLCHLOPEK	MARY	\$2,511.75
POLCHLOPEK	MARTHA	\$68,066.96
PORN	JOHN	\$44,023.13

PRINCE	JESSICA	\$22,815.00
PRITCHARD	PAMELA	\$35,279.99
PROVONSIL	STEPHANIE	\$110.50
RAMOS	GABRIEL	\$3,007.00
RAMOS	ERIC	\$3,825.00
REDD	SCARLETT	\$1,985.24
REEVES	SUSAN	\$2,595.01
REMILLARD	MARY	\$51,095.88
RICH	MARIANN	\$1,922.12
RICHARD	REBECCA	\$61,740.12
RINGER	LISA	\$21,757.90
RIVARD	DENISE	\$58,117.94
ROBICHAUD	SCOTT	\$3,825.00
RODRIQUENZ	LISA	\$694.50
RODRIQUENZ	CAMERON	\$55,294.42
ROLLE	XAVIER	\$3,187.00
ROMANO	HALEY	\$2,044.25
RYAN	RACHEL	\$1,214.34
SALVADORE	THOMAS	\$75,737.88
SCANLAN-EMIGH	AREN	\$79,855.10
SCHLUNDT	GARRETT	\$56,492.04
SCHOONMAKER	KIMBERLY	\$7,463.00
SEARS	STEPHANIE	\$15,680.00
SEARS	JASON	\$40,499.46
SHEPPARD	SAMANTHA	\$21,631.45
SHERWOOD	ALICIA	\$83,877.08
SIMPSON	ALEXIS	\$38,760.96
SIMULA	RAYMOND	\$2,400.00
SKINNER	SANDRA	\$23,649.29

SKORKO	PAMELA	\$18,470.50
SMITH	JESSICA	\$790.50
SMITH	CRISTAL	\$59,982.72
SMITH	JESSICA	\$67,597.12
SMITH	MICHELE	\$79,555.98
SMITH	JANET	\$92,710.04
SOLTYSIK	EMILY	\$112,294.12
SONGER	JANICE	\$51,827.05
SPOONER	JENNIFER	\$35,758.76
ST. JOHN-SMITH	HEATHER	\$22,642.45
STACY	PATRICIA	\$35,031.32
STANCOMBE	KRIS	\$91,550.90
STANLEY-STUHR	LAUREN	\$10,417.50
STEIGERWALD	MARTHA	\$41,291.04
STONE	CHARLES	\$1,750.00
STRAGLIOTTO	TERESA	\$3,035.34
SULLIVAN	JOHN	\$5,074.50
SULLIVAN	DIANA	\$77,372.86
SUPERCHI	MOLLY	\$121,000.10
TAINTOR	PAMELA	\$45,486.72

THERIAULT	KAITLYN	\$14,293.00
TOMASETTI	CERISSA	\$13,796.50
TOMINSKY	LINDA	\$86,577.02
TORRES	KAYLA	\$84,835.98
TUCKER	EVAN	\$2,100.00
TUCKER	ELENA	\$31,473.84
TWOHEY	H JEAN	\$85,408.04
TYNAN	DEREK	\$9,224.50
UGUCCIONI	DEBORAH	\$3,725.00
VALCOURT	JUDITH	\$36,241.89
VARNEY	SUSAN	\$66,999.92
VASQUEZ-SOLIS	SHANNON	\$35,662.50
VERVILLE	KATHERINE	\$51,479.96
VINE	KAREN	\$77,839.06
VOSS	COURTNEY	\$56,217.98
VOYIATZIS	ALEXANDROS	\$49,977.98
WALKER	BRETT	\$9,375.00
WALLACE	CATHLEEN	\$76,839.10
WARREN-DUFOUR	AMY	\$84,125.10
WATERS	TAMMY	\$10,200.00
WATERS	ALLISON	\$64,816.12
WELCH	JUSTINE	\$81,719.06
WHEELER	GERALYN	\$69,090.96
WHITE	BRIAN	\$600.00
WHITE	JACKLYN	\$52,999.10
WHITTLE	SEAN	\$3,825.00
WIGHTMAN	BRANDON	\$87,513.06
WIITA	SUZANNE	\$81,755.04
WILGA	MADISON	\$1,457.75
WILLIAMS	LEAH	\$9,836.69
WILSON	CYNTHIA	\$2,397.50
WISE	CANDY	\$13,277.00
WNUKOWSKI	KAITLYN	\$50,073.27
YOUNG	JULIE	\$61,496.12
YOUNG	COLBY	\$114,933.02
ZALNERAITIS	RICHARD	\$5,525.00
ZWICKER	EMILY	\$88,050.06



NARRAGANSETT REGIONAL SCHOOL DISTRICT EXPENDITURES

SCHOOL COMMITTEE EXPENSES	\$45,519
SUPERINTENDENT EXPENSES	\$257,203
ASSISTANT SUPERINTENDENT	\$121,000
BUSINESS AND FINANCE	\$290,136
LEGAL SERVICE FOR SCHOOL	\$77,360
DISTRICT-WIDE INFORMATIO	\$71,660
1000 DISTRICT LEADERSHIP	\$862,878
SPECIAL ED DIRECTOR & EXPENSES	\$130,387
PRINCIPALS & EXPENSES	\$855,153
TEACHERS, CLASSROOM	\$4,645,623
TEACHERS, SPECIALISTS SN	\$1,035,452
MEDICAL/THERAPEUTIC SERVICES	\$859,394
SUBSTITUTE TEACHERS	\$367,678
PARAPROFESSIONALS	\$1,039,775
LIBRARIAN AND MEDIA CENTER	\$74,423
PROFESSIONAL DEVELOPMENT	\$0
TEXTBOOKS AND RELATED SOFTWARE	\$365
GENERAL SUPPLIES	\$106,129
INSTRUCTIONAL SUPPLY TECHNOLOGY	\$2,061
GUIDANCE	\$446,947
TESTING AND ASSESSMENT	\$11,910
SCHOOL PSYCHOLOGISTS	\$187,236
2000 INSTRUCTION	\$9,762,533

MEDICAL/HEALTH SERVICES	\$475,363
TRANSPORTATION SERVICES	\$1,608,088
ATHLETICS	\$203,052
OTHER STUDENT ACTIVITIES	\$10,776
BUILDING SECURITY	<u>\$6,875</u>
3000 STUDENT SERVICES	\$2,304,154
CUSTODIAL SERVICES	\$730,944
HEATING OF BUILDINGS	\$174,647
UTILITY SERVICES	\$266,722
MAINTENANCE OF GROUNDS	\$61,019
MAINTENANCE OF BUILDINGS	\$176,668
MAINTENANCE OF EQUIPMENT	\$10,765
TECHNOLOGY AND INFRASTRUCTURE SAL	\$233,315
TECHNOLOGY AND INFRASTRUCTURE EXP	<u>\$79,218</u>
4000 OPERATIONS & MAINTENANCE	\$1,733,298

	THROUGH 6/30/23
EMPLOYEE BENEFITS	\$816,391
EMPLOYEE SEPERATION COSTS	\$0
INSURANCE FOR ACTIVE EMPLOYEES	\$2,172,871
INSURANCE RETIREES	\$836,012
RENTAL LEASE	\$195,032
SHORT TERM INTEREST	\$0
FIXED CHARGES	<u>\$550</u>
FIXED CHARGES	\$4,020,856
ASSET ACQUISITION & IMPROVEMENTS	<u>\$0</u>
7000 FIXED ASSETS	\$0
LONG TERM DEBT PRINCIPAL	\$190,900
LONG TERM DEBT INTEREST	<u>\$84,313</u>
8000 DEBT RETIREMENT	\$275,213
SCHOOL CHOICE TUITION	\$669,149
CHARTER SCHOOL TUITION	\$129,689
TUITION TO NON-PUBLIC SC	\$564,082
TUITION TO COLLABORATIVE	<u>\$247,782</u>
9000 TUITION	<u>\$1,610,702</u>
Total GENERAL FUND	\$20,569,634

<u>Grant</u>	<u>Balance 7/1/22</u>	<u>Grant Award</u>	<u>Salaries</u>	<u>Supplies</u>	<u>Contract Services</u>	<u>Transporta tion</u>	<u>Retirement</u>	<u>Tuitions</u>	<u>June 30, 2023 Balance</u>
FY 22 SPED IDEA	\$27,816		\$26,107	\$17	\$1,692				\$0
FY 22 PLTW	\$11,033			\$11,033					\$0
FY 22 Title IV	\$5,678			\$584	\$5,094				\$0
FY 22 ESSER II	\$150,695		\$94,491	\$36,630	\$472		\$19,102		\$0
FY 22 ESSER III	\$779,638		\$672,568	\$26,094	\$11,238	\$69,738			\$0
FY 22 Title I	\$38,236		\$35,497				\$2,739		\$0
FY22 ARP IDEA	\$20,552		\$5,534		\$15,018				\$0
FY23 SPED IDEA		\$411,960	\$149,889	\$10,146	\$5,628			\$174,112	\$72,185
FY23 SEL MENTAL HEALTH		\$50,000	\$45,430	\$4,570					\$0
FY23 SPED EARLY CHILDHOOD		\$8,596	\$8,596						\$0
FY23 COPS SAFETY GRANT		\$120,487		\$120,487					\$0
FY23 SEL EXPANSION		\$39,350			\$39,350				\$0
FY23 TITLE IV		\$13,761							\$13,761
FY23 EARLY COLLEGE		\$66,000	\$25,026	\$36,554		\$4,420			\$0
FY23 TITLE II		\$38,591	\$22,100	\$4,278	\$6,500				\$5,713
FY23 TITLE I		\$250,227	\$201,475		\$4,063				\$44,689
FY23 NURSING GRANT		\$170,000	\$164,424	\$5,178	\$398				\$0
FY23 EARLY LITERACY		\$46,840	\$11,240	\$14,056	\$21,544				\$0
FY23 PROM SAFETY		\$1,375		\$1,375					\$0

Narragansett Regional School District Revolving Accounts FY 23

<u>Fund</u>	<u>Revolving Account</u>	<u>Balance 7/1/22</u>	<u>YTD Revenue</u>	<u>Expended</u>	<u>Encumbra nce</u>	<u>June 30, 2023 Balance</u>
204	Nasiatka Library Gift Fun	\$7,986.48	\$6,598.00	\$5,819.01		\$8,765.47
301	Athletic	\$62,665.99	\$99,440.76	\$92,494.04		\$69,612.71
302	Music/Theatre	\$9,773.75	\$15,441.75	\$9,905.86		\$15,309.64
303	Circuit Breaker	\$355,793.88	\$539,617.00	\$426,917.83		\$468,493.05
304	TC Donations	\$14,646.07	\$4,779.74	\$10,586.63		\$8,839.18
305	Hall of Fame	\$3,816.55	\$1,600.00	\$2,262.49		\$3,154.06
306	Chromebooks/Lost Books	\$5,671.96	\$86.00	\$1,545.85		\$4,212.11
308	Preschool	\$109,434.91	\$231,034.77	\$217,879.10		\$122,590.58
309	Rental	\$32,995.81	\$17,338.75	\$25,214.48	\$1,938.00	\$23,182.08
311	School choice	\$748,032.18	\$1,233,402.00	\$967,365.24		\$1,014,068.94
314	Cafeteria	\$418,245.81	\$840,064.14	\$671,211.57	\$72,777.51	\$514,320.87
317	Custodian OT for Rental	\$18,140.64	\$13,417.50	\$12,321.32		\$19,236.82
318	Extended Day	\$221,795.71	\$262,140.82	\$221,537.30		\$262,399.23
320	MS Donation	\$11,911.18	\$3,000.00	\$1,913.04		\$12,998.14
321	HS Donation	\$687.52				\$687.52
325	Emergency	\$10,835.83	\$18,123.93	\$25,151.78		\$3,807.98
329	Regional Transportation	\$0.00	\$87,580.00			\$87,580.00

SECTION 7

TOWN

INFORMATION



EMPLOYEE & VOLUNTEER RECOGNITION

The Town gratefully thanks all of the Board and Committee members that volunteer so much of their time to improve our community.

We also want to thank the many volunteers that run sports leagues, coach teams, help with donations or volunteer at our senior center. Volunteer at the library or other town departments. You are all sincerely appreciated!



Select Board Chair Michael Currie and Town Administrator Adam Lamontagne presented the Fiscal Year 2023 Merit Awards to three employees at the November 15th Fall Town Meeting. The honorees were chosen from those nominated by the general public and

fellow employees as those who have gone above and beyond in the areas, Communications, Efficiency, or Pinnacle of Excellence.

The Communications Award, for those showing a commitment to assisting the public and transparency in government & include improving and/or devising new ways to communicate information within the organization and to the public at large, was presented to Ms. Dottie Bresnahan.

The Efficiency Award, for those displaying a commitment to ensuring we operate proficiently and efficiently by “stepping up” and stepping in and/or suggesting ideas that result in ease of processing, and savings of time was presented to Ms. Karen Johnson, a 10-year town employee for her creative, out-of-the-box thinking and can-do attitude in the Library.

The Pinnacle of Excellence Award for those who display a willingness to make extraordinary efforts in the ongoing improvement of the organization, assisting other staff members or departments to complete new or ongoing assignments and often requires the person to “stretch” to learn new computer programs, methodologies or processes, was presented to Ms. Jessica Case, who works in the Development Services Department for her hard work and positive attitude.

FY23 recipients above from left to right: Jessica Case, Karen Johnson, Dottie Bresnahan.

BOARD & COMMITTEE MEETINGS

ADVISORY COMMITTEE

3rd Wednesday at 6:30 p.m.
160 Patriots Road, East Templeton

BOARD OF ASSESSORS

2nd Tuesday at 2:00 p.m.
160 Patriots Road, East Templeton

CONSERVATION COMMISSION

3rd Monday at 7:00 p.m.
160 Patriots Road, East Templeton

BOARD OF HEALTH

4th Monday at 7:00 p.m.
160 Patriots Road, East Templeton

PLANNING BOARD

2nd & 4th Tuesday at 6:30 p.m.
160 Patriots Road, East Templeton

SCHOOL COMMITTEE

Generally held 3rd Wednesday at
6:30 pm([Click for meeting website](#))
High School Kiva/Library
464 Baldwinville Rd., Baldwinville

SELECT BOARD

2nd & 4th Wednesday at 6:30 p.m.
160 Patriots Road, East Templeton

SEWER COMMISSION

1st Monday at 4:30 p.m.
Wastewater Treatment Plant

TEMPLETON LIGHT & WATER COMMISSIONERS

Meetings held as needed at
Templeton Light & Water
Bridge Street, Baldwinville
[See Meetings Calendar](#)

ZONING BOARD OF APPEALS

Meetings held as needed
160 Patriots Road, East Templeton

[Posted meetings](#) may be viewed at www.templetonma.gov (click on the meeting calendar)

For [agendas, meeting minutes](#) and documents, <http://www.mytowngovernment.org/01468>

HOURS OF OPERATION

TOWN HALL (160 Patriots Road, East Templeton)

**Town Administrator & Select Board,
Monday – Thursday, 7:30am – 4:30pm**

**Treasurer/Collector, Town Accountant, Town Clerk, Board of Assessors,
Development Services (Board of Health/Building Department/Planning
Board/ZBA/Conservation) Monday, 7:30am – 6:30pm & Tuesday-Thursday,
7:30am – 4:30pm**

Building Commissioner holds office hours on Mondays, 5:00pm – 7:00pm

**Veteran's Services holds office hours on Tuesday, 9:00am – 12:00pm
&
4:00pm – 7:00pm**

BOYNTON PUBLIC LIBRARY

Monday	10am – 6pm	Thursday	9am – 6pm
Tuesday	Closed	Friday	Closed
Wednesday	9am - 5pm	Saturday	11:30am – 2:30pm

(Closed on Saturdays in the summer)

THE STEVEN BREWER SENIOR COMMUNITY CENTER (Baldwinville)

Monday - Thursday 10:00am – 3:30pm

FIRE DEPARTMENT OFFICE (2 School Street, Baldwinville)

**Fire Chief Office
Monday – Friday, 8:30am – 4:30pm**

OFFICE OF PUBLIC SERVICES (381 Baldwinville Road)

**Highway Department & Buildings & Grounds
Monday – Friday, 7am – 3pm**

TEMPLETON MUNICIPAL LIGHT & WATER DEPARTMENT

Monday – Friday, 7am – 4pm

SEWER DEPARTMENT (33 Reservoir Street, Baldwinville)

Monday – Friday, 7am – 3pm

IMPORTANT TELEPHONE NUMBERS & INFORMATION

FIRE / RESCUE	EMERGENCY Day or Night	911
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POLICE-EMERGENCY	EMERGENCY Day or Night	911
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POLICE – DISPATCH	NON-EMERGENCY	978-939-5638
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FOR INFORMATION ON:

Assessments	Board of Assessors	978-894-2760
Abatements	Board of Assessors	978-894-2760
Accounts	Town Accountant	978-894-2765
Bills	Treasurer/Collector	978-894-2763
Building Permits	Building Inspector	978-894-2770
Cemetery	Office of Public Services	978-939-8666
Civil Defense	Police/Dispatch	978-939-5638
Dog Complaints	Animal Control Officer	978-939-5638
Dog Licenses	Town Clerk	978-894-2758
Elections	Town Clerk	978-894-2758
Electric Bills/Service	Electric Department	978-939-5323
Electrical Permits	Building Inspector	978-894-2770
Fire/Burn Permits	Fire Chief	978-939-2222
Library	Librarian	978-939-5582
Licenses	Select Board Office	978-894-2762
Light Department	Superintendent	978-939-5323
Marriage License	Town Clerk	978-894-2758
Oil Burner Inspection	Fire Chief	978-939-2222
Percolation Tests	Board of Health	978-894-2770
Planning Board	Planning Board	978-894-2767
Plumbing Inspections	Building Inspector	978-894-2770
Schools	Superintendent of Schools	978-939-5661
Senior Services	Senior Center	978-894-2780
Selectmen	Select Board Office	978-894-2755
Sewer Commission	Chairman	978-939-2563
Streets and Highways	DPS Superintendent	978-939-8666
Taxes and Tax Bills	Treasurer/Collector	978-894-2763
Trees	Tree Warden	978-939-8666
Veteran's Services	Veteran's Agent	978-400-1938
Voter Registration	Town Clerk	978-894-2758
Water Bills/Service	Water Department	978-939-5323